

COMPANY REGISTRATION NUMBER: SC411459

CHARITY REGISTRATION NUMBER: SC042797

Kingdom Off Road Motorcycle Club

Company Limited by Guarantee

Unaudited Financial Statements

30 November 2020

18 North Street
GLENROTHES
Fife
KY7 5NA
Tel No: 01592 610388

8 Mitchell Street
LEVEN
Fife
KY8 4HJ
Tel No: 01333 425250

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PATERSON BOYD & Co.
Chartered Accountants

Kingdom Off Road Motorcycle Club

Company Limited by Guarantee

Financial Statements

Year ended 30 November 2020

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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 2020

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 2020.

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 1 Lochtybank Cottages
Thornton
Fife
KY1 4DE

The trustees	Michael Carstairs	
	Gordon Gourlay	(Resigned 5 October 2021)
	Shona Burns	(Resigned 8 March 2021)
	Iliyas Campbell	(Resigned 27 January 2021)
	Catherine Aitken	(Resigned 8 March 2021)
	Sarah Somerville	(Resigned 7 July 2020)
	Frankie Hodge	(Appointed 8 March 2021)
	John McIntyre	(Appointed 8 March 2021)
	Caroline Behaghel de Bueren	(Appointed 5 October 2021)
	Bryony Thorbjornsen	(Appointed 5 October 2021)

Independent examiner Neil Paterson B.A,C.A
18 North Street
Glenrothes
Fife
KY7 5NA

Kingdom Off Road Motorcycle Club

Company Limited by Guarantee

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

Year ended 30 November 2020

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 74 members on 30th November who fulfill 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.

Objectives and activities

Our charity continues 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.

During the short-term (2years) 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. 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.

Kingdom Off Road Motorcycle Club

Company Limited by Guarantee

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

Year ended 30 November 2020

Achievements and performance

2019 to 2020 has been an interesting and challenging year for Kingdom Off Road Motorcycle Club, our charity has continued to grow and develop, despite difficult times. We are proud to have been short listed as finalists in The Scottish Charity Awards. We also featured on BBC Scotland, and The Nine Show. This was mainly to highlight our efforts to involve more women and girls in our sport and past-time. Also, to acknowledge our community safety efforts. Another achievement we are very proud of is that we were approached by Buckingham Palace staff, HM Lord Lieutenant of Fife to see if we may be in a position to host a Royal visit with Prince William and Kate. Unfortunately, we were not short-listed due to our visual presentation. Our bikes were tired, our track had manure close by, our workshop was in a run-down industrial estate. These things are now changing, the Lord Lieutenant and provost of Fife have been charged with supporting our charity to be in a better position to accommodate a future visit.

Through lockdown, we had to adapt to the circumstances. We ran online sessions, weekly motorcycle maintenance sessions and workshop workout, which was both targeted to children and parents, who could engage during the lockdown period of the Covid-19 pandemic. It also gave us valued opportunity to reflect, evaluate and further develop our business approach, our strategic plans and recruit further Board members, which has enhanced our development and vision. We had time to focus on our facility too, our motocross track had various improvements and investment. Our workshop was improved too, ready for welcoming members and programme participants.

"Fix bike nights" resurrected after lockdown where young people and parents came into our workshop and learn how to maintain and fix their motorcycles. Many of these parents also volunteered to help our charity, whether that be helping out marshalling or officiating up at the track or indeed helping out at the workshop fixing and helping to maintain our growing fleet of motorcycles. Some young volunteers embarked on to our Youth Scotland Youth Achievement Awards Scheme. This is an SQA accredited programme, which bronze equates to a Nat 4. Given the crisis in education due to lockdown non schooling, this was a great opportunity to continue education.

This year we were fortunate to recruit two young people, one through Community Jobs Scotland and the other was the Bank of Scotland Foundation - reach programme. Their learning experience was good quality and their contribution valued, albeit, interrupted due to covid restrictions. One of the employees has went onto an apprenticeship with Cupar Motorcycles, a long-established reputable motorcycle sales and repairs shop.

Our coaching pathways programme, after lockdown, increased and has had a steady growth, this may have been helped by the increase in outdoor sports. Unfortunately, we have not been able to fully capitalise on this due to having limited staffing and accredited coaches.

Kingdom Off Road Motorcycle Club

Company Limited by Guarantee

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

Year ended 30 November 2020

Achievements and performance *(continued)*

We continued to be part of the Levenmouth anti-social behaviour diversion group which is chaired by Police Scotland. This was a local Police and Local Authority initiative, however, scaled back through this period of lockdown. It was acknowledged that this joint approach to anti-social behaviour and illegal motorcycling within our communities is successful, at the year-end a reduction of a huge 60% was achieved. Anti-social behaviour diversionary programmes run in collaboration with partners included: Two On The Right Track Programmes, these were Young people referred through youth workers, Police Scotland, Social Work and Education.

Our In 1st Gear programme was due begin in our workshop - This programme was due to launch in 2020 after a successful pilot. This employability programme is to give young people opportunities to learn STEM skills, through motorcycle mechanics and a bronze Youth Achievement Award, an SQA accreditation to kick start their employment prospects. Secondary to these objectives the programme will generate trading income for our charity and help us to work towards financial sustainability. The launch was postponed until after lockdown, this resulted in lost projected finance.

Again, we were looking forward to supporting 56 North, Scotland's motorcycle magazine team to enter and complete the prestigious Scottish Six Day Trial at Fort William. Unfortunately, this event was cancelled, but we look forward to not only supporting the team, but one of the young members has been selected to be competing in the team. This is an amazing opportunity for our charity and more so, the young person, who has a full sponsorship deal.

Our own fundraising efforts have been more challenging this year, our usual Pittenweem coffee morning was cancelled, however plant sales went ahead by Mary Paton, and sales of motorbikes and other kind donations continued despite the covid crisis.

We are still looking to lead the way helping to change the way we engage in off-road motorcycle sports, helping to introduce more electric powered motorcycles. We will increase the engagement in this, but electric motorcycles are still very expensive, which is inhibiting our progress.

After the first lockdown, late Summer, we had an Enduro Summer Camp for 3 days, which was family orientated and very successful, which we will look to repeat. October 2020 we had several young people enter the long awaited return to racing at the Scottish Twinshock Championships.

Lastly, 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
Fife Properties

Kingdom Off Road Motorcycle Club

Company Limited by Guarantee

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

Year ended 30 November 2020

Achievements and performance *(continued)*

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

Financial review

The company reported a surplus for the year ended 30 November 2020 of £16,730 (2019: £3,760). The trustees are satisfied with the financial results for the year ended 30 November 2020 as detailed in the statement of financial activities. Total funds at the year ended 30 November 2020 were £59,395 (2019: £42,665) as shown on the statement of financial position as at 30 November 2020.

Plans for future periods

Our charity continues 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.

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Kingdom Off Road Motorcycle Club

Company Limited by Guarantee

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

Year ended 30 November 2020

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.

The trustees' annual report was approved on 26 January 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 2020

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 2020.

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).
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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 2020

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 January 2022

Kingdom Off Road Motorcycle Club

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 30 November 2020

			2020		2019
		Unrestricted	Restricted	Total funds	Total funds
	Note	funds	funds		
		£	£	£	£
Income and endowments					
Donations and legacies	5	23,812	–	23,812	16,102
Charitable activities	6	8,560	43,289	51,849	49,393
Other income	7	8,617	–	8,617	425
Total income		<u>40,989</u>	<u>43,289</u>	<u>84,278</u>	<u>65,920</u>
Expenditure					
Expenditure on charitable activities	8,9	8,604	58,944	67,548	64,240
Other expenditure	10	–	–	–	(2,080)
Total expenditure		<u>8,604</u>	<u>58,944</u>	<u>67,548</u>	<u>62,160</u>
Net income and net movement in funds		<u>32,385</u>	<u>(15,655)</u>	<u>16,730</u>	<u>3,760</u>
Reconciliation of funds					
Total funds brought forward		5,860	36,805	42,665	38,905
Total funds carried forward		<u>38,245</u>	<u>21,150</u>	<u>59,395</u>	<u>42,665</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 26 form part of the financial statements.

Kingdom Off Road Motorcycle Club

Company Limited by Guarantee

Statement of Financial Position

30 November 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible fixed assets	15	16,265	14,035
Current assets			
Cash at bank and in hand		44,716	30,592
Creditors: amounts falling due within one year	16	1,586	1,962
Net current assets		43,130	28,630
Total assets less current liabilities		59,395	42,665
Net assets		59,395	42,665
Funds of the charity			
Restricted funds		21,150	36,805
Unrestricted funds		38,245	5,860
Total charity funds	19	59,395	42,665

For the year ending 30 November 2020 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 26 form part of the financial statements.

Kingdom Off Road Motorcycle Club

Company Limited by Guarantee

Statement of Financial Position *(continued)*

30 November 2020

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



Michael Carstairs
Trustee

The notes on pages 12 to 26 form part of the financial statements.

Kingdom Off Road Motorcycle Club

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 30 November 2020

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 1 Lochtybank Cottages, Thornton, Fife, KY1 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 2020

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 2020

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 2020

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 2020

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 £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	13,812	—	13,812
Grants			
Government grant income	10,000	—	10,000
	<u>23,812</u>	<u>—</u>	<u>23,812</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations			
Donations	9,748	6,354	16,102

Kingdom Off Road Motorcycle Club

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2020

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Grants			
Government grant income	—	—	—
	<u>9,748</u>	<u>6,354</u>	<u>16,102</u>

6. Charitable activities

	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
SACU	249	200	449
Bank of Scotland	—	10,000	10,000
Youth Scotland	2,000	500	2,500
SVCO	—	2,383	2,383
Corra Climb Fund	—	—	—
Includem	—	—	—
Sports Scotland	—	4,000	4,000
Fife Charities Trust	—	1,000	1,000
The Robertson Trust	—	—	—
	<u>8,560</u>	<u>43,289</u>	<u>51,849</u>

Kingdom Off Road Motorcycle Club

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2020

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Fife Council Summer Programme	–	3,684	3,684
Brag Enterprises	–	–	–
Young Start Fund	–	21,016	21,016
Gate and membership fees	3,979	–	3,979
SACU	–	–	–
Bank of Scotland	–	–	–
Youth Scotland	–	–	–
SVCO	–	–	–
Corra Climb Fund	–	2,500	2,500
Includem	–	1,200	1,200
Sports Scotland	–	7,014	7,014
Fife Charities Trust	–	–	–
The Robertson Trust	–	10,000	10,000
	<u>3,979</u>	<u>45,414</u>	<u>49,393</u>

7. Other income

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Gain on disposal of tangible fixed assets held for charity's own use	4,886	4,886	–	–
Sundry income	<u>3,731</u>	<u>3,731</u>	<u>425</u>	<u>425</u>
	<u>8,617</u>	<u>8,617</u>	<u>425</u>	<u>425</u>

Kingdom Off Road Motorcycle Club

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2020

8. Expenditure on charitable activities by fund type

	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>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Advance education of young children and adults	8,799	53,826	62,625
Support costs	188	1,427	1,615
	<u>8,987</u>	<u>55,253</u>	<u>64,240</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2020 £	Total fund 2019 £
Advance education of young children and adults	66,585	—	66,585	62,625
Governance costs	—	963	963	1,615
	<u>66,585</u>	<u>963</u>	<u>67,548</u>	<u>64,240</u>

10. Other expenditure

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Loss on disposal of tangible fixed assets held for charity's own use	—	—	—
	<u>—</u>	<u>—</u>	<u>—</u>

Kingdom Off Road Motorcycle Club

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2020

10. Other expenditure *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Loss on disposal of tangible fixed assets held for charity's own use	<u>(244)</u>	<u>(1,836)</u>	<u>(2,080)</u>

11. Net income

Net income is stated after charging/(crediting):

	2020 £	2019 £
Depreciation of tangible fixed assets	4,031	3,651
Gains on disposal of tangible fixed assets	<u>(4,886)</u>	<u>(2,080)</u>

12. Independent examination fees

	2020 £	2019 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>535</u>	<u>516</u>

13. Staff costs

The average head count of employees during the year was 2 (2019: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2020 No.	2019 No.
Staff	<u>2</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2019: 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 £33,407 (2019:£30,840).

14. 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 2020

15. Tangible fixed assets

	Plant and machinery £	Motor vehicles £	Equipment £	Total £
Cost				
At 1 Dec 2019	20,915	3,000	460	24,375
Additions	9,275	–	400	9,675
Disposals	(5,415)	–	–	(5,415)
At 30 Nov 2020	<u>24,775</u>	<u>3,000</u>	<u>860</u>	<u>28,635</u>
Depreciation				
At 1 Dec 2019	8,639	1,313	388	10,340
Charge for the year	3,462	422	147	4,031
Disposals	(2,001)	–	–	(2,001)
At 30 Nov 2020	<u>10,100</u>	<u>1,735</u>	<u>535</u>	<u>12,370</u>
Carrying amount				
At 30 Nov 2020	<u>14,675</u>	<u>1,265</u>	<u>325</u>	<u>16,265</u>
At 30 Nov 2019	<u>12,276</u>	<u>1,687</u>	<u>72</u>	<u>14,035</u>

16. Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals and deferred income	1,027	523
Social security and other taxes	559	1,439
	<u>1,586</u>	<u>1,962</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 £Nil (2019: £(178)).

18. Government grants

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

	2020 £	2019 £
Recognised in income from donations and legacies:		
Government grants income	<u>10,000</u>	<u>–</u>

Kingdom Off Road Motorcycle Club

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2020

19. Analysis of charitable funds

Unrestricted funds

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

	At 1 Dec 2018	Income	Expenditure	Gains and losses	At 30 Nov 2019
	£	£	£	£	£
General funds	<u>451</u>	<u>14,152</u>	<u>(8,743)</u>	<u>—</u>	<u>5,860</u>

Restricted funds

	At 1 Dec 2019	Income	Expenditure	Gains and losses	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
Administrators Wages	—	—	—	—	—
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 Foundation Scotland	45	—	(34)	—	11
Autumn Programme	297	—	(225)	—	72
Youth Scotland	312	—	(236)	—	76
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

Kingdom Off Road Motorcycle Club

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2020

19. Analysis of charitable funds *(continued)*

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)	–	–
	<u>36,805</u>	<u>43,289</u>	<u>(58,944)</u>	<u>–</u>	<u>21,150</u>

	At 1 Dec 2018 £	Income £	Expenditure £	Gains and losses £	At 30 Nov 2019 £
Fife Council Trailer Grant	1,917	–	(1,335)	258	840
Fife Council Summer Programme	1,579	3,684	(2,960)	–	2,303
Santander Award	458	–	–	(258)	200
School of Social Entrepreneurs	3,461	–	(1,947)	–	1,514
Young Start Fund	13,818	21,016	(19,593)	–	15,241
Tesco Award	229	–	(129)	–	100
Aldi Sports Fund	204	–	(115)	–	89
Administrators Wages	–	6,104	(6,104)	–	–
RBL Riders	838	–	(471)	–	367
Sports Scotland	5,442	7,014	(7,006)	–	5,450
Fife Council Spring Programme	2,066	–	(1,162)	–	904
Edinburgh Airport	492	–	(276)	–	216
Foundation Scotland	1,600	–	(900)	–	700
The Robertson Trust	3,250	10,000	(7,453)	–	5,797
Scottish Community Foundation Scotland	103	–	(58)	–	45
Autumn Programme	679	–	(382)	–	297

Kingdom Off Road Motorcycle Club

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Notes to the Financial Statements *(continued)*

Year ended 30 November 2020

19. Analysis of charitable funds *(continued)*

Youth Scotland	713	–	(401)	–	312
Fife Council - Kick Start	1,175	–	(661)	–	514
Cash for Kids	430	–	(242)	–	188
Corra Climb Fund	–	2,500	(1,406)	–	1,094
Includem	–	1,200	(675)	–	525
James Graham	–	250	(141)	–	109
SACU	–	–	–	–	–
Bank of Scotland	–	–	–	–	–
Lottery - Sports					
Scotland	–	–	–	–	–
Young Start - Uplift	–	–	–	–	–
Fife Charities Trust	–	–	–	–	–
Youth Scotland - Laptop	–	–	–	–	–
SCVO	–	–	–	–	–
	<u>38,454</u>	<u>51,768</u>	<u>(53,417)</u>	<u>–</u>	<u>36,805</u>

Name of fund

Description, nature and purpose of fund

Fife Council Trailer Grant	This grant was provided by Fife Council for the purchase of a trailer for transportation of motorcycles.
Fife Council Summer Programme	This grant was provided by Fife Council for the purpose of running a summer programme.
Fife Council Minibus Fund	This grant was provided by Fife Council for the purpose of minibus driver assessments and accountancy fees.
Santander Award	This grant was provided by Santander Bank for the purpose of funding 12 week referral programmes for young people.
School of Social Entrepreneurs	This grant was provided by School of Social Entrepreneurs for the purpose of part funding 12 week referral programmes for young people and to purchase motorcycles and pay towards office costs.
Young Start Fund	This grant was provided by The Young Start Fund for the purpose of funding 12 week referral programmes for young people.
Tesco Award	This grant was provided by Tesco Bags of Help Fund for the purpose of funding 12 week referral programmes for young people.

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Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2020

19. Analysis of charitable funds *(continued)*

Aldi Sports Fund	This grant was provided by the Aldi Sports Fund for the purpose of part funding 12 week referral programmes for young people.
Sports Scotland	This grant was provided for the purpose of providing motorcycle coaching to young people and children, also adults in order to grow off-road motorcycle sports at grass roots and establish a pathway to competitive sport.
Fife Council Spring Programme	This grant was provided by Fife Council for the purpose of running a spring programme
Edinburgh Airport	This grant was awarded by Edinburgh Airport for the purpose of track development.
Foundation Scotland	This grant was awarded by Foundation Scotland for the purpose of purchasing an off-road motorcycle for priority use by young people in the Benarty area.
Santander	This grant was awarded for the purchase of a Ford Transit van and a contribution towards the salary of the programme co-ordinator.
The Robertson Trust	This grant was awarded for the purchase of a Ford Transit van and a contribution towards the salary of the programme co-ordinator.
Scottish Community	This grant was awarded by Scottish Community to cover the costs of visiting another project in Wales.
Foundation Scotland Autumn	This grant was awarded by Foundation Scotland for the programme purpose of running an autumn programme.
Youth Scotland	This grant was awarded by Youth Scotland for the purpose of purchasing trial bike and to cover the costs of trials coaching and trials events including transport to events.
Fife Council	This grant was awarded by Fife Council for the purpose of running a Kick Start programme over 12 week.
Cash for Kids	This grant was awarded by Cash for Kids for the purpose of a project for helping young people.
Corra Climb Fund	This grant was awarded by Corra Climb Fund for the purchase of a trail bike.

Kingdom Off Road Motorcycle Club

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2020

19. Analysis of charitable funds *(continued)*

Includem	This grant was awarded by Includem for the 8 week programme facilitating workshop.
James Graham	This grant was awarded by James Graham for the purchase of a helmet.

20. Analysis of net assets between funds

	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	38,245	21,150	59,395

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Tangible fixed assets	7,912	6,123	14,035
Current assets	(90)	30,682	30,592
Creditors less than 1 year	(1,962)	—	(1,962)
Net assets	5,860	36,805	42,665