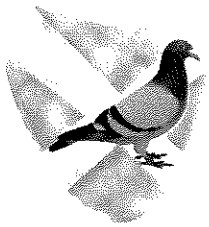
SCOTTISH HOMING UNION



THE ANNUAL GENERAL MEETING OF THE SCOTTISH HOMING UNION WILL BE HELD IN NEWMAINS SOCIAL CLUB ON SUNDAY 13TH DECEMBER 2026 AT 12.00PM

AGENDA

1. Minute for confirmation
2. General Accounts and Balance Sheet
3. Election of Auditor
4. Membership £25.00
5. **Minimum Recommended Prices:-**

Metal Rings £350.00 per 1000 (To Federations)
Plain Rings – 48p plus postage
RUBBER RINGS – £66 per 1000
DOUBLE RUBBERS – (not available)
SEALS – £44.40 per 1000
STRAYS £8.00
Return of reported Strays (As per cost)
Transfers - £5.00 Loft Transfers - £6.00
Verifications – 20p per ring
Locations – Free plus postage if required
Distances – Free plus postage if required
Ring Print-out - £5.00

Council Recommendation's

Change wording on race rule 24 club must to club SHOULD.
Change wording on club rule 2 MAP GRID REFERENCES TO MAP GRID REFERENCES OR BOUNDARY MAP

Race rule 25 in the event of an escape, pigeons must either be re-rubbered or have their id numbers recorded
Proposal to Change wording to in the event of an escape the Federation will decide if the race will go ahead but will not count for averages
Member fees for 2027 £25.00

NWHU rings RPRA ACCEPTED

President (Sgd.) ***Mr A Kyle,I Noble***
Secretary ***Mr A.Frame***

MINUTE OF THE ANNUAL GENERAL MEETING OF THE SCOTTISH HOMING UNION Held in Newmains Social Club Manse Rd Newmains 14th December 2025

A Kyle, President, in the Chair supported Junior Vice President J Lawrie and Joanne from Noble and Armour accountant's in attendance.

The Chairman opened the meeting and welcomed everyone and wished D Gullane a speedy recovery.

MINUTE FOR CONFIRMATION

The 2025 AGM minute was moved by J Pryde seconded by A Eadie

BUSINESS ARISING - There was no business arising.

GENERAL ACCOUNTS AND BALANCE SHEET Adoption by J Pryde seconded by I Noble

The Chairman invited Noble and Armour to give details of accounts
Membership down running costs and minimum wage up much the same as 2024

Following discussion the Council members agreed the following:-

Membership	**£22.00**
Metal Rings	**£350.00 per 1000 to Feds**
Plain Rings	**48p plus postage**
Rubber rings	**Cost Plus 10% £66.00 per th**
Seals	**Cost plus 10% £44.40 per th**
Strays	**£8**
Return of reported strays – As per cost	
Transfers	**£5.00 per sheet (12 Ring Nos.) plus postage or Free online**
Loft Transfers	**£6.00 plus postage**
Verifications	**20p per ring**
Measurements	**Free**
Ring Print-out	**£5.00 + SAE**

ELECTION OF AUDITOR proposal Statue Quo Noble & Armour
ELECTION OF P.R.O. Secretary to continue to fulfil this role.

CORRESPONDENCE - MOTIONS FROM MEMBERS – Membership £22.00 proposed by A Eadie seconded by J Bird unaninous

RECOMMENDATIONS BY COUNCIL -

Stray's to be £8.00 ,
The Council have decided donation will be £300.00 to Medical Research.
Ian Noble thanked the office staff and suggested that they are to receive £100 Christmas gift each Which was passed by all.

A Kyle closed the meeting

A.FRAME 14/12/2025

Scottish Homing Union

Annual Report and Unaudited Financial Statements

For the year ended 1 October 2026

Noble & Armour Limited
21 Main Street
Dunlop
East Ayrshire
KA3 4AF

Scottish Homing Union

Contents

Club Information	1
Report of the Council	2
Independent Examiner's Report	3
Income & Expenditure Report	4
Balance Sheet	5
Statement of Changes in Equity	6
Notes to the Unaudited Financial Statements	7 to 11
Detailed Income & Expenditure Account	12 to 14

Scottish Homing Union

Company Information

Officers	Mr Andrew Kyle - President	
	Mr Ian Noble - President	Appointed 14 March 2026
	Mr Tom McDonagh	Appointed 1 March 2026
	Mr Hugh Wallace - Senior Vice President	Resigned 1 March 2026
	Mr Andrew Graham - Junior Vice President	Appointed 1 March 2026
	Mr John Lawrie - Junior Vice President	Resigned 1 March 2026
Company Secretary	Mr Andrew Frame	
Registered Office	40 Belhaven Road Wishaw Lanarkshire ML2 7NX	
Accountants	Noble & Armour Limited Chartered Accountants 21 Main Street Dunlop East Ayrshire KA3 4AF	

Scottish Homing Union

Report of the Council for the Year Ended 1 October 2026

The Council has pleasure in presenting it's report and the financial statements of the union for the year ended 1 October 2026.

Officers of the Union

The Officers who held office during the year were as follows:

Mr Andrew Kyle	President	
Mr Ian Noble	President	Appointed 14 March 2026
Mr Tom McDonagh	Senior Vice President	Appointed 1 March 2026
Mr Hugh Wallace	Senior Vice President	Resigned 1 March 2026
Mr Andrew Graham	Junior Vice President	Appointed 1 March 2026
Mr John Lawrie	Junior Vice President	Resigned 1 March 2026
Mr Andrew Frame	Secretary	

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 it's 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 the conduct of races and shows.
The Promotion of races and shows and the provision of money and other prizes for same and grant donation for objects approved by the Annual General Meeting.
The trading in 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 it's members and organisations.
The protection and advancement of the interests of it's 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.

Approved and authorised by the Council on and signed on it's behalf by:

Mr Andrew Frame
Secretary

Scottish Homing Union

Independent Examiner's Report on the Accounts the year ended 1 October 2026

To the members of Scottish Homing Union
I report on the accounts of the fundraising committee for the year ended 1 October 2026.

Respective responsibilities of committee members and examiners
The committee members are responsible for the preparation of accounts and request that an independent examination of the accounts be prepared.
It is my responsibility to:

- Examine the accounts to ensure they have been prepared in accordance with general accounting principles.
- State whether any particular matters have come to my attention.

Basis of independent examiners report
An examination includes a review of the accounting records kept by the committee and a comparison of the accounts presented with those records. Is also includes the consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as officers concerning any such matters.
The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiners statement
In connection with my examination no matter has come to my attention:
1. which give me reasonable cause to believe that in any material respect the requirements:
   - to keep accounting records, and
   - to prepare the accounts which accord with the accounting records and comply with the accounting requirements of the club

have not been met: or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Alaina McConnochie
ACA ICAEW
Date 30 October 2026

Scottish Homing Union

Income & Expenditure Account for the Year Ended 1 October 2026

	2026 £	2025 £
Membership fees and income	66,399	62,722
Cost of sales	(5,879)	(5,295)
Gross surplus	60,520	57,427
Administrative expenses	(61,274)	(59,177)
Other operating income	-	-
Operating deficit	(754)	(1,750)
Deficit before tax	(754)	(1,750)
Tax for year	(322)	(320)
Deficit for the financial year	(1,076)	(2,070)

The above results were derived from continuing operations.

The company has no recognised surpluses or deficits for the year other than the results above.

Scottish Homing Union

Balance Sheet as at 1 October 2026

	Note	2026 £	2025 £
Fixed assets			
Intangible assets	4	4,000	6,000
Tangible assets	5	611	440
		4,611	6,440
Current assets			
Stocks	6	5,264	5,697
Debtors	7	4,074	1,934
Cash at bank and in hand		111,831	112,167
		121,169	119,798
Creditors: Amounts falling due within one year	8	(2,802)	(2,184)
Net current assets		118,367	117,614
Net assets		122,978	124,054
Capital and reserves			
Other reserves		6,513	6,513
Retained funds		116,465	117,541
Total reserves		122,978	124,054

Approved and authorised by the Council on _____ and signed on its behalf by:

Mr Andrew Kyle
President

Mr Ian Noble
President

Scottish Homing Union

Statement of Changes in Reserves for the Year Ended 1 October 2026

	Other reserves	Retained funds	Total
	£	£	£
At 2 October 2025	6,513	117,541	124,054
Loss for the year		(1,076)	(1,076)
Net Show Income/Expenses			-
At 1 October 2026	6,513	116,465	122,978

	Other reserves	Retained funds	Total
	£	£	£
At 2 October 2024	6,486	119,611	126,097
Loss for the year		(2,070)	(2,070)
Net Show Income/Expenses	27		27
At 1 October 2025	6,513	117,541	124,054

Scottish Homing Union

Notes to the Unaudited Financial Statements for the Year Ended 1 October 2026

1 Accounting Policies

Summary of significant accounting policies and key estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented, unless otherwise stated.

Statement of Compliance

These financial statements were prepared in accordance with Financial Reporting Standard 102 The Financial Reporting Standard' applicable in the United Kingdom and Republic of Ireland and the Companies Act 2006.

Basis of Preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Revenue Recognition

Membership fees and income comprise the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the union's activities. Membership fees and income is shown net of sales/value added tax, returns, rebates and discounts (where applicable)

The union recognises revenue when:
The amount of revenue can be reliably measured;
it is probable that future economic benefits will flow to the entity;
and specific criteria have been met for each of the union's activities.

Tax

The tax expense for the period comprises current tax. Tax is recognised in income and expenditure, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the union operates and generates taxable income.

Tangible Assets

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Computer equipment	20% straight line
Fixtures & Fittings	25% reducing balance

Amortisation
Amortisation is provided on intangible assets so as to write off the cost, less any estimated residual value, over their useful life as follows:

Asset class	Amortisation method and rate
CRM System	10% straight line

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value

Trade Debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the union will not be able to collect all amounts due according to the original terms of the receivables.

Stocks
Stocks are stated at the lower of cost and estimated selling prices less costs to complete and sell. Cost is determined using the first-in, first-out (FIFO) method.

The cost of finished goods and work in progress comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. At each reporting date, stocks are assessed for impairment. If stocks are impaired, the carrying amount is reduced to its selling price less costs to complete and sell; the impairment loss is recognised immediately in profit or loss.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the union does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Defined contribution pension obligation

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the union has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a repayment.

2 Staff numbers

The average number of persons employed by the union (including officers) during the year was 2 (2025 - 2).

3 Membership fees

	2026 No	2025 No	2026 £	2025 £
Aberdeen	40	41	880.00	820.00
Almond Valley	57	75	1,254.00	1,500.00
Angus	34	38	748.00	760.00
Ayr Road North	31	28	682.00	560.00
Ayrshire	124	134	2,728.00	2,680.00
Central	50	55	1,100.00	1,100.00
Dundee	26	31	572.00	620.00
Fife	79	68	1,738.00	1,360.00
Highlands and Islands	21	18	462.00	360.00
Individual Clubs	183	157	4,026.00	3,140.00
Lanarkshire	243	282	5,346.00	5,640.00
Midlothian	26	26	572.00	520.00
North of Scotland	82	86	1,804.00	1,720.00
North West	63	66	1,386.00	1,320.00
Pentland Hills	91	103	2,002.00	2,060.00
Scottish Border	39	44	858.00	880.00
Solway	112	116	2,464.00	2,320.00
	1301	1368	28,622.00	27,360.00
Individual Members	103	101	2,266.00	2,020.00
Total Membership Fees	1,404	1,469	30,888.00	29,380.00

4 Intangible assets

	CRM System £	Total £
Cost or valuation		
At 2 October 2025	20,000	20,000
At 1 October 2026	20,000	20,000
Amortisation		
At 2 October 2025	14,000	14,000
Amortisation charge	2,000	2,000
At 1 October 2026	16,000	16,000
Carrying amount		
At 1 October 2026	4,000	4,000
At 1 October 2025	6,000	6,000

5 Tangible assets

	Furniture, fittings and equipment £	Total £
Cost or valuation		
At 2 October 2025	4,312	4,312
Additions	496	496
Disposals	-	-
At 1 October 2026	4,808	4,808
Amortisation		
At 2 October 2025	3,872	3,872
Depreciation charge	325	325
Depreciation on Disposals	-	-
At 1 October 2026	4,197	4,197
Carrying amount		
At 1 October 2026	611	611
At 1 October 2025	440	440

6 Stocks

	2026	2025
	£	£
Rings and seals	5,264	5,697

7 Debtors

	2026	2025
	£	£
Current		
Trade Debtors	405	231
Prepayments	1,794	1,703
Deposits	1,875	-
Other Debtors	-	-
	4,074	1,934

8 Creditors

	2026	2025
	£	£
Due within one year		
Trade Creditors	81	(365)
Taxation and social security	765	802
Accruals and deferred income	1,902	1,698
Other Creditors	54	49
	2,802	2,184

9 Obligations under leases and hire purchase contracts

Operating leases

The total of future minimum lease payments is as follows:

	2026	2025
	£	£
Not later than one year	912	2,497
Later than one year and not later than five years	-	912
	912	3,409

The amount of non-cancellable operating lease payments recognised as an expense during the year was £2,497 (2025 - £2,497).

Scottish Homing Union

Detailed Income & Expenditure Account for the Year Ended 1 October 2026

	Note	2026 £	2025 £
Membership fees and income	i.	66,399	62,722
Cost of sales	ii.	(5,879)	(5,295)
Gross surplus		60,520	57,427
Gross surplus (%)		91.15%	91.56%
Administrative expenses			
Employment costs	iii.	(35,522)	(35,083)
Establishment costs	iv.	(10,706)	(9,525)
General administrative expenses	v.	(10,765)	(12,339)
Depreciation costs	vi.	(2,325)	(2,230)
Other costs and adjustments	vii.	(1,956)	-
		(61,274)	(59,177)
Other operating income		-	-
Operating deficit		(754)	(1,750)
Deficit before tax		(754)	(1,750)

Scottish Homing Union

Detailed Income & Expenditure Account for the Year Ended 1 October 2026

	Note	2026 £	2025 £
i. Membership fees and income			
Federation member subscriptions	3	28,622	27,360
Individual members	3	2,266	2,020
Registration of lofts		253	212
Seals and pliers		1,021	844
Donations received		2,001	10
Rubber rings		858	1,056
Metal rings		23,937	25,061
Stray collection fees		448	565
Transfer fees		3,099	1,905
Ring verification		285	126
Medical research contribution		38	-
Card and tie sales		-	-
Sale of branded pens		-	30
Miscellaneous receipts		418	583
Contributions to postage		932	700
Contributions to card charges		527	567
Show income		-	-
Bank interest receivable		1,694	1,683
		66,399	62,722
ii. Cost of sales			
Rubber rings		(553)	(675)
Metal rings		(3,263)	(3,457)
Clock seals and pliers		(630)	(518)
Obsolete stock at cost		(17)	282
Stray collections		(900)	(900)
Trophies		(516)	-
Branded pens			(27)
Medical research donation			-
		(5,879)	(5,295)
iii. Employment costs			
Wages and salaries		(35,235)	(34,815)
Staff pension contributions		(287)	(268)
		(35,522)	(35,083)

Scottish Homing Union

Detailed Income & Expenditure Account for the Year Ended 1 October 2026

	Note	2026 £	2025 £
iv. Establishment costs			
Rent, rates and utilities		(9,039)	(8,016)
Insurance		(1,667)	(1,509)
		(10,706)	(9,525)
v. General administrative expenses			
Office equipment hire and maintenance		(2,497)	(2,497)
Telephone and fax		(1,254)	(1,036)
Meeting expenses		(93)	(200)
Computer software and maintenance costs		(1,708)	(1,915)
Printing and stationery		(1,254)	(1,057)
Postage		(1,140)	(2,054)
Charitable donations		-	(200)
Sundry expenses		(297)	(572)
Show expenses		-	-
Advertising		-	(324)
Insurance		(90)	(128)
Accountancy fees		(2,107)	(2,047)
Bank charges		(325)	(309)
Other finance charges		-	-
Other interest payable		-	-
		(10,765)	(12,339)
vi. Depreciation costs			
Amortisation of other intangible assets		(2,000)	(2,000)
Depreciation of fixtures and fittings		(19)	(24)
Depreciation of computer equipment		(306)	(206)
		(2,325)	(2,230)
vii. Other costs and adjustments			
Professional Fees		(1,599)	-
Bad Debts		(357)	-
Loss on disposal of tangible assets		-	-
Exchange rate gain/(loss)		-	-
		(1,956)	-