

Profit & Loss

Comparison 2017, 2018 and 2019

Account Name	December 2017	December 2018	December 2019	Variance	Notes
Income					
Affiliations	\$950.91	\$1,399.00	\$2,658.00	\$1,259.00	
Capitation Fees	\$35,940.00	\$33,868.18	\$31,838.18	-\$2,030.00	2017 178 Members, 2018 169 Members, 2019 159 Members
Club Liability Insurance Income	\$1,719.55	\$1,832.73	\$2,170.00	\$337.27	2019 Switched to Australian Birdkeepers policy
SMS Alert Income	\$0.00	\$0.00	\$20.00	\$20.00	
Interest received	\$658.05	\$641.82	\$416.01	-\$225.81	
Life Ring Sales	\$18,080.85	\$21,807.19	\$21,873.35	\$66.16	
Ring Transfers	\$380.01	\$685.45	\$370.95	-\$314.50	
Proceeds - Sale of Birds	\$3,090.91	\$5,949.09	\$7,113.00	\$1,163.91	Top 30 Sale, Thanks to Donours, Buyers and Tim Fawcett
Rent Of Hall	\$1,000.00	\$1,300.00	\$1,672.73	\$372.73	Para Hills and Metro
Canteen Sales/Lease	\$454.55	\$454.55	\$454.55	\$0.00	
Car Parking Fees	\$1,945.43	\$2,000.00	\$500.00	-\$1,500.00	2018 Laser Works, SACPS Container 2019 SACPS Only
Presentation Evening Sales	\$2,322.72	\$2,978.65	\$3,920.00	\$941.35	
Presentation Evening Expenses	-\$2,434.09	-\$3,602.09	-\$4,144.14	-\$542.05	Juniors, Compere and Paterson Award free entry, plus prizes
Donations - Trophies	\$700.00	\$1,475.00	\$1,350.00	-\$125.00	Warrnambool Club \$500, Matt Giniver \$100, Gavin Harris \$150, John Harper \$100, Rayment & Andrewartha \$100, Tony Cornish \$100, Gary Lillingston \$100, Daniel Pianto \$100, Phil Squire \$50, Yang & Gao \$50, Accrued a further \$100 Matt Ginever for 2020
Donations - Members	\$2,250.00	\$3,000.00	\$3,000.00	\$0.00	Treasurer donated honorarium back
Advertising - Website	\$1,325.00	\$1,750.00	\$2,125.00	\$375.00	
Advertising - Gazette	\$145.45	\$0.00	\$168.21	\$168.21	
Total Income Non Racing/Training/Sales	\$68,529.34	\$75,539.57	\$75,505.84	-\$33.73	
Expenses					
Auditing Fees & costs	\$1,925.00	\$1,750.00	\$1,800.00	\$50.00	
Bank Fees	\$219.69	\$2.50	\$2.50	\$0.00	2017 Loss on conversion from Euro to AUSS
Cleaning Materials	\$166.99	\$0.00	\$0.00	\$0.00	2017 Virkon S
Computer Consumables	\$61.82	\$11.77	\$0.00	-\$11.77	
Constitution costs register	\$0.00	\$59.09	\$0.00	-\$59.09	
Debenture Interest	\$1,306.82	\$1,250.00	\$750.00	-\$500.00	2019 Nth Suburban Debenture repaid so interest reduced.
Donation to ANRPB Vaccine Fund	\$5,000.00	\$0.00	\$0.00	\$0.00	2017 Rotavirus ANRPB Disease Management Fund
Royal Show Sponsorship	\$0.00	\$400.00	\$0.00	-\$400.00	Royal Show \$200 2018 and 2019
Electricity	\$2,702.08	\$4,204.79	\$3,667.09	-\$537.70	2018 5 qtrs plus rise in tariffs
Rates & Taxes	\$3,306.26	\$1,310.50	\$2,391.60	\$1,081.10	Council and Emergency Services Levy
Water rates	\$1,344.00	\$1,285.27	\$1,136.08	-\$149.19	
HQ Repairs & Maintenance	\$1,689.25	\$5,721.76	\$7,242.28	\$1,520.52	2019 Plumbing and Drainage \$6150, Stair Case, Locksmith
Headquarters Cleaning	\$1,500.30	\$1,000.05	\$1,000.70	\$0.65	2017 Catch up months from 2016 unpaid
Headquarters Security	\$820.15	\$2,707.08	\$779.00	-\$1,928.08	2018 2xExtra Cameras on dock and Hard Drive replaced
Life Ring Purchases	\$0.00	\$3,500.00	\$3,436.36	-\$63.64	2017 Was Shown as a Racing expense
Honorariums					
General Secretary	\$11,150.00	\$9,714.00	\$10,000.00	\$286.00	
Treasurer	\$2,250.00	\$3,000.00	\$3,000.00	\$0.00	Treasurer donates back monies to SAHPA
Ring Secretary Honorarium	\$3,250.00	\$3,000.00	\$3,000.00	\$0.00	
Assistant Secretary	\$800.00	\$0.00	\$0.00	\$0.00	
Race Secretary	\$0.00	\$700.00	\$350.00	-\$350.00	2018 Paid 2017 and 2018
Website/ PC Management	\$1,680.00	\$1,750.00	\$1,790.00	\$40.00	Includes Cover of Internet costs
Year Book Honorarium	\$1,000.00	\$0.00	\$2,300.00	\$2,300.00	2019 Editor 2017, 2018 Year Books plus accrued for 2019 Book
WorkSafe SA Expenses	\$1,166.52	\$1,093.43	\$1,002.14	-\$91.29	
Workcover Refund	-\$123.65	\$0.00	\$0.00	\$0.00	
Total Honorariums	\$21,172.87	\$19,257.43	\$21,442.14	\$2,184.71	
Insurance Expenses					
Insurance Officers Indemnity	\$1,150.82	\$1,150.82	\$1,211.70	\$60.88	
Insurance Volunteer Workers	\$592.24	\$592.24	\$592.24	\$0.00	
Insurance Building and Other	\$2,074.64	\$2,265.61	\$2,090.55	-\$175.06	
Electronic Equipment Insurance	\$505.98	\$0.00	\$0.00	\$0.00	Committee decided to drop this insurance
Public Liability Insurance	\$2,338.93	\$2,212.60	\$2,360.00	\$147.40	2019 Aust Bird Keepers policy
Insurance Stamp Duty	\$766.15	\$735.22	\$469.02	-\$266.20	
Total Insurance Expenses	\$7,428.76	\$6,956.49	\$6,723.51	-\$232.98	
Mgmt Committee expenses	\$48.70	\$213.44	\$148.48	-\$64.96	
Postage	\$629.72	\$529.41	\$43.64	-\$485.77	Published AGM Notices on Web site instead of Posting
Promotion of the Sport	\$45.45	\$1,950.00	\$0.00	-\$1,950.00	2018 Images on Truck and Trailer
Printing & Stationery	\$460.66	\$606.98	\$325.97	-\$281.01	Less printing for AGM
Year Book Publication	\$1,322.50	\$0.00	\$1,989.28	\$1,989.28	2019 Printed 2017,2018 and accrued for 2019 Year Book
Sundry Expenses	\$100.00	\$0.00	\$0.00	\$0.00	
Telephones					
SAHPA main line and internet	\$1,431.96	\$1,367.53	\$1,090.80	-\$276.73	NBN savings and reduction in services
General Secretary Mobile	\$1,448.77	\$1,151.96	\$975.42	-\$176.54	
Sat phone convoyer	\$637.96	\$590.09	\$327.26	-\$262.83	2019 Reduced rate for service outside season
Ring Secretary Mobile	\$654.48	\$789.93	\$654.48	-\$135.45	
Total Telephones	\$4,173.17	\$3,899.51	\$3,047.96	-\$851.55	Made Savings each year
Website Domain Registration	\$0.00	\$280.00	\$200.00	-\$80.00	2019 Domain name rego
Website Costs	\$200.00	\$160.91	\$188.18	\$27.27	2019 Bravenet Photo centre software
Waste Collection	\$1,049.75	\$793.00	\$787.60	-\$5.40	2018,19 Cancelled some services as a cost reduction
Working Bee Expenses	\$0.00	\$11.82	\$0.00	-\$11.82	
Club Rebate for Members	\$0.00	\$0.00	\$4,240.00	\$4,240.00	Rebate calculated \$27.50 per full member, \$11 per Affiliate
Club Rebate for Life Ring Prizes	\$0.00	\$0.00	\$6,000.00	\$6,000.00	Rebate based on club membership, recommend club prizemoney
Total Expenses	\$56,673.94	\$57,861.80	\$67,342.37	\$9,480.57	
Surplus from Non Racing/Training/Trading	\$11,855.40	\$17,677.77	\$8,163.47	-\$9,514.30	

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Racing Income					
Main Race nominations	\$56,268.36	\$5,710.19	\$3,177.84	-\$2,532.35	Only Affiliates and SAHPA members > 30 birds
Pre - Payment Birds	\$0.00	\$62,079.10	\$65,004.21	\$2,925.11	2018, 2019 Reverted back to Prepaid scheme
Special Race nominations	\$451.50	\$294.00	\$202.18	-\$91.82	2019 Red Hill Toss
Verco Series nominations	\$861.82	\$3,346.37	\$0.00	-\$3,346.37	2019 Ceased Verco Series
5 Bird Series nominations	\$0.00	\$3,392.00	\$2,827.36	-\$564.64	
Nominations - Vin Blanden	\$100.00	\$155.00	\$170.00	\$15.00	
Angel Flight Nominations	\$0.00	\$0.00	\$832.45	\$832.45	
Sundry Income - SALDC	\$0.00	\$76.36	\$266.00	\$189.64	2019 SALDC Certificates and Feed reimbursement
Total Racing Income	\$57,681.68	\$75,053.02	\$72,480.04	-\$2,572.98	2017 Season impacted by Rotavirus
Racing Expenses					
Main Unit - Driver	\$7,379.59	\$10,300.00	\$9,250.00	-\$1,050.00	2019 Partially split to Alt Unit Driver
Main Unit - Convoyer	\$6,400.00	\$8,600.00	\$6,700.00	-\$1,900.00	2019 Nenad 4 trips done for no charge, \$500 split to Alt Unit
Main Unit - Fuel	\$5,460.74	\$7,959.99	\$7,997.30	\$37.31	
Main Unit - Fuel Tax Credits	-\$3,837.00	-\$2,368.88	-\$2,301.00	\$67.88	
Main Unit - Expenses	\$2,237.76	\$3,300.00	\$2,350.00	-\$950.00	Cleaning of Unit and unloading crates, 2018 Included Loading
Main Unit - Repairs & Maintenance	\$1,708.63	\$3,428.14	\$2,643.73	-\$784.41	
Main Unit - Insurance	\$4,560.82	\$3,765.78	\$3,906.31	\$140.53	2018,2019 Split Geraldly Trailer Insurance
Main Unit - Registration	\$1,211.89	\$1,250.87	\$774.04	-\$476.83	2019 Seasonal Registration saving
Main Unit - Loaders	\$950.00	\$420.00	\$660.00	\$240.00	
Alternative Unit - Driver	\$750.00	\$0.00	\$600.00	\$600.00	2019 Double Header weekends with G Rayment Trailer
Alternative Unit - Convoyer	\$659.67	\$0.00	\$500.00	\$500.00	2019 Double Header weekends with G Rayment Trailer
Alternative Unit - Fuel	\$1,263.64	\$0.00	\$397.51	\$397.51	2019 Double Header weekends with G Rayment Trailer
Alternative Unit - Expenses	\$239.09	\$0.00	\$162.00	\$162.00	
Alternative Unit - Repairs & Maintenance	\$308.95	\$205.25	\$0.00	-\$205.25	
Alternative Unit - Insurance	\$0.00	\$1,064.22	\$1,105.90	\$41.68	2017 Insurance was not split from Main Unit
Alternative Unit - Registration	\$133.00	\$0.00	\$0.00	\$0.00	2018 Prepaid Dec 2017, 2018 seasonal registration
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	\$0.00	\$1,541.00	\$832.45	-\$708.55	2019 Donation Chq \$1541 + \$832.45 (\$2373,45)
Depreciation	\$26,732.64	\$24,119.42	\$19,652.05	-\$4,467.37	2019 Decrease each year plus disposal of Hino Dutro
Feed supplied to pigeons	\$231.82	\$775.73	\$594.37	-\$181.36	
RAA Membership	\$520.00	\$527.28	\$538.18	\$10.90	
Prize Money - Assoc races	\$2,000.00	\$2,400.00	\$2,800.00	\$400.00	2019 14 races x \$200
Prize Money - Special races	\$3,419.50	\$3,000.00	\$2,000.00	-\$1,000.00	2019 Committee agreed to reduce to \$2000 for 5 Bird races
Prize Money - Vin Blanden	\$100.00	\$155.00	\$170.00	\$15.00	
Prize Money - 5 Bird Pool Series	\$0.00	\$4,580.00	\$4,108.00	-\$472.00	Nominations plus \$1300 portion from Treasurer Donation
Prize Money - Verco Series	\$0.00	\$844.00	\$0.00	-\$844.00	2019 Ceased Verco Series
Verco Series Costs	\$0.00	\$2,997.10	\$0.00	-\$2,997.10	2019 Ceased Verco Series
SAHPA Aggregate Champion	\$163.64	\$180.92	\$181.82	\$0.90	Champion Jacket
Trophy Expenses	\$290.55	\$546.37	\$991.45	\$445.08	
Honour Boards	\$709.09	\$611.18	\$1,168.18	\$557.00	2019 Paid for 2018 signwriting and accrued for 2019 signwriting
RASL - Drug Testing	\$0.00	\$0.00	\$478.68	\$478.68	2019 Drug Tested 3 races, 2 post race, 1 pre race all Clean
Vet Expenses	\$0.00	\$80.00	\$0.00	-\$80.00	
Total Racing Expenses	\$63,594.02	\$80,283.37	\$68,260.97	-\$12,022.40	
Racing Loss	-\$5,912.34	-\$5,230.35	\$4,219.07	\$9,449.42	
Income - Product Sales					
Stock Sales	\$1,675.01	\$1,837.87	\$2,120.78	\$282.91	
Sale of Equip	\$0.00	\$0.00	\$0.00	\$0.00	
Vaccine Pigeon Pox	\$2,690.91	\$4,500.00	\$2,299.75	-\$2,200.25	2019 Reverted to Ordering on behalf of clubs from June 2019
Vaccine Newcastle PMV	\$4,627.26	\$4,800.00	\$5,231.56	\$431.56	2019 Reverted to Ordering on behalf of clubs from June 2019
Vaccine Guns And needles PMV	\$0.00	\$0.00	\$0.00	\$0.00	
Polo Shirts & Caps	\$110.23	\$27.27	\$0.00	-\$27.27	
Total Income	\$9,103.41	\$11,165.14	\$9,652.09	-\$1,513.05	
Cost of Sales					
Geraldly Crates Labelling	\$0.00	\$0.00	\$318.18	\$318.18	2019 Relabelled crates for new club break up
Stock Purchases	\$3,517.60	\$0.00	\$646.60	\$646.60	2018 Using Actual Cost system (Stock On Hand, COGS)
Vaccine Pigeon Pox	\$2,804.07	\$3,845.25	\$1,709.00	-\$2,136.25	2019 Reverted to Ordering on behalf of clubs from June 2019
Vaccine Newcastle PMV	\$3,469.76	\$4,028.92	\$4,169.55	\$140.63	2019 Reverted to Ordering on behalf of clubs from June 2019
Life Ring Purchases	\$2,930.22	\$0.00	\$0.00	\$0.00	2018,19 Moved to Non Racing expense where Income reported
Stock Cost of Goods Adjustment	\$1,463.38	\$2,138.63	\$514.63	-\$1,624.00	2019 Vaccines not sold now ordered on behalf of clubs
Total Cost of Sales	\$14,185.03	\$10,012.80	\$7,357.96	-\$2,654.84	
Gross Profit/Loss on Sales	-\$5,081.62	\$1,152.34	\$2,294.13	\$1,141.79	

Profit & Loss

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Account Name	December 2017	December 2018	December 2019	Variance	Notes
Training Unit Income					
Pigeon Training - Ford Income	\$5,837.51	\$8,267.64	\$6,880.63	-\$1,387.01	
Pigeon Training - Dutro/Ute Income	\$6,707.54	\$6,192.82	\$5,941.02	-\$251.80	2017,18 Hino Dutro, 2019 SALDC Colorado Ute
Total Training Income	\$12,545.05	\$14,460.46	\$12,821.65	-\$1,638.81	
Training Unit Expenses					
Pigeon Unit (Training)					
Ford Unit Driver Fees	\$3,340.00	\$3,762.45	\$3,281.80	-\$480.65	
Ford Unit Expenses	\$2,918.01	\$3,288.85	\$3,209.99	-\$78.86	Fuel
Ford Unit Registration	\$770.10	\$939.39	\$612.52	-\$326.87	2019 Seasonal registration
Ford Unit Insurance	\$773.90	\$1,046.52	\$1,010.52	-\$36.00	
Ford Unit Repairs & Maintenance	\$510.27	\$1,667.82	\$1,563.63	-\$104.19	2018 Service and Tyres, 2019 Service and Tow Bar
Ford Pigeon Trailer Registration	\$103.64	\$82.00	\$117.18	\$35.18	
Ford Pigeon Trailer Insurance	\$229.92	\$236.58	\$220.77	-\$15.81	
Training Unit 2 Drivers Fees	\$3,600.00	\$3,580.00	\$2,520.00	-\$1,060.00	2019 Reduced end of season tosses and merged with Ford
Training Unit 2 Expenses	\$3,702.22	\$4,222.36	\$2,175.68	-\$2,046.68	Fuel, 2019 less kms but also Ute more fuel efficient
Training Unit 2 Registration	\$1,028.25	\$1,250.87	\$288.97	-\$961.90	2019 Colorado Ute shared expense with SALDC
Training Unit 2 Insurance	\$1,185.06	\$1,400.20	\$1,195.73	-\$204.47	2019 Ute shared with SALDC. Mazda accrual 6 mths
Training Unit 2 Repairs & Maintenance	\$1,282.09	\$2,028.45	\$1,699.03	-\$329.42	2019 Service, Plus Mazda Tow Bar accrual, SDIST trailer \$300
Total Training Expenses	\$19,443.46	\$23,505.49	\$17,895.82	-\$5,609.67	
Total Subsidy for Training	-\$6,898.41	-\$9,045.03	-\$5,074.17	\$3,970.86	2018 Subsidy Training Ford \$2756, Dutro \$6289 2019 Subsidy Training Ford \$3136, Ford did more tossing at end of season Colorado \$1938, Mazda Accrual of \$1000 for tow bar and \$231 for insurance
Surplus from Non Racing/Training/Trading	\$11,855.40	\$17,677.77	\$8,163.47	-\$9,514.30	Top 30 \$7113, Nenad saving, Treasurer donation, Rebate clubs
Loss from Racing	-\$5,912.34	-\$5,230.35	\$4,219.07	\$9,449.42	Cost Saving not holding Verco Series
Loss/Surplus on Product Sales	-\$5,081.62	\$1,152.34	\$2,294.13	\$1,141.79	
Subsidy for Training	-\$6,898.41	-\$9,045.03	-\$5,074.17	\$3,970.86	Excellent reduction in Training Subsidy, Sharing Ute with SALDC
TOTAL SURPLUS/LOSS	-\$6,036.97	\$4,554.73	\$9,602.50	\$0.00	
Other Income					
Profit/Loss on Sale of Asset	\$3,409.09	\$0.00	-\$2,541.34	-\$2,541.34	Sale 2017 Semi and Blue Trailer, 2019 Hino Dutro
Total Other Income	\$3,409.09	\$0.00	-\$2,541.34	-\$2,541.34	
Other Expenses					
Extraordinary Expense	\$0.00	\$0.00	\$0.00	\$0.00	
Total Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
Net Profit/(Loss)	-\$2,627.88	\$4,554.73	\$7,061.16	\$2,506.43	