



# DEESIDE

GOLF CLUB

## **REPORT BY COUNCIL FOR 2024 AND STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 30TH SEPTEMBER 2024**

|                 |                         |                                                                 |
|-----------------|-------------------------|-----------------------------------------------------------------|
|                 | President:              | A. Powell                                                       |
| Office Bearers: | Captain (Feb-Nov):      | D. Halliday                                                     |
|                 | Captain (Nov-present):  | A. Gordon                                                       |
|                 | Ladies Captain:         | J. Gove                                                         |
|                 | Council:                | C. Watson, S. Hutchison,<br>H. Craigie, P. Reilly (Nov-present) |
|                 | Club Manager/Secretary: | D.P. Pern CCM                                                   |

### **Notice of Meeting**

Notice is hereby given that the One Hundred and Twenty Second Annual General Meeting of Members of Deeside Golf Club will be held in the Cults Hotel on Wednesday 12th February 2025 at 19:15 to determine the matters outlined in the Agenda below and that in accordance with the following process and deadlines:

- 1 The AGM information comprising: Agenda, Report, Accounts, Entry Fees, Subscriptions, Bar/Catering charges and Officer Bearers will be published on the Club's website on or before 29th January 2025;
- 2 Links to proxy voting forms will be emailed to members and available on the Club's website on 29th January 2025 and hard copies will be available from the office;
- 3 Proxy votes to be completed and posted/delivered to and received by the Club Secretary on or before 17:00 on 11th February 2025; and
- 4 The Meeting will be available for viewing on Deeside Golf Club Facebook Live. Members viewing online will be unable to vote on any matter and should complete a proxy vote in advance of the Meeting.

### **AGENDA**

- (1) Receipt and adoption, if approved, of the minute of the 2024 Annual General Meeting.
- (2) Receipt of Council Report for 2024.
- (3) Receipt and adoption, if approved, of the Accounts for the year ending 30th September 2024.
- (4) The fixing of entry fees, subscriptions and bar/catering charge.
- (5) Election of Office Bearers.

By Order of the Council  
D.P. Pern CCM  
Club Manager/Secretary  
Deeside Golf Club, Golf Road, Bieldside  
ABERDEEN AB15 9DL

26th January 2025

# DEESIDE GOLF CLUB

## Item 1

### Minute of the One Hundred and Twenty First Annual General Meeting re-arranged to Tuesday 20th February 2024

**Present:** Captain Simon Cruickshank and 58 members were present.

**Apologies:** The Club Manager/Secretary, D.P. Pern CCM intimated apologies from 13 members unable to attend.

**Minutes:** The minute of the One Hundred and Twentieth AGM held on 14th February 2023 was approved with one amendment. From the previous minute *"At this point E. Farquharson-Black handed over the Captaincy to S. Cruickshank"* was removed as this was 2022. The Minute was then approved by D. McEwen and seconded by R. Burnett.

**Summary of the Council Report:** The full report can be found in 2023 Annual Report. There were no questions on the report. The Council Report was approved by D. Rennie and seconded by A. Powell.

**Financial Report:** The full Finance Report can be found in the 2023 Annual Report.  
There was one question from the floor requesting a comparison to the 2022 financial year. G. Pryde, replied that 2023 was a good trading year, compared to 2022 where F&B in particular was still suffering from post-Covid years. The Accounts for the year ending 30th September 2023 was approved by C. Watson and seconded by B. Smith.

**Subscriptions:** The undernoted subscriptions recommended and approved for 2024-2025 were:

|                         |       |
|-------------------------|-------|
| Entry Fee               | £1500 |
| Full Members            | £1400 |
| Senior Members          | £900  |
| Full Members 30-34      | £1120 |
| Associate Members 24-29 | £895  |
| Associate Members 18-23 | £615  |
| Country Members         | £725  |
| Junior Members 12-17    | £275  |
| Junior Members <12      | £150  |
| House Members           | £195  |
| Non-Playing Members     | £195  |
| Senior VIP Members      | £195  |
| House Five Day Members  | £180  |
| Non-Resident Members    | £85   |
| Bar & Catering Charge   | £100  |

Questions on the subscriptions from the floor included a query on utilities costs, a question on capital expenditure, a question on the strategy for long term objectives on Biomass, Solar Panels, etc., a question on general inflation rates with a request to Council not to increase subscriptions by inflation or above in 2025, a question on the change in Senior membership criteria and a question on the Junior membership strategy. Gill Pryde answered all the questions and assured members that Council will take all comments on board moving forward.

The Fixing of entry fees, subscriptions and bar/catering charge was approved by I. Birnie and seconded by C. Watson.

| Office Bearers: | Office           | Nominee     | Proposer       | Seconder    |
|-----------------|------------------|-------------|----------------|-------------|
|                 | Captain          | D. Halliday | S. Cruickshank | A. Gordon   |
|                 | Vice Captain     | A. Gordon   | D. Halliday    | A. Ross     |
|                 | Junior Convener  | H. Craigie  | C. McCaul      | D. Halliday |
|                 | Finance Convener | C. Watson   | G. Pryde       | A. Gordon   |

J. Gove remains as Ladies Captain for a second year.

A. Powell has kindly agreed to accept the post of President for 2024-2025.

It is customary at this point to hand over the Captaincy to the incoming Captain. Unfortunately, due to the change of AGM date, Captain elect David Halliday was unable to attend. It was requested that any questions be emailed to Debbie Pern, who would ensure they were passed on to Captain.

Gill Pryde thanked Simon for his time on Council and his Captaincy over the last two years.

Council recommend, that AAB be re-appointed as reporting accountants.

# DEESIDE GOLF CLUB

## Item 2

### Council Report 2024

#### Overview

The Club's vision continues *"to be a welcoming, progressive and vibrant members club; providing an exceptional golfing and social experience for members, guests and visitors alike"*. For this vision to be delivered and sustained it needs the continued support of all members, which was clearly demonstrated during the year and specifically during the club championship day, members day and the adult vs junior match. Thanks to members for their continued support throughout the year.

David Halliday was elected Captain at the AGM, however due to medical reasons he made the very difficult decision to resign as Captain to focus on his recovery, family and business. We look forward to welcoming David back to the club soon.

In March 2024, David Halliday hosted two 'meet the captain' events. This was an opportunity for members to communicate what they believed should be the clubs priorities and to get direct feedback from the Captain and other members of Council. One item raised was that the current club Strategy ends in 2025. The general consensus from attendees was that the Strategy needs to be updated rather than develop a completely new strategy. Council has since decided to appoint a sub-committee of Council members and members to review and update the Strategy. The plan is for the 2026 to 2030 Strategy to be updated and published by September 2025.

The course during the main playing season was well presented considering the conditions the course was exposed to during the start of the year.

We had several safety incidents on the Course during the year and in response Council organised a safety review of the courses. We thank those members who supported this initiative. The high-risk safety issues identified have been addressed and the medium and lower risk issues are currently being actioned.

The Pro Shop had a busy year, with congratulations firstly to both Sam Killoh and Kevin Duncan on becoming fully qualified PGA Professionals. The junior coaching, Flag days and the Girls Golf initiative have been a great success. Many thanks also to the parents and members who have supported these initiatives.

We installed Trackman Range on all the Driving Range bays as a free benefit to members, which is a great addition to the golfing experience at Deeside. The bunker upgrade programme continues, and from September to December we had favourable conditions that allowed great progress to be made. Council is considering options for upgrades to paths across the course.

The club launched a new enhanced website in October based on latest web technology that has updated analytics. This means that if there is a search for golf in Aberdeen, Deeside Golf Club will generally be high up the search results, raising the profile of the club. The site is much easier to navigate and we can also now update the site ourselves rather than rely on a 3rd party.

The club refurbishment is on plan with quotes received for all scopes and a main contractor appointed. This work has commenced and is planned to be completed by early March. During this time the Bar, Restaurant, Trophy room and the Kitchen will be closed. The Pro Shop, Office, Locker Rooms and Snooker Room will remain open. Coffee facilities will be available in the downstairs foyer for players. On completion of the internal refurb works Council will then consider options for the outside area.

#### Course

We started the year, as we ended the prior year, with several floods. We were lucky that flood waters did not deposit too much silt on the course, with the exception of the 3rd hole on Blairs. The greens team managed to remove debris deposited on the course quickly after each flood event and get both courses open as quickly as possible.

Where parts of the course were identified as susceptible to becoming waterlogged, notably parts of the 4th, 14th, 15th and 18th Holes on Haughton, the Greens team carried out a programme over the summer of sand injecting these areas. We are monitoring these areas over the winter period as to whether this work has helped improve drainage.

The greens were sand injected in September which has minimal impact on the greens compared to hollow coring. This work needs to be carried out when there is still grass growth.

STRI carried out their annual review in August which in general was very positive. The full STRI report is on the website.

The club purchased 2 large and 2 small autonomous mowers for use on the Blairs rough. These machines have been very successful with improved grass quality and presentation of the rough. Council is currently assessing the purchase of more autonomous mowers for the Haughton rough.

An external contractor was appointed to clear the swale areas between the 4th, 5th and 6th holes and the 7th and 8th holes on Haughton. We also cleared the willow trees, including their roots along the side on the 7th hole swale. An old outlet into the River Dee, behind the 5th Green, was reconnected and holes cut in the berm alongside the 4th hole. All

these works are being monitored over the winter period to assess whether we have an improvement of water flowing off the playing areas after a flood and/or heavy rain.

The work to cut back tree branches, which were extending over some fairways, was completed.

The club purchased new self-levelling tee boxes for the winter course. This has allowed us to make further changes to the winter layout.

We continued with the bunker upgrade programme. The bunker masterplan has been displayed on the club noticeboard with a schedule for the work. Work will continue over the winter period on the bunkers until early March 2025. The plan is to complete the Haughton bunker work in early 2026. Thereafter Council will look at upgrades to the Blairs bunkers.

Options for the path from the Haughton 18th/Blairs 9th green to the clubhouse are being assessed as to whether we can reduce the incline at a reasonable cost. The path finish to the men's 1st Tee is also being reviewed to improve slip resistance. The paths from the Blairs 1st tee and 15th Haughton tee are being assessed as to what improvements could be made. The path at the 11th tee was renovated.

We have had, during the summer playing season, members of the public walking onto playing areas of the course and in some cases using the course for their own leisure activities. This is both a safety issue for members of the public and it is frustrating for members trying to play. Council formed a subcommittee to consider options, and subsequently it was agreed to take action to encourage members of the public to stay on the public footpath, such as maintenance of the boundary path, meet with the Deeside Path Group and discuss public use of the boundary path, purchase signage directing members of the public to help guide them onto the public footpath, reinstate the post and wire fence along the entire boundary of the course next to the River Dee and new signs have been purchased that inform members of the public that they are entering a golf course.

We met with a specialist flood management engineering company. This company is already working on flood mitigation issues for several parties along the river Dee, and demonstrated a good knowledge of the challenges we have. An initial scope of work has been agreed which will look at improving drainage across the site, opportunities to reduce sediment deposits after a flood and improving the boundary path between the 13th and 17th tees.

Several manholes on the Scottish Water sewer which runs across the course, leaked raw sewage. Whilst this was unsatisfactory, Council and Management worked with Scottish Water, who were generally very responsive to our demands with the reinstatement work carried out by our own Greens team. We carried out this work inhouse to make sure no further damage was caused to the course during the removal of the raw sewage and all the reinstatement works were to the standard expected by our members. All costs associated with this work was immediately paid by Scottish Water. Scottish Water have redesigned and renovated their manholes, which they advise should prevent a reoccurrence of sewage leaking from their manholes onto our course.

## **Finance**

The financial performance of the Club for the year ended 30 September 2024 was very strong, returning a total surplus for the year of £124,500 before corporation tax. This was higher than anticipated due to some one-off gains, and the underlying performance still generated a modest surplus in line with our stated financial policy.

Overall, it was a good trading year for the Club with further improved performance from Food & Beverage offsetting a slightly reduced contribution from Golf Operations. Food & Beverage achieved a 5% increase in sales and a 9% increase in the surplus. This more than offset the impact of the 8% reduction in Golf Operations sales driven by lower sales in the pro-shop, with coaching and competitions continuing to see an increase. A loyalty points system has been implemented going forward to try to encourage more purchases from members to improve shop sales.

Included in the surplus for the year is £70,500 of entry fees from new members. In total 45 new Full Members joined during the year and the total number of Full Members was 796 at 30 September 2024. The target number of Full Members continues to be around 800 although we expect to see a slight increase on this in the coming year.

In terms of costs, the expenditure on the course was slightly down on the prior year having benefited from recoveries from Scottish Water for reinstatement of the course after their sewer leaked. Expenditure on the clubhouse saw inflationary increases in general but a more significant increase in electricity costs. These increases were offset by lower professional fees which had been inflated in 2023 in relation to an architectural review. Other cost increases compared to the prior year, all of which were budgeted, included the costs of the new website and increased rates and insurance.

The club ended the year in a strong cash position with £151,000 in our current account and a further £714,000 in longer term deposit and other accounts. During the year the club purchased £150,000 of new equipment for the course including the autonomous mowers for the Blairs, the sand injection machine, wizard rakes and new tee boxes. Part of this was funded by a gain on the sale of old equipment of £25,000. We also incurred around £140,000 for the clubhouse refurbishment programme including the lockers rooms and some deposits for the next phase. Other capital expenditure included the ongoing bunker programme, the installation of trackman in the driving range and new kitchen equipment. We will continue to retain adequate cash reserves in line with industry recommendations, albeit our capital expenditure will be higher than normal next year with the main phase of the clubhouse refurbishment taking place.

As a result of the positive financial surplus for the year, Council proposes to hold members' subscriptions at the current rate for all categories.

Overall, the Budget for the current year has been set at a small deficit. The underlying numbers project a surplus but there will be an adverse impact from the closure of the clubhouse during the first period of the calendar year and the recent proposed increase in Employers national insurance contributions. Cash reserves will reduce during the completion of the refurbishment but are projected to increase again in future years.

### **Competitions**

Congratulations to all the 2024 competition winners. The Gents Club Champion and recipient of The Dunriach Cup was Jason Bruce beating Andrew Smith in the final. Jason also defended the Blairs Championship, the Duncan Skinner Quaich.

The Gents Senior Championship was won by Cliff Alexander and the Gents Handicap Champion was Alastair Hutcheson.

The Ladies Club Championship was won by Susie Macleod beating Sophie Alexander. Susie also won the Senior Championship the Thelma Beattie Cup beating Diane Wilson in the final.

The Ladies Handicap Championship was won by Diane Wilson beating Hilary Buchan.

The Junior Championship, Angusfield Bowl was won by Oli Robertson. The Handicap Littleway Trophy was won by Declan McCaul and the Blairs Armstrong Cup was won by Oliver Shand.

Following Alan Ross's untimely passing in February, the Club has purchased a salver in his honour. This will be presented to the best Scratch player throughout the year. This year's winner was Jason Bruce.

Externally the gents were knocked out of the Maitland Shield in Round 2, however the team of Oli Blackadder, Ollie Robertson and Tom Rennie won the Journal Cup. Deeside last won the Journal Cup in 1982 with Frank Coutts, Dick Willox and Simon Cruickshank making up the team.

The Gents Pennant team made it through to the semi final where they were beaten 3 v 2 by Portlethen.

The Dalswinton Trophy team of Jason Bruce/Henri Charles and Oli Blackadder/Ollie Robertson finished second, 5 shots behind the winners Royal Aberdeen.

A special mention to Jason Bruce who won both the Club Championship, the Stroke Play Championship and the Duncan Skinner Quaich for the second year in a row. Jason also won the North East District Phillips Trophy after beating Marc Lawrence (one of Deeside's greenkeepers) by 6 shots. Congratulations to Jason on his tremendous achievements in 2024.

Thanks to the Pro Shop team for organising all the competitions for all the various sections within the Club during the season. They have the difficult task of keeping all the members right, whether it's help with signing in, entering scores on the app, custom fitting new clubs or improving their game through lessons, the Pro Shop always excel and always with a smile.

### **Management**

Council would like to thank the Club's management and staff for their hard work and commitment to members. We had some memorable days including the Club Championship day, The Masters event, Members Day, the Adult vs Junior match and other important events in the clubs' calendar. None of which would have been the success they were without the great support and enthusiasm of the Pro Shop team, the Office, the F&B team and the Greens team.

The Pro Shop led by our Head Professional Graeme and supported by Sam and Kevin have done a great job. I know that members will agree that we have a great team who deliver a quality service, great coaching, and drive the development of our juniors', plus they oversaw the implementation of Trackman Range.

The front of house staff headed by Stewart and Hayden, supported by Emily and the rest of the team have been fantastic at looking after members, their guests and visitors.

We should not forget the Kitchen staff led by Mark and supported by Paul and the team who behind the scenes continually cater for all our needs.

This year we have received many compliments from members and visitors on course presentation, which takes a huge effort from the Greens team to deliver such a positive outcome. In particular we acknowledge the work Neil and Davie carried out dealing with the sewage leak and also to Davie for the work he has carried out on the new bunkers. Many thanks to Neil, Davie, Marc and the rest of the Greens team.

As Captain I now know how much effort goes into the smooth running of the club by all departments, and notably by the Office team of Debbie, Carol and Leanne who ensure everything is coordinated.

And finally, my thanks to both Janice Gove and Andy Powell. Janice has carried out her Captaincy of the Ladies section with commitment and professionalism. Andy as President has been a great counsel for me as I stepped in to the Captain's role and has carried out his role with enthusiasm and commitment. Both Janice and Andy have been a great support on Council during 2024.

**A. Gordon**  
Club Captain

**D.P. Pern CCM**  
Club Manager/Secretary

# DEESIDE GOLF CLUB

Item 3

## Income and Expenditure for the year ended 30 September 2024

|                                                                  |      | 2024             | 2023             |
|------------------------------------------------------------------|------|------------------|------------------|
|                                                                  |      | £                | £                |
| INCOME                                                           | Note |                  |                  |
| Subscriptions                                                    |      | 1,339,169        | 1,262,028        |
| Green fees                                                       |      | 79,432           | 79,285           |
| Food and beverage surplus                                        | 2    | 334,073          | 307,884          |
| Golf operations surplus                                          | 3    | 85,333           | 98,844           |
| Locker income                                                    |      | 12,416           | 10,869           |
| Buggy store and trolley store income                             |      | 6,778            | 5,892            |
| Sundry income                                                    |      | 6,910            | 1,005            |
|                                                                  |      | <b>1,864,111</b> | <b>1,765,807</b> |
| EXPENDITURE                                                      |      |                  |                  |
| Course                                                           |      |                  |                  |
| Wages and pensions                                               |      | 376,715          | 357,454          |
| Upkeep and equipment                                             |      | 154,122          | 185,634          |
|                                                                  |      | <b>530,837</b>   | <b>543,088</b>   |
| Rates and insurance                                              |      | 69,909           | 61,883           |
| Clubhouse                                                        |      |                  |                  |
| Wages and pensions                                               |      | 352,745          | 329,013          |
| Upkeep                                                           |      | 205,996          | 194,240          |
|                                                                  |      | <b>558,741</b>   | <b>523,253</b>   |
| Pro Shop                                                         |      |                  |                  |
| Wages and pensions                                               |      | 119,184          | 110,188          |
| Management                                                       |      |                  |                  |
| Wages and pensions                                               |      | 131,754          | 124,695          |
| Club expenses                                                    |      | 94,252           | 79,491           |
|                                                                  |      | <b>226,006</b>   | <b>204,186</b>   |
| Other expenses                                                   |      |                  |                  |
| Legal, professional and accountancy fees                         |      | 16,693           | 33,657           |
| Trackman                                                         |      | 3,694            | –                |
| Prizes and match expenses                                        |      | 7,954            | 9,882            |
| Bank charges                                                     |      | 18,463           | 17,503           |
| VAT disallowed                                                   |      | 64,651           | 58,593           |
|                                                                  |      | <b>111,455</b>   | <b>119,635</b>   |
| Surplus before interest, depreciation and other income/<br>gains |      | <b>247,979</b>   | <b>203,574</b>   |
| Interest and depreciation                                        |      |                  |                  |
| Hire purchase charges and interest                               |      | 8,445            | 8,445            |
| Depreciation                                                     |      | 242,218          | 229,345          |
|                                                                  |      | <b>250,663</b>   | <b>237,790</b>   |
| Operating deficit                                                |      | <b>(2,684)</b>   | <b>(34,216)</b>  |
| Other Income and Gains                                           |      |                  |                  |
| Entrance and waiting list fees                                   |      | 79,733           | 87,142           |
| Gain/(Loss) on sale                                              |      | 25,383           | (4,498)          |
| Interest received                                                |      | 22,068           | 10,763           |
|                                                                  |      | <b>127,184</b>   | <b>93,407</b>    |
| Surplus before taxation                                          |      | <b>124,500</b>   | <b>59,191</b>    |
| Corporation tax charge                                           |      | (6,730)          | (4,629)          |
| Surplus after taxation                                           |      | <b>£117,770</b>  | <b>£54,562</b>   |

# DEESIDE GOLF CLUB

## Balance Sheet – 30 September 2024

|                                               | Note | 2024<br>£        | 2023<br>£        |
|-----------------------------------------------|------|------------------|------------------|
| <b>FIXED ASSETS</b>                           |      |                  |                  |
| Clubhouse                                     |      | 1,407,825        | 1,338,968        |
| Buggy store                                   |      | 54,223           | 57,545           |
| Course                                        |      | 2,129,495        | 2,080,039        |
| Course equipment                              |      | 454,571          | 417,333          |
| Green keeping sheds                           |      | 312,874          | 337,158          |
| Driving range and equipment                   |      | 106,681          | 116,968          |
| Fixtures and fittings                         |      | 27,853           | 27,800           |
|                                               | 4    | 4,493,522        | 4,375,811        |
| <b>CURRENT ASSETS</b>                         |      |                  |                  |
| Stock                                         |      | 122,843          | 99,702           |
| Prepayments and other debtors                 |      | 38,659           | 39,498           |
| Cash at bank and in hand                      |      | 865,384          | 920,225          |
|                                               |      | 1,026,886        | 1,059,425        |
| <b>TOTAL ASSETS</b>                           |      | <b>5,520,408</b> | <b>5,435,236</b> |
| <b>CURRENT LIABILITIES</b>                    |      |                  |                  |
| Trade creditors                               |      | 89,332           | 89,672           |
| Sundry creditors                              |      | 252,352          | 241,090          |
| Deferred income                               |      | 565,698          | 540,366          |
| Net obligations under hire purchase contracts |      | 68,851           | 68,851           |
|                                               |      | 976,233          | 939,979          |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>  |      | <b>4,544,175</b> | <b>4,495,257</b> |
| <b>LONG TERM LIABILITIES</b>                  |      |                  |                  |
| Net obligations under hire purchase contracts |      | 34,425           | 103,277          |
|                                               |      | 34,425           | 103,277          |
|                                               |      | 4,509,750        | 4,391,980        |
| <b>CLUB FUNDS</b>                             |      |                  |                  |
| General reserves                              | 5    | 4,509,750        | 4,391,980        |
|                                               |      | 4,509,750        | 4,391,980        |

We approve the financial statements and confirm that we have made available all relevant information for their preparation.

Captain A. Gordon



Finance Convener C. Watson



Date 20 December 2024

# DEESIDE GOLF CLUB

## Notes on the Financial Statements – 30 September 2024

### 1. ACCOUNTING POLICIES

#### (a) Subscriptions

Annual fees and subscriptions income have been credited to the income and expenditure account on an accruals basis.

#### (b) Depreciation

Depreciation is charged as follows:

|                                           |                |
|-------------------------------------------|----------------|
| Clubhouse                                 | 10 to 50 years |
| Buggy store                               | over 25 years  |
| Course equipment                          | 5 to 10 years  |
| Green keeping sheds                       | over 20 years  |
| Driving range and driving range equipment | 5 to 20 years  |
| Fixtures and fittings                     | over 5 years   |

#### (c) Leasing and hire purchase

Assets obtained under hire purchase and finance lease contracts are capitalised as tangible fixed assets and depreciated over their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the Income and Expenditure account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

#### (d) Government grants

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

### 2. FOOD AND BEVERAGE SURPLUS

|                           | 2024           |                | 2023           |                |
|---------------------------|----------------|----------------|----------------|----------------|
|                           | Food<br>£      | Beverage<br>£  | Food<br>£      | Beverage<br>£  |
| Sales                     | 449,373        | 142,325        | 427,042        | 138,323        |
| Purchases                 | (169,473)      | (41,714)       | (173,492)      | (41,202)       |
| Gross Profit              | 279,900        | 100,611        | 253,550        | 97,121         |
| Loyalty Discount          | (40,828)       | (12,195)       | (40,587)       | (12,123)       |
| Expenses                  | (5,443)        | –              | (5,887)        | –              |
| Unused Credits            | 9,262          | 2,766          | 12,174         | 3,636          |
|                           | <u>242,891</u> | <u>91,182</u>  | <u>219,250</u> | <u>88,634</u>  |
| Food and beverage surplus |                | <u>334,073</u> |                | <u>307,884</u> |

### 3. GOLF OPERATIONS SURPLUS

|                         | 2024          |                                   | 2023          |                                   |
|-------------------------|---------------|-----------------------------------|---------------|-----------------------------------|
|                         | Shop<br>£     | Coaching and<br>Competitions<br>£ | Shop<br>£     | Coaching and<br>Competitions<br>£ |
| Sales/Income            | 231,042       | 57,798                            | 263,853       | 49,545                            |
| Purchases/Costs         | (153,673)     | (33,703)                          | (169,710)     | (30,864)                          |
| Early Payment Discount  | 3,604         | –                                 | 5,182         | –                                 |
| Gross Profit            | 80,973        | 24,095                            | 99,325        | 18,681                            |
| Members' Discount       | (19,735)      | –                                 | (19,162)      | –                                 |
|                         | <u>61,238</u> | <u>24,095</u>                     | <u>80,163</u> | <u>18,681</u>                     |
| Golf operations surplus |               | <u>85,333</u>                     |               | <u>98,844</u>                     |

# DEESIDE GOLF CLUB

## Notes on the Financial Statements – 30 September 2024

### 4. FIXED ASSETS

|                         | Clubhouse<br>£   | Buggy<br>Store<br>£ | Course<br>£      | Course<br>equipment<br>£ | Green<br>keeping<br>sheds<br>£ | Driving range &<br>driving range<br>equipment<br>£ | Fixtures<br>& fittings<br>£ | Total<br>£       |
|-------------------------|------------------|---------------------|------------------|--------------------------|--------------------------------|----------------------------------------------------|-----------------------------|------------------|
| <b>COST</b>             |                  |                     |                  |                          |                                |                                                    |                             |                  |
| As at 1 October 2023    | 2,102,954        | 83,050              | 2,080,039        | 972,001                  | 485,676                        | 279,963                                            | 83,516                      | 6,087,199        |
| Additions               | 136,948          | –                   | 49,456           | 150,322                  | –                              | 12,570                                             | 12,749                      | 362,045          |
| Disposals               | –                | –                   | –                | (56,428)                 | –                              | –                                                  | –                           | (56,428)         |
| As at 30 September 2024 | <u>2,239,902</u> | <u>83,050</u>       | <u>2,129,495</u> | <u>1,065,895</u>         | <u>485,676</u>                 | <u>292,533</u>                                     | <u>96,265</u>               | <u>6,392,816</u> |
| <b>DEPRECIATION</b>     |                  |                     |                  |                          |                                |                                                    |                             |                  |
| As at 1 October 2023    | 763,986          | 25,505              | –                | 554,668                  | 148,518                        | 162,995                                            | 55,716                      | 1,711,388        |
| Charge for year         | 68,091           | 3,322               | –                | 110,968                  | 24,284                         | 22,857                                             | 12,696                      | 242,218          |
| On disposals            | –                | –                   | –                | (54,312)                 | –                              | –                                                  | –                           | (54,312)         |
| As at 30 September 2024 | <u>832,077</u>   | <u>28,827</u>       | <u>–</u>         | <u>611,324</u>           | <u>172,802</u>                 | <u>185,852</u>                                     | <u>68,412</u>               | <u>1,899,294</u> |
| Net book amounts:       |                  |                     |                  |                          |                                |                                                    |                             |                  |
| As at 30 September 2024 | <u>1,407,825</u> | <u>54,223</u>       | <u>2,129,495</u> | <u>454,571</u>           | <u>312,874</u>                 | <u>106,681</u>                                     | <u>27,853</u>               | <u>4,493,522</u> |
| As at 30 September 2023 | <u>1,338,968</u> | <u>57,545</u>       | <u>2,080,039</u> | <u>417,333</u>           | <u>337,158</u>                 | <u>116,968</u>                                     | <u>27,800</u>               | <u>4,375,811</u> |

At the year end the net book value of assets acquired on hire purchase agreements is £163,302 (2023 – £228,623) and the depreciation charged in the year amounted to £65,321 (2023 – £65,321).

### 5. GENERAL RESERVES

|                      | £                |
|----------------------|------------------|
| At 30 September 2023 | 4,391,980        |
| Surplus for year     | <u>117,770</u>   |
| At 30 September 2024 | <u>4,509,750</u> |

### 6. EMPLOYEES

The average numbers of persons employed by the Club during the year was as follows:

|                               | 2024      | 2023      |
|-------------------------------|-----------|-----------|
| Course                        | 11        | 10        |
| Clubhouse                     | 16        | 18        |
| Pro Shop                      | 5         | 5         |
| Management and administration | 3         | 3         |
|                               | <u>35</u> | <u>36</u> |

### 7. NUMBER OF MEMBERS

The number of members of the Club as at the year-end were as follows:

|                     | 2024         | 2023         |
|---------------------|--------------|--------------|
| Full                | 796          | 795          |
| Senior              | 124          | 127          |
| Associate (30-34)   | 14           | 13           |
| Associate (24-29)   | 18           | 20           |
| Young Adult (18-23) | 24           | 33           |
| Country             | 16           | 20           |
| Junior              | 169          | 138          |
| House               | 156          | 143          |
| Non-Playing         | 30           | 28           |
| Senior VIP          | 11           | 11           |
| Non-Resident        | 68           | 59           |
| Honorary            | 8            | 8            |
| Life                | 15           | 15           |
|                     | <u>1,449</u> | <u>1,410</u> |

# DEESIDE GOLF CLUB

## Item 4

### Subscriptions 2025-2026

The fees recommended by Council for 2025-2026:

|                           |       |
|---------------------------|-------|
| Entry Fee                 | £1500 |
| Full Members              | £1400 |
| Associate Members (30-34) | £1120 |
| Senior Members            | £900  |
| Associate Members (24-29) | £895  |
| Associate Members (18-23) | £615  |
| Country Members           | £725  |
| Junior Members (12-17)    | £275  |
| Junior Members (<12)      | £150  |
| House Members             | £195  |
| Non-Playing Members       | £195  |
| Senior VIP Members        | £195  |
| House Five Day Members    | £180  |
| Non-Resident Members      | £85   |
| Bar & Catering Charge     | £100  |

An invoice for 2025-2026 subscription will be sent out on 13th February 2025. Payment is due no later than 1st March 2025. Any member who has not paid fees in full before 31st March 2025 will cease to be a member.

## Item 5

### Office Bearers

Nominations for election for 2025-2026 are:

| Office                    | Nominee      | Proposer    | Seconder     |
|---------------------------|--------------|-------------|--------------|
| Captain                   | A. Gordon    | D. Halliday | C. Watson    |
| Vice-Captain              | C. Watson    | A. Gordon   | A. Hutchison |
| Match & Handicap Convener | A. Hutchison | P. Reilly   | D. Halliday  |
| Greens Convener           | P. Reilly    | A. Gordon   | A. Hutchison |

Council is indebted to A. Powell who has undertaken his year as President with total commitment and dedication.

Mrs Margaret Parkinson has kindly agreed to accept the post of President for 2025-2026.

Council recommends that Anderson, Anderson & Brown be re-appointed as reporting accountants.

## GENTLEMEN PRIZE WINNERS 2024

| Trophy                           | Winner                                           | Runner Up         |
|----------------------------------|--------------------------------------------------|-------------------|
| Dunriach Cup                     | J Bruce                                          | A Smith           |
| Beldornie Trophy                 | K Willox                                         |                   |
| Stroke Play Championship         | J Bruce                                          | G Pennet          |
| Davidson Challenge Cup           | AFM Hutcheson                                    |                   |
| Sir Thomas Jaffrey Cup           | M O'Donnell                                      | P Mutch           |
| Gilbert Trophy (Senior)          | C Alexander                                      | N Clark           |
| Past Captains Salver             | A Wemyss                                         | C Alexander       |
| Ivor Erroll Cup                  | T Smith                                          | K Riach           |
| The Duncan Skinner Quaich        | J Bruce                                          | O Robertson       |
| Lennox Riddell Cup               | A Towns/R Farquhar & I Towns/I Hogg              |                   |
| Colin McLeod Quaich              | D Cameron                                        | J Lord            |
| David Robertson Cup              | WC Mitchell                                      | M Allan           |
| Hector Morrison Trophy           | WC Mitchell                                      | I Nethercott      |
| Captains Prize                   | A Powell                                         | G Cox             |
| Dr Arthur Cup                    | DM Watson                                        |                   |
| Ian Davidson Cup                 | C Watson                                         |                   |
| Dr N.M. Scott Putter             | G Pennet                                         |                   |
| McPherson Trophy Cat 1           | M Tough                                          |                   |
| McPherson Trophy Cat 2           | A Gordon                                         |                   |
| Presidents Prize                 | G Taylor                                         |                   |
| Hector Dey Salver (Scratch)      | J Bruce                                          |                   |
| Alan G Ross Salver               | J Bruce                                          |                   |
| Bertie Stewart Salver (Handicap) | RJT Macklin                                      |                   |
| Dave Nicholson Decanter (Cat 1)  | G Gordon                                         |                   |
| Dave Nicholson Decanter (Cat 2)  | C Campbell                                       |                   |
| Dr McIntyre Cup (Scratch)        | J Bruce                                          |                   |
| Glenthorne Tankard (Handicap)    | J Bruce                                          |                   |
| Knickerbocker Trophy             | I Hogg, T Smith, S Duncan                        |                   |
| Order of Merit (Scratch)         | J Bruce                                          |                   |
| Order of Merit (Scratch-9.4)     | F Shand                                          |                   |
| Order of Merit (Handicap 9.5-28) | C Kennedy                                        |                   |
| Burnett Trophy                   | Mr & Mrs B McElean                               | Mr & Mrs A Gordon |
| Paddy Philip Rose Bowl           | Mr & Mrs G Gordon                                |                   |
| Winter Foursomes                 | F Stewart & K Riach                              |                   |
| Winter Eclectic Trophy           | C Dingwall, D Cuthbertson, G Ronaldson, A Wemyss |                   |
| The Race                         | A Charles & B Taylor                             |                   |
| Storm Frank Match Play           | C Alexander                                      | Mrs F Lane        |
| Senior Open                      | G Yule (Deeside)                                 |                   |
| Mixed Open                       | Mrs C Eddie & D Clark                            |                   |
| Senior Open                      | F Shand (Deeside)                                |                   |
| Senior Open Gill Trophy          | G Yule                                           |                   |

## LADY PRIZE WINNERS 2024

| Trophy                             | Winner              | Runner Up           |
|------------------------------------|---------------------|---------------------|
| Club Champion                      | S Macleod           | S Robertson         |
| Thelma Beattie Trophy              | S Macleod           |                     |
| Handicap Champion                  | D Wilson            | H Buchan            |
| Vintage Vets                       | J Mair              |                     |
| Miss Alix Wood Trophy              | L Braid             |                     |
| Captain's Prize – Division A       | F Lane              |                     |
| Captain's Prize – Division B       | L McGurran          |                     |
| Captain's Prize – Blairs           | S Gordon            |                     |
| Chris Wilson Quaichs – Division A  | A Kelman            |                     |
| Chris Wilson Quaichs – Division B  | J Clark             |                     |
| Half Century – Division A          | L McErlean          |                     |
| Half Century – Division B          | C Graham            |                     |
| Storm Frank Trophy                 | C Alexander         | F Lane              |
| Mrs H.S. Milne Trophies            | C Adam & R Pirie    |                     |
| Margaret Koch Salver               | F Gibb              |                     |
| Flockhart Rose Bowl                | A Kelman            |                     |
| MacRobert Thistle Cup              | N Murphy            |                     |
| McPherson Trophy – Division A      | A Kelman            | D Wilson            |
| McPherson Trophy – Division B      | G Murray            | S Blake             |
| President's Prize – Division A     | A Kelman            |                     |
| President's Prize – Division B     | N Henderson         |                     |
| President's Prize – Blairs         | S Gordon            |                     |
| Margaret Robertson – Division A    | C Milne             | F Lane              |
| Daisy Kennaway Trophy – Division B | A Dumont            | B Halliday          |
| Mrs Mellis Cup                     | S Macleod           |                     |
| Mrs A.A. Davidson Cup              | A Kelman            |                     |
| Mrs D.T. Bruce                     | A Thomson           |                     |
| Jubilee Salver – Division A        | A Kelman            |                     |
| Jubilee Salver – Division B        | A Thomson           |                     |
| Diana Will Salver – Division A     | J Mair              |                     |
| Misses Bain's Cup – Division B     | C Billeau           |                     |
| Mrs Lorna Mearns Brooch            | K Teow              |                     |
| Phillips Rosebowl                  | G Porter            |                     |
| Kelly of Cults Centenary           | A Thomson           |                     |
| Cay Rosebowl – Division A          | F Lane              | J Henderson         |
| Vera Wickera – Division B          | S Blake             | C Billeau           |
| Mrs Linda Moore Trophy             | K McAllister        | P Henderson         |
| Centenary Cup (Pairs)              | A Thomson/J Gove    | T Beattie/J Stewart |
| Anderson Silver Tee                | S Gordon            |                     |
| Sheilagh Belford Trophy            | Y Blackwood         |                     |
| Summer Eclectic                    | S Gordon            |                     |
| Monthly Medal – Blairs             | S Gordon            |                     |
| Monthly Stableford – Blairs        | S Gordon            |                     |
| Blairs Autumn Cup                  | C Powell            |                     |
| Paddy Phillips Rosebowl            | Mr & Mrs G Gordon   |                     |
| Burnett Trophy                     | Mr & Mrs B McErlean | Mr & Mrs A Gordon   |

## JUNIOR PRIZE WINNERS 2024

| Trophy                            | Winner      |
|-----------------------------------|-------------|
| Angusfield Bowl (Junior Champion) | O Robertson |
| Littleway Trophy (H/Cap Champion) | D McCaul    |
| Armstrong Cup (Blairs)            | O Shand     |