

SCOTTISH HOMING UNION



THE ANNUAL GENERAL MEETING OF THE SCOTTISH HOMING UNION WILL BE HELD IN HILCROFT HOTEL, EAST MAIN STREET, WHITBURN ON SUNDAY 8TH DECEMBER 2013 AT 1.30PM

AGENDA

1. Minute for confirmation
2. General Accounts and Balance Sheet
3. Election of Auditor
4. Election of PRO
5. Membership £16 (Inc. VAT) + 50p Medical Research

6. Minimum Recommended Prices:-

Metal Rings £310.00 per 1000 incl. VAT (To Federations)

Plain Rings – 42p plus postage

RUBBER RINGS – £28 + VAT

DOUBLE RUBBERS – £54 +VAT

SEALS – £27 +VAT

STRAYS £3 + VAT (Stat Quo)

Return of reported Strays (As per cost)

Transfers - £1.50 + Post (Stat Quo)

Loft Transfers - £3.50 (Stat Quo)

Verifications – 10p per ring (Stat Quo)

Locations - £1.00 + VAT (Stat Quo)

Distances – 50p + VAT (Stat Quo)

Ring Print-out - £1.50 + SAE

7. Correspondence – Motions from members

SHU Constitution Article 27 f) Add final sentence

“Where an official fails to forward an appeal within the 10 day time limit specified, the appeal shall not be deemed to be out of time and the official may be called before the Appeal Committee.” Proposed. I Noble Seconded, L Brooks

Agenda cont/

Agenda Cont/

8. Recommendations by Council:

That only GPS be used for locating lofts from 2016

SHU Const. Article 12 a ii - Delete from “ .in the fancy press to end of sentence. Altered to read “The Post will be advertised.”

Article 14 – After “Chartered Accountant” add “or ACCA”

Article 29 d – Delete. (Remove requirement to publish minutes in fancy press)

Article 21 – Delete “his” add “their” Delete “£25” add “£200”

Article 41 – Delete “and a list of delegates”

Rule 3 - Delete “a fee of 50p” Add “S.A.E.”

Rule 14 – After “covers” Add “by grid references”

Race Rule 6 – Delete “impossible” Add “improbable”

Race Rule 13 – After “written” add “printed”

Race Rule 24 – Delete (re-number following rules)

Race Rule 26 – Delete from “wing stamp.” to end of sentence. Add “provide owners identification on their young birds (i.e. tel. number, address etc) by some means (i.e. wing stamp, ID ring)” Delete last sentence

Clock Rules 19 – Delete (No longer required)

Club Rules 2 – 2nd sentence Add “Club/” to start of sentence

ETS Rules 7a – Delete from “but..” to end of sentence

ETS Rules 21 – After “All..” add “T3 clocks and” Add after “manufacturer’s” and “manufacturer’s” add “SHU”

President (Sgnd)

Mr I Noble

Secretary

Mrs L Brooks

SCOTTISH HOMING UNION
FINANCIAL STATEMENTS
1 OCTOBER 2013

ALEXANDER MARSHALL
Chartered Accountants & Registered Auditor
84 Hamilton Road
Motherwell
ML1 3BY

SCOTTISH HOMING UNION
THE REPORT OF THE COUNCIL *(continued)*
YEAR ENDED 1 OCTOBER 2013

The Council has pleasure in presenting its report and the financial statements of the union for the year ended 1 October 2013.

PRINCIPAL ACTIVITIES

The objects and principal activities of the union are restricted to Scotland and during the year were:

The provision of an organisation for persons interested in pigeon racing and showing in all its branches.

The provision of uniform rules and regulations for the ringing and registration of racing pigeons as to the ownership and transfer of same and for conduct of races and shows.

The promotion of races and shows and the provision of money and other prizes for same and grant donations for objects approved by the Annual General Meeting.

The trading in any requisites for the provision and benefit of members as approved by the Annual General Meeting.

The provision of a Court of Appeal for the final disposal of all questions or disputes that may arise between its members and organisations.

The protection and advancement of the interests of its members with legal aid in respect of questions arising between themselves and/or third parties on matters falling within the foregoing objects and approved by the Council.

OFFICERS

The officers who served the union during the year were as follows:

Mr I Noble
Mr G Turnbull
Mrs L Brooks
Mr D Bald

The Council has in total 30 members consisting of delegates from each federation. Each federation is entitled to be represented by one delegate for every 100 members or part thereof.

STATEMENT OF RESPONSIBILITIES OF THE COUNCIL

The Council is responsible for preparing the Report of the Council and the financial statements in accordance with applicable law and regulations.

The constitution and rules require the Council to prepare financial statements for each financial year. Under the constitution and rules the Council has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under the constitution and rules the members of the committee must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the union and of the surplus or deficit for that year.

SCOTTISH HOMING UNION
THE REPORT OF THE COUNCIL *(continued)*
YEAR ENDED 1 OCTOBER 2013

In preparing these financial statements, the Council is required to:

- _ξ select suitable accounting policies and then apply them consistently;
- _ξ make judgements and accounting estimates that are reasonable and prudent; and
- _ξ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the union will continue in operation.

The Council is responsible for keeping adequate accounting records that are sufficient to show and explain the union's transactions and disclose with reasonable accuracy at any time the financial position of the union. It is also responsible for safeguarding the assets of the union and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Council is responsible for the maintenance and integrity of the corporate and financial information included on the union's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Registered office:
386a Stewarton Street
Wishaw
Lanarkshire
ML2 8DU

Signed by order of the
members of the committee

MRS L BROOKS
Union Secretary

Approved by the Council on 15 November 2013

SCOTTISH HOMING UNION

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SCOTTISH HOMING UNION

YEAR ENDED 1 OCTOBER 2013

We have audited the financial statements of Scottish Homing Union for the year ended 1 October 2013 on pages 6 to 12. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the union's members, as a body. Our audit work has been undertaken so that we might state to the union's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the union and the union's members as a body, for our audit work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF COUNCIL AND AUDITOR

As explained more fully in the Member of the committees' Responsibilities Statement set out on pages 2 to 3, the Council is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors, including "APB Ethical Standard - Provisions Available for Small Entities (Revised)", in the circumstances set out below:

In common with many other organisations of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the union's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Council; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the annual report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

OPINION ON FINANCIAL STATEMENTS

In our opinion the financial statements:

- _ξ give a true and fair view of the state of the union's affairs as at 1 October 2013 and of its surplus for the year then ended;
- _ξ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- _ξ have been prepared in accordance with the requirements of the constitution and rules.

SCOTTISH HOMING UNION

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
SCOTTISH HOMING UNION *(continued)***

YEAR ENDED 1 OCTOBER 2013

OPINION ON OTHER MATTER PRESCRIBED BY THE

In our opinion the Report of the Council has been prepared in accordance with the constitution and rules and the information given there is consistent with the financial statements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where they require us to report to you if, in our opinion:

- _ξ proper accounting records have not been kept; or
- _ξ the financial statements are not in agreement with the accounting records; or
- _ξ we have not received all the information and explanations and access to documents that we require for our audit.

84 Hamilton Road
Motherwell
ML1 3BY

15 November 2013

DAVID MARSHALL (Senior Statutory Auditor)
For and on behalf of
ALEXANDER MARSHALL
Chartered Accountants
& Registered Auditor

SCOTTISH HOMING UNION
INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 1 OCTOBER 2013

	Note	2013 £	2012 £
MEMBERSHIP FEES AND INCOME	2	114,698	121,245
DIRECT ACTIVITY EXPENDITURE		43,291	47,018
GROSS SURPLUS		71,407	74,227
Administrative expenses		62,468	65,321
Other operating income	3	-	(5)
OPERATING SURPLUS	5	8,939	8,911
Interest receivable		190	331
SURPLUS ON ORDINARY ACTIVITIES BEFORE TAXATION		9,129	9,242
Tax on surplus on ordinary activities		39	66
SURPLUS FOR THE FINANCIAL YEAR		9,090	9,176
		=	=

The notes on pages 8 to 12 form part of these financial statements.

SCOTTISH HOMING UNION

BALANCE SHEET

1 OCTOBER 2013

	Note	2013 £	2012 £
FIXED ASSETS			
Tangible assets	6	256	342
Investments	7	200	200
		456	542
		-	-
CURRENT ASSETS			
Stocks		11,817	9,427
Debtors	8	10,291	7,253
Cash at bank and in hand		83,013	78,943
		105,121	95,623
CREDITORS: Amounts falling due within one year	9	7,735	7,944
		-	-
NET CURRENT ASSETS		97,386	87,679
		-	-
TOTAL ASSETS LESS CURRENT LIABILITIES		97,842	88,221
		=	=
CAPITAL AND RESERVES			
RESERVES			
Show account	11	531	-
Income and expenditure account	11	97,311	88,221
		-	-
MEMBERS' FUNDS	11	97,842	88,221
		=	=

These accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

These financial statements were approved by the Council and authorised for issue on the 15 November 2013 and are signed on their behalf by:

MR I NOBLE
Member of the committee

The notes on pages 8 to 12 form part of these financial statements.

SCOTTISH HOMING UNION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 1 OCTOBER 2013

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of financial instruments, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Cash flow statement

The Council has taken advantage of the exemption in Financial Reporting Standard for Smaller Entities (effective April 2008) from including a Cash flow statement in the financial statements on the grounds that the union is small.

Income

Income represents monies received (excluding value added tax) from membership and registration fees, other services and sales to members and other related activities.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

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

Fixtures & Fittings	-	25% reducing balance
Stray Cabin	-	25% straight line
Computer Equipment	-	20% straight line

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the Balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the Profit and Loss Account.

SCOTTISH HOMING UNION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 1 OCTOBER 2013

2. MEMBERSHIP FEES AND INCOME

	2013	2012	2013	2012
	No.	No.	£	£
Aberdeen	67	80	1,005	1,160
Angus	63	68	945	986
Ayrshire	255	187	3,825	2,712
Ballochmyle	-	74	-	1,073
Central	89	94	1,335	1,363
Dundee	63	68	945	986
East of Scotland	41	46	615	667
Fife	128	137	1,920	2,001
Highlands & Islands	49	51	735	740
Lanarkshire	412	432	6,180	6,291
Midland	98	110	1,470	1,711
Midlothian	95	117	1,425	1,624
North of Scotland	144	153	2,160	2,219
North West	133	147	1,995	2,146
Pentland Hills	157	152	2,355	2,204
Renfrewshire	31	31	465	464
Scottish Border	53	50	795	725
Solway	171	166	2,565	2,393
Individual Clubs	115	101	1,725	1,465
South West	51	50	765	725
Almond Valley	115	116	1,725	1,697
West of Scotland	19	18	285	261
Ayr Road North	52	53	780	783
	2401	2501	36,015	36,396
Less VAT			(6,003)	(6,068)
			30,012	30,328
Individual members	149	146	2,232	2,194
Less: VAT			(372)	(366)
	2550	2647	31,872	32,156
Registration of lofts			245	315
Seals and pliers			1,494	1,272
Rubber rings			3,226	3,651
Metal rings			30,485	31,240
Electronic rings			28,992	34,661
Stray collection receipts			3,213	3,228
Transfer fees			4,704	4,980
Ring verification			256	278
Click in clock sales			344	313
Medical Research contribution			1,391	1,365
Measurement fees			4,878	5,552
Contributions to postage			1,703	1,623
Miscellaneous receipts			476	556
Card and tie sales			1,295	-
Advertising			124	55
			114,698	121,245

SCOTTISH HOMING UNION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 1 OCTOBER 2013

3. OTHER OPERATING INCOME

	2013	2012
	£	£
Centenary book and celebration donations	-	5
	=	=

4. DIRECT ACTIVITY EXPENDITURE

	2013	2012
	£	£
Rubber rings	2,006	2,844
Metal rings	6,544	8,292
Clock seals and pliers	875	1,053
Electronic rings	28,103	31,620
Stray collection	1,555	1,161
Cards	996	-
Cost of ties	744	60
Trophies	618	348
Medical research donation	1,390	1,365
Confederation subscription	150	200
Click in clocks	310	75
	-	-
	43,291	47,018
	=	=

5. OPERATING SURPLUS

Operating surplus is stated after charging:

	2013	2012
	£	£
Member of the committees' remuneration	-	-
Staff pension contributions	1,507	1,709
Depreciation of owned fixed assets	86	114
	=	=

SCOTTISH HOMING UNION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 1 OCTOBER 2013

6. TANGIBLE FIXED ASSETS

	Furniture & Fittings £	Stray Cabin £	Computer £	Total £
COST				
At 2 October 2012 and 1 October 2013	2,892	526	15,059	18,477
	=	=	=	=
DEPRECIATION				
At 2 October 2012	2,550	526	15,059	18,135
Charge for the year	86	-	-	86
	-	-	-	-
At 1 October 2013	2,636	526	15,059	18,221
	=	=	=	=
NET BOOK VALUE				
At 1 October 2013	256	-	-	256
	=	=	=	=
At 1 October 2012	342	-	-	342
	=	=	=	=

7. INVESTMENTS

3.5% War Stock

	£
COST	
At 2 October 2012 and 1 October 2013	200
	=
NET BOOK VALUE	
At 1 October 2013 and 1 October 2012	200
	=

8. DEBTORS

	2013 £	2012 £
Trade debtors	4,336	2,202
Other debtors	5,955	5,051
	-	-
	10,291	7,253
	=	=

9. CREDITORS: Amounts falling due within one year

	2013 £	2012 £
Corporation tax	38	68
Other taxation and social security	654	2,832
Other creditors	7,043	5,044
	-	-
	7,735	7,944
	=	=

SCOTTISH HOMING UNION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 1 OCTOBER 2013

10. RELATED PARTY TRANSACTIONS

No transactions with related parties were undertaken such as are required to be disclosed under the Financial Reporting Standard for Smaller Entities (effective April 2008). The union was under the control of the members of the council throughout the current and previous year.

11. RECONCILIATION OF MEMBERS' FUNDS AND MOVEMENT ON RESERVES

	Show account	Income and expenditure account	Total members' funds
	£	£	£
Balance brought forward	–	88,221	88,221
Surplus for the year	531	9,090	9,621
	-	-	-
Balance carried forward	531	97,311	97,842
	=	=	=

SCOTTISH HOMING UNION
MANAGEMENT INFORMATION
YEAR ENDED 1 OCTOBER 2013

**The following pages do not form part of the financial statements
which are the subject of the independent auditor's report on pages 4 to 5.**

SCOTTISH HOMING UNION
DETAILED INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 1 OCTOBER 2013

	2013	2012
	£	£
MEMBERSHIP FEES AND INCOME		
Membership fees	36,015	36,396
Less VAT	(6,003)	(6,068)
Individual members	2,232	2,194
Less: VAT	(372)	(366)
Registration of lofts	245	315
Seals and pliers	1,494	1,272
Rubber rings	3,226	3,651
Metal rings	30,485	31,240
Electronic rings	28,992	34,661
Stray collection receipts	3,213	3,228
Transfer fees	4,704	4,980
Ring verification	256	278
Click in clock sales	344	313
Medical Research contribution	1,391	1,365
Measurement fees	4,878	5,552
Contributions to postage	1,703	1,623
Miscellaneous receipts	476	556
Card and tie sales	1,295	–
Advertising	124	55
	114,698	121,245
DIRECT ACTIVITY EXPENDITURE		
Rubber rings	2,006	2,844
Metal rings	6,544	8,292
Clock seals and pliers	875	1,053
Electronic rings	28,103	31,620
Stray collection	1,555	1,161
Cards	996	–
Cost of ties	744	60
Trophies	618	348
Medical research donation	1,390	1,365
Confederation subscription	150	200
Click in clocks	310	75
	43,291	47,018
GROSS SURPLUS	71,407	74,227
OVERHEADS		
Secretary's salary	21,343	20,723
Clerical assistance	15,228	19,422
National insurance contributions	2,895	2,904
Staff pension contributions	1,507	1,709
Rent and rates	5,916	5,916
Heat and light	660	660
Insurances	1,140	1,221
Secretary's local car expenses	300	320
	48,989	52,875
Carried forward	48,989	52,875

SCOTTISH HOMING UNION
DETAILED INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 1 OCTOBER 2013

	2013	2012
	£	£
Brought forward	48,989	52,875
Telephone	756	739
Office equipment maintenance	2,446	3,507
Printing and stationery	1,436	908
Postage	3,827	3,537
Centenary book costs	1,215	-
Miscellaneous expenses	321	174
Advertising	248	229
Legal fees	255	304
Audit and accountancy fees	1,985	1,985
Depreciation - furniture and fittings	86	114
Bad debts written off	7	-
Delegates expenses	-	220
Appeal court expenses	78	-
AGM expenses	239	244
Council expenses	572	417
Bank charges	8	68
	-	-
	62,468	65,321
	-	-
SURPLUS ON CLUB TRADING	8,939	8,906
Centenary book and celebration donations	-	5
	-	-
OPERATING SURPLUS	8,939	8,911
Interest receivable and similar income	190	331
	-	-
SURPLUS ON ORDINARY ACTIVITIES	9,129	9,242
	=	=

SCOTTISH HOMING UNION

NOTES TO THE DETAILED INCOME AND EXPENDITURE ACCOUNT

YEAR ENDED 1 OCTOBER 2013

INTEREST RECEIVABLE

Bank interest	(162)	(303)
War Stock interest	(28)	(28)
	-	-
	(190)	(331)
	=	=