

Shropshire & Powys Advanced Riders

Accounts for the year ended 30 April 2024

Shropshire & Powys Advanced Riders

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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's income from members was slightly lower than recent years at £1512 (2023 - £1933), but still operated at a surplus of £487 (2023 – £664).

At 30 April 2024 the group owned equipment valued at £348 (2023-£689), stocks of £869 (2023 £549) and had a bank balance of £9,472 (2023 - £9,044). The bank funds will be used to expand and develop the group's main aims in the coming year.

At the period end amounts payable to members comprised £88 (2023-£43) being costs incurred by members on behalf of the group.

During the year books were provided to members at a loss of £16 (2023 – £13). This loss was due to the postage costs of despatching books. Clothing was supplied at a profit of £74. (2023– £7).

No charitable payments were made during the year (2023 - £nil).

Approved by the Committee on August 2024 and signed on it's behalf by:

Robert Hall
Chairman

David Rogers
Treasurer

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Membership

	2023/24	2022/23
	No.	No.
At 1 May 2023	83	89
New members	8	16
Retiring members	-14	-22
At 30 April 2024	77	83
At the year end the membership comprised		
Full	47	44
Associate	23	29
Pillion	4	7
Honorary	3	3
At 30 April 2023	77	83
The new members in the year were introduced to the group from the following sources		
Word of Mouth	4	4
SaPAR/ RoSPA websites	3	3
Other and unidentified	1	9
	8	16

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	Year ended 30 April 2024	Year ended 30 April 2023
Income and Expenditure account	£	£
Income		
Membership subscriptions - renewals	1282	1428
Membership subscriptions - new members	230	505
	<hr/>	<hr/>
	1512	1933
Profit on sale of SaPAR clothing	74	7
Loss on books supplied	(16)	(13)
	<hr/>	<hr/>
	1570	1927
	<hr/>	<hr/>
Expenditure		
Subscriptions	239	238
Meeting/function costs	26	34
Website hosting and IT costs	334	297
Depreciation of equipment	341	341
Contribution to members expenses	73	87
Clothing and books used in the group	42	233
Bank interest and charges	28	33
	<hr/>	<hr/>
	1083	1263
	<hr/>	<hr/>
Surplus for the year	487	664
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	30 April 2024	30 April 2023
	£	£
Balance sheet as at 30 April 2024		
Fixed Assets		
Equipment	348	689
	—	—
Current assets		
Cash at bank and in hand	9472	9044
Stock of books and stationery	543	240
Stock of SaPAR clothing for resale	56	39
Stock of SaPAR clothing for use in the group	270	270
Prepayments	436	416
	—	—
	10777	10009
	—	—
Current liabilities		
Due to members	88	43
Deferred Income	345	450
	—	—
	433	493
	—	—
Net Assets	10692	10205
	—	—
Represented by		
Surplus brought forward	10205	9541
Surplus for the period	487	664
	—	—
Surplus carried forward	10692	10205
	—	—

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.

Depreciation

The cost of equipment is depreciated monthly over its estimated useful life which varies between three and ten years.

Accountants' report to the members On the Unaudited accounts for the year ended 30 April 2024

We have examined the books and records of Shropshire & Powys Advanced Riders for the year ended 30 April 2024. 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.

Emery & Co
Chartered Certified Accountants
The Hayloft
Lodge Farm
Lodge Lane
Cheslyn Hay
Cannock
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