

**South Australian Homing Pigeon Association Incorporated**

10 Boulderstone Rd

Gepps Cross

**Profit & Loss**

Comparison 2017 and 2018

Account Name	December 2017	December 2018	Variance	Notes
<b>Income</b>				
Affiliations	\$950.91	\$1,399.00	\$448.09	
Capitation Fees	\$35,940.00	\$33,868.18	-\$2,071.82	2017 178 Members, 2018 169 Members, 1xLate, 1xBlock
Club Liability Insurance Income	\$1,719.55	\$1,832.73	\$113.18	
SMS Alert Income	\$0.00	\$0.00	\$0.00	
Interest received	\$658.05	\$641.82	-\$16.23	
Life Ring Sales	\$18,080.85	\$21,807.19	\$3,726.34	
Ring Transfers	\$380.01	\$685.45	\$305.44	
Proceeds - Sale of Birds	\$3,090.91	\$5,949.09	\$2,858.18	Top 30 Sale, Thanks Donours, Buyers and Tim Fawcett
Rent Of Hall	\$1,000.00	\$1,300.00	\$300.00	Para Hills and Metro \$550 each, G Hamilton Sale \$300
Canteen Sales/Lease	\$454.55	\$454.55	\$0.00	
Car Parking Fees	\$1,945.43	\$2,000.00	\$54.57	2018 Laser Works, SACPS Container 2019 SACPS Only
Presentation Evening Sales	\$2,322.72	\$2,978.65	\$655.93	
Presentation Evening Expenses	-\$2,434.09	-\$3,602.09	-\$1,168.00	Juniors free entry, plus some prizes Warrnambool Club \$500, Gavin Harris \$200, Geoff Cawte \$175, Warren March \$100, Vasil Curea \$100, John Harper \$100, Peter Burke \$50, Phil Squire \$50, B. Marcou \$50, Brenton Myers \$50, Jon Barlow \$100 1st Alice
Donations - Trophies	\$700.00	\$1,475.00	\$775.00	
Donations - Members	\$2,250.00	\$3,000.00	\$750.00	Treasurer donated honorarium back
Advertising - Website	\$1,325.00	\$1,750.00	\$425.00	
Advertising - Gazette	\$145.45	\$0.00	-\$145.45	
<b>Total Income Non Racing/Training/Sales</b>	<b>\$68,529.34</b>	<b>\$75,539.57</b>	<b>\$7,010.23</b>	
<b>Expenses</b>				
GST Rounding adjustments	\$0.00	\$0.00	\$0.00	
Auditing Fees & costs	\$1,925.00	\$1,750.00	-\$175.00	
Bad Debts	\$0.00	\$0.00	\$0.00	
Bank Fees	\$219.69	\$2.50	-\$217.19	2017 Loss of conversion from Euro to AUS\$
Cleaning Materials	\$166.99	\$0.00	-\$166.99	2017 Virkon S
Computer Consumables	\$61.82	\$11.77	-\$50.05	
Constitution costs register	\$0.00	\$59.09	\$59.09	
Debenture Interest	\$1,306.82	\$1,250.00	-\$56.82	
Donation to ANRPB Vaccine Fund	\$5,000.00	\$0.00	-\$5,000.00	2017 Rotavirus ANRPB Disease Management Fund
Royal Show Sponsorship	\$0.00	\$400.00	\$400.00	Royal Show \$200 2018 and 2019
Electricity	\$2,702.08	\$4,204.79	\$1,502.71	2018 5 qtrs plus rise in tariffs
Rates & Taxes	\$3,306.26	\$1,310.50	-\$1,995.76	Council and Emergency Services Levy
Water rates	\$1,344.00	\$1,285.27	-\$58.73	
HQ Repairs & Maintenance	\$1,689.25	\$5,721.76	\$4,032.51	Concreting, External Paint, Evap Air Cond repairs, Blinds
Headquarters Cleaning	\$1,500.30	\$1,000.05	-\$500.25	2017 Catch up months from 2016 unpaid
Headquarters Security	\$820.15	\$2,707.08	\$1,886.93	2018 2xExtra Cameras on dock and Hard Drive replaced
Life Ring Purchases	\$0.00	\$3,500.00	\$3,500.00	2017 Was Shown as a Racing expense
Funeral Notices	\$0.00	\$0.00	\$0.00	
<b>Honorariums</b>				
General Secretary	\$11,150.00	\$9,714.00	-\$1,436.00	2017 Secretary/Treasurer part of year
Treasurer	\$2,250.00	\$3,000.00	\$750.00	Treasurer donates back monies to SAHPA
Ring Secretary Honorarium	\$3,250.00	\$3,000.00	-\$250.00	
Assistant Secretary	\$800.00	\$0.00	-\$800.00	
Race Secretary	\$0.00	\$700.00	\$700.00	2018 Paid \$350 for 2017 year not paid
Website/ PC Management	\$1,680.00	\$1,750.00	\$70.00	Cover Internet costs
Year Book Honorarium	\$1,000.00	\$0.00	-\$1,000.00	
Workcover Expenses	\$1,166.52	\$1,093.43	-\$73.09	
Workcover Refund	-\$123.65	\$0.00	\$123.65	
<b>Total Honorariums</b>	<b>\$21,172.87</b>	<b>\$19,257.43</b>	<b>-\$1,915.44</b>	
<b>Insurance Expenses</b>				
Insurance Officers Indemnity	\$1,150.82	\$1,150.82	\$0.00	
Insurance Volunteer Workers	\$592.24	\$592.24	\$0.00	
Insurance Building and Other	\$2,074.64	\$2,265.61	\$190.97	
Electronic Equipment Insurance	\$505.98	\$0.00	-\$505.98	Committee decided to drop this insurance

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Public Liability Insurance	\$2,338.93	\$2,212.60	-\$126.33	
Insurance Stamp Duty	\$766.15	\$735.22	-\$30.93	
<b>Total Insurance Expenses</b>	<b>\$7,428.76</b>	<b>\$6,956.49</b>	<b>-\$472.27</b>	
Mgmt Committee expenses	\$48.70	\$213.44	\$164.74	
Minor Equipment Purchases	\$0.00	\$0.00	\$0.00	
Postage	\$629.72	\$529.41	-\$100.31	
Promotion of the Sport	\$45.45	\$1,950.00	\$1,904.55	2018 Images on Truck and Trailer
Printing & Stationery	\$460.66	\$606.98	\$146.32	
Year Book Publication	\$1,322.50	\$0.00	-\$1,322.50	
Sundry Expenses	\$100.00	\$0.00	-\$100.00	2017 R Yeoll Over Hills Training
Telephones				
SAHPA main line and internet	\$1,431.96	\$1,367.53	-\$64.43	
General Secretary Mobile	\$1,448.77	\$1,151.96	-\$296.81	
Sat phone convoyer	\$637.96	\$590.09	-\$47.87	
Ring Secretary Mobile	\$654.48	\$789.93	\$135.45	2018 Bought a new phone
Telephone Sundries	\$0.00	\$0.00	\$0.00	
<b>Total Telephones</b>	<b>\$4,173.17</b>	<b>\$3,899.51</b>	<b>-\$273.66</b>	2018 Further Savings after making savings in 2017
Website Domain Registration	\$0.00	\$280.00	\$280.00	2018 registered for 2 years
Website Costs	\$200.00	\$160.91	-\$39.09	
Waste Collection	\$1,049.75	\$793.00	-\$256.75	Cancelled some services as a cost reduction
Working Bee Expenses	\$0.00	\$11.82	\$11.82	2018 Well attended
<b>Total Expenses</b>	<b>\$56,673.94</b>	<b>\$57,861.80</b>	<b>\$1,187.86</b>	
<b>Surplus from Non Racing/Training/Trading</b>	<b>\$11,855.40</b>	<b>\$17,677.77</b>	<b>\$5,822.37</b>	
<b>Racing Income</b>				
Main Race nominations	\$56,268.36	\$5,710.19	-\$50,558.17	2018 Only Affiliates and SAHPA members > 30 birds
Pre - Payment Birds	\$0.00	\$62,079.10	\$62,079.10	2018 Reverted back to Prepaid scheme
Special Race nominations	\$451.50	\$294.00	-\$157.50	2018 Freight for Terang Cock Bird Special
Verco Series nominations	\$861.82	\$3,346.37	\$2,484.55	
5 Bird Series nominations	\$0.00	\$3,392.00	\$3,392.00	2018 5 Bird Pool much better supported
Sponsorship Angel Flight	\$0.00	\$805.00	\$805.00	
Nominations - Vin Blanden	\$100.00	\$155.00	\$55.00	
Sundry Income - SALDC	\$0.00	\$76.36	\$76.36	2018 SALDC Reimburse SAHPA Feed and Stationery
<b>Total Racing Income</b>	<b>\$57,681.68</b>	<b>\$75,858.02</b>	<b>\$18,176.34</b>	2017 Season impacted by Rotavirus
<b>Racing Expenses</b>				
Main Unit - Driver	\$7,379.59	\$10,300.00	\$2,920.41	2018 More races
Main Unit - Convoyer	\$6,400.00	\$8,600.00	\$2,200.00	2018 More races
Main Unit - Fuel	\$5,460.74	\$7,959.99	\$2,499.25	2018 More races and further distance
Main Unit - Fuel Tax Credits	-\$3,837.00	-\$2,368.88	\$1,468.12	2017 Tax Credits 2016 and 2017
Main Unit - Expenses	\$2,237.76	\$3,300.00	\$1,062.24	Cleaning of Unit and unloading crates
Main Unit - Repairs & Maintenance	\$1,708.63	\$3,428.14	\$1,719.51	Services x 2 \$2554, Tyres \$508, Roller Shutter \$340, LED
Main Unit - Insurance	\$4,560.82	\$3,765.78	-\$795.04	2018 Split Geraldly Trailer Insurance
Main Unit - Registration	\$1,211.89	\$1,250.87	\$38.98	
Main Unit - Loaders	\$950.00	\$420.00	-\$530.00	2018 Reduced number of Loading Stewards
Alternative Unit - Driver	\$750.00	\$0.00	-\$750.00	2018 Show against Verco Costs
Alternative Unit - Convoyer	\$659.67	\$0.00	-\$659.67	2018 Show against Verco Costs
Alternative Unit - Fuel	\$1,263.64	\$0.00	-\$1,263.64	2018 Show against Verco Costs
Alternative Unit - Expenses	\$239.09	\$0.00	-\$239.09	
Alternative Unit - Repairs & Maintenance	\$308.95	\$205.25	-\$103.70	
Alternative Unit - Insurance	\$0.00	\$1,064.22	\$1,064.22	2018 Split Insurance
Alternative Unit - Registration	\$133.00	\$0.00	-\$133.00	2018 Prepaid Dec 2017, 2018 seasonal registration
Alternative Unit - Cleaning	\$0.00	\$0.00	\$0.00	
Alternative Unit - Loaders	\$0.00	\$0.00	\$0.00	
Angel Flight Expenses	\$0.00	\$1,541.00	\$1,541.00	2018 Donation Chq \$1541 2016 \$736 + 2018 \$805
Depreciation	\$26,732.64	\$24,119.42	-\$2,613.22	
Feed supplied to pigeons	\$231.82	\$775.73	\$543.91	

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RAA Membership	\$520.00	\$527.28	\$7.28	
Prize Money - Assoc races	\$2,000.00	\$2,400.00	\$400.00	2018 12xRaces \$200 each (\$100 of it Trophy money)
Prize Money - Special races	\$3,419.50	\$3,000.00	-\$419.50	2018 Committee agreed to \$1500 for each of 5 Bird races
Prize Money - Vin Blanden	\$100.00	\$155.00	\$55.00	
Prize Money - 5 Bird Pool Series	\$0.00	\$4,580.00	\$4,580.00	2018 Nominations plus \$1200 portion from Treasurer Donatic
Prize Money - Verco Series	\$0.00	\$844.00	\$844.00	Verco SE race made a loss, no prizes paid
Verco Series Costs	\$0.00	\$2,997.10	\$2,997.10	Driver, Convoyer, Accomodation and Fuel
SAHPA Aggregate Champion	\$163.64	\$180.92	\$17.28	Champion Jacket
Trophy Expenses	\$290.55	\$546.37	\$255.82	
Honour Boards	\$709.09	\$611.18	-\$97.91	2018 Update of Boards not included as at 31/12/18
RASL - Drug Testing	\$0.00	\$0.00	\$0.00	
Vet Expenses	\$0.00	\$80.00	\$80.00	
<b>Total Racing Expenses</b>	<b>\$63,594.02</b>	<b>\$80,283.37</b>	<b>\$16,689.35</b>	
<b>Racing Loss</b>	<b>-\$5,912.34</b>	<b>-\$4,425.35</b>	<b>\$1,486.99</b>	
<b>Income - Product Sales</b>				
Stock Sales	\$1,675.01	\$1,837.87	\$162.86	
Sale of Equip	\$0.00	\$0.00	\$0.00	
Vaccine Pigeon Pox	\$2,690.91	\$4,500.00	\$1,809.09	
Vaccine Newcastle PMV	\$4,627.26	\$4,800.00	\$172.74	
Vaccine Guns And needles PMV	\$0.00	\$0.00	\$0.00	
Polo Shirts & Caps	\$110.23	\$27.27	-\$82.96	
<b>Total Income</b>	<b>\$9,103.41</b>	<b>\$11,165.14</b>	<b>\$2,061.73</b>	
<b>Cost of Sales</b>				
Geraldly Crates Labelling	\$0.00	\$0.00	\$0.00	
Stock Purchases	\$3,517.60	\$0.00	-\$3,517.60	2018 Using Actual Cost system (Stock On Hand, COGS)
Vaccine Pigeon Pox	\$2,804.07	\$3,845.25	\$1,041.18	
Vaccine Newcastle PMV	\$3,469.76	\$4,028.92	\$559.16	
Vaccine Guns and needles	\$0.00	\$0.00	\$0.00	
Life Ring Purchases	\$2,930.22	\$0.00	-\$2,930.22	2018 Moved to Non Racing expense where Income reported
Stock Cost of Goods Adjustment	\$1,463.38	\$2,138.63	\$675.25	Concern that not all Cardboard rolls being paid
<b>Total Cost of Sales</b>	<b>\$14,185.03</b>	<b>\$10,012.80</b>	<b>-\$4,172.23</b>	
<b>Gross Profit/Loss on Sales</b>	<b>-\$5,081.62</b>	<b>\$1,152.34</b>	<b>\$6,233.96</b>	2018 Stock On Hand decreased \$875
<b>Training Unit Income</b>				
Pigeon Training - Ford Income	\$5,837.51	\$8,267.64	\$2,430.13	
Pigeon Training - Dutro Income	\$6,707.54	\$6,192.82	-\$514.72	
<b>Total Training Income</b>	<b>\$12,545.05</b>	<b>\$14,460.46</b>	<b>\$1,915.41</b>	
<b>Training Unit Expenses</b>				
Pigeon Unit (Training)				
Ford Unit Driver Fees	\$3,340.00	\$3,762.45	\$422.45	
Ford Unit Expenses	\$2,918.01	\$3,288.85	\$370.84	Fuel
Ford Unit Registration	\$770.10	\$939.39	\$169.29	
Ford Unit Insurance	\$773.90	\$1,046.52	\$272.62	
Ford Unit Repairs & Maintenance	\$510.27	\$1,667.82	\$1,157.55	Service and Tyres
Ford Pigeon Trailer Registration	\$103.64	\$82.00	-\$21.64	
Ford Pigeon Trailer Insurance	\$229.92	\$236.58	\$6.66	
Dutro Unit Drivers Fees	\$3,600.00	\$3,580.00	-\$20.00	
Dutro Unit Expenses	\$3,702.22	\$4,222.36	\$520.14	Fuel
Dutro Unit Registration	\$1,028.25	\$1,250.87	\$222.62	
Dutro Unit - Insurance	\$1,185.06	\$1,400.20	\$215.14	
Dutro Unit - Repairs & Maintenance	\$1,282.09	\$2,028.45	\$746.36	Service \$701, Tyres \$1327
<b>Total Training Expenses</b>	<b>\$19,443.46</b>	<b>\$23,505.49</b>	<b>\$4,062.03</b>	
<b>Total Subsidy for Training</b>	<b>-\$6,898.41</b>	<b>-\$9,045.03</b>	<b>-\$2,146.62</b>	Subsidy Training Ford \$2756, Dutro \$6289 repairs

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<b>Surplus from Non Racing/Training/Trading</b>	\$11,855.40	\$17,677.77	\$5,822.37	Proceeds from Top 30 sale, Life rings sales up
<b>Loss from Racing</b>	-\$5,912.34	-\$4,425.35	\$1,486.99	Less Birds Prepaid compared to Club estimates b4 price set
<b>Loss/Surplus on Product Sales</b>	-\$5,081.62	\$1,152.34	\$6,233.96	
<b>Subsidy for Training</b>	-\$6,898.41	-\$9,045.03	-\$2,146.62	Management Committee need to review
<b>TOTAL SURPLUS/LOSS</b>	<b>-\$6,036.97</b>	<b>\$5,359.73</b>	<b>\$11,396.70</b>	
<b>Other Income</b>			\$0.00	
Profit/Loss on Sale of Asset	\$3,409.09	\$0.00	-\$3,409.09	2017 Sale of Semi Trailer and Blue Trailer
Total Other Income	\$3,409.09	\$0.00	-\$3,409.09	
<b>Other Expenses</b>			\$0.00	
Extraordinary Expense	\$0.00	\$0.00	\$0.00	
Total Other Expenses	\$0.00	\$0.00	\$0.00	
<b>Net Profit/(Loss)</b>	<b>-\$2,627.88</b>	<b>\$5,359.73</b>	<b>\$7,987.61</b>	Small Profit, mainly due to successful Top 30 Sale