ANIMALS

[*See* also Class 10 of the Classified List of Local Instruments printed at the end of this volume.]

1. *Artificial Insemination.*
2. *Diseases of Animals*, p. 470.
3. *Licensing of Boars*, p. 471.

1. ARTIFICIAL INSEMINATION

The Agriculture (Artificial Insemination) (Financial Matters) (Scotland) Regulations, 1949

1949 No. 1319 (S. 93)

Made - - - -	11*th July*, 1949
Laid before Parliament	14*th July*, 1949
Coming into Operation	15*th July*, 1949

In exercise of the powers conferred on me by section 4 of the Agriculture (Artificial Insemination) Act, 1946(a), and of all other powers enabling me in that behalf and with the concurrence of the Treasury, I hereby make the following Regulations:—

PART I—*Interpretation, etc.*

1. These Regulations may be cited as the Agriculture (Artificial Insemination) (Financial Matters) (Scotland) Regulations, 1949, and shall come into operation on the 15th day of July, 1949.

2.—(1) In these Regulations unless the context otherwise requires—

"accounts" means the accounts required by these Regulations to be furnished or made available to the Secretary of State;

"accounting year" has the meaning assigned to it for the purposes of section 3 of the Act or, in the case of a centre to which proviso (*b*) to subsection (1) of the said section 3 applies, means the period mentioned in that proviso;

"the Act" means the Agriculture (Artificial Insemination) Act, 1946;

"approved" means approved by the Secretary of State;

"centre" means a cattle insemination centre in respect of which grants may be made;

"grant" means a grant under section 2 of the Act;

"grant period" means the period beginning on 31st December, 1945, and ending on 31st March, 1950;

(a) 9 & 10 Geo. 6. c. 29.

"qualified accountant" means a person who is a member of one or more of the following bodies:—

The Society of Accountants in Edinburgh

The Institute of Accountants and Actuaries in Glasgow

The Society of Accountants in Aberdeen

The Institute of Chartered Accountants in England and Wales

The Society of Incorporated Accountants and Auditors

The Association of Certified and Corporate Accountants.

(2) The Interpretation Act, 1889(a), applies to the interpretation of these Regulations as it applies to the interpretation of an Act of Parliament.

PART II—*Grant*

3. Subject to the provisions of the Act and of these Regulations, a grant in respect of losses incurred in the operation of a centre during any accounting year (hereinafter referred to as "the relevant accounting year") may be made on an application by the owner and controller of the centre provided such application is received by the Secretary of State within three months of the end of the relevant accounting year or within such longer period as the Secretary of State may in any particular case allow.

PART III—*Accounts*

4. Every application for a grant in respect of a centre shall be accompanied by the accounts with respect to the business of that centre during the relevant accounting year and during any accounting year occurring prior thereto in the grant period in respect of which accounts have not previously been made available to the Secretary of State and, in the case of each of such accounts, by a copy of any report of the qualified accountant who, in accordance with these Regulations, audited and certified the same.

5. The accounts of the centre shall include a service stock account, a trading account, a profit and loss account and a balance sheet in the form set out in the First Schedule to these Regulations and shall be audited by a qualified accountant who shall give a certificate in the form set out in the said Schedule.

6. The owner and controller of a centre in respect of which a grant is paid shall make available to the Secretary of State, in the form prescribed by Regulation 5 hereof, accounts with respect to the business of the centre during each accounting year occurring in the grant period subsequent to the relevant accounting year.

7. Such of the assets of a centre included in the accounts thereof as are specified in the Second Schedule hereto shall, for the purpose of those accounts, be depreciated at the appropriate rate also specified in the said Schedule and shall be so included—

(*a*) in the case of an asset required by the said Schedule to be depreciated on cost, at the original cost less depreciation written off to the date at which the accounts are closed:

(a) 52 & 53 Vict. c. 63.

Provided that any asset, being approved capital expenditure incurred by the owner and controller of a centre in connection with the occupation by him of temporary premises, shall be depreciated at such rate per annum as will ensure that that expenditure less any residual value is written off over the period of occupation; and

(*b*) in any other case, at the value arrived at after writing off depreciation as aforesaid.

PART IV—*Provisions relating to Calculation of Grants*

8. In calculating, for the purpose of determining the amount of the grant which may be paid in respect of the operations of a centre during the relevant accounting year or for the purpose of determining the amount of grant repayable under subsection (2) of section 3 of the Act, the loss incurred or profit realised in the operation of the centre during that year and during any other accounting year in respect of which accounts are, by these Regulations, required to be furnished or made available to the Secretary of State, the provisions of the seven next succeeding Regulations shall have effect.

9. No account shall be taken of expenditure, whether of a capital nature or otherwise, incurred in connection with the provision by an owner and controller of a centre for a person employed or to be employed by him of any new house or cottage occupied or to be occupied otherwise than by such an employee as a tenant.

10.—(1) Where the livestock used at or in connection with a centre has been disposed of during an accounting year the profit realised or loss incurred thereon shall be taken into account and in calculating such loss or profit the value of the livestock before sale shall be deemed to be its value on cost less depreciation written off to the date of sale at the appropriate rate specified in the Second Schedule hereto.

(2) Where any assets other than those mentioned in the immediately preceding paragraph have been disposed of during an accounting year the profit realised or loss incurred thereon shall be taken into account.

11.—(1) In calculating the profit realised or loss incurred in the operation of a centre during the accounting year last occurring in the grant period or, in a case to which proviso (*b*) to subsection (1) of section 3 of the Act applies, during the period of one year mentioned in that proviso, for the purpose of grant payable or repayable as aforesaid in respect of that year, the value of the livestock in use at, or in connection with, the centre at the date at which the accounts for that year are closed, shall be the value ascertained on a valuation made by two valuers, one of whom shall be appointed by the owner and controller of the centre and the other by the Secretary of State or, in the event of disagreement, by an arbiter agreed upon by the two valuers or, in default of agreement, nominated by the Scottish Land Court from the panel of arbiters constituted in terms of section 17 of the Agricultural Holdings (Scotland) Act, 1923(a), the remuneration of the arbiter so nominated being determined by the Scottish Land Court.

(a) 13 & 14 Geo. 5. c. 10.

(2) In making any valuation in accordance with the provisions of the immediately preceding paragraph, the valuers or the arbiter, as the case may be, shall value the livestock on the basis of the value thereof to the centre as a going concern.

12.—(*a*) Interest on borrowed capital shall be taken into account and shall, where the rate of interest paid or payable exceeds 4 per cent. per annum, be deemed to have been paid at the said rate of 4 per cent. per annum; and

(*b*) interest on share capital shall be taken into account and shall, where the rate of interest paid or payable exceeds 5 per cent. per annum, be deemed to have been paid at the said rate of 5 per cent. per annum:

Provided that (i) interest paid or payable or deemed to have been paid in accordance with this Regulation during any accounting year shall not be taken into account in so far as it represents interest at an average rate over the year exceeding 4 per cent. per annum, and (ii) in the case of a centre of which a Milk Marketing Board is the owner and controller the rate of interest payable on any moneys provided by the Board from its own resources for the establishment and operation of the centre shall be deemed to be 2 per cent. per annum.

13. No tax on any profit realised by the centre shall be taken into account.

14.—(*a*) Where any expenditure is, in the opinion of the Secretary of State, excessive or unreasonable, it shall not be taken into account or shall be deemed to be of such lesser amount as the Secretary of State may determine; and

(*b*) where any income earned by the centre is, in the opinion of the Secretary of State, unreasonably low that income shall be deemed to be of such greater amount as the Secretary of State may determine.

15. Any loss incurred as a result of any omission to insure the livestock or other moveable or heritable property against such a loss, if that loss is one which a prudent and careful person would have insured against, shall not be taken into account:

Provided that in any case where the owner and controller of the centre had intimated to the Secretary of State that he proposed to bear the risk of any such loss himself and the Secretary of State has given his consent to the proposal, an amount equal to the premiums which might have been expected to be paid by the owner if he had effected insurance against that loss, shall be taken into account.

PART V—*General*

16. It shall be a condition of the payment of a grant in the case of any centre that—

(*a*) the scale of fees charged by the centre in respect of the provision of artificial insemination services therefrom is a scale approved by the Secretary of State, and

(*b*) the provisions of the Act and the requirements of any licence for the time being in force are complied with in the organisation and operation of the centre.

17. Any person authorised in that behalf by the Secretary of State shall be entitled at all reasonable times to inspect any books, accounts or other documents relating to the business of the centre and to obtain any information which he may require concerning the activities of the centre and its accounts.

18. If any owner or occupier to whom a grant has been paid fails to comply with any of the provisions of Part III or of this Part of these Regulations, the Secretary of State may require him to repay the whole or such part of that grant as the Secretary of State may in the circumstances of the particular case determine and no further payment by way of grant shall be made to that owner and controller.

Arthur Woodburn,
One of His Majesty's Principal Secretaries of State.

St. Andrew's House,
Edinburgh.
11th July, 1949.

We concur.

Wm. Hannan,
R. J. Taylor,
Two of the Lords Commissioners of His Majesty's Treasury.

11th July, 1949.

FIRST SCHEDULE

.....Cattle Insemination Centre

I

SERVICE STOCK ACCOUNT FOR THE YEAR / PERIOD } ENDED.....19

	EXPENDITURE				DEPRECIATION AT 40 PER CENT. PER ANNUM ON COST		Loss or Profit on Sales to P. and L. A/c. (III)	Total	As per Balance Sheet (IV)
	As per Last A/c.	Additions	Less Sales	Total	As per Last A/c.	From P. and L. A/c. (III)			
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
BULLS									
A.									
B.									
C.									
D.									
E.									
F.									
G.									
H.									
I.									
J.									
K.									
L.									
COWS									
A.									
B.									
C.									
Totals									

Signed.....Chairman of Society or Board

Date.....

TRADING ACCOUNT FOR THE YEAR / PERIOD } ENDED .....19 II

	£ s. d.	£ s. d.
A. MAINTENANCE OF SERVICE STOCK		
Feeding Stuffs		
Insurance		
Carriage		
Salary of Stock Foreman...		
B. PURCHASE OF SEMEN		
C. INSEMINATION COSTS		
Salaries of Lay Inseminators		
Upkeep of Transport		
Travelling and Subsistence		
D. MANAGEMENT AND SUPERVISION		
Salary of Veterinary Surgeon		
Milk Marketing Board Supervision (Board Centres only)		
Remuneration of Officials		
Clerical Services		
E. ESTABLISHMENT		
Rates		
Other Insurance		
Repairs and Maintenance		
Upkeep of Laboratory		
Lighting and Heating		
Printing and Stationery		
Postages, Telegrams and Telephones		
Advertising and Sundry		
Operating Profit—To Profit and Loss Account (III)		£

	No.	£ s. d.
F. INSEMINATION FEES		
Commercial ..... at		
Nominated ..... at		
Returns (not yielding income)		
Total inseminations performed ...		
Total income from Fees		
G. SALE OF SEMEN		
Operating Loss — To Profit and Loss Account (III)		£

Signed.....Chairman of Society or Board

Date.....

Profit and Loss Account for the Year / Period ended 19

	£ s. d.	£ s. d.
Operating Loss as per Trading Account (II) ...		
Legal and other Professional Charges		
Interest on Borrowings		
Loss on Sale of Service Stock per Account I ...		
" " " " Other Assets		
Other Expenses (specify)		
Hiring Charges—Rentals (less Rates)		
Service Stock		
Depreciation—Buildings		
Adaptation of Hired Premises ...		
Service Stock per Account I ...		
Transport		
Equipment		
Preliminary Expenses written off		
Interest on Shares		
Surplus for the year / period carried down		
		£
Deficiency brought down		
Deficiency brought forward from last account ...		
Exchequer Grant—Amount repayable under the Agriculture (Artificial Insemination) Act, 1946 ...		
Provision for Taxation		
Appropriations—General Reserve		
Other		
Balance, surplus to Balance Sheet (IV)		
		£

	£ s. d.	£ s. d.
Operating Profit as per Trading Account (II) ...		
Interest on Investments		
Cottage Rents		
Profit on Sale of Service Stock per Account I ...		
" " " " Other Assets		
Sundry Receipts—Annual Subscriptions and Levies		
Gifts		
Other Receipts (specify)		
Deficiency for the year / period carried down		
		£
Surplus brought down		
Surplus brought forward from last account ...		
Exchequer Grant—Amount receivable under the Agriculture (Artificial Insemination) Act, 1946 ...		
Subscriptions and Levies towards past losses ...		
Transfer from General Reserve		
Balance, deficiency to Balance Sheet (IV)		
		£

Signed.....Chairman of Society or Board

Date.....

BALANCE SHEET AS AT.....19 — IV

	£ s. d.	£ s. d.	£ s. d.
SHARE CAPITAL			
Issued shares of £ each fully paid			
GENERAL RESERVE			
As per Last Account			
From / to } Profit and Loss Account III...			
PROFIT AND LOSS ACCOUNT			
Add Surplus / Deduct Deficiency } as per Account III			
LOAN CAPITAL			
Secured Loans			
Loan Stock			
Other Unsecured Loans			
Bank Advances			
EXCHEQUER GRANT REPAYABLE Under the Agriculture (Artificial Insemination) Act, 1946			
PROVISION FOR TAXATION			
PROVISION FOR INTEREST ON SHARE CAPITAL			
SUNDRY CREDITORS			
Interest on Borrowings			
Trading, General and Accrued Charges			
Carried forward			

	£ s. d.	£ s. d.	£ s. d.
LAND AND BUILDINGS acquired, at cost			
BUILDINGS erected, fencing, roads, drainage etc., at cost			
Less Depreciation per last Account...			
Less Depreciation this year / period (Account III)			
ADAPTATION OF HIRED PREMISES, at cost			
Less Depreciation per last Account...			
Less Depreciation this year / period (Account III)			
SERVICE STOCK—per Account I ...			
TRANSPORT—as per last Account ...			
Additions (*less* Sales)			
Less Depreciation as per Profit and Loss Account III			
EQUIPMENT—as per last Account ...			
Additions (*less* Sales)			
Less Depreciation as per Profit and Loss Account III			
Carried forward			

	£ s. d.	£ s. d.	£ s. d.
Brought forward			
NOTE:— State amount and conditions of any guarantee by Members or others towards the extinction of deficiencies.			
			£

	£ s. d.	£ s. d.	£ s. d.
Brought forward			
PRELIMINARY EXPENSES			
Less Written off per last Account ...			
Written off this year / period (Account III)			
EXCHEQUER GRANT OUTSTANDING Under the Agriculture (Artificial Insemination) Act, 1946			
STOCKS AND STORES (at cost or market value, whichever is less)			
SUNDRY DEBTORS AND PAYMENTS IN ADVANCE			
INVESTMENTS (Market Value £) ...			
CASH AT BANKERS AND IN HAND ...			
			£

Signed.....Chairman of Society or Board

Date.....

AUDITOR'S CERTIFICATE

I/We have examined the books of account of the.....Cattle Insemination Centre for the $\frac{\text{period}}{\text{year}}$ ended .....and hereby certify that so far as appears from my/our examination, proper books of account are kept; that I/we have obtained all the information and explanations which to the best of my/our knowledge and belief were necessary for the purposes of my/our audit, and that the foregoing Service Stock Account and Trading and Profit and Loss Accounts for the year ended..... and Balance Sheet as at.....are in agreement with the books of account produced for my/our inspection.

Subject to my/our Report dated.....* I am/we are of opinion that the said accounts are properly drawn up in accordance with the Agriculture (Artificial Insemination) (Financial Matters) (Scotland) Regulations, 1949, that the Balance Sheet gives a true and correct view of the state of the Centre's affairs as at.....and that the Service Stock Account and Trading and Profit and Loss Accounts give a true and correct view of the stock transactions and the profit/loss for the $\frac{\text{period}}{\text{year}}$ ended..... to the best of my/our information and according to the explanations given to me/us.

* Delete if not applicable

.....Date

.....Auditor(s)

SECOND SCHEDULE

Annual Rates of Depreciation of Assets of Cattle Insemination Centres

BUILDINGS, INCLUDING HOUSES AND COTTAGES		
A. Brick, masonry or concrete roofed with slate or tiles	2	per cent. on cost
B. Brick, masonry or concrete roofed with galvanised corrugated iron or asbestos...	2½	„ „ „ „
C. Timber treated with preservative, roofed as in A on brick or concrete walls or piers at least 18 in. high	2½	„ „ „ „
D. Timber as at C roofed as at B	4	„ „ „ „
E. Timber not on brick or concrete walls or piers at least 18 in. high and roofed as in A	5	„ „ „ „
F. Timber as in E and roofed as in B ...	8	„ „ „ „
G. Dutch Barns	5	„ „ „ „
FENCING		
H. All types	5	„ „ „ „
ROADS		
I. Concrete or good macadam on sound foundation	4	„ „ „ „
J. Other roads	8	„ „ „ „
DRAINAGE		
K. Land Drainage with pipes	4	„ „ „ „
L. Mole Drainage	12½	„ „ „ „
PRELIMINARY EXPENSES		
M. Approved Preliminary Expenses	20	„ „ „ „
LIVESTOCK		
N. Bulls and teaser cows—down to a nominal book value of £5	40	„ „ „ „
TRANSPORT		
O. Motor Vehicles	25	per cent. on written down value
EQUIPMENT		
P. Laboratory equipment	15	„ „ „ „ „ „
Q. Other equipment	10	„ „ „ „ „ „

Note.—Expenditure—under items A to L above—on premises held on lease to be depreciated at such rates as will write-off the expenditure, less any sum recoverable from the lessor, during the period of the lease (or the period to the first " break " where there is a " break " clause in the lease) or at the above rates, whichever are the greater.

EXPLANATORY NOTE

(This Note is not part of the Regulations, but is intended to indicate their general purport.)

The Agriculture (Artificial Insemination) Act, 1946, empowered the Secretary of State for Scotland to make grants out of monies provided by Parliament in respect of losses incurred between 1945 and 1950 in the operation of certain centres for the artificial insemination of cattle. Such centres were required to be owned and controlled by a Milk Marketing Board or by any farmers' co-operative society, cattle breeders' society or other associations of breeders or owners of cattle.

The Secretary of State, with the concurrence of the Treasury, is empowered to make regulations with respect to the payment of such grants and, in particular, to prescribe the times at which, and the conditions subject to which, the grants may be paid, and the manner in which the losses or profits of such centres shall be calculated. These Regulations are for these purposes.

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2. DISEASES OF ANIMALS

The Isles of Scilly (Importation of Animals Regulations) Order, 1949

1949 No. 2012

Made - - - - 25th October, 1949

The Minister of Agriculture and Fisheries, by virtue and in exercise of the powers vested in him under the Diseases of Animals Acts, 1894 to 1937, and of every other power enabling him in this behalf, hereby orders as follows:—

Short Title

1. This Order may be cited as the Isles of Scilly (Importation of Animals Regulations) Order, 1949.

Power of Council to regulate the landing of cattle in the Isles of Scilly

2.—(i) The Council of the Isles of Scilly being authorised by the Isles of Scilly (Diseases of Animals Acts) Order, 1948(a) to exercise and perform the functions conferred or imposed on county councils by the Diseases of Animals Acts, 1894 to 1937 may make regulations for prohibiting or regulating the landing of cattle in any of the Isles of Scilly from the mainland of Great Britain and for requiring such animals to be accompanied by such declarations or certificates as may be prescribed in the regulations.

(ii) The regulations made under this Order shall not take effect unless and until they have been confirmed by the Minister of Agriculture and Fisheries.

(a) S.I. 1948 (No. 2022) I, p.1728.