

**South Australian Homing Pigeon Association Incorporated**

10 Boulderstone Rd  
Gepps Cross

**Profit & Loss**

Comparison 2018, 2019 and 2020

Account Name	December 2018	December 2019	December 2020	Variance	G/L Code	Notes
<b>Income</b>						
Affiliations	\$1,399.00	\$2,658.00	\$1,400.00	-\$1,258.00	822510	
Capitation Fees	\$33,868.18	\$31,838.18	\$32,000.00	\$161.82	801010	
Club Liability Insurance Income	\$1,832.73	\$2,170.00	\$0.00	-\$2,170.00	805540	All processed through a clearing account in 2020
SMS Alert Income	\$0.00	\$20.00	\$0.00	-\$20.00	808510	
Interest received	\$641.82	\$416.01	\$2,579.31	\$2,163.30	809010	Term Investment, higher interest rate
Life Ring Sales	\$21,807.19	\$21,873.35	\$22,085.70	\$212.35	601010	
Ring Transfers	\$685.45	\$370.95	\$352.30	-\$18.65	601510	
Proceeds - Sale of Birds	\$5,949.09	\$7,113.00	\$5,449.00	-\$1,664.00	801510	Top 30 Sale, Thanks to Donours, Buyers and Tim Fawcett
Rent Of Hall	\$1,300.00	\$1,672.73	\$3,130.00	\$1,457.27	805520	Para Hills, Metro and West Torrens
Canteen Sales/Lease	\$454.55	\$454.55	\$0.00	-\$454.55	805510	No lease charged in 2020
Car Parking Fees	\$2,000.00	\$500.00	\$8,528.00	\$8,028.00	805530	Thanks to Harvey Norman container storage
GPS Reading	\$0.00	\$0.00	\$20.00	\$20.00	805540	
Member Fines	\$0.00	\$0.00	\$50.00	\$50.00	803520	
Presentation Evening Sales	\$2,978.65	\$3,920.00	\$0.00	-\$3,920.00	808010	In 2020 most paid on the night direct to Hotel
Presentation Evening Expenses	-\$3,602.09	-\$4,144.14	-\$393.50	\$3,750.64	916510	Gilbertson donated \$163.50 awards, subsidized Juniors etc
Donations - Trophies	\$1,475.00	\$1,350.00	\$1,950.00	\$1,950.00	806010	\$500 Warrnambool Club, \$450 J Barlow, \$200 G Paterson, \$100 M Giniiver, G Harris, W March, V Curea, D Pianto, C Mav, \$50 T Perkins, P Squire, P Burke, R Somerville. Photos - Denis Gao
Donations - Members	\$3,000.00	\$3,000.00	\$0.00	-\$3,000.00	806030	Current Treasurer is being paid.
Advertising - Website	\$1,750.00	\$2,125.00	\$0.00	-\$2,125.00	806510	
Advertising and Sales Year Book	\$0.00	\$168.21	\$192.65	\$24.44	806530	
<b>Total Income Non Racing/Training/Sales</b>	<b>\$75,539.57</b>	<b>\$75,505.84</b>	<b>\$77,343.46</b>	<b>\$1,837.62</b>		
<b>Expenses</b>						
Auditing Fees & costs	\$1,750.00	\$1,800.00	\$1,980.00	\$180.00	911020	2020 Increase due to not being able to claim back GST portion
Bank Fees	\$2.50	\$2.50	\$2.50	\$0.00	912510	
Computer Software and consumables	\$11.77	\$0.00	\$24.95	\$24.95	920030/40	
Constitution costs register	\$59.09	\$0.00	\$0.00	\$0.00	912020	
Debenture Interest	\$1,250.00	\$750.00	\$387.37	-\$362.63	913010	All Debentures now paid back to clubs
Royal Show Sponsorship	\$400.00	\$0.00	\$0.00	\$0.00		
Electricity	\$4,204.79	\$3,667.09	\$3,299.77	-\$367.32	923040	New meter fitted and Solar quote to come.
Rates & Taxes	\$1,310.50	\$2,391.60	\$2,498.90	\$107.30	923050	Council and Emergency Services Levy
Water rates	\$1,285.27	\$1,136.08	\$1,107.91	-\$28.17	923070	
HQ Repairs & Maintenance	\$5,721.76	\$7,242.28	\$1,386.95	-\$5,855.33	923010	2019 Plumbing and Drainage \$6150, Stair Case, Locksmith 2020 New PA system, Electrical repairs, baiting, equipment
Headquarters Cleaning	\$1,000.05	\$1,000.70	\$1,000.00	-\$0.70	923020	
Headquarters Security	\$2,707.08	\$779.00	\$694.40	-\$84.60	923030	
Life Ring Purchases	\$3,500.00	\$3,436.36	\$3,890.00	\$453.64	701010	
<b>Honorariums</b>						
General Secretary	\$9,714.00	\$10,000.00	\$10,000.00	\$0.00	930005	
Treasurer	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	930050	Gavin \$1500 donated back for next Year 5 Bird Pool prizes
Ring Secretary Honorarium	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	930020	
Assistant Secretary	\$0.00	\$0.00	\$0.00	\$0.00	930030	
Race Secretary	\$700.00	\$350.00	\$100.00	-\$250.00	930035	
Website/ PC Management	\$1,750.00	\$1,790.00	\$1,800.00	\$10.00	930015	
Year Book Honorarium	\$0.00	\$2,300.00	\$1,000.00	-\$1,300.00	930045	
WorkSafe SA Expenses	\$1,093.43	\$1,002.14	\$0.00	-\$1,002.14	925510	Reclassified SAHPA risk and gave us a refund
WorkSafe SA Refund	\$0.00	\$0.00	-\$790.85	-\$790.85	925510	
<b>Total Honorariums</b>	<b>\$19,257.43</b>	<b>\$21,442.14</b>	<b>\$18,109.15</b>	<b>-\$3,332.99</b>		
<b>Insurance Expenses</b>						
Insurance Officers Indemnity	\$1,150.82	\$1,211.70	\$1,539.00	\$327.30	923510	
Insurance Volunteer Workers	\$592.24	\$592.24	\$720.00	\$127.76	923520	
Insurance Building and Other	\$2,265.61	\$2,090.55	\$2,567.00	\$476.45	923530	
Electronic Equipment Insurance	\$0.00	\$0.00	\$0.00	\$0.00		Committee decided to drop this insurance
Public Liability Insurance	\$2,212.60	\$2,360.00	\$0.00	-\$2,360.00	923560	2019 Aust Bird Keepers policy, 2020 clubs collected and paid
Insurance Stamp Duty	\$735.22	\$469.02	\$0.00	-\$469.02	923550	2020 Did not split this off, included in above insurance amounts
<b>Total Insurance Expenses</b>	<b>\$6,956.49</b>	<b>\$6,723.51</b>	<b>\$4,826.00</b>	<b>-\$1,897.51</b>		
Mgmt Committee expenses	\$213.44	\$148.48	\$107.55	-\$40.93	912040	
Postage	\$529.41	\$43.64	\$0.00	-\$43.64	913510	
Promotion of the Sport	\$1,950.00	\$0.00	\$0.00	\$0.00		2018 Images on Truck and Trailer
Printing & Stationery	\$606.98	\$325.97	\$327.33	\$1.36	914010	Less printing for AGM
Year Book Publication	\$0.00	\$1,989.28	\$873.54	-\$1,115.74	906530	
Sundry Expenses	\$0.00	\$0.00	\$0.00	\$0.00	910010	
<b>Telephones</b>						
SAHPA main line and internet	\$1,367.53	\$1,090.80	\$1,118.68	\$27.88	914510	NBN savings and reduction in services
General Secretary Mobile	\$1,151.96	\$975.42	\$1,023.31	\$47.89	914530	
Sat phone convoyer	\$590.09	\$327.26	\$424.94	\$97.68	914520	2019 Reduced rate for service outside season
Ring Secretary Mobile	\$789.93	\$654.48	\$777.83	\$123.35	914540	
<b>Total Telephones</b>	<b>\$3,899.51</b>	<b>\$3,047.96</b>	<b>\$3,344.76</b>	<b>\$296.80</b>		Made Savings each year
Website Domain Registration	\$280.00	\$200.00	\$308.00	\$108.00	920050	
Website Costs	\$160.91	\$188.18	\$1,364.00	\$1,175.82	920050	2020 Backdated invoice for SMS at 8c/SMS
Waste Collection	\$793.00	\$787.60	\$1,064.80	\$277.20	924510	
Working Bee Expenses	\$11.82	\$0.00	\$0.00	\$0.00		
Club Rebate for Members	\$0.00	\$4,240.00	\$0.00	-\$4,240.00		2019 Rebate calculated \$27.50 full member, \$11 Affiliate
Club Rebate for Life Ring Prizes	\$0.00	\$6,000.00	\$0.00	-\$6,000.00		2019 Rebate based on club membership, club prizemoney
Rebate Club Liability Insurance for Nxt Year	\$0.00	\$0.00	\$2,500.00	\$2,500.00		2020 Rebate to pay for club liability insurance in 2021
Rebate Prepaid for Flyers in 2021	\$0.00	\$0.00	\$16,000.00	\$16,000.00		2020 Rebate to pay \$100 per flyer in 2021
<b>Total Expenses</b>	<b>\$57,861.80</b>	<b>\$67,342.37</b>	<b>\$65,097.88</b>	<b>-\$2,244.49</b>		
<b>Surplus from Non Racing/Training/Trading</b>	<b>\$17,677.77</b>	<b>\$8,163.47</b>	<b>\$12,245.58</b>	<b>\$4,082.11</b>		

## Profit & Loss

Comparison 2018, 2019 and 2020

Account Name	December 2018	December 2019	December 2020	Variance	G/L Code	Notes
<b>Racing Income</b>						
Main Race nominations	\$5,710.19	\$3,177.84	\$6,917.20	\$3,739.36	612010	Only Affiliates and SAHPA members > 30 birds
Pre - Payment Birds	\$62,079.10	\$65,004.21	\$53,981.90	-\$11,022.31	611010	2018, 2019 Reverted back to Prepaid scheme, 2020 \$3.30/bird
Special Race nominations	\$294.00	\$202.18	\$0.00	-\$202.18	614010	
Verco Series nominations	\$3,346.37	\$0.00	\$0.00	\$0.00		2019 Ceased Verco Series
5 Bird Series nominations	\$3,392.00	\$2,827.36	\$0.00	-\$2,827.36		2020 Did not hold 5 Bird Pool series due to Pandemic
Nominations - Vin Blanden	\$155.00	\$170.00	\$130.00	-\$40.00	804010	
Angel Flight Nominations	\$0.00	\$832.45	\$0.00	-\$832.45	617010	
Sundry Income - SALDC	\$76.36	\$266.00	\$0.00	-\$266.00		
<b>Total Racing Income</b>	<b>\$75,053.02</b>	<b>\$72,480.04</b>	<b>\$61,029.10</b>	<b>-\$11,450.94</b>		
<b>Racing Expenses</b>						
Main Unit - Driver	\$10,300.00	\$9,250.00	\$8,650.00	-\$600.00	720050	
Main Unit - Convoyer	\$8,600.00	\$6,700.00	\$6,450.00	-\$250.00	720080	2019 Nenad 4 trips done for no charge, \$500 split to Alt Unit
Main Unit - Fuel	\$7,959.99	\$7,997.30	\$6,029.13	-\$1,968.17	720010	2020 Less kms on SE line as not able to cross the border
Main Unit - Fuel Tax Credits	-\$2,368.88	-\$2,301.00	\$0.00	\$2,301.00		2020 No longer able to claim Fuel tax credits
Main Unit - Expenses	\$3,300.00	\$2,350.00	\$1,930.00	-\$420.00	720060	Cleaning of Unit and unloading crates, 2018 Included Loading
Main Unit - Repairs & Maintenance	\$3,428.14	\$2,643.73	\$3,334.50	\$690.77	720070	New Tyres \$2280, Auto Electrician \$487.50, Servicing \$567
Main Unit - Insurance	\$3,765.78	\$3,906.31	\$4,343.00	\$436.69	720030	2018,2019 Split Geraldty Trailer Insurance
Main Unit - Registration	\$1,250.87	\$774.04	\$409.30	-\$364.74	720040	2019 Seasonal Registration saving
Main Unit - Loaders	\$420.00	\$660.00	\$480.00	-\$180.00	930060	
Alternative Unit - Driver	\$0.00	\$600.00	\$900.00	\$300.00	722040	2020 Keith 1, 2 and Penola
Alternative Unit - Convoyer	\$0.00	\$500.00	\$750.00	\$250.00	722070	
Alternative Unit - Fuel	\$0.00	\$397.51	\$409.44	\$11.93	722010	
Alternative Unit - Expenses	\$0.00	\$162.00	\$850.00	\$688.00	722050	Hire and Clean Trailer \$700, Accomodation Penola \$150
Alternative Unit - Repairs & Maintenance	\$205.25	\$0.00	\$0.00	\$0.00	722060	
Alternative Unit - Insurance	\$1,064.22	\$1,105.90	\$1,205.00	\$99.10	722020	
Alternative Unit - Registration	\$0.00	\$0.00	\$285.83	\$285.83	722030	
Alternative Unit - Cleaning	\$0.00	\$0.00	\$0.00	\$0.00		
Alternative Unit - Loaders	\$0.00	\$0.00	\$0.00	\$0.00		
Angel Flight Expenses	\$1,541.00	\$832.45	\$0.00	-\$832.45		2019 Donation Chq \$1541 + \$832.45 (\$2373,45)
Depreciation	\$24,119.42	\$19,652.05	\$19,853.75	\$201.70		
Feed supplied to pigeons	\$775.73	\$594.37	\$545.20	-\$49.17	742510	
RAA Membership	\$527.28	\$538.18	\$302.00	-\$236.18	724010	
Prize Money - Assoc races	\$2,400.00	\$2,800.00	\$2,400.00	-\$400.00	725010	2019 14 races x \$200, 2020 12 races x \$200
Prize Money - Special races	\$3,000.00	\$2,000.00	\$2,000.00	\$0.00	725020	2019 Committee agreed to reduce to \$2000 for 5 Bird races
Prize Money - Vin Blanden	\$155.00	\$170.00	\$150.00	-\$20.00	725050	
Prize Money - 5 Bird Pool Series	\$4,580.00	\$4,108.00	\$0.00	-\$4,108.00	725060	2020 Did not run series, avoid handling cash during pandemic
Prize Money - Verco Series	\$844.00	\$0.00	\$0.00	\$0.00		2019 Ceased Verco Series
Verco Series Costs	\$2,997.10	\$0.00	\$0.00	\$0.00		2019 Ceased Verco Series
SAHPA Aggregate Champion	\$180.92	\$181.82	\$200.00	\$200.00	725030	Champion Jacket
Trophy Expenses	\$546.37	\$991.45	\$777.75	-\$213.70	916020	
Honour Boards	\$611.18	\$1,168.18	\$340.00	-\$828.18	916010	2019 Paid for 2018 signwriting and accrued for 2019 signwriting
RASL - Drug Testing	\$0.00	\$478.68	\$0.00	-\$478.68	743000	2019 Drug Tested 3 races, 2020 No tests
Vet Expenses	\$80.00	\$0.00	\$0.00	\$0.00	742010	
<b>Total Racing Expenses</b>	<b>\$80,283.37</b>	<b>\$68,260.97</b>	<b>\$62,594.90</b>	<b>-\$5,666.07</b>		
<b>Racing Loss</b>	<b>-\$5,230.35</b>	<b>\$4,219.07</b>	<b>-\$1,565.80</b>	<b>-\$5,784.87</b>		2020 Impacted by Border restrictions covid19
<b>Income - Product Sales</b>						
Stock Sales	\$1,837.87	\$2,120.78	\$1,932.59	-\$188.19	600510	
Sale of Equip	\$0.00	\$0.00	\$0.00	\$0.00		
Vaccine Pigeon Pox	\$4,500.00	\$2,299.75	\$0.00	-\$2,299.75		Vaccines now ordered on behalf of clubs
Vaccine Newcastle PMV	\$4,800.00	\$5,231.56	\$0.00	-\$5,231.56		
Vaccine Guns And needles PMV	\$0.00	\$0.00	\$0.00	\$0.00		
Polo Shirts & Caps	\$27.27	\$0.00	\$0.00	\$0.00		
<b>Total Income</b>	<b>\$11,165.14</b>	<b>\$9,652.09</b>	<b>\$1,932.59</b>	<b>-\$7,719.50</b>		
<b>Cost of Sales</b>						
Geraldty Crates Labelling	\$0.00	\$318.18	\$0.00	-\$318.18	708010	2019 Relabelled crates for new club break up
Stock Purchases	\$0.00	\$646.60	\$760.91	\$114.31	700510	
Vaccine Pigeon Pox	\$3,845.25	\$1,709.00	\$0.00	-\$1,709.00		
Vaccine Newcastle PMV	\$4,028.92	\$4,169.55	\$0.00	-\$4,169.55		
Stock Cost of Goods Adjustment	\$2,138.63	\$514.63	\$826.54	\$311.91	700520	
<b>Total Cost of Sales</b>	<b>\$10,012.80</b>	<b>\$7,357.96</b>	<b>\$1,587.45</b>	<b>-\$5,770.51</b>		
<b>Gross Profit/Loss on Sales</b>	<b>\$1,152.34</b>	<b>\$2,294.13</b>	<b>\$345.14</b>	<b>-\$1,948.99</b>		

**South Australian Homing Pigeon Association Incorporated**  
 10 Boulderstone Rd  
 Gepps Cross

**Profit & Loss**

Comparison 2018, 2019 and 2020

Account Name	December 2018	December 2019	December 2020	Variance	G/L Code	Notes
<b>Training Unit Income</b>						
Pigeon Training - Ford Income	\$8,267.64	\$6,880.63	\$7,404.20	\$523.57	631010	
Pigeon Training - Mazda Income	\$6,192.82	\$5,941.02	\$4,414.70	-\$1,526.32	635010	2019 SALDC Colorado Ute, 2020 SALDC Mazda share
<b>Total Training Income</b>	<b>\$14,460.46</b>	<b>\$12,821.65</b>	<b>\$11,818.90</b>	<b>-\$1,002.75</b>		
<b>Training Unit Expenses</b>						
Pigeon Unit (Training)						
Ford Unit Driver Fees	\$3,762.45	\$3,281.80	\$2,940.00	-\$341.80	731020	
Ford Unit Expenses	\$3,288.85	\$3,209.99	\$2,667.26	-\$542.73	731010	Fuel
Ford Unit Registration	\$939.39	\$612.52	\$285.83	-\$326.69	731030	2019 Seasonal registration
Ford Unit Insurance	\$1,046.52	\$1,010.52	\$1,166.32	\$155.80	731040	
Ford Unit Repairs & Maintenance	\$1,667.82	\$1,563.63	\$4,048.00	\$2,484.37	731050	2019 Service and Tow Bar, 2020 Engine Cylinders
Ford Pigeon Trailer Registration	\$82.00	\$117.18	\$31.00	-\$86.18	731060	
Ford Pigeon Trailer Insurance	\$236.58	\$220.77	\$213.68	-\$7.09	731070	
Training Unit 2 Drivers Fees	\$3,580.00	\$2,520.00	\$2,180.00	-\$340.00	732010	2019/20 Reduced end of season tosses and merged with Ford
Training Unit 2 Expenses	\$4,222.36	\$2,175.68	\$1,541.42	-\$634.26	732020	Fuel, 2019/20 less kms but also Ute more fuel efficient
Training Unit 2 Registration	\$1,250.87	\$288.97	\$380.59	\$91.62	732030	2020 Share expense with SALDC
Training Unit 2 Insurance	\$1,400.20	\$1,195.73	\$843.04	-\$352.69	732040	2020 Share expense with SALDC
Training Unit 2 Repairs & Maintenance	\$2,028.45	\$1,699.03	\$0.00	-\$1,699.03	732050	2020 Share expense with SALDC, offset by SALDC payment
<b>Total Training Expenses</b>	<b>\$23,505.49</b>	<b>\$17,895.82</b>	<b>\$16,297.14</b>	<b>-\$1,598.68</b>		
<b>Total Subsidy for Training</b>	<b>-\$9,045.03</b>	<b>-\$5,074.17</b>	<b>-\$4,478.24</b>	<b>\$595.93</b>		Training Subsidy 2018 Ford \$2756, Dutro \$6289 2019 Ford \$3136, Colorado \$1938 2020 Ford \$3948, Mazda \$530
<b>Surplus from Non Racing/Training/Trading</b>	<b>\$17,677.77</b>	<b>\$8,163.47</b>	<b>\$12,245.58</b>	<b>\$4,082.11</b>		Top 30 \$5449, Harvey Norman \$8528, Interest \$2579
<b>Loss from Racing</b>	<b>-\$5,230.35</b>	<b>\$4,219.07</b>	<b>-\$1,565.80</b>	<b>-\$5,784.87</b>		2020 Less kms due to border restrictions
<b>Surplus on Product Sales</b>	<b>\$1,152.34</b>	<b>\$2,294.13</b>	<b>\$345.14</b>	<b>-\$1,948.99</b>		2020 Less sales, now order on behalf of clubs
<b>Subsidy for Training</b>	<b>-\$9,045.03</b>	<b>-\$5,074.17</b>	<b>-\$4,478.24</b>	<b>\$595.93</b>		Excellent reduction in Training Subsidy, Sharing Ute with SALDC
<b>TOTAL SURPLUS/LOSS</b>	<b>\$4,554.73</b>	<b>\$9,602.50</b>	<b>\$6,546.68</b>	<b>\$0.00</b>		
<b>Other Income</b>						
Profit/Loss on Sale of Asset	\$0.00	-\$2,541.34	\$0.00	\$2,541.34		2019 Hino Dutro sold
<b>Total Other Income</b>	<b>\$0.00</b>	<b>-\$2,541.34</b>	<b>\$0.00</b>	<b>\$2,541.34</b>		
<b>Other Expenses</b>						
Extraordinary Expense	\$0.00	\$0.00	\$0.00	\$0.00		
<b>Total Other Expenses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		
<b>Net Profit/(Loss)</b>	<b>\$4,554.73</b>	<b>\$7,061.16</b>	<b>\$6,546.68</b>	<b>-\$514.48</b>		