

COMPANY REGISTRATION NUMBER: SC411459
CHARITY REGISTRATION NUMBER: SC042797

Kingdom Off Road Motorcycle Club
Company Limited by Guarantee
Unaudited Financial Statements
30 November 2021

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02/08/2022

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COMPANIES HOUSE

PATERSON BOYD & Co.
Chartered Accountants

Kingdom Off Road Motorcycle Club

Company Limited by Guarantee

Financial Statements

Year ended 30 November 2021

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Kingdom Off Road Motorcycle Club

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 30 November 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 November 2021.

Reference and administrative details

| | | |
|--|---|--|
| Registered charity name | Kingdom Off Road Motorcycle Club | |
| Charity registration number | SC042797 | |
| Company registration number | SC411459 | |
| Principal office and registered office | 10 Coldstream Park Leven Fife KY8 5TB | |
| The trustees | Gordon Gourlay Michael Carstairs Catherine Aitken Francis Hodge (Appointed 8 March 2021) John McIntyre (Appointed 8 March 2021) Caroline De Bueren (Appointed 5 October 2021) Bryony Thorbjornsen (Appointed 5 October 2021) Ian Watson (Appointed 9 February 2022) Shona Burns (Resigned 8 March 2021) Iliyas Campbell (Resigned 27 January 2021) | |
| Independent examiner | Neil Paterson B.A. C.A. 18 North Street Glenrothes Fife KY7 5NA | |

Structure, governance and management

The charity is governed by its Memorandum and Articles of Association. The trustees of the charity are appointed in accordance with the terms and conditions as detailed in the Memorandum and Articles of Association. Nominations of persons to become trustees are proposed and seconded by members of the charity at the Annual General Meeting.

The charity is limited by guarantee, limited to £1 per member. The charity is non-profit making and is a registered charity (Charity Number SC042797).

The charity had 117 members on 30th November who fulfil a variety of roles, including direct general advice provision and administration support. Some members are also involved in more specialist advice giving and also as part of the Board of Trustees.

Kingdom Off Road Motorcycle Club

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 November 2021

Objectives and activities

Our charity continued to work towards a sustainable future and financial self-sufficiency.

We have spent time developing comprehensive plans and feasibility studies supported by professionals in the field of property, land and finance. Thanks extended to BRAG Enterprises and Fife Council Expert Help Scheme. Also thanks to Community Enterprise and the Branding for Growth initiative for helping us to create a digital vision of an off-road facility. These plans are very encouraging and map out options and details for an all-weather purpose-built facility. Although the plans are detailed comprehensive and feasible, we continue to encounter some difficulties in terms of obtaining suitable land. Explorations and conversations have been held with Fife Council Minerals planning service and other private developers, including those who own Westfield, St Ninians opencasts and Comrie Bing. Our plans are to obtain derelict brown site land, which is an eyesore to the community and we would like to make these sites usable, exciting and productive. We want to address a gap in the market and cater for a sport which has been neglected and stigmatised.

Achievements and performance

2020 to 2021 has been a busy year for Kingdom Off Road Motorcycle Club, our charity has continued to grow and develop, despite global recovery issues we have fared reasonably well.

The year started well with a return to trials coaching through the poor weather, we also managed a fair amount of motocross coaching which continued to grow through the year. It has proven to be very popular, with us unable to meet current demand. Training for our charity to have more coaches was a priority and a request was placed to the Scottish Auto Cycle Union. The In 1st Gear programme has been steady with near to capacity numbers. This steady participation has been with very little marketing - word of mouth and many returning clients. Similar with On the Right Track programme, it has continued throughout the year, with a boost of the summer programme which seen around 50 participants. It has been an amazing year where our charity has grown, helping loads of kids, young people and adults too. We have helped with access to off-road motorcycle practice, coaching, trials, basic mechanics, Youth Achievement Awards, away days, and even Enduro and MX Camps.

We have been involved in wider community safety conversations, as illegal motorcycling affects other areas of Scotland and beyond. East and West Lothian sought our input over a number of meetings, considering effective approaches and best practice; looking to reduce the illegal activity in their areas. We also provided consultation and a visit with local authorities and Police in Northern England and Northern Ireland. Locally, we were and still are part of the local area anti-social behaviour diversionary group.

Further efforts to secure a permanent site, have been ongoing. Engagement with various landowners, Fife Council, National Pride, Community Ownership Support Service (COSS) and Development Trusts Association Scotland (DTAS). We continue to face challenges, but we are breaking down barriers and engagement is helping landowners, government and the public understand the benefits of having designated areas where people can enjoy off-road motorcycling.

Kingdom Off Road Motorcycle Club

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 November 2021

Our staff group is growing, and we are continuing to train and develop our skills. We were short listed and enrolled onto business development programmes including School of Social Entrepreneurs, Scale and Innovate programme and at the end of the year, we were shortlisted for the LaunchMe programme through FirstPort. Further skills development and influence came through business mentoring from Bank of Scotland Foundation - Reach Programme. Additionally, our Project Manager was recruited onto our sport's Governing body the Scottish Auto Cycle Unions (SACU's) Business Development Committee and Coaching Advisory Group. Some of our young volunteers and club members have also achieved Dynamic Youth Awards through Youth Scotland, this is something we are keen to develop further.

Our Charity helped riders to compete in Motocross races and Trials competitions across Scotland. We are proud of everyone who took part and achieved, we hope you continue your off-road journey in 2022. After an end of year count our charity had 117 members, a number that we will grow in 2022.

Our weekend practice sessions had around 20 each day. Not to forget the volunteers, who all give their time freely and get satisfaction though helping. There's definitely a few hundred people, that have enjoyed our charities support over the year:

- Groupwork and more structured work had good numbers: On The Right Track programme = 90.
- In 1st gear 12-week employability programme (mostly Social Work and education referrals) = 18 Young people.
- One to Ones (Social Work and education referrals) = 12.
- Through the year Young People employed at Kingdom Off Road i.e. government KickStart Schemes and direct employment = 5.
- Two Summer Camps and an Autumn camp = 80
- Supported to Race in National Competitions = 5
- Women and Girls groups = 30 (mixed ages)

Please browse our Facebook photos for the many memorable moments, achievements, bike maintenance, progression, dirt, sweat and toil... all of which are truly character building. Participation in our sport delivers many skills and attributes: health & wellbeing, social skills, strength, endurance, determination, knowledge, resolve, problem solving the list can go on and on. Hopefully, it is now being recognised, that it's not just sitting on a bike riding about, it's so much more than that. To that end, we appeared on a National TV programme BBC Scotland's The Nine Show. This highlighted our work with Women and Girls; with people who have disabilities or health conditions and with young people from differing backgrounds. We have continued this work and applied Scottish Government funding to pilot a programme called Back on Track. This will be for people who have Mental Health challenges. As we grow and develop, we will also continue to explore and provide accessible riding for people who have long-term health conditions, physical disabilities or have been injured permanently.

Kingdom Off Road Motorcycle Club

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 November 2021

Donations throughout the year were truly amazing, the generosity of our supporters is overwhelming, particularly in difficult times. Towards the end of the year, we raised over £10,000 to purchase a robust (net zero emissions), electric powered trials bike - our charity is riding to a greener future. We are truly grateful to everyone who has helped, in whatever way. The above achievements and success are yours! Without your efforts, your contributions, your support, the above 200+ people would not have had the chance to experience the world of Motocross, Trials and Enduro.

Lastly, and as always, a huge thank you to all our members, partners, sponsors, funders and most of all to all our dedicated volunteers who turn up week in week out, regardless of the weather.

Special thanks to:

Dial-A-Tow

56 North Bikes

East Neuk Trial Motorcycles

Premier Engravings and Signs

The National Lottery - Young Start Fund

SportScotland - Direct Club Investment

The Robertson Trust

Bank Of Scotland Foundation - Reach Programme

Youth Scotland

Youth 1st

Benarty Community Trust

Scottish Government - Adapt and Thrive

School of Social Entrepreneurs

Financial review

The company reported a surplus for the year ended 30 November 2021 of £32,985 (2020: £16,730). The trustees are satisfied with the financial results for the year ended 30 November 2021 as detailed in the statement of financial activities. Total funds at the year ended 30 November 2021 were £92,380 (2020: £59,395) as shown on the statement of financial position as at 30 November 2021.

Plans for future periods

Our charity will continue to work towards a sustainable future and financial self-sufficiency.

During the short-term (2yrs) we continue to provide Coaching, Practice and Race opportunities for young people. We also continue to raise awareness and change behaviour through established group work programmes. The group work programmes are continuing to develop as we attract new business from schools, Local Authorities, Youth Work organisations and Social Services.

Kingdom Off Road Motorcycle Club

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 November 2021

We are in the process of setting up accreditation options, so young people can get qualifications. We will provide opportunities to learn basic mechanics and motorcycle maintenance, this will enhance their interest and knowledge of STEM, (science, technology, engineering and mathematics), it will also increase Young People's employability and future career prospects.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Kingdom Off Road Motorcycle Club

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 November 2021

The trustees' annual report was approved on 26 July 2022 and signed on behalf of the board of trustees by:



Michael Carstairs
Trustee

Kingdom Off Road Motorcycle Club

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Kingdom Off Road Motorcycle Club

Year ended 30 November 2021

I report to the trustees on my examination of the financial statements of Kingdom Off Road Motorcycle Club ('the charity') for the year ended 30 November 2021.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Independent examiner's statement

Since the charity is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ICAS which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act, section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the financial statements do not accord with those records or with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Kingdom Off Road Motorcycle Club

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Kingdom Off Road Motorcycle Club

(continued)

Year ended 30 November 2021

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Neil Paterson

Neil Paterson B.A. C.A.
Independent Examiner

18 North Street
Glenrothes
Fife
KY7 5NA

26 July 2022

Kingdom Off Road Motorcycle Club

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 30 November 2021

| | | | 2021 | | 2020 |
|---|------|-------------------------|-----------------------|------------------|------------------|
| | Note | Unrestricted funds £ | Restricted funds £ | Total funds £ | Total funds £ |
| Income and endowments | | | | | |
| Donations and legacies | 5 | 16,105 | – | 16,105 | 23,812 |
| Charitable activities | 6 | 84,392 | 22,100 | 106,492 | 51,849 |
| Other income | 7 | 2,665 | – | 2,665 | 8,617 |
| Total income | | <u>103,162</u> | <u>22,100</u> | <u>125,262</u> | <u>84,278</u> |
| Expenditure | | | | | |
| Expenditure on charitable activities | 8,9 | 61,258 | 31,019 | 92,277 | 67,548 |
| Total expenditure | | <u>61,258</u> | <u>31,019</u> | <u>92,277</u> | <u>67,548</u> |
| Net income and net movement in funds | | <u>41,904</u> | <u>(8,919)</u> | <u>32,985</u> | <u>16,730</u> |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 38,245 | 21,150 | 59,395 | 42,665 |
| Total funds carried forward | | <u>80,149</u> | <u>12,231</u> | <u>92,380</u> | <u>59,395</u> |

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 12 to 24 form part of these financial statements.

Kingdom Off Road Motorcycle Club

Company Limited by Guarantee

Statement of Financial Position

30 November 2021

| | Note | 2021 £ | 2020 £ |
|---|------|---------------|---------------|
| Fixed assets | | | |
| Tangible fixed assets | 14 | 18,069 | 16,265 |
| Current assets | | | |
| Debtors | 15 | 2,500 | – |
| Cash at bank and in hand | | 74,692 | 44,716 |
| | | <u>77,192</u> | <u>44,716</u> |
| Creditors: amounts falling due within one year | 16 | <u>2,881</u> | <u>1,586</u> |
| Net current assets | | <u>74,311</u> | <u>43,130</u> |
| Total assets less current liabilities | | <u>92,380</u> | <u>59,395</u> |
| Net assets | | <u>92,380</u> | <u>59,395</u> |
| Funds of the charity | | | |
| Restricted funds | | 12,231 | 21,150 |
| Unrestricted funds | | 80,149 | 38,245 |
| Total charity funds | 19 | <u>92,380</u> | <u>59,395</u> |

For the year ending 30 November 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position
continues on the following page.

The notes on pages 12 to 24 form part of these financial statements.

Kingdom Off Road Motorcycle Club

Company Limited by Guarantee

Statement of Financial Position *(continued)*

30 November 2021

These financial statements were approved by the board of trustees and authorised for issue on 26 July 2022, and are signed on behalf of the board by:



Michael Carstairs
Trustee

The notes on pages 12 to 24 form part of these financial statements.

Kingdom Off Road Motorcycle Club

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 30 November 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is 10 Coldstream Park, Leven, Fife, KY8 4DE.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Kingdom Off Road Motorcycle Club

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2021

3. Accounting policies *(continued)*

Taxation

The charity is exempt from tax on income and gains falling within section 505(1) of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Kingdom Off Road Motorcycle Club

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2021

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Kingdom Off Road Motorcycle Club

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2021

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

| | |
|---------------------|------------------------|
| Plant and machinery | - 20% reducing balance |
| Motor vehicles | - 25% reducing balance |
| Equipment | - 20% reducing balance |

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Kingdom Off Road Motorcycle Club

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2021

3. Accounting policies *(continued)*

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at the carrying value plus accrued interest less repayments. The financing charge to expenditure is at a constant rate calculated using the effective interest method.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Limited by guarantee

The company is limited by guarantee and therefore has no share capital. Each member's guarantee liability is limited to £1.

5. Donations and legacies

| | Unrestricted Funds £ | Total Funds 2021 £ | Unrestricted Funds £ | Total Funds 2020 £ |
|-------------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Donations | | | | |
| Donations | 6,926 | 6,926 | 13,812 | 13,812 |
| Grants | | | | |
| Government grant income | 9,179 | 9,179 | 10,000 | 10,000 |
| | <u>16,105</u> | <u>16,105</u> | <u>23,812</u> | <u>23,812</u> |

Kingdom Off Road Motorcycle Club

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2021

6. Charitable activities

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2021 £ |
|--------------------------------|----------------------------|--------------------------|--------------------------|
| Fife Council Summer Programme | — | — | — |
| Brag Enterprises | — | — | — |
| Young Start Fund | — | — | — |
| Gate and membership fees | 20,958 | — | 20,958 |
| School of Social Entrepreneurs | 1,000 | — | 1,000 |
| SACU | 181 | — | 181 |
| Bank of Scotland | — | — | — |
| Youth Scotland | — | 3,000 | 3,000 |
| SVCO | 5,298 | — | 5,298 |
| The Robertson Trust | — | 10,000 | 10,000 |
| Includem | 235 | — | 235 |
| Scotland Foundation | — | 2,000 | 2,000 |
| Fife Council | 5,783 | — | 5,783 |
| Big Lottery | — | 5,100 | 5,100 |
| The Scottish Council | 6,987 | — | 6,987 |
| Brent Charlie Fund | 300 | — | 300 |
| Adapt & Thrive | 42,850 | — | 42,850 |
| Clued Up | 300 | — | 300 |
| Levenmuth Community Safety | — | 2,000 | 2,000 |
| Sports Scotland | — | — | — |
| Fife Charities Trust | 500 | — | 500 |
| | <u>84,392</u> | <u>22,100</u> | <u>106,492</u> |

Kingdom Off Road Motorcycle Club

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2021

6. Charitable activities *(continued)*

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2020 £ |
|--------------------------------|----------------------------|--------------------------|--------------------------|
| Fife Council Summer Programme | – | 305 | 305 |
| Brag Enterprises | 947 | – | 947 |
| Young Start Fund | – | 24,901 | 24,901 |
| Gate and membership fees | 5,364 | – | 5,364 |
| School of Social Entrepreneurs | – | – | – |
| SACU | 249 | 200 | 449 |
| Bank of Scotland | – | 10,000 | 10,000 |
| Youth Scotland | 2,000 | 500 | 2,500 |
| SVCO | – | 2,383 | 2,383 |
| The Robertson Trust | – | – | – |
| Includem | – | – | – |
| Scotland Foundation | – | – | – |
| Fife Council | – | – | – |
| Big Lottery | – | – | – |
| The Scottish Council | – | – | – |
| Brent Charlie Fund | – | – | – |
| Adapt & Thrive | – | – | – |
| Clued Up | – | – | – |
| Levenmuth Community Safety | – | – | – |
| Sports Scotland | – | 4,000 | 4,000 |
| Fife Charities Trust | – | 1,000 | 1,000 |
| | <u>8,560</u> | <u>43,289</u> | <u>51,849</u> |

7. Other income

| | Unrestricted Funds £ | Total Funds 2021 £ | Unrestricted Funds £ | Total Funds 2020 £ |
|---|----------------------------|--------------------------|----------------------------|--------------------------|
| Gain on disposal of tangible fixed assets held for charity's own use | 1,200 | 1,200 | 4,886 | 4,886 |
| Sundry income | <u>1,465</u> | <u>1,465</u> | <u>3,731</u> | <u>3,731</u> |
| | <u>2,665</u> | <u>2,665</u> | <u>8,617</u> | <u>8,617</u> |

Kingdom Off Road Motorcycle Club

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2021

8. Expenditure on charitable activities by fund type

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2021 £ |
|--|----------------------------|--------------------------|--------------------------|
| Advance education of young children and adults | 59,497 | 31,019 | 90,516 |
| Support costs | 1,761 | – | 1,761 |
| | <u>61,258</u> | <u>31,019</u> | <u>92,277</u> |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2020 £ |
|--|----------------------------|--------------------------|--------------------------|
| Advance education of young children and adults | 8,491 | 58,094 | 66,585 |
| Support costs | 113 | 850 | 963 |
| | <u>8,604</u> | <u>58,944</u> | <u>67,548</u> |

9. Expenditure on charitable activities by activity type

| | Activities undertaken directly £ | Support costs £ | Total funds 2021 £ | Total fund 2020 £ |
|--|---|-----------------------|--------------------------|-------------------------|
| Advance education of young children and adults | 90,516 | – | 90,516 | 66,585 |
| Governance costs | – | 1,761 | 1,761 | 963 |
| | <u>90,516</u> | <u>1,761</u> | <u>92,277</u> | <u>67,548</u> |

10. Net income

Net income is stated after charging/(crediting):

| | 2021 £ | 2020 £ |
|--|----------------|----------------|
| Depreciation of tangible fixed assets | 4,653 | 4,031 |
| Gains on disposal of tangible fixed assets | <u>(1,200)</u> | <u>(4,886)</u> |

Kingdom Off Road Motorcycle Club

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2021

11. Independent examination fees

| | 2021 | 2020 |
|---|--------------|------------|
| | £ | £ |
| Fees payable to the independent examiner for: | | |
| Independent examination of the financial statements | <u>1,126</u> | <u>535</u> |

12. Staff costs

The average head count of employees during the year was 3 (2020: 2). The average number of full-time equivalent employees during the year is analysed as follows:

| | 2021 | 2020 |
|-------|----------|----------|
| | No. | No. |
| Staff | <u>3</u> | <u>2</u> |

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £34,446 (2020:£33,407).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

Kingdom Off Road Motorcycle Club

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2021

14. Tangible fixed assets

| | Plant and machinery £ | Motor vehicles £ | Equipment £ | Total £ |
|------------------------|-----------------------------|------------------------|----------------|---------------|
| Cost | | | | |
| At 1 Dec 2020 | 24,775 | 3,000 | 860 | 28,635 |
| Additions | 6,457 | – | – | 6,457 |
| At 30 Nov 2021 | <u>31,232</u> | <u>3,000</u> | <u>860</u> | <u>35,092</u> |
| Depreciation | | | | |
| At 1 Dec 2020 | 10,100 | 1,735 | 535 | 12,370 |
| Charge for the year | 4,192 | 316 | 145 | 4,653 |
| At 30 Nov 2021 | <u>14,292</u> | <u>2,051</u> | <u>680</u> | <u>17,023</u> |
| Carrying amount | | | | |
| At 30 Nov 2021 | <u>16,940</u> | <u>949</u> | <u>180</u> | <u>18,069</u> |
| At 30 Nov 2020 | <u>14,675</u> | <u>1,265</u> | <u>325</u> | <u>16,265</u> |

15. Debtors

| | 2021 £ | 2020 £ |
|---------------|--------------|-----------|
| Other debtors | <u>2,500</u> | <u>–</u> |

16. Creditors: amounts falling due within one year

| | 2021 £ | 2020 £ |
|---------------------------------|--------------|--------------|
| Accruals and deferred income | 1,646 | 1,027 |
| Social security and other taxes | 1,193 | 559 |
| Other creditors | 42 | – |
| | <u>2,881</u> | <u>1,586</u> |

17. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £16 (2020: £Nil).

Kingdom Off Road Motorcycle Club

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2021

18. Government grants

The amounts recognised in the financial statements for government grants are as follows:

| | 2021 | 2020 |
|---|--------------|---------------|
| | £ | £ |
| Recognised in income from donations and legacies: | | |
| Government grants income | <u>9,179</u> | <u>10,000</u> |

19. Analysis of charitable funds

Unrestricted funds

| | At 1 Dec 2020 | Income | Expenditure | At 30 Nov 2021 |
|---------------|------------------|----------------|-----------------|-------------------|
| | £ | £ | £ | £ |
| General funds | <u>38,245</u> | <u>103,162</u> | <u>(61,258)</u> | <u>80,149</u> |

| | At 1 Dec 2019 | Income | Expenditure | At 30 Nov 2020 |
|---------------|------------------|---------------|----------------|-------------------|
| | £ | £ | £ | £ |
| General funds | <u>5,860</u> | <u>40,989</u> | <u>(8,604)</u> | <u>38,245</u> |

Restricted funds

| | At 1 Dec 2020 | Income | Expenditure | At 30 Nov 2021 |
|--------------------------------|------------------|--------|-------------|-------------------|
| | £ | £ | £ | £ |
| Fife Council Trailer Grant | 207 | — | (207) | — |
| Fife Council Summer Programme | 636 | — | (636) | — |
| Santander Award | 48 | — | (48) | — |
| School of Social Entrepreneurs | 369 | — | (369) | — |
| Young Start Fund | 9,023 | — | (7,569) | 1,454 |
| Tesco Award | 24 | — | (24) | — |
| Aldi Sports Fund | 21 | — | (21) | — |
| RBL Riders | 90 | — | (90) | — |
| Sports Scotland | 1,328 | — | (1,328) | — |
| Fife Council Spring Programme | 220 | — | (220) | — |
| Edinburgh Airport | 53 | — | (53) | — |
| Foundation Scotland | 171 | — | (171) | — |
| The Robertson Trust | 1,412 | — | (1,412) | — |
| Scottish Community | 11 | — | (11) | — |
| Foundation Scotland Autumn | | | | |
| Programme | 72 | — | (72) | — |
| Youth Scotland | 76 | — | (76) | — |

Kingdom Off Road Motorcycle Club

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2021

19. Analysis of charitable funds *(continued)*

| | | | | |
|-----------------------------|---------------|---------------|-----------------|---------------|
| Fife Council - Kick Start | 125 | — | (125) | — |
| Cash for Kids | 46 | — | (46) | — |
| Corra Climb Fund | 267 | — | (267) | — |
| Includem | 128 | — | (128) | — |
| James Graham | 26 | — | (26) | — |
| SACU | 200 | — | (200) | — |
| Bank of Scotland | 5,522 | — | (5,522) | — |
| Lottery - Sports Scotland | — | — | — | — |
| Young Start - Uplift | — | — | — | — |
| Fife Charities Trust | 800 | — | (160) | 640 |
| Youth Scotland - Laptop | 275 | — | (133) | 142 |
| SCVO | — | — | — | — |
| Scotland Foundation | — | 2,000 | (1,855) | 145 |
| Big Lottery | — | 5,100 | (3,542) | 1,558 |
| Youth Scotland | — | 1,600 | (1,597) | 3 |
| Youth Scotland | — | 1,400 | (920) | 480 |
| Robertson Trust | — | 10,000 | (4,191) | 5,809 |
| Levenmouth Community Safety | — | 2,000 | — | 2,000 |
| | <u>21,150</u> | <u>22,100</u> | <u>(31,019)</u> | <u>12,231</u> |

| | At 1 Dec 2019 | Income | Expenditure | At 30 Nov 2020 |
|--------------------------------|------------------|--------|-------------|-------------------|
| | £ | £ | £ | £ |
| Fife Council Trailer Grant | 840 | — | (633) | 207 |
| Fife Council Summer Programme | 2,303 | 305 | (1,972) | 636 |
| Santander Award | 200 | — | (152) | 48 |
| School of Social Entrepreneurs | 1,514 | — | (1,145) | 369 |
| Young Start Fund | 15,241 | 21,787 | (28,005) | 9,023 |
| Tesco Award | 100 | — | (76) | 24 |
| Aldi Sports Fund | 89 | — | (68) | 21 |
| RBL Riders | 367 | — | (277) | 90 |
| Sports Scotland | 5,450 | — | (4,122) | 1,328 |
| Fife Council Spring Programme | 904 | — | (684) | 220 |
| Edinburgh Airport | 216 | — | (163) | 53 |
| Foundation Scotland | 700 | — | (529) | 171 |
| The Robertson Trust | 5,797 | — | (4,385) | 1,412 |
| Scottish Community | 45 | — | (34) | 11 |
| Foundation Scotland Autumn | | | | |
| Programme | 297 | — | (225) | 72 |
| Youth Scotland | 312 | — | (236) | 76 |

Kingdom Off Road Motorcycle Club

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2021

19. Analysis of charitable funds *(continued)*

| | | | | |
|-----------------------------|---------------|---------------|-----------------|---------------|
| Fife Council - Kick Start | 514 | – | (389) | 125 |
| Cash for Kids | 188 | – | (142) | 46 |
| Corra Climb Fund | 1,094 | – | (827) | 267 |
| Includem | 525 | – | (397) | 128 |
| James Graham | 109 | – | (83) | 26 |
| SACU | – | 200 | – | 200 |
| Bank of Scotland | – | 10,000 | (4,478) | 5,522 |
| Lottery - Sports Scotland | – | 4,000 | (4,000) | – |
| Young Start - Uplift | – | 3,114 | (3,114) | – |
| Fife Charities Trust | – | 1,000 | (200) | 800 |
| Youth Scotland - Laptop | – | 500 | (225) | 275 |
| SCVO | – | 2,383 | (2,383) | – |
| Scotland Foundation | – | – | – | – |
| Big Lottery | – | – | – | – |
| Youth Scotland | – | – | – | – |
| Youth Scotland | – | – | – | – |
| Robertson Trust | – | – | – | – |
| Levenmouth Community Safety | – | – | – | – |
| | <u>36,805</u> | <u>43,289</u> | <u>(58,944)</u> | <u>21,150</u> |

Restricted funds represent funds received which can only be used for a particular purpose as stipulated by the funder.

20. Analysis of net assets between funds

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2021 £ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets | 14,373 | 3,696 | 18,069 |
| Current assets | 68,657 | 8,535 | 77,192 |
| Creditors less than 1 year | (2,881) | – | (2,881) |
| Net assets | <u>80,149</u> | <u>12,231</u> | <u>92,380</u> |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2020 £ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets | 12,067 | 4,198 | 16,265 |
| Current assets | 27,764 | 16,952 | 44,716 |
| Creditors less than 1 year | (1,586) | – | (1,586) |
| Net assets | <u>38,245</u> | <u>21,150</u> | <u>59,395</u> |