LANARKSHIRE ADVANCED MOTORISTS GROUP

ACCOUNTS

FOR THE YEAR ENDED

31 DECEMBER 2025

EAC ACCOUNTANCY LIMITED

CHARTERED CERTIFIED ACCOUNTANTS

SHOTTS

Lanarkshire Advanced Motorists Group
Trustees' Annual Report
Year ended 31 December 2025

The management committee present its annual report and accounts for the year ended 31 December 2025.

Committee
Members of the committee who served throughout the year are:

Robert Williams	(Chairman)
Margaret McFarlane	(Secretary)
Iain Forrest	(Treasurer)
Marilyn Jack	
Colin Thompson	
June Williams	

Governing Document
The group's governing document is the constitution which is based on the national I.A.M format. The group is administered by the committee whose members are elected at the annual general meeting in accordance with the constitution.

Objects and Activities
The promotion of road safety and training candidates for the Institute of Advanced Motorists driving test.

Financial Review
A decrease in income combined with an increase in expenditure has resulted in a deficit being incurred.

Statement of Trustees Responsibilities
The members of the committee must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Group during the financial year. The members of the committee are responsible for keeping proper accounting records which on request, must reflect the financial position of the Group at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the Group and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Robert E. Williams
Chairman

31 January 2026

Lanarkshire Advanced Motorists Group
Receipts and Payments Account
Year Ended 31 December 2025

	Note	Unrestricted funds 2025	Unrestricted funds 2024
Receipts		£	£
Membership fees			
Full/Associate		330	360
IAM		286	506
		616	866
Provision of teas		59	50
Raffle		50	60
		109	110
Total Receipts		**725**	**976**
Payments	2		
Charitable activities		**695**	**576**
Governance costs		**177**	**160**
Total Payments		**872**	**736**
Excess of Receipts over Payments		**~**	**240**
Excess of Payments over Receipts		**147**	**~**

Lanarkshire Advanced Motorists Group
Statement of Balances
At 31 December 2025

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Bank & Deposit Balances		
Bank & deposit balances brought forward	1,368	1,128
Movement in year:		
Excess of Receipts over Payments for the year	~	240
Excess of Payments over Receipts for the year	147	~
Bank & Deposit balances carried forward	1,221	1,368

The accounts were approved by the Committee on 31 January 2026

For and on behalf of the Committee

ROBERT E WILLIAMS Chairman

IAIN D FORREST Treasurer

Lanarkshire Advanced Motorists Group
Notes to the Accounts
Year Ended 31 December 2025

1. **Trustee Remuneration and related Party Transactions**
No trustee received any remuneration or reimbursement of expenses during the year.
No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

2. **Analysis of Payments**

Charitable activities	**2025**	**2024**
Rental of accommodation	307	289
Postage, Printing & Stationery	79	~
Insurance	229	209
Donation (speaker)	50	50
SGA Meeting	30	28
Invalid cheque	~	~
	695	576

Governance costs		
Independent Examiner's fee	125	120
ICO	52	40
	177	160

Lanarkshire Advanced Motorists Group
Report of the Independent Examiner
For the year ended 31 December 2025

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 2 to 4.

Respective responsibilities of trustees and examiner
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 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the 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 Charities Accounts (Scotland) Regulations 2006. 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 the course of my examination, no matter has come to my attention.

1. which gives me reasonable cause to believe that in any material respect the requirements:
   - to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
   - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts 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.

Elizabeth G Gallacher
Chartered Accountant
28 Birchwood Drive
Paisley
PA2 9NE
31st January 2026