



Glasgow South Group of Advanced Motorists and Motorcyclists

**Scottish Charity Number SC023513
An IAM RoadSmart Provider**

Annual Report & Financial Statements 2015 / 2016

www.iam-gs.org.uk

Trustees' Annual Report

For the Year Ended 31st July 2016

The trustees have pleasure in presenting their report, together with the accounts and independent examiner's report, for the year ended 31st July 2016.

Reference and Administrative Information

Charity Name

Glasgow South Group of Advanced Motorists and Motorcyclists

Charity Number

SC023513

Address

c/o Gordon Stewart, 20 Broom Road, Newlands, Glasgow, G43 2TP

Current Trustees

All members of the group committee serve as charity trustees. The following served during the year:

Steve Bearne	Chairman	Alistair Dinwoodie	
Gordon H. Brown	Vice-chairman	Gordon Findlay	
Gordon Stewart	Secretary / Treasurer	Angus McCallum	Co-opted January 2016
Stephen Cowie		Linda Webster	

Structure, Governance and Management

Constitution

The group is an unincorporated association. Its governing document is its constitution, which follows the national IAM format.

The group became a registered charity in 1995, and is affiliated to The Institute of Advanced Motorists Limited, charity number 249002 (England and Wales), SC041201 (Scotland).

Appointment of Trustees

The group is administered by the committee, which normally meets on a monthly basis. Membership of the committee is open to all group members who have full membership of both the group and the IAM nationally; committee members are elected at the Annual General Meeting in accordance with the constitution.

Statement of Trustees' Responsibilities

The trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the group during the financial year. They are responsible for keeping proper accounting records which must reflect the financial position of the group at any time, in accordance with relevant legislation.

The trustees are also responsible for safeguarding the assets of the group, and must take reasonable steps to prevent and / or detect fraud and other irregularities.

Objectives and Activities

Charitable Purpose

To promote the improvement of the standard of driving and the advancement of road safety, and to train candidates for the IAM advanced driving and riding tests.

Activities

The group maintains a team of volunteer observers who deliver practical training to prepare candidates for the IAM's advanced driving and riding tests. The group also runs classroom-based theory sessions in support of the on-road training.

The group delivers a varied programme of talks and events on the subject of advanced driving, and road safety more generally, in an attempt to ensure its work reaches the widest possible audience.

Financial Review

The group finishes the year with a reduced but healthy balance. Our principal sources of income continue to be membership fees paid by group full members, and funds remitted for the training of associate members.

Our income from membership fees decreased this year, due to a fall in associate recruitment; income from other sources remains broadly the same. Expenditure this year increased overall, although expenditure on advertising fell once again. Training expenditure rose as the group continues to prepare observers for the new IMI qualifications.

Overall, the group remains in a strong financial position which enables us to continue to fulfil our charitable aims. We maintain reserves sufficient to mitigate changes in income due to the variable rate at which new associates join the group.

Approved by the trustees on 12th September 2016 and signed on their behalf by:

Steve Bearne
Chairman

Statement of Receipts and Payments

For the Year Ended 31st July 2016

Receipts	Note	Unrestricted Funds	Unrestricted Funds
		2016	2015
Membership Fees		1743	2061
Gift Aid		230	215
Bank Interest		—	—
Donations Received		—	—
Delegates' Expenses Refunded	3	140	53
Sale of Stock		—	255
Total Receipts		2113	2584
Payments			
Charitable Activities	4	2918	2584
Governance Costs		—	—
Total Payments		2918	2584
Summary			
Excess of Payments over Receipts		805	—
Excess of Receipts over Payments		—	—

The notes on page 5 form an integral part of these accounts.

Statement of Balances

As at 31st July 2016

		Unrestricted Funds	Unrestricted Funds
Bank and Deposit Balances	Note	2016	2015
Balances brought forward		4491	4491
Movement During the Year			
Excess of Payments over Receipts		805	—
Excess of Receipts over Payments		—	—
Balances Carried Forward		3686	4491

The notes on page 5 form an integral part of these accounts.

These accounts were approved by the trustees on 12th September 2016.

Signed for and on their behalf by:

Steve Bearne
Chairman

Gordon Stewart
Treasurer

Notes to the Accounts

For the Year Ended 31st July 2016

1 Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the *Charities & Trustee Investment (Scotland) Act 2005* and the *Charities Accounts (Scotland) Regulations 2006* (as amended).

2 Trustee Remuneration and related Party Transactions

No trustee received any remuneration or reimbursement of expenses during the year.

The group purchased video production services from Tom Bearne (the son of our chairman) at 8th Colour Media, at a price of £100. The trustees consider that this represented extremely good value for the service provided. This invoice has been settled in its entirety, and there is no outstanding balance.

No other trustee, or person related to a trustee, had any personal interest in any contract or transaction entered into by the charity during the year.

3 Delegates' Expenses

This money was remitted to delegates who attended the IAM national conference.

4 Analysis of Payments

	<u>Note</u>	<u>2016</u>	<u>2015</u>
Charitable Activities			
Advertising		709	808
Rental of Accommodation		278	296
Postage and Stationery		239	227
Sundries		1187	827
Speaker and Delegates		357	233
Catering		21	133
Training		127	60
Governance Costs		—	—
Total Payments		2918	2584

Independent Examiner's Report

For the Year Ended 31st July 2016

Independent Examiner's Report to the Trustees of Glasgow South Group of Advanced Motorists and Motorcyclists

I report on the financial statements of the charity for the year ended 31st July 2016, which are set out on pages 3 to 5.

Respective Responsibilities of Trustees and Examiners

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the *Charities and Trustee Investment (Scotland) Act 2005* ("the 2005 Act") and the *Charities Accounts (Scotland) Regulations 2006* (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section (44)(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - a. to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations, and
 - b. to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Kenneth Webster (Independent Examiner)

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