

Company Registration No. 10100 (Scotland)

**SCOTTISH FEDERATION OF MEAT TRADERS' ASSOCIATION (INC)**

**ANNUAL REPORT & ACCOUNTS**

**FOR THE YEAR ENDED 31 AUGUST 2009**

# SCOTTISH FEDERATION OF MEAT TRADERS' ASSOCIATION (INC)

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# SCOTTISH FEDERATION OF MEAT TRADERS' ASSOCIATION (INC)

## NOTICE OF MEETING

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Notice is hereby given that the NINETY FIRST ANNUAL GENERAL MEETING of members of the Federation will be held at the United Auction Mart, Stirling on Wednesday 18 November 2009 at 12.00pm for the following purposes.

1. To approve the minutes of the Ninetieth Annual General Meeting held on 30 November 2008.
2. To receive and consider the financial statements for the year ended 31 August 2009 together with the reports of the Executive and auditors. This session is for members only, thereafter there will be an adjournment for lunch. The AGM will recommence at 2.15pm.
3. Convenors reports at 2.15pm.
4. To appoint -
  - a. President Elect
  - b. Junior President Elect
  - c. Vice Presidents
  - d. Honorary Presidents
  - e. Treasurer
  - f. Secretary
5. To grant Executive Committee power to appoint the Auditors of the Federation to hold office until the next Annual General Meeting and to agree their remuneration.
6. To transact any other ordinary business.

By order of the Executive

8 Needless Road  
Perth

26 October 2009

A member entitled to attend and vote is entitled to appoint a proxy to attend and vote instead of him provided that proxy is also a member of the Federation.

# SCOTTISH FEDERATION OF MEAT TRADERS' ASSOCIATION (INC)

## EXECUTIVE

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### **President**

S Christie, 4 Rockbank Place, Glasgow Road, Hardgate

### **Immediate Past President**

J Chapman, 35 Glasgow Road, Wishaw

### **Chief Executive**

J D Scott, 8 Needless Road, Perth

### **Secretary**

J D Scott, 8 Needless Road, Perth

### **General Manager**

Sandra Giddy, 8 Needless Road, Perth

### **Honorary Presidents**

R Baird, 25 Milton Road, Pittenweem, Anstruther

A Matthew, 27 Kintail Place, Broughty Ferry, Dundee

S Crombie, 97 Broughton Street, Edinburgh

### **Vice Presidents**

Ayrshire	I Faulds	Glasgow United	S Christie
Borders	G Deans	Glasgow District	T Dowson
Lanarkshire	J Preston	Dumfries	J Meade
Moray	G Murdoch	Dundee	A Kennedy
Paisley	N Ovens	Fife & Kinross	J Hastie
Perth	D Lindsay	Stirling	J Honeyman

### **Association Nominees to the Federation**

Borders	G Lees/ G J Deans
Dundee	A Matthew
Fife and Kinross	N Cameron
Glasgow	S Christie / T Dowson
Lanarkshire	J Hamilton
Moray	G Murdoch
Paisley	D Mackenzie
Perth	M Lauchlan

# SCOTTISH FEDERATION OF MEAT TRADERS' ASSOCIATION (INC)

## EXECUTIVE

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The Executive submit their report and financial statements for the year ended 31<sup>st</sup> August 2009

### Principal activities

The principal activity of the Federation during the year continued to be the provision of advice, support and training services to the meat trade.

The Federation has no share capital and is a private company limited by guarantee with each member undertaking to subscribe, up to a limit of £1, such amounts as may be necessary to pay the debts and liabilities in the event of being wound up.

### Results for the year

The deficit for the year amounted to £21,517 (2008 – deficit of £62,972).

### Chief Executive's review of activities and future developments

In the last year the Federation has continued to provide members with services that are valued and useful. Federation members have been kept up to speed with all the developments in the meat industry, regional meetings have been a critical interface with the administration and product evaluation events have kept the independent butcher in the news with quality meat products being highlighted.

Member Services and Training Services continue to be well used and appreciated by the membership. The economic situation with the country in recession has caused the odd redundancy but all trainees displaced have been found suitable alternative placements. SFMTA continued their efforts to raise the image of the industry and boost confidence of the sector.

Income from training has grown as a result of increased activity in Northern Ireland, approval of ESF projects and funding from Skills Development Scotland (SDS) being extended from just 16 – 18 year olds to all age groups.

The European Social Fund projects in both Lowland Scotland and the Highlands and Islands areas have allowed craft training to be made available to all age groups in any geographical location. This is in addition to the SDS funded Modern Apprenticeship.

New markets for training with activity are beginning to show growth. In Northern Ireland numbers in training with Scottish Meat Training continue to grow following a successful pilot scheme run there. Northern England is beginning to open up for SMT to expand NVQ delivery into Northumberland and Durham.

The annual Meat Skills competition was again held at the Scottish Meat Trade Fair in May. Generous sponsorship from QMS through the Scotch Butchers Club created great interest in the competition and yet again the standards were higher than ever before. The interest that this competition created at the Trade Fair demonstrating the craft and skill of the young people employed in the independent butcher sector demonstrates the importance placed on this event.

In September 2009 a Meat Skills Competition was organised in Northern Ireland as part of the celebration of presenting awards to successful trainees. The eight finalists attracted an interested audience and the cost of the event was met by renting out trade space around the competition, Meat Training Council Fund grant and income from a sausage evaluation.

Distance Learning Foundation Hygiene and Foundation HACCP and Intermediate HACCP courses have been well received solutions to hygiene education and certification.

Regional meetings have been held throughout the country – Kilmarnock, Glasgow, St Boswells, Pathhead, South Queensferry, Dundee, Oldmeldrum, Inverness, Kirkwall and Lerwick. All have been very well attended and well received.

# SCOTTISH FEDERATION OF MEAT TRADERS' ASSOCIATION (INC)

## EXECUTIVE

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SFMTA is now an awarding body in partnership with Scottish Qualifications Authority (SQA).

The number of shops in Federation Membership is 3.6% down on last year: 329 businesses plus 86 branches. We continue to gain new members where existing businesses are taken over as well as attracting back some lapsed members. The newsletter has been published timeously on the first day of each month and the Federation handbook was distributed with it in April.

The 22 Corporate members have been great supporters to the Federation and hopefully they have gained sufficient business in return to justify their continued support. Many have made good use of free inserts or adverts in the Newsletters and the platform available through regional meetings.

A William Sword sponsored Steak Pie evaluation in August generated a sizeable amount of good PR for independent butchers as well as boosting regional meeting attendances in October. The bi annual Haggis and Pork Sausage competitions were held at the Scottish Meat Trade Fair and again were keenly contested.

Members were again appreciative of the Haggis posters and leaflets produced for Burns Night promotion. Summer posters and Scottish Food Fortnight posters were also produced. The Federation bought into the BPEX Sausage Week promotion. Benefits of membership were again extended by AA membership and Credit Card agreements. The introduction of Peninsula to offer Employment Law advice to members has enhanced the professionalism of the Federation.

The ninetieth Annual General Meeting was held in Glasgow on 30<sup>th</sup> November 2008 when Stuart Christie succeeded Jamie Chapman. Stuart has presided over all nine of the SFMTA Executive meetings and he will continue for one more year in office following the 2002 decision that Presidents should serve for two years.

The Federation continues to work with Quality Meat Scotland (QMS) to get the best value for levy payers payments with butchers important stakeholders. SFMTA continue to assist members with HACCP, the Meat Product Regulations and the 2006 EU Hygiene Regulations. The Federation has co-operated with Abertay University to encourage butchers to reduce the levels of fat and salt in meat products.

Dalziel Ltd gave SFMTA the sum of £10,000 in January to be used in the promotion of butchers. At regional meetings members debated how they would like this sum spent and in the end went with the proposal put forward by our Honorary President Sandy Crombie to commission a DVD showing cooking methods. This could be used instore, for customers and employees, or in schools and as rewards to members. The DVD will be shot at Abertay University on 13<sup>th</sup> and 14<sup>th</sup> November 2009.

Our Livestock Committee has been very ably led by Alan Kennedy. Bluetongue and Tuberculosis have been addressed by the Scottish Government with the Federation represented at stakeholder meetings. SFMTA continues to have concerns over the long term production of beef cattle.

The Federation retains its status as an Investors in People company and will continue to place proper emphasis upon the development of staff within the company to maintain as high a standard of service to its members.

The outlook for the independent butcher continues to improve with much evidence of investment in businesses. Most members are well positioned to benefit from the growing interest that consumers have in the local sourcing of their food and quality meat and meat products. SFMTA will continue to represent the independent butcher after all if we don't do it, who else will be interested in defending our corner? We can look forward to another year scanning the horizon for possible threats, supplying answers and information to our members.

### **Auditors**

In accordance with section 485 of the Companies Act 2006, a resolution proposing that Morris & Young be reappointed as auditors of the company will be put to the Annual General Meeting.

# SCOTTISH FEDERATION OF MEAT TRADERS' ASSOCIATION (INC)

## EXECUTIVE

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### **Executive responsibilities**

Company law requires the members of the Executive to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the Federation and of the surplus or deficit of the Federation for that period. In preparing those financial statements, the members of the Executive are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Federation will continue in business.

The members of the Executive are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Federation and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Federation and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Statement of disclosure to auditor**

- (a) so far as the Executive are aware, there is no relevant audit information of which the company's auditors are unaware, and
- (b) they have taken all the steps that ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

On behalf of the board

J D Scott  
**Chief Executive**

**26 October 2009**

# **SCOTTISH FEDERATION OF MEAT TRADERS' ASSOCIATION (INC)**

## **INDEPENDENT AUDITORS' REPORT**

### **TO THE SHAREHOLDERS OF SCOTTISH FEDERATION OF MEAT TRADERS' ASSOCIATION (INC)**

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We have audited the financial statements of Scottish Federation of Meat Traders' Association (INC) for the year ended 31 August 2009 set out on pages 8 to 13. These financial statements have been prepared in accordance with the accounting policies set out therein and the requirements of the Financial Reporting Standard for Smaller Entities (effective April 2008).

This report is made solely to the company's members, as a body, in accordance with section 495 and 496 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

#### **Respective responsibilities of the Executive and auditors**

The Executive's Responsibilities for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that the financial statements give a true and fair view are set out in the Statement of Executive's Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, have been prepared in accordance with the Companies Act 2006, and give a true and fair view. We also report to you whether in our opinion the information given in the Executive report is consistent with the financial statements.

In addition we report to you if, in our opinion, Executive has not kept adequate accounting records, if we have not received all the information and explanations we require for our audit.

We read the annual report and consider the implications for our report if we become aware of any apparent misstatements within it.

#### **Basis of audit opinion**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Executive in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

# SCOTTISH FEDERATION OF MEAT TRADERS' ASSOCIATION (INC)

## INDEPENDENT AUDITORS' REPORT (CONTINUED)

### TO THE SHAREHOLDERS OF SCOTTISH FEDERATION OF MEAT TRADERS' ASSOCIATION (INC)

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#### Opinion

In our opinion:

- the financial statements give a true and fair view of the state of the company's affairs as at 31 August 2009 and of its loss for the year then ended; and
- the financial statements have been prepared in accordance with the Companies Act 2006;
- the information given in the annual report is consistent with the financial statements.

**Mr Alexander Fyfe M.A.A.T, C.A., DChA. (Senior Statutory Auditor)**  
**for and on behalf of Morris & Young** .....

Chartered Accountants & Registered Auditors

6 Atholl Crescent

PERTH

PH1 5JN

# SCOTTISH FEDERATION OF MEAT TRADERS' ASSOCIATION (INC)

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2009

	Notes	2009 £	2008 £
<b>Operating income</b>			
Member Services		128,276	114,669
Scottish Meat Training		318,782	228,675
		<u>447,058</u>	<u>343,344</u>
<b>Operating expenses</b>			
Member Services		115,252	96,229
Scottish Meat Training		356,576	321,459
		<u>471,828</u>	<u>417,688</u>
<b>Operating deficit</b>	<b>2</b>	(24,770)	(74,344)
Investment income	<b>3</b>	3,805	6,052
Other interest receivable and similar income		139	1,146
Gains on investment assets		-	4,690
		<u>(20,826)</u>	<u>(62,456)</u>
<b>Deficit on ordinary activities before taxation</b>			
Tax on deficit on ordinary activities	<b>4</b>	(691)	(516)
<b>Deficit on ordinary activities after taxation</b>	<b>9</b>	<u>(21,517)</u>	<u>(62,972)</u>

# SCOTTISH FEDERATION OF MEAT TRADERS' ASSOCIATION (INC)

## BALANCE SHEET

AS AT 31 AUGUST 2009

	Notes	2009		2008	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	5		193,561		196,219
Investments	6		9,807		9,807
			<u>203,368</u>		<u>206,026</u>
<b>Current assets</b>					
Stocks			975		1,321
Debtors	7		76,229		59,814
Cash at bank and in hand			203		2,354
			<u>77,407</u>		<u>63,489</u>
<b>Creditors: amounts falling due within one year</b>	8		<u>(48,090)</u>		<u>(15,313)</u>
<b>Net current assets</b>			<u>29,317</u>		<u>48,176</u>
<b>Total assets less current liabilities</b>			<u>232,685</u>		<u>254,202</u>
<b>Reserves</b>					
Profit and loss account	9		<u>232,685</u>		<u>254,202</u>
			<u>232,685</u>		<u>254,202</u>

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the Board and authorised for issue on 26 October 2009

**S Christie**  
President

**J Chapman**  
Treasurer

# SCOTTISH FEDERATION OF MEAT TRADERS' ASSOCIATION (INC)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2009

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### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

#### 1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

#### 1.3 Turnover

Subscriptions and other receipts are credited to income in the year in which they are invoiced.

Trade fair income is credited to income in the financial year in which the trade fair takes place.

#### 1.4 Research and development

Research expenditure is written off to the profit and loss account in the year in which it is incurred. Development expenditure is written off in the same way unless the 6 are satisfied as to the technical, commercial and financial viability of individual projects. In this situation, the expenditure is deferred and amortised over the period during which the 28 is expected to benefit.

#### 1.5 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land and buildings Freehold	0.12% straight line
Electrical equipment	25% reducing balance
Furniture and fittings	15% reducing balance

It is the Federation's policy to maintain buildings in such a condition that the value is not diminished by the passage of time and the relevant expenditure is charged to surplus before tax in the year in which it is incurred. Therefore any element of depreciation is considered to be immaterial and no provision is made. This policy is not in accordance with FRS 15.

#### 1.6 Investments

Fixed asset investments are stated at cost less provision for diminution in value.

#### 1.7 Stock

Stock is valued at the lower of cost and net realisable value.

#### 1.8 Group accounts

The financial statements present information about the company as an individual undertaking and not about its group. The company and its subsidiary undertaking comprise a small-sized group. The company has therefore taken advantage of the exemptions provided by section 398 of the Companies Act 2006 not to prepare group accounts.

# SCOTTISH FEDERATION OF MEAT TRADERS' ASSOCIATION (INC)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2009

<b>2</b>	<b>Operating loss</b>		<b>2009</b>	<b>2008</b>
			£	£
	Operating deficit is stated after charging:			
	Depreciation of tangible assets		2,659	3,424
	Research and development		3,098	-
	Auditors' remuneration		2,229	2,657
			<u>          </u>	<u>          </u>
<b>3</b>	<b>Investment income</b>		<b>2009</b>	<b>2008</b>
			£	£
	Income from fixed asset investments		3,805	10,742
	Bank interest		139	1,146
			<u>          </u>	<u>          </u>
			3,944	11,888
			<u>          </u>	<u>          </u>
<b>4</b>	<b>Taxation</b>		<b>2009</b>	<b>2008</b>
			£	£
	<b>Domestic current year tax</b>			
	U.K. corporation tax		29	-
	Adjustment for prior years		662	516
			<u>          </u>	<u>          </u>
	<b>Current tax charge</b>		691	516
			<u>          </u>	<u>          </u>
<b>5</b>	<b>Tangible fixed assets</b>			
		<b>Land and buildings</b>	<b>Plant and machinery etc</b>	<b>Total</b>
		£	£	£
	<b>Cost</b>			
	At 1 September 2008 & at 31 August 2009	190,992	37,098	228,090
		<u>          </u>	<u>          </u>	<u>          </u>
	<b>Depreciation</b>			
	At 1 September 2008	5,318	26,553	31,871
	Charge for the year	224	2,434	2,658
		<u>          </u>	<u>          </u>	<u>          </u>
	At 31 August 2009	5,542	28,987	34,529
		<u>          </u>	<u>          </u>	<u>          </u>
	<b>Net book value</b>			
	At 31 August 2009	185,450	8,111	193,561
		<u>          </u>	<u>          </u>	<u>          </u>
	At 31 August 2008	185,674	10,545	196,219
		<u>          </u>	<u>          </u>	<u>          </u>

# SCOTTISH FEDERATION OF MEAT TRADERS' ASSOCIATION (INC)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2009

### 6 Fixed asset investments

	Listed investments £	Unlisted investments £	Total £
<b>Cost</b>			
At 1 September 2008 & at 31 August 2009	4,656	5,151	9,807
	<u>          </u>	<u>          </u>	<u>          </u>
	Market value £	Company valuation £	Market value £
At 31 August 2009	68,143	-	68,143
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 August 2008	73,311	-	73,311
	<u>          </u>	<u>          </u>	<u>          </u>

#### Holdings of more than 20%

The company holds more than 20% of the share capital of the following companies:

Company	Country of registration or incorporation	Shares held Class	%
<b>Subsidiary undertakings</b>			
Scottish Meat Training Limited	Scotland	Ordinary	100.00

The aggregate amount of capital and reserves and the results of these undertakings for the last relevant financial year were as follows:

Principal activity	Capital and reserves 2009 £	Profit/(loss) for the year 2009 £
Scottish Meat Training Limited	1	-
	<u>          </u>	<u>          </u>

There has been no recent valuation of the unlisted investments including the president's chain and trophies.

7 Debtors	2009 £	2008 £
Trade debtors	75,152	58,027
Other debtors	1,077	1,787
	<u>          </u>	<u>          </u>
	76,229	59,814
	<u>          </u>	<u>          </u>

# SCOTTISH FEDERATION OF MEAT TRADERS' ASSOCIATION (INC)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2009

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<b>8 Creditors: amounts falling due within one year</b>	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	1,626	-
Trade creditors	5,881	1,427
Taxation and social security	20,548	6,641
Other creditors	20,035	7,245
	<u>48,090</u>	<u>15,313</u>

<b>9 Statement of movements on profit and loss account</b>	<b>Profit and loss account £</b>
Balance at 1 September 2008	254,202
Loss for the year	(21,517)
	<u>232,685</u>

### 10 Control

The Federation is controlled by the Executive as detailed on page 2.

# SCOTTISH FEDERATION OF MEAT TRADERS' ASSOCIATION (INC)

## FOR THE YEAR ENDED 31 AUGUST 2009 SCOTTISH MEAT TRAINING DEPARTMENT

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	2009	2008
	£	£
<b>Operating income</b>		
Training grants	301,621	221,108
Course income	17,161	7,567
	<hr/>	<hr/>
	318,782	228,675
<b>Operating expenses</b>	(356,576)	(321,459)
	<hr/>	<hr/>
Operating surplus/(deficit)	(37,794)	(92,784)
<b>Other interest receivable and similar income</b>		
	<hr/>	<hr/>
<b>Net surplus/(deficit) for the year</b>	(37,794)	(92,784)
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# SCOTTISH FEDERATION OF MEAT TRADERS' ASSOCIATION (INC)

## DETAILED TRADING AND PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2009

### MEMBER SERVICES DEPARTMENT

	2009	2008
	£	£
<b>Operating income</b>		
Corporate membership	11,585	9,429
Subscriptions	85,615	86,210
Trade fair receipts	14,818	-
Ayrshire Butchers Association	-	5,145
Handbook income	3,030	4,175
Newsletter income	1,735	900
AGM income	179	230
Sundry income	286	304
Competition entry fees	5,454	2,951
Sale of beef labelling boards	83	270
Haggis leaflets	159	444
Merchandise income	2,213	685
Sponsorship	1,706	2,100
Golf income	1,413	1,826
	<hr/>	<hr/>
	128,276	114,669
<b>Operating expenses</b>	(115,252)	(96,229)
	<hr/>	<hr/>
Operating surplus/(deficit)	13,024	18,440
<b>Other interest receivable and similar income</b>		
Bank interest received	139	1,146
<b>Income from investments</b>		
Dividends received from listed investments	3805	5677
Dividends received from unlisted investments	-	375
Gains on investments	-	4690
	<hr/>	<hr/>
	3,805	10,742
<b>Net surplus/(deficit) for the year</b>	<hr/> <hr/>	<hr/> <hr/>
	16,968	30,328

# SCOTTISH FEDERATION OF MEAT TRADERS' ASSOCIATION (INC)

## SCHEDULE OF DISTRIBUTION COSTS AND ADMINISTRATIVE EXPENSES FOR THE YEAR ENDED 31 AUGUST 2009 SCOTTISH MEAT TRAINING DEPARTMENT

	2009	2008
	£	£
<b>Operating expenses</b>		
Wages and salaries	218,194	201,110
Staff training	2,750	926
MTC/SQA SVQ registrations	5,385	7,323
Course expenses	3,938	5,328
Training materials	602	6,520
Field officers and assessors' expenses	24,042	16,842
Rates	4,500	5,020
Insurance	1,045	765
Heat and light	3,586	2,176
Cleaning	1,104	909
Repairs and maintenance	2,181	1,079
New workshop expenses	8,958	3,085
Meals and meetings	3,114	849
Competition expenses	4,652	-
Postage, stationery and advertising	15,035	13,461
Telephone	3,711	3,316
Computer expenses	1,079	804
Vehicle expenses	14,482	27,252
Travelling expenses	8,029	7,612
Legal expenses	-	71
Bank charges	879	1,438
Bad debts written off	13,228	-
Consultancy	3,240	6,158
Audit, accountancy & book-keeping fees	1,684	1,400
Sundry expenses	1,063	1,169
Irrecoverable VAT	6,068	4,057
Membership/subscriptions	2,433	688
Depreciation of fixed assets	1,594	2,101
	<u>356,576</u>	<u>321,459</u>

# SCOTTISH FEDERATION OF MEAT TRADERS' ASSOCIATION (INC)

## FOR THE YEAR ENDED 31 AUGUST 2009 MEMBER SERVICES DEPARTMENT

	2009	2008
	£	£
<b>Operating expenses</b>		
Wages and salaries	42,235	40,124
Venue hire	3,581	-
Rates	1,929	2,151
AGM expenses	705	993
Insurance	659	328
Heat and light	1,537	933
Cleaning	483	343
Repairs and maintenance	945	485
Equipment hire	514	-
Printing, stationery and postage	7,301	4,808
Competition expenses	7,396	3,300
Advertising	8,282	8,197
Telephone	532	519
Computer expenses	456	615
Travelling expenses	4,546	6,489
President's outlay	1,000	1,008
Consultancy	9,820	6,788
Audit and accountancy fees	2,229	2,657
Trade fair	2,565	(74)
Cost of merchandise	2,240	-
Cost of beef labelling boards	129	120
Handbook cost	4,083	3,995
Member support costs	1,524	1,396
Golf expenses	1,480	2,078
Bank charges	1,180	836
Ayrshire Butchers Association	150	5,145
Bad debts written off	667	225
Sundry expenses	381	410
Irrecoverable VAT	102	52
Membership/subscriptions	625	985
Depreciation of fixed assets	1,065	1,323
	<hr/>	<hr/>
	115,252	96,229
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