

Tayside Advanced Motorists

Scotland · Charity number SC029727

Details

Status	Active
Legal form	Unincorporated association
Registered	1999-12-01
Register	View on the OSCR register

Contact

Address	8 The Glebe Dunning Perth PH2 0RF
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Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of citizenship or community development'

What the charity does: Our principal function is to deliver Advanced Driver courses for Associate Members towards them taking and passing the IAM-Roadsmart Advanced Driving Test for car (the test is examined by a qualified IAM-RS examiner. We also aim to raise the visibility of road safety for all road users, in particular to raise the appreciation of safer and more skilled driving in car drivers. IAM-Roadsmart is a separate charity (registered in England) with whom Tayside Advanced Motorists is an affiliate not a subsidiary.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: The objects of the Group are for the public benefit to promote the improvement of the standard of driving and the advancement of road safety.

Geography

- **Main operating location:** Perth And Kinross
- **Geographical spread:** More than one local authority area in Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£1,444	£1,280	-	0
2024-12-31	£1,122	£2,233	-	0
2023-12-31	£1,355	£881	-	0
2022-12-31	£836	£1,124	-	0
2021-12-31	£202	£239	-	0

Accounts

APPENDIX 3



Scottish Charity Regulator

Independent examiner's report on the accounts v2

Report to the trustees/members of

Charity name
Tayside Advanced Motorists

Registered charity number
On the accounts of the charity for the period

SC029727

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	January	2025	to	31	December	2025

Set out on pages

(remember to include the page numbers of additional sheets)

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 2006 Accounts 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 the course of my examination, no matter has come to my attention

- 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

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date: 22/04/2026

Name: Lorna Sharp

Relevant professional qualification(s) or body (if any):

FCCA

Address:

Linnhe
Abbey Road
Auchterarder
PH3 1DN

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose

Set out on pages On the accounts of the charity for the period of Registered charity number Report to the trustee members of Period start date Day Month Year Trustee number of Charity name	Respective responsibilities of trustee and examiner Basis of independent examiner's statement Independent examiner's statement 1. which gives me reasonable cause to believe that any material breach of the requirements: - to keep accounting records in accordance with section 44(1) of the 2006 Act 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. Date: Signed: Name: Relevant professional qualification(s) or body (if any): Address:
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Tayside Advanced Motorists

(affiliated to IAM RoadSmart)

Annual General Meeting

Held at Strathmore Community Hub, Trades Lane, Coupar Angus, Blairgowrie
PH13 9DN on 10th March 2026 at 7:00 p.m.

Minutes of Annual General Meeting

1. Welcome

The meeting was chaired by the retiring chairperson Colette Gethins, who warmly welcomed 15 members to the meeting.

A HEALTH and SAFETY briefing was also given by the Chair at the conclusion of her welcome address.

2. Apologies for absence

There were 10 apologies for absence.

3. Minutes from year 2025 Annual General Meeting

No members present raised any matter concerning the minutes nor was any concern advised to the secretary prior to the meeting.

4. Resolution: That the Minutes of the 2025 AGM be approved as true record.

This resolution was approved by Donald McCallum and seconded by Ron Turner.

5. Matters arising from the Minutes.

There were no matters arising from the minutes of the previous meeting.

6. Chair / Chief Observer's Report for year ending 2025. Presented by retiring Chair - Colette Gethins

This year has been the most successful year for the group for many years.

In December 2024, the group membership stood at 55 full members with seven Associates. By December 2025, the group membership stood at 63 members with 14 Associates.

Unfortunately a number of Associates who have applied within the past two years have decided for a number of reasons, not take progress to the test which is disappointing but we

take comfort from the fact that their times with us has not been wasted and we have with them made some improvement in their driving which is still a positive outcome.

Since the last AGM we have presented six candidates for the Advanced Driving Test. All have been successful giving a pass rate of 100% although one of these was a resit. This increases our pass rate for 2025 to 100%. We have also presented three observers for the National Observer Test, and I am pleased to report that all three candidates passed, again giving a pass rate of 100%. I can note also that the high pass rate is due to all the observers, demonstrating that they are all passing on an elevated level of driving skills.

On a sad note, we were disappointed to receive notice that Neil Jones shall be stepping down from the group as an observer as he is moving to the Edinburgh area due to work commitments. I would like at this time to thank Neil for his contribution to the group and acknowledge his 100% pass rate with his Associates. I am sure that should Neil start observing with Edinburgh and District Advanced Motorists, Associates there shall also benefit from his coaching and advice.

On another note, Donald McCallum who came out of retirement after the last AGM has intimated that he shall be stepping down from the significant role of Membership Secretary and Associate Co-Ordinator. I would like to thank Donald for his support for the group in the last year and for lessening the load on the rest of us.

We continue to benefit from schemes such as “The Mature Driver Review” which continues to be an effective way of stimulating interest in Advanced Driving amongst more mature drivers and this scheme has encouraged several new Associates to sign up for training with us.

This year we have participated in two meetings with the other Scottish groups led by Edinburgh and District Advanced Motorists. These meetings came about due to some frustrations which the Scottish Groups had with IAM RoadSmart. I am pleased to say that the outputs from these meetings have helped drive positive change and we are already starting to see some benefits both here in Scotland and within the wider organisation.

We normally try to present about four meetings for members over the year. Last year we held an event for members at Perth Community Fire Station which described the requirements for “Blue Light” driving and various scenarios which have confronted those drivers over the years, hardy souls from TAMs who wished, were able to enjoy a tour of Perth under “Blue Light Driving Conditions.”

We also attended Perth Farmers' Market at The South Inch. The event helped get our name out in the area, but I think, due to the severe weather on the day potential members were less keen to talk to us in depth that day. However, we are going back in April, this time hoping that the weather shall be more kind to us.

We are also going to hold another "Meet the Examiner" evening in April here at Strathmore Community Hub. I hope that you can all support this evening as it is always very worthwhile and lively debate will follow.

We are still hoping to have another one or two events during the summer and to represent IAM and TAMs at them where we hope to generate some publicity and membership for the group. This is still at the planning stage but looking at the opportunities available we are hopeful of being able to put on something of interest to our members and advertise the group more widely within Tayside. Should you have a suggestion for an event for our members please let us know.

I would like to take this opportunity to acknowledge the hard work and commitment of all the committee members – especially Dave our Treasurer and Fergus our secretary upon whom so much of the administration burden falls. Ron has also shouldered more observing as well as contributing to the management of the group through his advice as well as organising the new corporate wear for Observers and Committee.

It is encouraging to note that we have three new observers who are also making an impression and sharing the load with the rest of the Observer Team especially in the Perth and Blairgowrie area from where we have had the bulk of our Associates in recent months. They will be further supported by the Trainee Observers currently undergoing training, and we hope to see them all on the roads soon. Also encouraging, was the event which we held here in January where we held a social and training evening with all the Observer Team. This was a team building event, and I know that we succeeded in that objective.

Finally, in closing I would like to bring to your attention our appeal again for new Committee members which we sent out with the paper telling of our success in 2025.

Dave, Fergus, and I would like to retire at the 2027 AGM as between us we have given over 30 years of service to the group in our current roles. I have many more years' service since some of our records are no longer available but now feel that it is time for me to step down from the Chair. We shall all continue in other roles, but Tayside Advanced Motorists really need others

to come forward now and shadow us to enable a smooth handover after next year's AGM.

Please come and talk either Dave, Fergus, or me if you can help in any way.

Again, I would like to emphasise, this has not all been doom and gloom. New things are working for us. The numbers of Associates, and our pass rate is increasing. I would just like to confirm again that 2025 has been one of our most successful years and we want to sustain this success. There is a very strong demand for Advanced Driving in Tayside, we must meet it, but we need your help in making this happen so that others can have the same opportunities as we have had to learn skills which shall improve the standard of driving Tayside and perhaps one day save a life.

Thank you, it has been a pleasure to serve as your chairperson for the last year.

7. Secretary's Report for year ending 31st December 2025 presented by retiring Secretary - Fergus Milne.

This year the role of Secretary within Tayside Advanced Motorists reverted to the one described in the IAM RoadSmart Group Handbook as we once again managed to fill the role of Associate Co-Ordinator and Membership Secretary. Donald McCallum stepped up very promptly after last year's AGM and helped lessen my workload so a personal thank you to Donald and we look forward to still seeing you around at TAMs meetings.

The role of Secretary on its own is not onerous and apart from replying to any correspondence from members or the public, compiling an agenda, and then compiling minutes of our monthly meetings. I also make all the arrangements for meetings as well as inform members of details of any events or meetings which would be of interest.

Systems improvements made by IAM in recent years have reduced the work of Secretary and of Associate Co-Ordinator. They have improved the enterprise system which supports all groups; however, they still need to make it more accessible to users! It sometimes takes longer to access information than to use it for the benefit of us and our members!!

Acting as Membership Secretary I gathered the annual membership subscription from all eligible members in late 2025. We again reduced the deadline for payment so that fee income was listed in year 2025 to assist with cash flow and conform to fiscal rules. The response to our request for early payment was very good and the bulk of members paid before the first reminder. Some even paid more than once and a few kindly agreed to consider their payment to be a donation to the group. This was graciously accepted by our treasurer! However, only two members did not pay up until early January. I note that none of them are present, however, they are forgiven!

Along with the Group Chair I the Annual Knowledge and Networking event held by IAM RoadSmart at Perth Community Fires Station. This replaces that previous IAM Scottish Autumn Forum. This was led by ASDM Steven Miller and Scottish Road Safety Manager, Stuart Mackie. It is a much more informal meeting than the previous forums.

Some highlights from the meeting included the presentation of encouraging statistics including an increase in membership, area pass rates (we are well ahead at 100%. The area pass rate is 89.14%!)

In March 2025 along with the Treasurer, I spoke to Abertay Probus Club in Broughty Ferry about Advanced Driving in the hope of signing up new members. Unfortunately to date we have had little uptake, but we feel that Probus members are a group who we should continue to target although like IAM we also want to focus on drivers in younger age groups.

Overall IAM is seeing a 6% growth rate nationally. However, 72% of members are over 50 and 32% are over 70. Much of the recruitment focus in future is to be on younger drivers, and we are pleased to say that we have recently had four new members under the age of 30.

As indicated earlier by our Chairwoman, I would like to retire from the post of Secretary of the group after my next term of office if I am re-elected this year. I am happy to talk to anyone who is interested in a committee role within the group and will give you the opportunity to shadow me for either part of or all the coming year to give you experience of the role before taking over.

None of the roles are onerous when we can allocate a person to each role, they don't take up a lot of your time and they will help secure the future of the group and allow committed and interested people in Tayside to have the same opportunities to learn the skills of Advanced Driving just like we have all had.

You have heard firsthand the extent of our successes in the past year. When we are succeeding it is extremely fulfilling. With your help we can only go forward.

Finally, thank you all again for your support, it is only with the support of individual members that we can succeed as a group, and we look forward many more years of Tayside Advanced Motorists.

8. Treasurer's Report – presented by retiring Treasurer Dave Smith.

Report for Accounts year ending 31st December 2025

Bank balance at 31st December 2025 £4,109.41

Summary of Year 2025 (Income and Expenditure Spreadsheet Summary)

Balance as at 1st January 2025 £3,945.19

Total income for 2025 £1,444.64

Expenditure 2025 £1,280.42

Balance as at 31st December 2025 £4,109.41

Gain (Loss) over Year to Date £164.22

Annual Subscriptions and Donations

In November 2024 the renewals process for 2025 subscriptions were again handled very efficiently by TAMS Secretary Fergus Milne and the majority of renewing members paid their subs in November/December 2024:

- November/December 2024 (for FY2025) 44 subs @ £15 = £660
- January-May 2025 (for FY2025) 5 subs @ £15 = £75 ✱

In total, 49 subs collected for FY2025 Membership with a value of £735.00

Membership subs collected for **FY2026** Membership 49* subs @ £15 = £735.00 ✱

Total subs payments received during FY 2025 (marked ✱) 54 subs @ £15 = £810

**Two of these 49 were unintentional duplicate payments by members*

We also received donations in 2025 from 2 members totalling £20. Thank you to all members who donated and/or paid subscriptions on time.

IAM Group Insurance and Earnings from IAM RoadSmart for Advanced Driving Courses

We received £570 from IAM-RoadSmart in respect of 14 Advanced Driver Courses (ADC)

(4 payments @ £40 and 10 @ new rate £41.) For comparison, in 2024 we received payment for 6 ADC and a total income of £236.50.

Bank interest payments on deposits have fallen with decreasing interest rates to £44.64 over FY 2025.

Expenditure

IAM-RS charges for Group Insurance Fees levied in December 2025 (to cover the year 2026) were £228.93, an increase of just over £20 (9.65%) on last year. Note that all IAM local groups, such as TAMS, pay exactly the same flat fee for insurance per year.

TAMS received ADC payments for 14 Associates in 2025 (totalling £570) so the Insurance fee per Associate was effectively £16.35, less than half the figure for the previous year.

We also pay Observers expenses to partially compensate them for their fuel costs for travelling to meet Associates and do demonstration drives. In 2025 these Observer expenses were £303.73.

That means that our ADC related outgoings totalled £532.66, compared to our ADC-related income from IAM-RS of £570, so ADC income was £37.34 greater than ADC outgoings. This is a small margin (£2.67 “profit” from each Associate we trained) but this year’s increase from 6 to 14 Advanced Driver Courses have established 2025 as a very good year, and the increase in Membership fee from £10 to £15 has been fully justified.

With new Observers recently coming on board we are in a very good position to handle an increase in ADCs delivered in 2026 and secure TAMS’ financial future.

Admin costs (including postage and other costs came to £82.43 and venue hire was £245.75 covering bookings for Committee, Group, and AGM at the Strathmore Centre in Coupar Angus.

We spent £118 on marketing materials in 2025 and have just ordered 4 sets of IAM-RS branded clothing for new Observers in early 2026 to improve our professional image with Associates and brings us into line with other IAM local groups.

Reserves and Reserves Policy

The new Reserves Policy came into effect on 1st January 2023 and has been in effect for over three years.

Committee agreed to lower the level of funds we hold in the bank to a target reserve of £2,500. This is the minimum target balance that we think will allow us to continue our work and allow for any unexpected eventualities. We have a plan to manage our bank balance of down to that target reserve figure over a further 2 to 3 years, then not fall below that level.

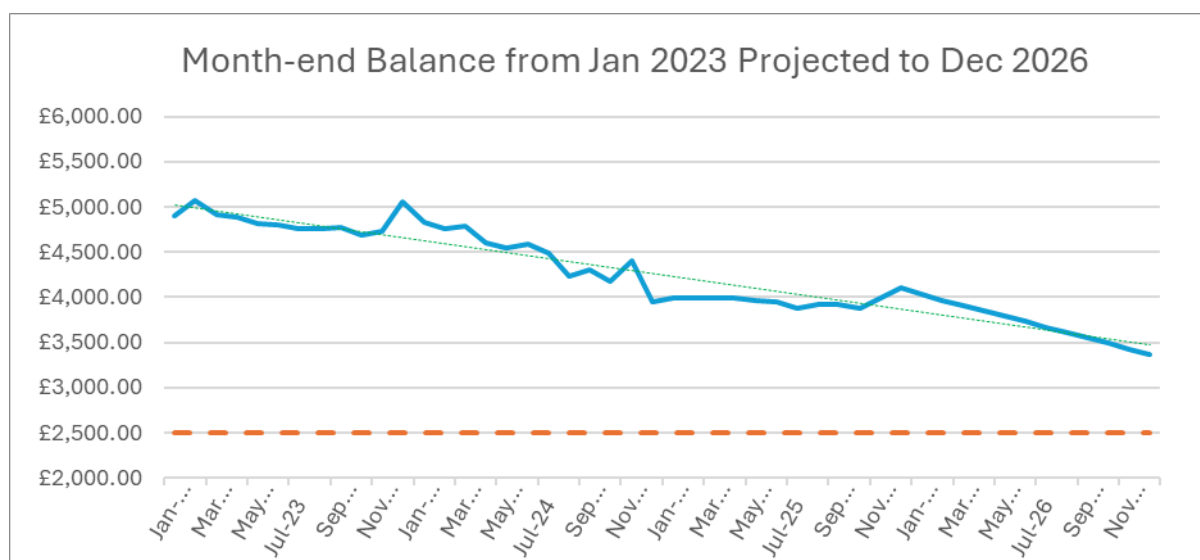
Now that we have a new venue to meet from 2024 onwards, we continue to work on two items that we identified as necessary

- Increase member benefits by sponsoring more Outings, Events, and Activities
- Increased marketing activity to attract more members

At the end of 2025 our bank balance has reduced to £4,109.41. This is broadly in line with our management of reserves down to a more reasonable £2,500.

The Committee will continue to review the Reserves Policy and progress towards the target Reserve Amount (£2,500) annually and present changes to members at the AGM each year.

The chart below shows the management of bank balance down to our target reserve of £2,500 since January 2023 to date (7th March) and projected to end of December 2026.



9. Resolution: That the Annual Report and Records for the year ended 31st December 2025 be approved.

The resolution to accept the Group Accounts was proposed by Doanld McCallum and seconded by Ron Turner.

10. Resolution: That Lorna Sharp is appointed as External Examiner of our Annual Accounts.

This resolution was proposed by Fergus Milne and seconded by Melanie Isabella.

11. The Election of Group Officers

The Election of Group Officers and replacements for any Committee Members who must retire was conducted by retired Honorary President Mr. Ian Dallas.

i. Election of Group Officers

The following members were elected to the positions of officers of Tayside Advanced Motorists:

Chair – Colette Gethins nominated by Dave Smith and seconded by Donald McCallum

Secretary –Fergus Milne nominated by Donald McCallum and seconded by Dave Smith

Treasurer – Dave Smith nominated by Colette Gethins and seconded by Fergus Milne.

12. Election of Group Committee

i. Election of Committee.

Mr Tim Legge was elected to the Committee for a period of three years.

ii. Other Committee Members

Ron Turner – was elected to the Committee for a period of three years

13. Examiners' Reports.

No examiners attended to present their report.

14. Any other competent business

Mr Eddie Mahoney asked why we collected membership fees during the last quarter of the year and not from the date of the AGM.

It was explained that this was done to better represent the Group incomings for the year it was the best time to collect fees as it matched the Group Financial Year.

15. Presentation of Long Service Awards

The Chair presented long service awards to Henry Young (57 years) and Eddie Mahoney (50 years) and hoped to present Neil Jones with a moment to from the group to thank him for his work with the group over many years before he left the area due to work commitments, but Neil was unfortunately absent on the evening.

16. Item of Motoring Interest

Mr Peter Rossi presented several “Blue Light Driving” training videos. These videos demonstrated the skills required by drivers when working under “Blue Light” conditions and also the rationale behind the decisions that drivers must take to arrive safely and legally at incidents.

17. Vote of thanks

Mr Donald McCallum proposed a vote of thanks to thank Peter for his excellent lively and interesting presentation on the evening and commented that he had provided a very different and interesting presentation on the night.

18. Address by newly elected chair

The meeting was closed by the newly elected Chairperson Colette Gethins who thanked all members present for coming to the meeting and taking part in this evening and hoped they felt they had had an enjoyable and interesting evening.

19. Date of Next Meeting.

The next meeting shall be held during March 2027. Details shall be sent out at least 21 days before the date of the next Annual General Meeting.

The Meeting ended at 09:30 pm.

Record of Meeting

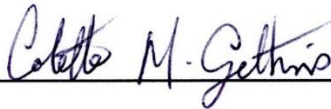
The above minutes are confirmed to be a true and accurate representation of the meeting.

Minute compiled by Fergus Milne

A handwritten signature in blue ink, appearing to read 'Fergus Milne', written over a horizontal line.

Group Secretary

Minute approved by Colette Gethins

A handwritten signature in blue ink, appearing to read 'Colette M. Gethins', written over a horizontal line.

Group Chairperson

Appendix 1 – Summary of TAMS Accounts FY2025

Income	Type		#	Expenditure	Type	
Subscription	SUB	£810	54	Admin, Postage, Office	ADM	£40.43
Donation	DON	£20.00	2	IAM Group Insurance	INS	£228.93
IAM ADC Fees	ADC	£570.00	14	Venue Hire	VEN	£245.75
Bank Interest	INT	£44.64		Outing Costs	OUT	£0.00
Other	OTH	£0.00		Observer Expenses	OBS	£303.73
				Travel Expenses	TRA	£281.10
				Uniform Clothing	UNI	£0.00
				Marketing	MAR	£118.48
				Audit & Finance Examiner	AUD	£42.00
				Other	OTH	£0.00
				Error (Refund of duplicate membership payments)	ERR	£20.00
Total Income		£1,444.64		Total Expenditure		£1,280.42
B/forward 01/01/2025		£3,945.19				
Total income		£1,444.64				
Total expenditure		-£1,280.42				
Balance at 31/12/2025		£4,109.41				
Surplus						
Target Reserve Amount *		£2,500.00				
Balance at 31/12/2025		£4,109.41				
Surplus Over Reserves *		£1,609.41				

Notes

1. * Target Reserve Amount - See Tayside Advanced Motorists (TAMS) Reserves Policy dated 10th November 2022, implemented 1st January 2023 and intended to reduce TAMS reserves to £2,500 over approximately 5 years. at an average rate of £500 per year.
2. We aim to collect all or most of each year's subs inside the same calendar year rather than spread across the Calendar / Financial Year boundary. This would smooth out apparent bumps in income and smooth the reduction in Surplus towards the Target Reserve.

Appendix 2 – TAMS Balance Sheet FY2025

Appendix 2 – TAMS Balance Sheet FY2025

Tayside Advanced Motorists	2024	2025
Balance Sheet for year ending 31 December		
Balance as at 1st January	£5,056.33	£3,945.19
Income for the year	£1,122.32	£1,444.64
Expenditure for the year	£2,208.86	£1,280.42
Balance as at 31 December	£3,945.19	£4,109.41
Difference over the year	-£1,111.14	£164.22
Assets & Liabilities		
Assets	Book Value *	Book Value *
Dell Inspiron Notebook Computer (2008)	£16.00	£12.00
Benq MP522C Projector (2006)	£16.00	£12.00
Screen	£16.00	£12.00
IAM Advanced Driving Course Packages		
(Net of IAM Insurance Fees)	£236.50	£570.00
Total Assets	£284.50	£606.00
Liabilities		
	0	0
* NB Book value of assets is based on 20% per annum depreciation rounded down to nearest £		

Notes

1. As the residual book value of the three physical assets listed is now negligible (Computer, Projector, Screen) I propose to write off this remaining value. The assets will continue to be used as and when necessary but will be removed from the assets list for next year.