Glasgow South Group of Advanced Motorists and Motorcyclists

Scottish Charity Number SC023513
An IAM RoadSmart Provider

Annual Report & Financial Statements 2025 / 2026

www.iam-gs.org.uk

Trustees' Annual Report

For the Year Ended 31st July 2026

The trustees have pleasure in presenting their report, together with the accounts and independent examiner's report, for the year ended 31st July 2026.

Reference and Administrative Information

Charity Name

Glasgow South Group of Advanced Motorists and Motorcyclists

Charity Number

SC023513

Address

c/o Gordon Stewart, 43 250 Camphill Avenue, Langside, Glasgow, G41 3AS

Current Trustees

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

Bill MacGregor	Chairman	**Iain McNeil**
Marek Debiczak	Secretary	**Finlay Smith**
Gordon Stewart	Treasurer	**Iain Smith**
Alistair Dinwoodie		

Structure, Governance and Management

Constitution

The group is an unincorporated association. Its governing document is its constitution, which follows the national IAM RoadSmart 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 IAM RoadSmart 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 IAM RoadSmart'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 finished the year with a reduced, albeit still very 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.

Income from associate remittance decreased slightly due to a small reduction in the number of associates trained. Our advertising costs were slightly reduced, while other categories of expenditure remained similar to the previous year, with the exception of sundry expenditure; this saw another increase, in part due to the group offering promotional rebates in an attempt to increase our associate numbers.

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 8th September 2026 and signed on their behalf by:

W MacGregor 8th Sep 2026

Bill MacGregor
Chairman

Statement of Receipts and Payments

For the Year Ended 31st July 2026

	Note	Unrestricted Funds 2026	Unrestricted Funds 2025
Receipts			
Membership Fees		2338	2505
Gift Aid		178	180
Bank Interest		—	—
Donations Received		—	—
Delegates' Expenses Refunded		—	—
Sale of Stock		—	—
Miscellaneous		—	100
Total Receipts		**2516**	**2785**
Payments			
Charitable Activities		3400	2504
Governance Costs		—	—
Total Payments		**3400**	**2504**
Summary			
Excess of Payments over Receipts		**884**	—
Excess of Receipts over Payments		—	**281**

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

Statement of Balances

As at 31st July 2026

		Unrestricted Funds	Unrestricted Funds
Bank and Deposit Balances	**Note**	**2026**	**2025**
Balances brought forward		7377	7096
Movement During the Year			
Excess of Payments over Receipts		884	—
Excess of Receipts over Payments		—	281
Balances Carried Forward		**6493**	**7377**

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

These accounts were approved by the trustees on 8th September 2026.

Signed for and on their behalf by:

W MacGregor 8th Sep 2026

Bill MacGregor
Chair

Gordon Stewart
08/09/2026

Gordon Stewart
Treasurer

Notes to the Accounts

For the Year Ended 31st July 2026

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 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 Bank Fees

We are now charged for certain cash and cheque transactions.

4 Sundry Expenditure

Significant items of sundry expenditure included the purchase of printed observer handbooks at a cost of £251, copies of Roadcraft at a cost of £319, and promotional rebates totalling £1199.

5 Analysis of Payments

	Note	2026	2025
Charitable Activities			
Advertising		345	425
Bank Fees	3	1	—
Insurance		229	209
Rental of Accommodation		216	237
Postage and Stationery		—	—
Sundries	4	2443	1434
Speaker and Delegates		31	—
Catering		135	129
Training		—	70
Governance Costs		—	—
Total Payments		**3400**	**2504**

Independent Examiner's Report

For the Year Ended 31st July 2026

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 2025, 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.

Anne Bryce 31/8/26

Anne Bryce (Independent Examiner)
Kingshill Drive, Glasgow, G44 4QX