



hebridean sheep society

Trustees' Report 2024

Governance, Management and Finance

The Board of Trustees of the Hebridean Sheep Society CIO held four meetings over the year to oversee the running of the organisation. Three meetings were held by video conferencing and one was a hybrid meeting (face-to-face with video conferencing access for those unable to attend). With trustees and co-optees spread widely from North Uist and Inverness in the north to Swanage in the south, face-to-face meetings are expensive in terms of time and money, although more business can be dealt with in these all day sessions. The extra zoom meeting fills this gap, while minimising travel expenses allows more funds to be used for the charity's objects.

Following the AGM and the election and co-option of members to the Board of Trustees, board members, old and new, were recommended to work through the Charity Commission's on-line five minute guides which set out the role of trustees in a charity. They were also asked to complete a Declarations of Interest statement or to confirm no change.

The finances of the Society remain on a sound footing and the Society continues to use the services of an independent verifier for good financial governance. Recognising the effects of inflation, Trustees agreed to increase the mileage allowance to £0.40, from £0.30 which had been the rate for the last nine years.

Promotion and Education

A sub-committee of Trustees has been set up to manage the list of approved HSS judges, to maintain the list of shows with Hebridean classes together with details of the HSS approved sales, and also to schedule judges and inspectors. This ensures that the Society is better able to fulfil its objective of educating the wider public. The presence of Hebridean sheep and knowledgeable breeders and judges (who are often asked to say something about the breed) at many agricultural shows brings the breed to public attention and gives opportunity to inform the public of the many roles the breed can play in the future of agriculture and environmental management. The 2024 show season has been busy with record numbers of entries at some: over 100 animals entered at the Border Union Show; over 70 at Staffordshire County Show. Hebridean sheep were in front of the public at 17 shows where there are specific classes for the breed and at many more where there are mixed classes for primitive sheep or rare breeds.

The Society had stands in 2024 at both NSA Sheep and NSA Scotsheep. These are specialised biennial events for everyone involved in the sheep industry. For NSA Sheep in Malvern, we displayed ewes with both pure bred and cross bred lamb. For NSA Scotsheep, showed Heb Mules. The Society is keen to demonstrate the versatility of the breed by showing the cross-breeds and the Heb Mules with their offspring alongside pure bred Hebrideans.





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A stand was also on display at the Scottish Smallholders Festival, the Royal Highland Show in the NSA marquee, the Great Yorkshire Show, the Black Isle Show and the Royal Welsh Smallholders Festival. After putting funds aside for our agreed Reserve, there was sufficient money available this year for the purchase of enhanced display material and display stands to promote the breed at public events.

A number of flocks have appeared on TV and on film, notably the Ardoch flock in the Andor series 1 shown on the Disney+ channel. The Scottish Farmer had a feature on the Hebrideans at the Royal Highland Show and the Farmers' Guardian sponsored the show classes at one of our approved sales in Lanark, followed by a report and photos in the paper. All important in bringing the breed to wider attention.

The Society is in the process of developing a new website on a more versatile platform which does not rely on proprietary content management software and is more compatible with mobile phone displays. The Society's Facebook pages and Instagram presence remain vibrant.

Monitoring the Breed

Registrations were slightly down on 2023 but still much better than earlier years. Membership numbers remain stable.

In 2023, the percentage of members sending in their flock returns was low despite the fact that returns can now be completed on-line or on paper. An article was written for the Black Sheep explaining how important it is for the Society to collect these statistics in order to monitor the state of the national flock.

Informing Breeders

The Society continues to produce three print publications: the Black Sheep, the Black Book (the flock book) and the Handbook for members in addition to the biannual Blackboard which is emailed. Breeders can also ask questions using the HSS Facebook Forum and can contact Trustees using HSS email.

Helen Arthan
Chair

Approved at AGM 20 October 2024

www.hebrideansheep.org.uk
Charity No. 1158095



2023-2024 REGISTRATION ACCOUNT

<u>Trading Account</u>	itemised	sub-totals	2022-2023	
<u>Expenses</u>				
Postage	821.19		598.05	
Stationery	348.55		468.90	
Computer costs	722.42		171.08	
Internet fees	300.00		356.00	
Ketchum/Shearwell Eartags	0.00		0.00	
Flockbook Printing	824.00		836.00	
Rosettes	196.46		119.51	
Registration Sec. Honorarium	3371.77		3397.80	
Grassroots Fees	600.60		889.20	
Mileage	20.40		0.00	
Bank Charges	60.75		77.00	
Melton Sale Contribution	60.00		50.00	
mobilephone (logging in to Bank A/c	96.00		28.00	
sundry	25.00		62.70	
	7447.14	-7447.14	-7054.24	-7054.24
<u>Receipts</u>				
Registration, transfers etc	9968.22		10297.00	
sundry	8.75			
donations	15.00			
Interest	4.07		0.84	
	9996.04	9996.04	10297.84	10297.84
		2548.90		3243.60
Gold account interest	529.60	529.60	162.98	162.98
	10525.64		10460.82	
Excess Income		3078.50		3406.58

C/Bal	219.44	570.54
Transferred from Gold Account	-5100.00	-5500.00
	-4880.56	-4929.46
Transferred to Gold Account	8000.00	8500.00
	3119.44	3570.54
less O/Bal	-570.54	-326.94
	2548.90	3243.60
Gold acc Interest	529.60	162.98
difference	3078.50	3406.58

Rosettes and Melton fee really belong to General Account but have historically been paid by registration account as I do the ordering

Registration and Gold Accounts

<u>Consolidation</u>				
Closing Bal - Reg Acc	219.44		570.64	
Closing Bal - Gold Acc	23150.14		21120.54	
	23369.58	23369.58	21691.18	21691.08
	-			
Opening Bal Gold Acc	21120.54		-21407.56	
		-		
Opening Bal Reg Acc	-570.54	21691.08	-326.94	-21734.5
difference	1678.50	1678.50		-43.42
paid from Gold acc to General acc	8900.00			
paid to Gold acc from General acc	-7500.00	1400.00		
Difference equals surplus of income	3078.50	3078.50		

**2023-2024 GENERAL
ACCOUNT****2022-2023****Trading Account****Income**

Subscriptions	10448.83		1125.00	
Books	73.50		234.46	
Calendars	171.70		251.00	
Other Merchandise	773.47		570.50	
Summer Event	400.00		0.00	
Winter Event	330.00		0.00	
Interest	2.37		2.11	
Adverts	0.00		100.00	
Donations	178.17		151.00	
Sundry	84.00			
regs pd to general account	-11.00		628.00	
regs repaid to registration account	0.00		-624.00	
error from last year rep	-145.00		145.00	
	<u>12306.04</u>	12306.04	<u>2583.07</u>	12583.07

Expenditure

Postage	930.08		1009.04	
Stationery	190.72		277.49	
Members' Handbook	433.00		449.00	
Breed leaflets etc	101.00		0.00	
Black Sheep Yearbook	1154.00		762.00	
Trustees Meetings	106.77		103.17	
Meetings Travel	425.70		87.60	
Honorarium - Secretary	1526.88		1593.37	<i>Inc new stand and banners</i>
Honorarium - Treasurer	1526.88		1593.37	
Breed Promotion	2788.63		6543.41	
Catering	454.63		230.09	
Subscriptions	205.00		360.00	
Adverts	760.00		684.00	
Merchandise	77.50		611.79	
Calendar Printing	114.00		216.00	
Summer Event Costs	332.45		0.00	
Winter Event Costs	396.00		81.80	
Website 1SP	381.18		360.66	
Judges Expenses	243.48		134.40	
Event Insurance	134.24		134.24	
Other Travel	536.40		787.80	
Presentations	0.00		50.00	
Monthly Bank Charges	60.00		73.25	
New Computer	681.72		0.00	
Card Reader	139.71		0.00	
Lecture	100.00		0.00	
	13799.97	-13799.97	16142.48	-16142.48
Excess Expenditure		-1493.93		-3559.41

Bank Reconciliation

Opening Balance	317.67	427.08
Expenses	<u>-21299.97</u>	<u>-22766.48</u>
	-20982.30	-22339.40

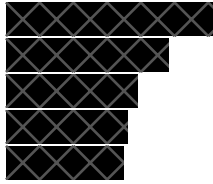
Receipts	21206.04	22657.07
Closing Balance	223.74	317.67
 Bank at 31/03/24	 223.74	 317.67
 O/bal	 317.67	 427.08
trans in	<u>8900.00</u>	<u>9450.00</u>
	9217.07	9877.08
trans out	<u>-7500.00</u>	<u>-6000.00</u>
	1717.67	3877.08
less o/bal	-223.74	-317.67
difference	1493.93	3559.41

All Accounts Consolidation

Closing Bal - Reg Acc	219.44		570.54	
Closing Bal Gold Acc	23150.14		21120.54	
Closing Bal Gen Acc	<u>223.74</u>		<u>317.67</u>	
	<u>23593.32</u>	23593.32	22008.75	22008.75
Opening Bal Reg Acc	570.54		326.94	
Opening Bal Gold Acc	21120.54		21407.56	
Opening Bal Gen Acc	<u>317.67</u>		<u>427.08</u>	
	<u>22008.75</u>	<u>-22008.75</u>	22161.58	-22161.6
Difference		1584.57		-152.83
Gold acc Interest	529.60		162.98	
Excess Expenditure Gen Acc	-1493.93		-3559.41	
Excess Income Reg Acc	<u>2548.90</u>		<u>3243.60</u>	
Equals difference	1584.57		-152.83	

27 June 2024

Mrs V C K Mason
Hebridean Sheep Society



Dear Mrs Mason

Validation of Hebridean Sheep Society 2024 Accounts

Thank you for forwarding the bank statements, trading sheets, and supporting income and expenditure documentation for the year ending 31 March 2024.

I am happy to validate your record keeping.

I have considered the following points:

- The Society uses three bank accounts (General account CAF 00027345, Registration account CAF 00027346, Gold account CAF 00098422). All documents relating to these accounts are presented. Transactions between the accounts are clearly documented.
- The balances shown at the close of the period on external statements reconcile to the balances in your records. This is a fundamental validation of your figures, and implies that income has been accounted for on a cash received basis; that is, there is no income shown in your accounts which has not been received from membership, registrations, book sales, etc.
- All receipts and expenses, both in total and by category, reconcile to your detailed listings.
- All expenses are documented, with external evidence where possible. As a sensible sample, I made five checks between your records and primary external documents, chosen at random but concentrating on higher value transactions. All external documents were present:
 - V Mason Expenses £227.50 Reg Acc voucher 30
 - Johnsons Printers Flockbook £824.00 Reg Acc voucher 49
 - M Peace Post £600.00 Gen Acc voucher 11
 - Myreton Belle Isle Show £600.00 Gen Acc voucher 23
 - H Brewis Computer £681.72 Gen Acc voucher 62.
- Expenditure such as the computer mentioned above, would be considered capital expenditure, rather than an expense belonging to a single trading year, by some bodies. But, as you do not prepare a balance sheet, the only option available to you is to recognise the full cost in this trading year (as you have done).

As in previous years, they look like a very well-kept set of accounts.

If I can help in future years, let me know. Thank you.

Best Regards

A handwritten signature in black ink, appearing to read 'Graham Robbins', written over a light grey rectangular background.

Graham Robbins

