

**Glasgow South Group of
Advanced Motorists and Motorcyclists**

**Scottish Charity Number SC023513
Affiliated to the IAM**

**Annual Report &
Financial Statements
2014 / 2015**

www.iam-gs.org.uk

Trustees' Annual Report

For the Year Ended 31st July 2015

The trustees have pleasure in presenting their report, together with the accounts and independent examiner's report, for the year ended 31st July 2015.

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:

| | |
|--------------------|-----------------------|
| Alan Thom | Chairman |
| Gordon Stewart | Secretary / Treasurer |
| Stephen Cowie | |
| Alistair Dinwoodie | |
| Gordon Findlay | |
| Claire Moore | |
| Linda Webster | |
| Gordon H. Brown | Co-opted March 2015 |

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 in a financial position virtually identical to that of twelve months ago. 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 increased this year, despite the fact that our overall membership numbers have fallen slightly; income from other sources remains broadly the same. Expenditure this year was significantly reduced, which was to be expected as the renewal of IT equipment during the previous financial year resulted in an unusually high level of expenditure. Expenditure on advertising has also been reduced where it was felt this was having little beneficial effect.

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 14th September 2015 and signed on their behalf by:

Alan Thom
Chairman

Statement of Receipts and Payments

For the Year Ended 31st July 2015

| Receipts | Note | Unrestricted Funds | Unrestricted Funds |
|---|------|-----------------------|-----------------------|
| | | 2015 | 2014 |
| Membership Fees | | 2061 | 1915 |
| Gift Aid | | 215 | 210 |
| Bank Interest | | — | — |
| Donations Received | | — | — |
| Delegates' Expenses Refunded | 3 | 53 | 234 |
| Sale of Stock | 4 | 255 | — |
| Total Receipts | | 2584 | 2359 |
| Payments | | | |
| Charitable Activities | 5 | 2584 | 4257 |
| Governance Costs | | — | — |
| Total Payments | | 2584 | 4257 |
| Summary | | | |
| Excess of Payments over Receipts | | — | 1898 |
| Excess of Receipts over Payments | | — | — |

The notes on pages 5 and 6 form an integral part of these accounts.

Statement of Balances

As at 31st July 2015

| | | Unrestricted Funds | Unrestricted Funds |
|----------------------------------|-------------|-------------------------------|-------------------------------|
| Bank and Deposit Balances | Note | 2015 | 2014 |
| Balances brought forward | | 4491 | 6389 |
| Movement During the Year | | | |
| Excess of Payments over Receipts | | — | 1898 |
| Excess of Receipts over Payments | | — | — |
| Balances Carried Forward | | 4491 | 4491 |

The notes on pages 5 and 6 form an integral part of these accounts.

These accounts were approved by the trustees on 14th September 2015.

Signed for and on their behalf by:

Alan Thom
Chairman

Gordon Stewart
Treasurer

Notes to the Accounts

For the Year Ended 31st July 2015

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.

No 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 Insurance / Delegates' Expenses

The insurance payment of £90 was deducted by IAM head office from the monies remitted to the group as contribution towards expenses incurred by delegates attending the national conference. This represents an increase of £15 over the insurance cost in 2013/14.

4 Sale of Stock

During to 2013/14 financial year, the group purchased a video camera for use in its training activities. It was later decided that an alternative would be better suited for the group's purposes, which was duly acquired.

The £255 described as 'sale of stock' represents a full refund of the cost of the original camera, inclusive of all delivery charges.

Notes to the Accounts (continued)

For the Year Ended 31st July 2015

| 5 | Analysis of Payments | Note | 2015 | 2014 |
|----------|------------------------------|-------------|-------------|-------------|
| | Charitable Activities | | | |
| | Advertising | | 808 | 1442 |
| | Rental of Accommodation | | 296 | 292 |
| | Postage and Stationery | | 227 | 212 |
| | Insurance | 3 | — | — |
| | Sundries | | 827 | 1680 |
| | Speaker and Delegates | | 233 | 544 |
| | Catering | | 133 | 37 |
| | Training | | 60 | 50 |
| | Governance Costs | | — | — |
| | Total Payments | | 2584 | 4257 |

Independent Examiner's Report

For the Year Ended 31st July 2015

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 2015, which are set out on pages 3 to 6.

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

