

REGISTERED CHARITY NUMBER: NIC108713

LISBURN ADVANCED MOTORCYCLISTS  
REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2024

**LISBURN ADVANCED MOTORCYCLISTS**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**for the Year Ended 31 OCTOBER 2024**

---

	Page
Report of the Trustees	1 – 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6

## **LISBURN ADVANCED MOTORCYCLISTS**

### **REPORT OF THE TRUSTEES** **for the Year Ended 31 OCTOBER 2024**

---

#### **Objectives and Activities**

The charity Lisburn Advanced Motorcyclists (LAM) exists to improve road safety by training motorcyclists in advanced riding and by encouraging safe riding and driving.

LAM is affiliated to its parent body, The Institute of Advanced Motorists. The governing document for LAM is *IAM RoadSmart Group Affiliate Handbook*, March 2019.

#### **Achievement and Performance**

LAM coordinated a regular calendar of monthly rides throughout the season including a riding weekend to Donegal and Scotland run. Several evening social events were organised along with a BikeSafe presentation and visit to the Ulster Aviation Society.

Twelve members passed their Advanced Rider course (four were graded First). By training Advanced Riders and encouraging safe motorcycling, LAM has improved the safety of not only its members, but the safety of the general road-using public.

#### **Financial Review**

At the end of the financial year, LAM held reserves of £1,715. The income during the year ended 31 October 2024 was £1,406 (2023: £2,012), and the expenditure was £868 (2023: £1,546).

#### **Public Benefit**

The Trustees have regard to the requirement to justify private benefit. Any private benefit to members has been incidental to the public benefit.

The Trustees have regard to the guidance of the Charity Commission for Northern Ireland on public benefit to ensure that the activities have helped to achieve the charity's purpose and provide benefit to the beneficiaries.

#### **Structure, Governance, and Management**

##### ***Governing Document***

The charity is controlled by its governing document, a constitution, and is therefore an unincorporated charity.

It was registered with the Charity Commission for Northern Ireland on 17 August 2022.

#### **Principle Address**

6 Glencroft  
Magheralin  
Craigavon  
Co. Armagh  
BT67 0GL

#### **Trustees**

Bruce Steele	Chairperson
John Quinlivan	Treasurer
Mark Skillen	Secretary
Robin Alexander	
Kevin McConnell	
David McManus	
William McMath	
Martin Sloan	
Robert Thompson	

**LISBURN ADVANCED MOTORCYCLISTS**

**REPORT OF THE TRUSTEES (continued)**  
**for the Year Ended 31 OCTOBER 2024**

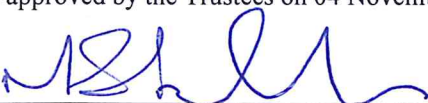
---

**Independent examiner**

Thomas Samuel Patton FCA  
Patton Rainey and Associates  
Chartered Accountants  
6 East Bridge Street  
Enniskillen  
Co. Fermanagh  
BT74 7BT

This report has been approved by the Trustees on 04 November 2025 and signed on its behalf by:

Signed:



Date: 04 November 2025

Mark Skillen  
Trustee

**LISBURN ADVANCED MOTORCYCLISTS**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**  
**for the Year Ended 31 OCTOBER 2024**

---

I report on the accounts of Lisburn Advanced Motorcyclists for the year ended 31 October 2024 set out on pages four and five.

**Respective Responsibilities of Trustees and Examiner**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under Section 65 of the Charities Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

**Basis of the Independent Examiner's Report**

I have examined your charity's accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the General Directions given by the Charity Commission for Northern Ireland under section 65(9)(b), of the Charities Act.

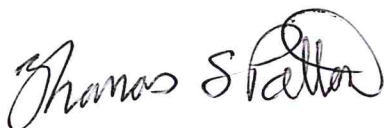
My examination included a review of the accounting records kept by the charity and a comparison of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept in accordance with section 63 of the Charities Act,
2. that the accounts do not accord with those records,
3. that the accounts do not comply with accounting requirements of the Charities Act, or
4. that there is further information needed for a proper understanding of the accounts to be reached.

**Independent Examiner's Statement**

I have completed my examination and I have no concerns in respect of any of the matters (1) to (4) listed above and in connection with following General Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Thomas Samuel Patton FCA  
Patton Rainey and Associates  
Chartered Accountants  
6 East Bridge Street  
Enniskillen  
Co. Fermanagh  
BT74 7BT

04 November 2025

**LISBURN ADVANCED MOTORCYCLISTS**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 OCTOBER 2024**

	31 October 2024		31 October 2023	
	£	£	£	£
<b>INCOME</b>				
Membership Subscriptions	1,050		1,080	
IAM RoadSmart	356		73	
Safety Grant	0		425	
Air Ambulance NI Collection	0		347	
Other Income	<u>0</u>		<u>87</u>	
		1,406		2,012
<b>EXPENDITURE</b>				
Meeting Room Hire	126		179	
IAM Insurance	204		177	
Catering	197		219	
Hi-vis Safety Vests	0		432	
Donation – Air Ambulance NI	0		500	
Donation – NI Kidney Research Fund	338		0	
Other Expenses	<u>3</u>		<u>39</u>	
		<u>868</u>		<u>1,546</u>
<b>NET INCOME</b>		<u><u>538</u></u>		<u><u>466</u></u>

**LISBURN ADVANCED MOTORCYCLISTS**


**BALANCE SHEET**

**for the Year Ended 31 OCTOBER 2024**

---

	2024	2023
	£	£
<b>CURRENT ASSETS</b>		
Bank Balance	1,658	1,049
Petty Cash	<u>57</u>	<u>128</u>
Net Assets	<u>1,715</u>	<u>1,177</u>
<b>FUNDS – UNRESTRICTED</b>		
Opening Balance	1,177	711
Net Income for Year	<u>538</u>	<u>466</u>
Closing Balance	<u>1,715</u>	<u>1,177</u>

The financial statements were approved by the Board of Trustees on 04 November 2025 and were signed on its behalf by:

Signed:   
Bruce Steele  
Trustee

Date: 04 November 2025

## LISBURN ADVANCED MOTORCYCLISTS

### NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 OCTOBER 2024

---

#### 1. ACCOUNTING POLICIES

##### **Basis of Preparing the Financial Statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Account and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act (Northern Ireland) 2008. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund Accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.