

29688

# BROOMIEKNOWE GOLF CLUB LIMITED

(By Guarantee)

Company Number 029688 (Scotland)

Registered Office:

36 Golf Course Road, Bonnyrigg, Midlothian

## Annual Report and Accounts

FOR THE YEAR ENDED 31 DECEMBER 1996

**Captain**

I J Nimmo

**Vice Captain**

D L Turner

**Hon Secretary**

J G White

**Hon Treasurer**

I D Armstrong

**Greens Convener**

R T Watson

**House Convener**

W Renton

J Hamilton

A Elrick

**Fixtures Convener**

E J Smith

R H Beattie

M Di Duca

**Junior Convener**

L Wight

G S Lothian

J L Oliver

**THE FORTY-FIFTH ANNUAL GENERAL MEETING** of the club will be held in the Clubhouse on **Thursday, 10 April 1997 at 8.00pm**

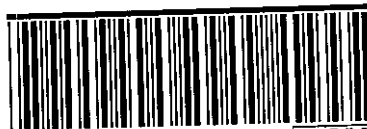
### AGENDA

- 1 Notice of Meeting
- 2 Minute of the Forty-fourth Annual General Meeting held on 18 April 1996
- 3 Minute of Extra-ordinary General Meeting held on 31 October 1996
- 4 Minute of Extra-ordinary General Meeting held on 21 November 1996
- 5 Report of Council (appended)
- 6 Accounts for the year to 31 December 1996
- 7 Resolution to amend Articles of Association (see addendum to report)
- 8 Election of Captain and Officials
- 9 Election of Council
- 10 Appointment of Auditors
- 11 AOCB

J G White  
Secretary

Bonnyrigg

17 March 1997



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COMPANIES HOUSE 01/09/97

# **BROOMIEKNOWE GOLF CLUB LIMITED**

## **ADDENDUM TO THE ANNUAL REPORT 1996 RESOLUTIONS TO AMEND THE ARTICLES OF ASSOCIATION**

**AMENDMENT:** The Council shall have the power to regulate the manner in which all Entry Fees and Subscriptions shall be paid. If such a subscription remains unpaid on 31 January the Council shall have the power to remove the name of such Member or Associate Member from the Register. Reinstatement shall be at the discretion of the Council on payment of all arrears. Arrears of subscriptions shall be considered a debt due to the Club and the Club shall be entitled to sue for such arrears.

# **BROOMIEKNOWE GOLF CLUB LIMITED**

## **REPORT BY THE DIRECTORS**

The directors present their annual report and accounts for the year ended 31 December 1996.

### **Captain's Report**

During 1996 Broomieknowe had the pleasure of hosting the Midlothian Inter-Club Tournament over the last weekend in March, while July saw the Club playing host to the South-east of Scotland Ladies County Championships and a return of professional golf in the shape of the Scottish Region PGA Patron's Club Program. This is the first professional competition held at the Club since 1975 when the now defunct Coca Cola Tournament was played over Broomieknowe.

Having come through the Junior Section together it gave me special pleasure in presenting the Championship Trophy to Bobby Johnstone who was winning this event for the first time.

There was no team success with the Club losing in the quarter-final of the Edinburgh Summer League to Turnhouse away, while the Junior team was narrowly beaten by Glencorse in their semi-final played over Craigmillar Park. I would thank the respective selectors, Jim Hamilton and Les Wight together with the players for their efforts over the past year.

My thanks go to Hamish Brough, Head Greenkeeper and his staff for their hard work throughout yet another difficult year as regards weather and the general lack of assistance from mother nature. Thanks to John and Marianne Cleary and their staff for the service to Members and visitors over the past year. Joe Williams, the Gardener/handyman has given us the usual high standard of floral displays throughout and his efforts are appreciated. Thanks to our Professional, Mark Patchett and his assistants Jonathan and Richard for their assistance over the past year. November saw the end of an era at the Club with the retiral of Mrs Sheila Dickie after 22 years at Broomieknowe and it was perhaps fitting that Sheila who was welcomed to the Club when my father was Captain, was subsequently seen off by yet another Nimmo. I hope that Sheila leaves with many fond memories of the Club and that she has a long and happy retirement. Work goes on in the office and my thanks to Mrs Avril Mitchell for her efforts over the past year and in particular for the extra work undertaken with the departure of her colleague. My thanks for all the help and advice from the other Office Bearers and Council over the past year ..... perhaps I will listen a bit more in my second year!! The House Convener, Walter Renton, Junior Convener, Les Wight and Match Secretary, Jim Hamilton all retire from Council by rotation and my thanks to them for all their hard work over the past 3 years.

It is always sad to have to report the death of any Member and over the past year the Club has seen the loss of E A Bayne, J Lawrie, J Elder and J Riddell.

### **Fixtures Convener's Report**

It proved to be a difficult year for scoring as the standard scratch score was mainly 70 throughout the year. The best scratch score was 67 in the Open Amateur Tournament.

The Club Championship was won for the first time by Bobby Johnstone. Gordon Miller won the "B" Class and Willie Hendry the "C" Class. Special mention must be made of the exploits of the recently "retired" Joe McDermott who not only won the Seniors Championship but also the Seniors Open later in June. Congratulations to all the other competition winners, especially Rae Watson and Norman Smith who won both the Summer and Winter Foursomes.

The problem area remains the late withdrawals from competitions which are depriving other Members of a game. This situation is being monitored for persistent offenders.

My thanks to all who assisted the Fixtures Team in 1996. Have an enjoyable season in 1997.

### **Greens Convener's Report**

Extensive damage caused during winter months resulted in poor course condition at the start of the season. The main area of concern was the 13th green and this restricted play on the green until the Club Championship. Extensive work carried out on greens 2, 7 8 and 13 in late July appears to have been successful and these greens will be closely monitored during the next 12 months. Drainage work in the bottom field was brought forward to the beginning of July and whilst it caused some disruption, it proved to be the correct decision. Several areas will need attention during the season to provide a complete recovery. The additional drainage to the new holes appears to be reasonably successful and will again be monitored. After consulting Mr A Boyter, several trees have been removed from established plantations to allow hardwood trees to flourish. This will be an ongoing exercise.

**Greens Convener's Report (Continued)**

Fairway mats were introduced during the winter season and proved to be a great success. This allowed play from normal tees. However, some inconsiderate Members refused to use mats and has resulted in some minor damage. I would appeal to *all Members* and their guests to repair all pitch marks and rake bunkers as this is a major problem.

**House Convener's Report**

Improvements to the fabric of the Club funded by the refund of VAT have continued with the refurbishment of the ladies' and juniors' locker rooms. The ladies has been finished in a style similar to that of the gents and has been well received by the Ladies who held an event on 8 March to formally open the locker room.

There has been little other expenditure other than on necessary maintenance, decorating etc in recognition of the rising costs across all budgets. Bar income has reduced by about £13,000 (12% approximately) but we continue to achieve a constant profit level largely due to good terms from our draught suppliers, Maclays and the efforts of the Clubmaster in seeking good value for money on wines and spirits.

Following some problems with the draught beer, the cooling/distribution system was replaced by Maclays at no cost to the Club. They also helped with the identification and supply of the new beverages which were installed at the turn of the year following the installation of the new equipment.

The gaming machines were changed mid year in an attempt to increase usage which has slumped to about 33%. As a result there has been an increase in usage but over the year income has dropped by about £7,000 (30-35%).

In the latter part of the year we have tried to increase usage of the Club by increasing the variations in beverages, bar meals and suppers.

Entertainment events were fewer than in previous years but they were consistently well attended and it is recommended that future events focus on the tried and tested events where a good turnout is assured.

This has been my last year as House Convener and for the latter part I have had to pass responsibility to George Lothian following my move to a new job. I am indebted to him for taking on the post as I am to the House Committee and staff for their unswerving efforts during the year.

**Match Secretary's Report**

The Summer League proved successful with the Broomieknowe team coming second in their section. Hopes of winning were dashed by losing to Turnhouse in the quarter finals.

Due to other commitments, Jim Hamilton had to retire as Match Secretary prior to the Winter League. Many thanks to Jim for all his efforts.

After losing our first game in the Winter League, Broomieknowe went into an unbeaten run for seven matches then unfortunately lost to Harburn in the penultimate match. At this time Broomieknowe had 13 points, which in past years would have won the League. The final match was cancelled due to bad weather and this left Broomieknowe as the runners up.

It was unfortunate that Broomieknowe could not raise their strongest teams but praise must go to our new younger players who were ably assisted by the more experienced members of the team. A special thanks should go to Bobby Johnstone who as champion led the team well and improved the team spirit.

Let up hope success will be ours next year.

**BROOMIEKNOWE GOLF CLUB LIMITED**  
**REPORT BY THE DIRECTORS (Continued)**

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**Junior Report**

As predicted last year in my report, we qualified for the final stages of the Junior Summer League.

We were undefeated in the League and qualified with maximum points. We won against Lothianburn at home in the Quarter finals, however, lost 4/3 against Glencorse in the Semi-final at Craigmillar Park.

Ratho won the final 4/3. My thanks to the parents and council for their support throughout the Summer League and not forgetting the caddies for their help.

Congratulations to Joe Avent for getting through to the last 16 in the Scottish Boys Championship at West Kilbride in April. Well done also to Ross Thomson and Alan Bradley for representing Broomieknowe at the Championships. The council will always support the Juniors in those events.

Congratulations also go to Ross Thomson for finishing runner-up in the Lothians Junior Order of Merit - superb achievement to playing in all the Junior events and some senior events in the summer season.

The highlight of the year in the Junior section is the Junior Championship and the final always produces excitement. This year was no exception, it was a privilege to watch two young golfers battling it out in the final. Alan Bradley overcame Steven Morgan by 4/3 - congratulations Alan.

To all the Juniors who represented Broomieknowe Golf Club in various events - well done you did your best and that is all I ask from you.

Finally, my thanks to Alan Wilkinson and Stuart Barnes for all the help and advice they have given me over the last couple of years. All the very best in the Senior section and I hope the golfing gods are kind to you both.

**Members of Council - Attendance**

<i>Attendance</i>	<i>Possible</i>	<i>Actual</i>
I J Nimmo	10	10
D L Turner	10	7
J G White	10	10
I Armstrong	10	9
R T Watson	7	5
J Hamilton	10	10
W Renton	10	9
L Wight	10	8
E J Smith	10	10
R H Beattie	10	9
G S Lothian	7	7
A Elrick	7	6
M Di Duca	7	6
J L Oliver	7	6
T D Forrest	3	3
A K Ritchie	3	3
A McDermott	3	1
J O'Meara	3	2

**BROOMIEKNOWE GOLF CLUB LIMITED**  
**REPORT BY THE DIRECTORS (Continued)**

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**Accounts**

Company law requires the Directors to prepare accounts for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those accounts, the Directors are required to:

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

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Auditors**

A resolution to appoint auditors will be put to the members at the Annual General Meeting.

**Small Company Exemptions**

The Directors have taken advantage of the exemptions conferred by Part II of Schedule 8 to the Companies Act 1985.

By order of the Directors

*John G. White*

**J G White**  
Honorary Secretary

17 March 1997

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**REPORT OF THE AUDITORS****TO THE MEMBERS OF BROOMIEKNOWE GOLF CLUB LIMITED**

We have audited the accounts on page 6 to 9 which have been prepared under the historical cost convention and on the basis of the accounting policies set out on page 8.

**Respective Responsibilities of Directors and Auditors**

As described on page 4 the company's Directors are responsible for the preparation of the accounts. It is our responsibility to form an independent opinion, based on our audit, on those accounts and to report our opinion to you.

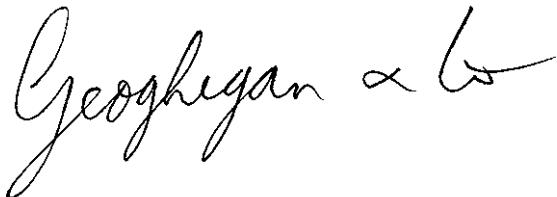
**Basis of Opinion**

We conducted our audit in accordance with Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the accounts, 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 accounts 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 accounts.

**Opinion**

In our opinion the accounts give a true and fair view of the state of the company's affairs as at 31 December 1996 and of its surplus for the year then ended and have been properly prepared in accordance with the provisions of the Companies Act 1985 applicable to small companies.



GEOGHEGAN & CO

Chartered Accountants and  
Registered Auditors

17 March 1997

**BROOMIEKNOWE GOLF CLUB LIMITED**  
**INCOME AND EXPENDITURE ACCOUNT**  
**for the year ended 31 December 1996**

	Notes	1996 £	1995 £
Turnover	2	343,485	375,452
Operating expenditure		<u>(318,605)</u>	<u>(322,006)</u>
		24,880	53,446
Administrative expenditure		<u>(48,479)</u>	<u>(53,471)</u>
Operating deficit	3	<u>(23,599)</u>	<u>(25)</u>
Other income		30,639	13,744
Gain on disposal of fixed assets		<u>1,528</u>	<u>1,745</u>
		<u>32,167</u>	<u>15,489</u>
Surplus before taxation		8,568	15,464
Corporation tax on interest received		<u>(3,584)</u>	<u>(2,359)</u>
Surplus for year		<u>£ 4,984</u>	<u>£ 13,105</u>

There were no gains or losses other than those dealt with in the above income and expenditure account.



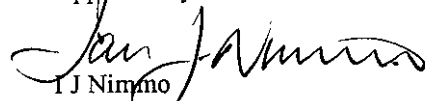
**BROOMIEKNOWE GOLF CLUB LIMITED****BALANCE SHEET**

As at 31 December 1996

	Notes	1996 £	1995 £
<b>Fixed Assets</b>			
Tangible assets	4	432,292	<u>426,433</u>
<b>Current Assets</b>			
Stock	5	6,743	7,236
Debtors		11,156	7,427
Cash at bank and in hand		<u>107,041</u>	<u>130,211</u>
		124,940	<u>144,874</u>
<b>Creditors: due within one year</b>			
Bank loan	6	7,000	3,746
Trade creditors		9,862	6,535
Corporation tax		7,189	7,919
Other taxes and social security costs		6,841	13,165
Accruals		3,802	18,385
Subscriptions received in advance		<u>24,799</u>	<u>23,588</u>
		(59,493)	<u>(73,338)</u>
<b>Total Assets less Current Liabilities</b>		497,739	<u>497,969</u>
<b>Creditors: due after more than one year</b>			
Bank loan	6	18,445	29,029
Debenture loans		<u>10</u>	<u>10</u>
		(18,455)	<u>(29,039)</u>
<b>Deferred Income</b>			
Entry fee deposits		<u>(16,900)</u>	<u>(11,530)</u>
		<u>£ 462,384</u>	<u>£ 457,400</u>
<b>Special Reserve</b>			
		59,513	59,513
<b>Revenue Reserve</b>			
At beginning of the year		397,887	334,782
Surplus for year		<u>4,984</u>	<u>13,105</u>
At end of the year		<u>402,871</u>	<u>397,887</u>
		<u>£ 462,384</u>	<u>£ 457,400</u>

The Directors have taken advantage of the exemptions conferred by Part I of Schedule 8 to the Companies Act 1985, on the grounds that the company is entitled to the benefit of those exemptions as a small company.

Approved by the Board on 17 March 1997.

  
I J Nimmo  
Captain

**BROOMIEKNOWE GOLF CLUB LIMITED****NOTES TO THE ACCOUNTS**

for the year ended 31 December 1996

**1 Accounting Policies***Basis of Accounting*

The accounts have been prepared under the historical cost convention.

*Depreciation*

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset evenly over its expected useful life as follows:

Freehold buildings	50 years
Clubhouse furnishings	5 - 10 years
Course equipment	7 years
Irrigation system	15 years

*Stock*

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

*Pension Scheme*

The Club operates a defined contribution pension scheme. Contributions are charged to the income and expenditure account as they become payable in accordance with the rules of the scheme.

**2 Turnover**

Turnover represents the gross income of the Club exclusive of value added tax.

**3 Operating Deficit**

	1996	1995
	£	£
This is stated after charging:		
Auditor's remuneration	1,500	1,500
Depreciation	<u>39,895</u>	<u>38,971</u>

**4 Fixed Assets**

	Land & Buildings	Clubhouse Furnishings	Course Equipment	Total
<i>Cost</i>				
At 1 January 1996	333,718	112,377	195,399	641,494
Additions	19,311	5,224	33,164	57,699
Disposals	-	-	(32,646)	(32,645)
At 31 December 1996	<u>353,029</u>	<u>117,601</u>	<u>195,917</u>	<u>666,547</u>
<i>Depreciation</i>				
At 1 January 1996	34,908	83,704	96,449	215,061
Charge for year	4,707	8,997	26,191	39,895
Disposals	-	-	(20,701)	(20,701)
At 31 December 1996	<u>39,615</u>	<u>92,701</u>	<u>101,939</u>	<u>234,255</u>
<i>Net Book Value</i>				
At 31 December 1996	<u>£ 313,414</u>	<u>£ 24,900</u>	<u>£ 93,978</u>	<u>£ 432,292</u>
At 1 January 1996	<u>£ 298,810</u>	<u>£ 28,673</u>	<u>£ 98,950</u>	<u>£ 426,433</u>

**BROOMIEKNOWE GOLF CLUB LIMITED****NOTES ON THE ACCOUNTS (Continued)**

for the year ended 31 December 1996

	1996	1995
	£	£
5 Stock		
Bar	5,609	6,079
Badges and ties	1,134	1,157
	<u>£ 6,743</u>	<u>£ 7,236</u>

**6 Bank Loan**

The Bank loan is repayable in equal monthly instalments ending in the year 2000. Interest is charged at base rate plus 2%. The loan is secured by a fixed charge on the Club's land and buildings.

**7 Pension Commitments**

The Club operates a defined contribution pension scheme. The assets of the scheme are held separately in an independently administered fund. Contributions by the Club were £4,922 (1995: £4,364).

**8 Capital Commitments**

Amounts authorised by the Directors but not contracted for amounted to £20,000 (1995: £40,000). There are no other capital commitments.

The following detailed income and expenditure account does not form part of the audited accounts.

**BROOMIEKNOWE GOLF CLUB LIMITED**  
**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
for the year ended 31 December 1996

	1996	1995
	£	£
<i>Income</i>		
Subscriptions	181,839	186,332
Entry fees	10,820	13,158
Green fees	<u>33,382</u>	<u>38,295</u>
	226,041	<u>237,785</u>
<i>Course Expenditure</i>		
Rent, rates and feu duty	5,795	7,232
Staff costs	80,387	76,247
Greenkeeper's house expenses	2,018	3,593
Materials	27,821	25,042
Repairs	13,559	11,270
Hire of machinery	153	1,571
Depreciation - course equipment	26,190	26,007
- buildings	<u>333</u>	<u>334</u>
	(156,256)	<u>(151,296)</u>
<i>Clubhouse Expenditure</i>		
Staff costs	7,020	9,666
Heat and light	7,646	7,570
Cleaning and laundry	2,809	4,076
Repairs and replacements	8,547	5,512
Depreciation - furnishings	8,997	8,643
- buildings	4,374	3,988
Loss on social events	2,582	2,207
Sundries	<u>3,719</u>	<u>2,868</u>
	(45,694)	(44,530)
Professional's retainer	<u>(7,817)</u>	<u>(7,379)</u>
<b>Surplus on golfing activities</b>	16,274	<u>34,580</u>
Bar sales	99,003	112,325
Bar purchases - stock adjusted	(53,852)	(71,556)
Staff costs	<u>(37,167)</u>	<u>(32,527)</u>
<b>Bar surplus</b>	7,984	<u>8,242</u>
Gaming machine income	18,441	25,342
Gaming machine hire	<u>(3,846)</u>	<u>(2,955)</u>
<b>Gaming machine surplus</b>	<u>14,595</u>	<u>22,387</u>
Carry forward	38,853	65,209

**BROOMIEKNOWE GOLF CLUB LIMITED**  
**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
for the year ended 31 December 1996

	1996	1995
	£	£
Brought forward	38,853	<u>65,209</u>
<i>Other Income</i>		
VAT refund and interest thereon	18,428	-
Rents	2,500	2,500
Gain on disposal of fixed assets	1,528	1,745
Course sponsorship	870	1,000
Interest income	<u>8,841</u>	<u>10,244</u>
	32,167	<u>15,489</u>
<i>Administrative Expenses</i>		
Staff costs	16,080	15,428
Administration and professional fees	5,406	2,838
Audit and accounting fees	4,411	6,380
Captain's fund	810	2,154
Printing and stationery	3,974	5,476
Telephone and postage	2,230	2,307
Insurances	5,558	5,484
Bank charges and interest	2,290	3,313
Sundries	333	602
Donations	226	859
Loan interest	2,496	4,422
Grant to Ladies Section	1,250	1,250
Match expenses	3,415	4,180
Competitions	<u>-</u>	<u>(363)</u>
	(48,479)	(53,471)
Irrecoverable VAT	<u>(13,973)</u>	<u>(11,763)</u>
	8,568	15,464
Taxation	<u>(3,584)</u>	<u>(2,359)</u>
<b>Surplus for year</b>	<u>£ 4,984</u>	<u>£ 13,105</u>