

Shropshire & Powys Advanced Riders

Accounts for the year ended 30 April 2019

Shropshire & Powys Advanced Riders Accounts for the year ended 30 April 2019 Report of the Committee to the Members

Purpose of the group

The group, commonly known as SaPAR, is a Motorcycle Group for Shropshire, Powys and surrounding areas which is affiliated to RoSPA. The aim of SaPAR is to reduce motorcycle accidents by encouraging an interest in road safety, and improving riding standards, knowledge and skill. The group provide tutoring to members leading to the RoSPA Advanced Motorcycle Test.

Responsibilities of the Committee

The committee is responsible for the preparation of the financial statements for each financial year which give a true and fair view of the state of affairs of the group and of its income and expenditure for the year. These statements are required to be examined by an independent examiner. In preparing these statements, the committee have given due regard to:

- Selecting suitable accounting policies and applying them consistently;
- Making judgements and estimates that are reasonable and prudent;
- Observing applicable Accounting Standards, and
- Preparing the financial statements on a going concern basis.

The committee is also responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the group and for safeguarding its assets.

Review of the year

The group enjoyed another successful year with income being similar to the previous year. Additional costs were incurred during the year. In particular the group provided new books and Hiz Viz vests with advertising logos to the groups tutors to assist them in their roles. The net effect is a loss of £965 (2018 – surplus £143).

The Police and Crime Commissioner West Mercia sponsored the group with £500 for tutoring initiatives (2018 - £500.)

At 30 April 2019 the group owned equipment valued at £238 (2018-£916), stocks of £496 (2018 £390) and had a bank balance of £5,730 (2018 - £6,255). The bank funds will be used to expand and develop the group's main aims in the coming year.

At the period end amounts due from members amounted to £25 (2018 £nil). Amounts payable to members comprised £85 (2018-£453) being costs incurred by members and mileage allowances to tutors when these were not funded by Associates.

During the year books were provided to members at a profit of £26 (2018 –£91) and clothing was supplied at a profit of £11 (2018– £25).

No charitable payments were made during the year (2018 - £nil).

Approved by the Committee on 21 August 2019 and signed on it's behalf by:

Bill Croxon
Chairman

David Rogers
Treasurer

Shropshire & Powys Advanced Riders
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Membership

	2018/19	2017/18
	No.	No.
At 1 May 2018	92	80
New members	18	26
Former members rejoining	1	0
Retiring members	-15	-14
	<hr/>	<hr/>
At 30 April 2019	96	92
	<hr/>	<hr/>
At the year end the membership comprised		
Full	54	50
Associate	25	28
Pillion	10	9
Honorary	7	5
	<hr/>	<hr/>
At 30 April 2019	96	92
	<hr/>	<hr/>
The new members in the year were introduced to the group from the following sources		
Word of Mouth	8	11
Marketing at venues/ open days	8	6
SaPAR/ RoSPA websites	2	4
Other	0	5
	<hr/>	<hr/>
	18	26
	<hr/>	<hr/>

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	Year ended 30 April 2019	Year ended 30 April 2018
	£	£
Income and Expenditure account		
Income		
Membership subscriptions - renewals	1503	1215
Membership subscriptions - new members	583	848
	<hr/>	<hr/>
	2086	2063
Profit on sale of SAPAR clothing	11	25
Profit on books supplied	26	91
Contributions from Sponsors	500	500
	<hr/>	<hr/>
	2623	2679
	<hr/>	<hr/>
Expenditure		
Printing, postage and stationery	25	53
Subscriptions	339	507
Advertising and promotional leaflets	330	108
Meeting/function costs	346	262
Website hosting costs	282	62
Equipment repairs	154	0
Group social activities	35	-69
Depreciation of equipment	839	998
Contribution to members expenses	452	593
Clothing and books used in the group	763	0
Bank interest and charges	23	22
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	3588	2536
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Surplus (Excess of expenditure over income) for the year	-965	143
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	30 April 2019	30 April 2018
	£	£
Balance sheet as at 30 April 2019		
Fixed Assets		
Equipment	238	916
	—	—
Current assets		
Cash at bank and in hand	5730	6255
Stock of books and stationery	178	241
Stock of SaPAR clothing for resale	177	149
Stock of SaPAR clothing for use in the group	141	0
Prepayments	231	497
Due from members	25	0
	—	—
	6482	7142
	—	—
Current liabilities		
Due to members	85	453
Deferred Income	420	450
Due to third parties	25	0
	—	—
	530	903
	—	—
Net Assets	6190	7155
	—	—
Represented by		
Surplus brought forward	7155	7012
Surplus (Excess of expenditure over income) for the period	-965	143
	—	—
Surplus carried forward	6190	7155
	—	—

Shropshire & Powys Advanced Riders Accounting Policies

The financial statements have been prepared in accordance with applicable Accounting Standards. The particular accounting policies adopted are described below.

Accounting convention

The financial statements are prepared under the historical cost convention.

Income recognition

Funds received for particular purposes are matched to the relevant expenditure, deferring income as appropriate. Members' subscriptions and other income are credited when due as long as the eventual payment is reasonably certain.

Accountants' report to the members On the Unaudited accounts for the year ended 30 April 2019

We have examined the books and records of Shropshire & Powys Advanced Riders for the year ended 30 April 2019. The attached Income and Expenditure account and Balance Sheet have been prepared from the books and records.

We have not carried out an audit of the Income and Expenditure account or the Balance Sheet, and consequently we do not express an opinion on these accounts.

Baldwin (Ashby) Limited
Accountants
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Ashby de la Zouch
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