



hillierhopkins LLP

## Golf Club Survey 2007 Report

Clubs in the Home Counties,  
Including Bedfordshire, Berkshire,  
Buckinghamshire, and the Hertfordshire region.

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## Summary

Following on from the survey in 2006 Hillier Hopkins have carried out a further review of local Clubs operations. Having reviewed the results for 2006, we have adapted the survey for 2007 to include more proprietary Clubs and to ask some of the specific questions that were requested in the previous survey. We have therefore included details regarding insurance costs, additional information regarding course maintenance and utilities as well as the items included in previous surveys. It is interesting to note that many of the items that we have covered in previous surveys and in this survey are starting to become key issues for Clubs, particularly the rights of ladies members, entrance fees and membership income generally. As previously, we are grateful to all the Clubs who have taken part in the survey and thank them for their time and efforts in responding to our enquiries. We hope that the information will be of interest and use in your Club activities.

## The Results

### Membership Fees

Membership fees again ranged from slightly over £500 to over £1,700 per annum. As previously, the closer to London the higher the fee. Social membership again showed a very similar pattern to previous years.

### Lady Members

We asked the question, whether the Clubs had reduced rates for Lady members and 78% of Clubs indicated that this was no longer the case. Following on from the recent announcements in the press, it is likely that many Clubs will have to review their policies regarding membership and usage of the facilities. Whilst 9 Clubs indicated that they had reduced rates it was interesting to note that a large percentage of these had no restriction on usage for lady members despite the reduced rate of subscription. In many Clubs, one morning during the week is set aside for ladies only usage with a quid pro quo being that there is a similar restriction on lady members either on Saturday or Sunday mornings. Whilst there is no formal restriction on usage in most cases, this informal arrangement seems to work well in many Clubs.

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## Entrance Fees

Out of all the Clubs surveyed only 4 did not charge an entry fee. In most cases this was a fixed fee, very often based loosely on annual subscription. This year we specifically asked what people felt was the most important factor that impacted on the fee and it would appear in most cases the current level of membership is the highest deciding factor. We also invited comments regarding entrance fees and as you will see from the attached, there is a general feeling that entrance fees are required to enable Clubs to maintain their standards and cover costs. From our discussions with these Clubs it appears that there are many flexible arrangements regarding entrance fees. Often there are reduced fees for younger members, finance is effectively provided for paying these over a number of years or alternatively the amount can be paid in easy instalments. Generally Clubs are doing their best to promote and encourage new members within the confines of their financial arrangements.

## Green Fees

There was a slight change this year with the majority falling within the £30 to £50 bracket (2006 £25-£45). There are still a few Clubs who will charge more than this and some less. In the appendix we have shown a detailed table of the results for the fees with and without members and there still appears to be wide fluctuations. We asked a different question this year regarding the level of income from green fees per annum and the average was between £40,000 and £80,000 though there were several Clubs who achieved much greater amounts. Based on these results around £70,000 plus appear to be the average for most Clubs.

## Playing Members

This year's survey shows the number of playing members on average to be around 525 for the Clubs surveyed. There were a number of Clubs whose numbers were lower than this and a few with numbers in excess of 700. The number of Clubs suggesting a maximum limit has dropped to only 3. Most Clubs believe that the limit should be between 600 and 700. There were a number of Clubs who think that you could have up to 800 or above as the maximum of members in a Club. Much will depend on the age profile and playing profile of the membership.

## Social Members

As in previous surveys we found a number of Clubs where the social membership is less than 25 compared to other Clubs who are in the range of 100-200. As indicated in last years report there does appear to be a link between Club social membership and its location. i.e. the less distance that members have to drive seems to be relevant though not surprising.

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## **Society Costs**

As in the previous year there was a wide variety of cost for a single round of golf plus dinner or lunch from £20 up to £145 depending on the Club and its location. The peak summer period appears to provide the highest prices but it would appear that on average the rates for a single round of golf plus dinner have increased in this survey from £50 on average to almost £60 on average. Interestingly the rate for 36 holes including lunch or dinner does not seem to have risen by the same amount.

## **Society Usage**

Society income for Clubs varied from £4,000 to £520,000. Clearly some Clubs have more opportunities and will be more attractive for societies than others and others have much larger facilities available. The trend however seems to be for a reduction in green fees from societies in recent years mainly due to reduced numbers of players rather than from actual society events.

## **Surplus/Deficit**

Most Clubs seem to have taken on the message that you need to achieve a reasonable surplus each year if you are going to maintain the Club and keep it running effectively for the future. Club's who reported deficits usually had a good reason for this, usually where they have carried out substantial Clubhouse or other development work, which had been written off in their accounts. We are still firmly of the belief that Clubs need to be making a surplus in excess of £40,000 per annum to enable investment and updating of their facilities.

## **Bar Revenue**

Results of the survey again showed wide variations and there were a substantial number of Clubs indicating bar income in excess of £200,000 in this year's survey. Again, we can see the correlation between society usage and the number of members, the social members and the income generated in the bar. Gross margins on bar sales are very strong, 42% up to 66%, with the majority around the 52% to 55% figure. Clearly some Clubs can achieve higher margins, however, it is interesting to note that the higher margins were achieved in Clubs with higher levels of turnover. These Clubs were also Clubs with high levels of society income and therefore this pattern may represent a differential charging structure between members and guests. Certainly there are a number of Clubs who operate different pricing levels for members and non-members either by card system or by using separate tills.

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## Rateable Value

Rateable value varied between 30,000 and 235,000 with the majority of Clubs coming in at around the 75,000 to 85,000 mark. It was still surprising that some Clubs with much smaller clubhouses and course size were being charged significantly more in terms of rates than others. A few Clubs had achieved CASC status and therefore their rates were considerably reduced as a result.

## Catering

As last year, approximately half of the Clubs had franchised caterers with the remainder operating their own facilities. The average revenue appears to be between £125,000 and £150,000 and anything less than this still seems to result in losses due to the high levels of staff required to service a catering facility.

Bar staff, as you would anticipate, vary with turnover though there were some Clubs with less than £75,000 worth of bar turnover who appear to employ 4 bar staff, whereas there are other Clubs with over £200,000 of income who only employ 3 bar staff, so there appears to be some discrepancy here. The staff numbers are as detailed in the appendix and clearly there are wide variations. If you would like us to undertake further comparison of the data we will be happy to do so. As previously, course staff averages out at between 6 and 7.

## Utilities

These figures are likely to vary dependant on the size of the Club and its location. However, there were huge differences which were not wholly explained by the differences in the size of the Clubs.

## Growth

We asked Clubs whether or not they thought they were growing, reducing or standing still. It was pleasing to note that over 58.4% of Clubs believed that they were growing, and a further 36.5% were standing still, leaving only 5% who believed that their business was reducing. Overall, in the general economic market this has to be an encouraging response. Many Clubs are growing by opening up the Club to more general usage regarding private functions and meetings rather than in membership terms.

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## **VAT**

As previously we asked the question regarding VAT recovery percentage and this, as expected, varied between proprietary and members Clubs. For member Clubs the average appears to be in the region of 35% to 40%, which is slightly less than previously. It would appear that the recovery rates are gradually reducing over time. We would recommend a regular review of the clubs partial exemption calculations to ensure that you are recovering the maximum amount possible and that you are allocating expenses correctly to your trading activities.

## **Insurance**

Insurance costs appear to average out at around £10,000 to £12,000 per Club. Those achieving significantly less than this are probably doing well but need to check that they are not under insured. The few that were over this were Clubs where there were substantial additional items that needed to be covered by their insurance or were the larger Clubs.

## **Conclusion**

Overall we believe the survey continues to provide interesting comparative data, which should be useful for most Clubs. This is the same for the large and small Clubs who are included in the survey as they can gauge how they are performing against the norm. If you would like to discuss the information arising from the survey in more detail our specialist partner Robert Twydale would be happy to visit the Club and provide further more detailed information.

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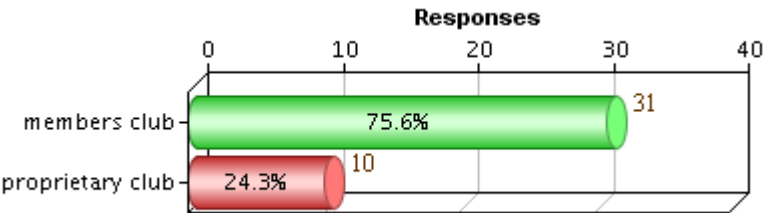
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# Club Types

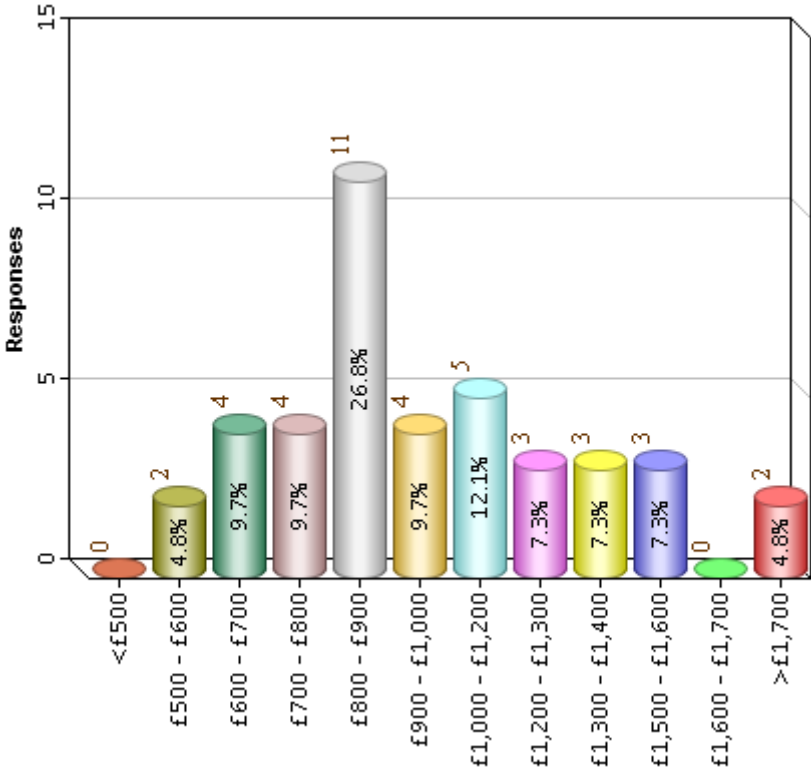
Q1) What type of club is it?



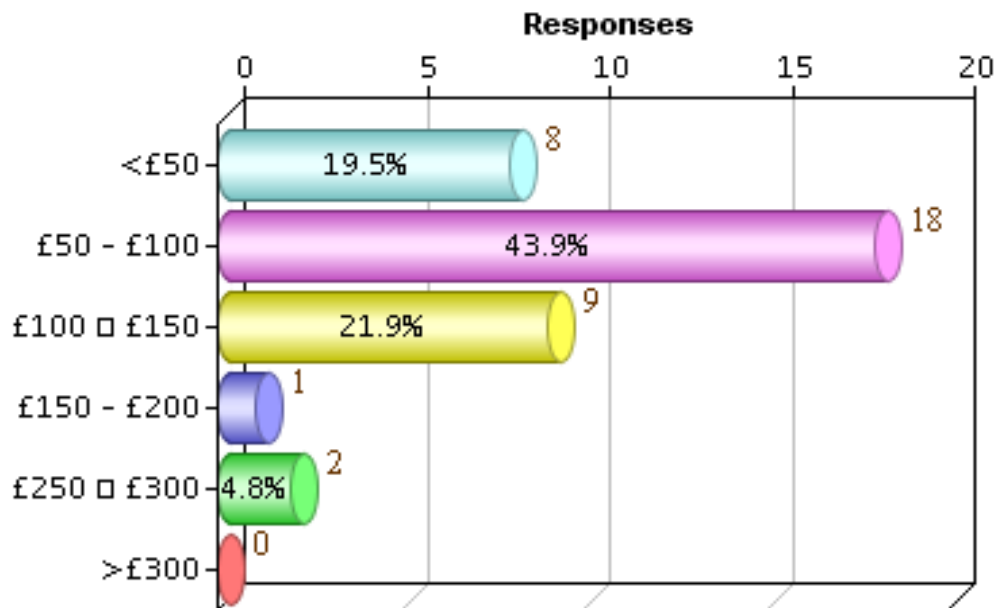
# Subscription

Q2) Please indicate your level of subscription for a:

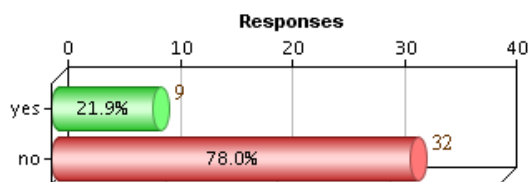
Q2a) Standard Playing Member:



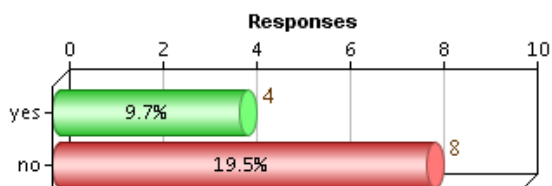
Q2b) Social Member:



Q3) Do you have reduced rates for lady members?



Q4) If YES, do you restrict usage?

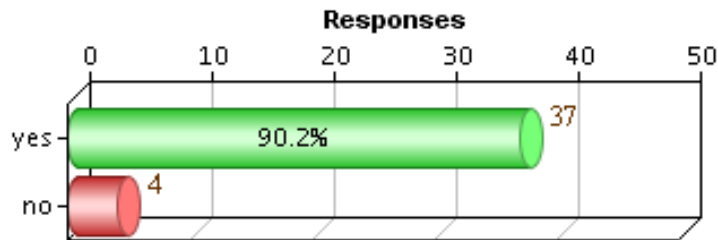


Q5) If YES what restrictions are these?

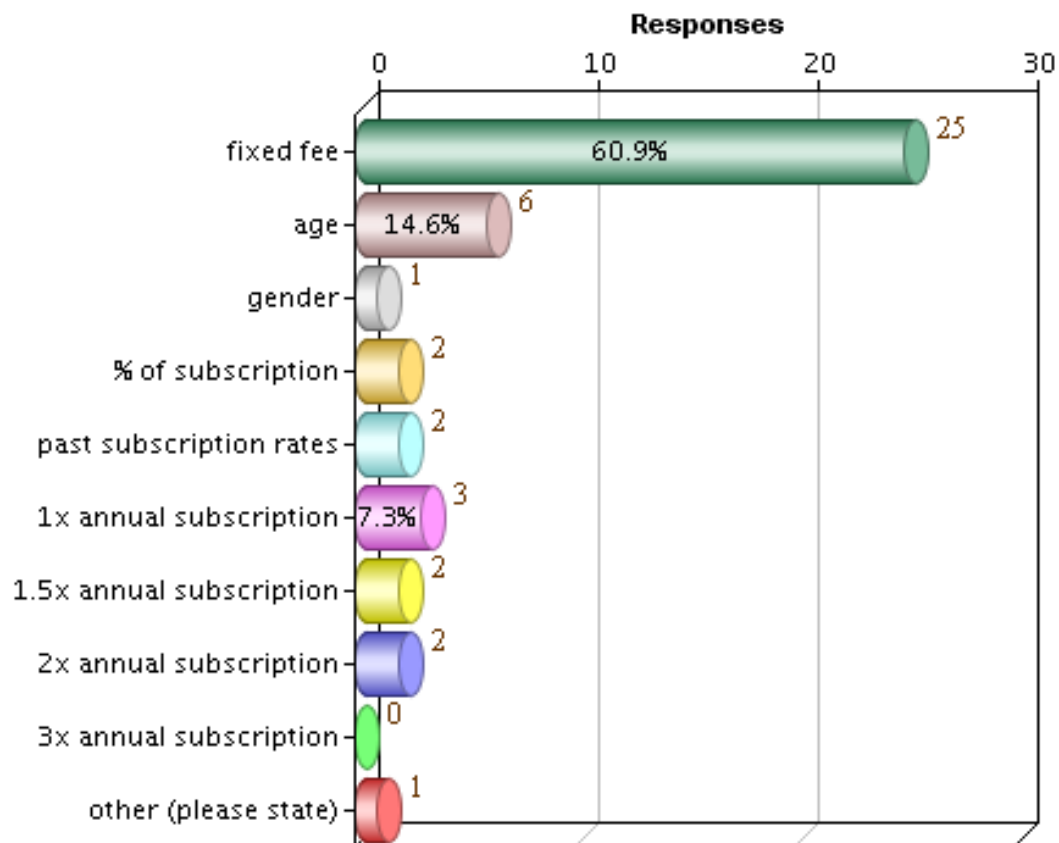
- Reduced rates - some - closed categories.
- Ladies are 6 ½ day members - cannot play Sunday mornings.
- No play before 11.30am at weekends.
- Cannot play Sunday AM.
- (Full) lady members have a Tues morning every week for competitions. Men have 1 Saturday per month with restricted times.
- Saturdays after 2.15pm - Sundays after 11.45am.

## Joining & Entry Fees

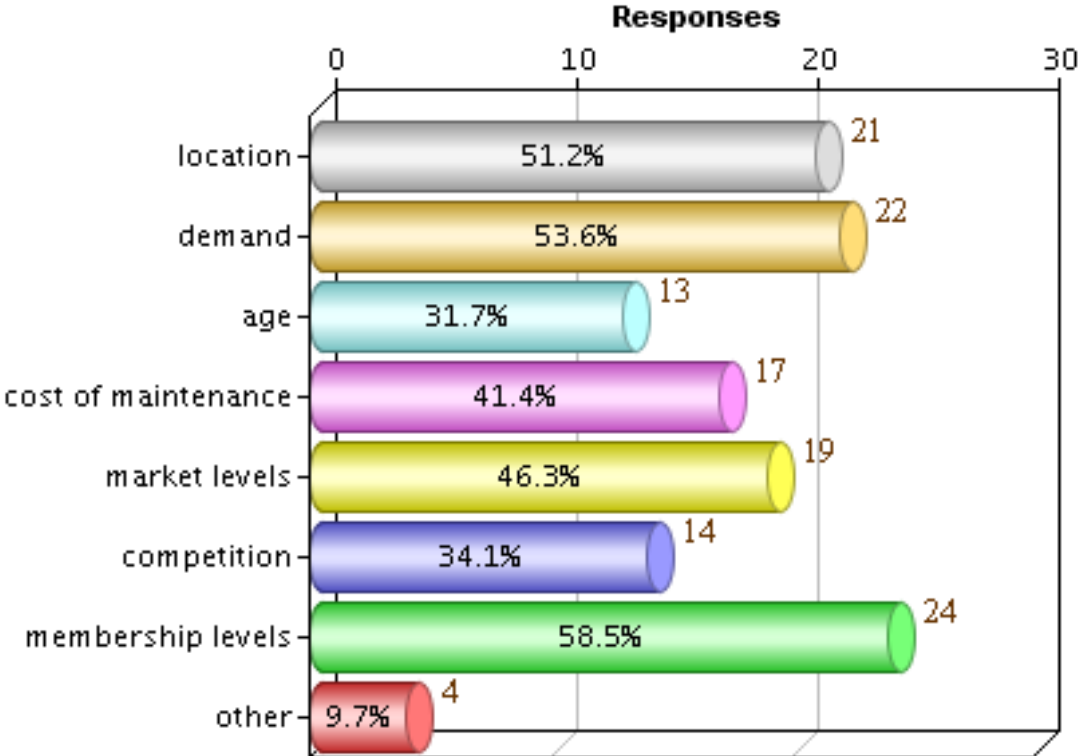
Q6) Do you charge an entry fee?



Q7) What is the entry fee based on?



**Q8) What factors impact on the fee? (please tick all that are relevant)**



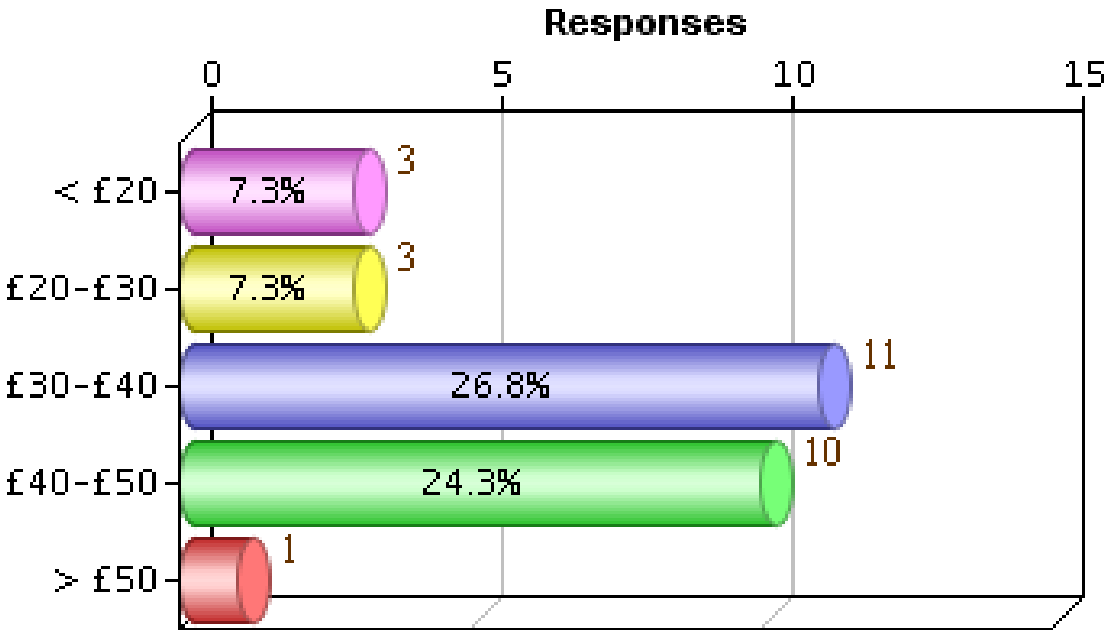
**Other:**      **general running cost**  
                  **Upkeep of grade one listed building**  
                  **Retention strategy**

**Any comments on factors impacting on fees>**

- We believe that an entrance fee ensures some commitment but should not rise to a rate which makes it prohibitive.
- Very much needed to cover ever increasing staff and maintenance costs.
- Fee is used as a starting point for special offers.
- We are likely to introduce a joining fee in June/July 2007.
- Dictated by revenue required to manage the club.

# Green Fees

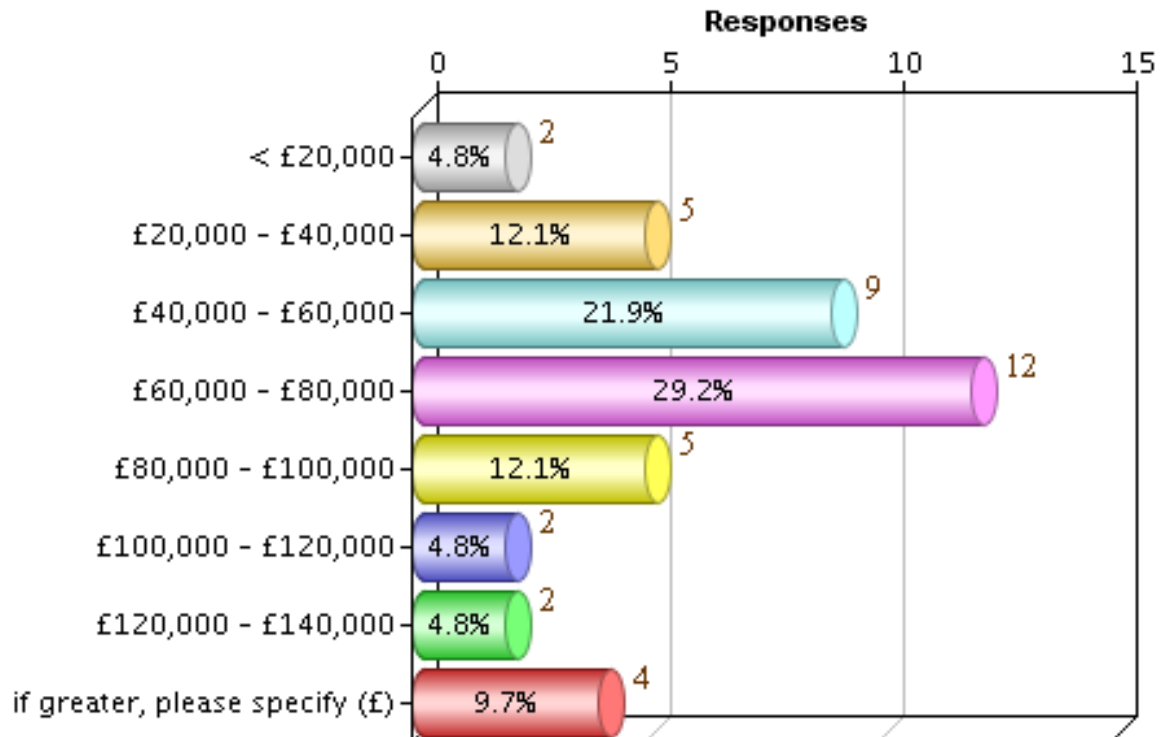
Q9a) Range your green fees fall into:



**Q9) Green fees charges with and without a member:**

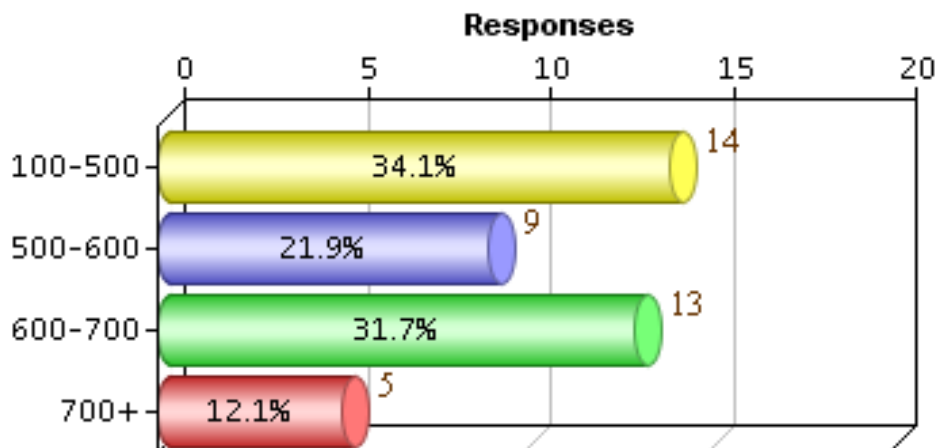
Weekdays WITH a member (£)	Weekdays WITHOUT a member (£)	Weekend WITH a member (£)	Weekend WITHOUT a member (£)	All Day WITH a member (£)	All Day Usage WITHOUT a member (£)	Range your green fees fall into (£):
£12	£17	£12	£17.50	£15	£25	-
£12	£17.50	£13	£20	£17.50	£30	-
£12	£20	£14	£22	£18	£35	-
£12	£20	£15	£28	£18.50	£35	-
£14	£20	£16	£30	£20	£35	-
£15	£23	£17.50	£30	£20	£40	-
£15	£30	£18	£30	£20	£40	-
£15	£30	£18.50	£30.50	£20	£40.50	-
£15	£30	£19	£32	£20	£45	-
£15	£35	£19	£35	£25	£45	-
£16	£35	£20	£35	£25	£50	-
£18	£35	£20	£35	£30	£50	-
£18	£35	£20	£40	£30	£50	-
£18.50	£35	£20	£40	£33	£50	-
£19	£35	£20	£45	£35	£50	-
£19	£35	£20	£45	£40	£50	< £20
£20	£35	£20	£45	£40	£55	< £20 £20-£30
£20	£38	£20	£45	£47	£55	< £20 £20-£30
£20	£38	£20	£50	£50	£60	> £50
£20	£40	£21	£50	-	£60	£20-£30
£20	£40	£22	£50	-	£65	£30-£40
£20	£40	£24	£50	-	£70	£30-£40
£20	£40	£25	£60	-	£70	£30-£40
£20	£40	£25	£60	-	£70	£30-£40
£20	£40	£25	£60	-	£110	£30-£40
£20	£40	£25	£120	-	-	£30-£40
£20	£40	£25	-	-	-	£30-£40
£20	£40	£25	-	-	-	£30-£40
£20	£40	£25	-	-	-	£30-£40
£20	£40.50	£25	-	-	-	£30-£40
£20	£44	£25	-	-	-	£30-£40
£22	£45	£25	-	-	-	£40-£50
£22	£45	£25	-	-	-	£40-£50
£23	£50	£30	-	-	-	£40-£50
£25	£50	£30	-	-	-	£40-£50
£27.50	£60	£32	-	-	-	£40-£50
£28	£80	£33	-	-	-	£40-£50
£32	£21 Mon/Thurs, £24 Friday	£33	£30 - £50	£25 Weekdays £28 weekend	-	£40-£50
£16 Mon/Thurs, £20 Friday	£25 -£50	£36	£85*peak	£25/£40	£35 Weekdays £45 weekend	£40-£50
£18-£50	£50 day, £35 round	£45	n/a	£40/£50	Week £50	£40-£50
£25-£35	£85* must be hotel resident. *peak rates	£20 - £50		Week £30 Weekend £45		£40-£50

Q10) Please indicate what level your INCOME from green fees is per annum:

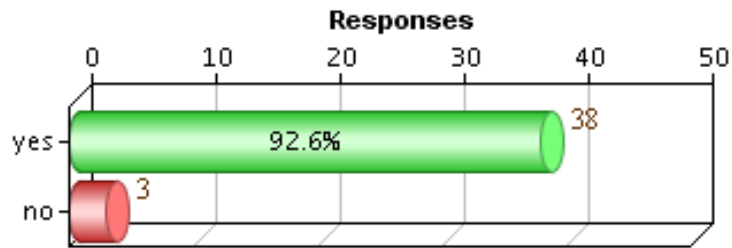


## Membership

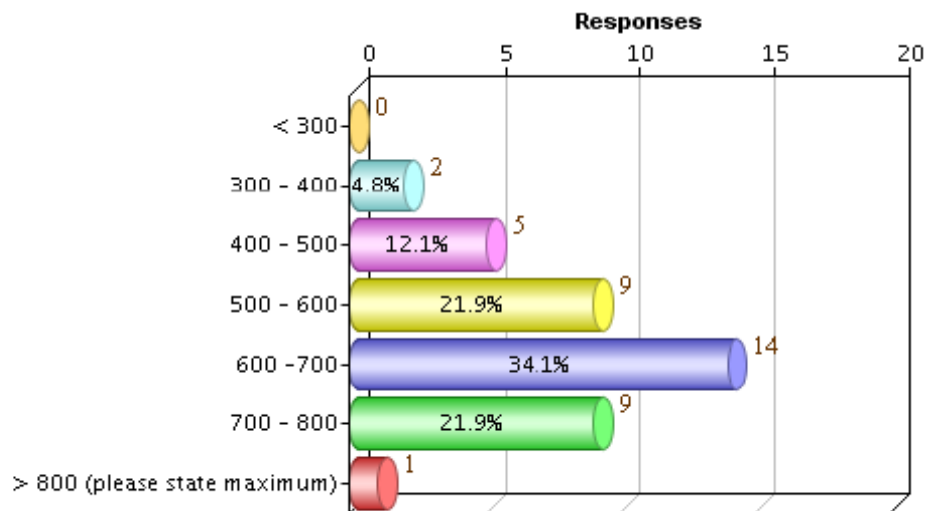
Q11) Please indicate number of PLAYING members



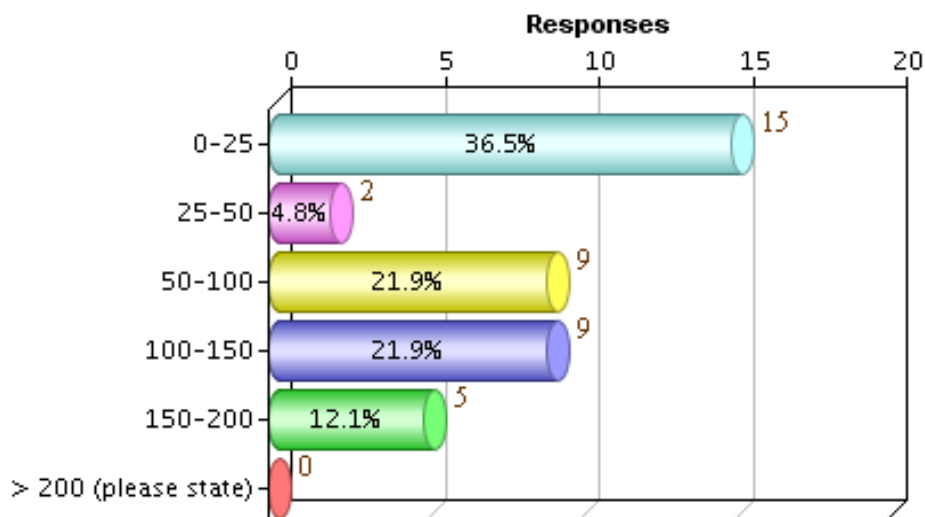
**Q12) Would you suggest a maximum limit of playing members?**



**Q12a) if YES, what would you recommend the limit be?**



**Q13) Please indicate number of SOCIAL members:**





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## Society Rates

**Q14) Society rates for various OTHER packages than those listed in table below:**

- 53.00 lunch no dinner 36 holes.
- 27 hole package 40.00 plus catering.
- Winter warmer November - March - coffee and bacon roll 18 holes golf simple lunch.
- 19.75 bacon roll, tea and coffee 18 holes - 27.50 bacon roll, tea and coffee 18 holes and lunch - 34.50 bacon roll, tea and coffee, 18 holes, 2/3 course meal - 47.50 toast, tea, coffee, 9 holes, lunch, 18 holes, 3 course meal.
- Coffee and bacon rolls and 18 holes and 2 course dinner £37.50.
- £59.00 normal society rate for 27 holes, coffee and bacon sandwich, lunch and dinner.
- Bacon, coffee, 1 round, ploughman's, £73.

## Q14) Society Rates for Various Packages

Single round of golf + dinner/lunch	36 holes + lunch and dinner	27 hole packages
£28	£45	£32
£30	£45	£33
£30	£45	£35
£30	£45	£40
£35	£45	£40
£35	£50	£47.50
£40	£55	£50
£40	£58	£50
£40	£58.50	£52.50
£42	£60	£55
£48	£60	£58
£48	£60.50	£60
£48	£61	£60
£49	£65	£60
£50	£67	£60
£51	£67	£64
£55	£68	£65
£55	£68	£67
£58	£69	£68
£60	£70	£69
£60	£70	£70
£61	£70	£75
£65	£72	£78
£66	£73	£81
£70	£75	£85
£82	£75	£85
£104	£75	£88
-	£78	-
£145 peak summer	£78	-
£20(lunch) £30 (dinner)	£79	-
£25 - £30	£80	-
£35 with lunch, £48 3 course dinner	£85	-
£37/£40	£86	& lunch & dinner £55.50
£41 (£51 dinner)	£94	£124 - £155
£46 lunch, £58 dinner	£95	£185 peak summer
£50 - £60	£100	£25 (lunch) £40 (Lunch & Dinner)
£53.30/£35	-	£30 - £40
£55/£58	-	£45 - £55
£60.00 ploughman's lunch, £78 dinner	£124 - £155	£55 - £80
18 holes & Lunch £33.50, 18 holes & dinner £45	£50 - £55	£62 (lunch and dinner)
Lunch £44, £54.50 dinner	£60 - £80	Negotiable

# Society Income

Q15) Please indicate how much your club earns from society usage:

(Answer in £)
£4,000
£4,000
£6,000
£14,000
£14,207
£18,500
£20,000
£20,000
£20,000
£20,000
£25,000
£27,800
£35,000
£38,000
£40,000
£43,000
£43,000
£50,000
£50,000
£51,000
£55,000
£56,000
£60,000
£60,000
£60,000
£80,000
£80,000
£110,000
£120,000
£520,000
-
-
-
-
£10,000 - £15,000
£100,000 - £120,000
£25,000 to £35,000
£40,000 – £50,000
£40,000 society green fees
£60,000 - £70,000
£75,000 (green fees) bar takings unknown

## Annual Surplus/Deficit

(Q16) Please can you give the Annual Surplus/ Deficit amount per annum as disclosed in the Accounts.

Surplus + (£)
2,000
10,000
10,000
10,000
11,935
15,000
20,000
29,000
33,966
35,000
39,476
40,000
45,000
50,000
53,000
60,000
70,000
(part of hotel business)
18,000 after capital expenditure
3,000 to 10,000 (varies)
40,000 - 50,000

Deficit – (£)
206
6,000
8,600
10,000
23,000
25,000
31,000
37,500
10,000 after lesson disposal of fixed assets
141,000 (Exceptional capital spending for clubhouse 2008 400th celebrations)
179,600 (clubhouse development)
50,000 - 100,000 (last 2 yrs only)

### Break Even

4 clubs reported break even.

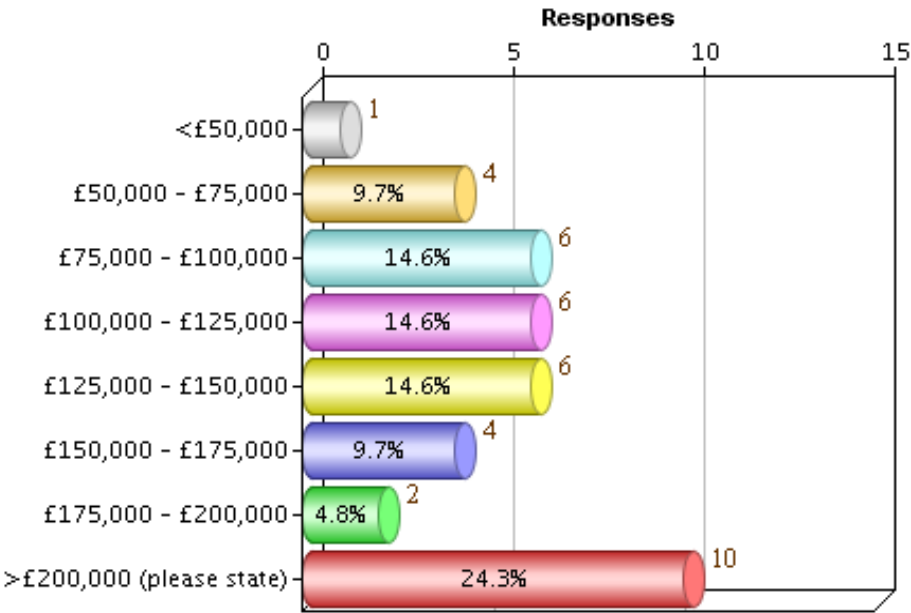
## Room Facilities & Hire

(Q17) Please indicate which policy you operate in the club (Costs £)

Members only	Members or member sponsored events	Non-members	Price per head (£ p/hd)	% of catering costs	Other system	Q18) Any other comments?
0	0	100				
	£50 (half day basic) £2 pp		£2 p/hd			
0	£0 - 250	£100 - 500				Business network events £1-50 per head
			£5 non-members		£2 p/head guests of members	Cap room hire at £350
					all of the above	Dependent on type of event
	Variable					
£30	£30					
0	0	£500 – 3,000				
			£5 per head			
£500	£1,000	£1,000			franchise catering	
none	£100	£150				
£100	£100	£200				
0	0	up to £250 depending on event				
£100 - 300	£100 - 300	£300 - 2,000				
0	0	£500	£2 - £3	0		
0	0	25.00/p hr & food cost				not generally hired out for non member events
0 parties, 50% discount wedding reception		£275 parties, £995 wedding reception				
£1 per/head £75 minimum	£1 per/head £75 minimum	£100 - 250				under review at moment
			3			
0	200 (clubhouse)	100-600 depends on No. of rooms			weddings - mems £500. Non-Mems £2,500	
0	0	£100				
	yes		£1			
£2						
		£250				
	0					
0	0	£100		£10		
0		ad hoc				
			£20 - 35			
			£2.50 -mem			Members only
	£2 per head					
£200		£400				
£200 (weddings £400)	£200		£2/hd			
£3/Hd Min £50 Max £235	£235	1 room £425, 3 rooms £800	as above £3 per head members		+ dance floor £70	
£125	£125	£125				
£25	£25	£100				

# Bar Revenue & Activity

Q19) please indicate annual amount of revenue from bar usage:



Q20) Bar Activity

Q21) Rateable Value

Q22) Rate Cost

Gross margin on bar activity? (£)	Gross margin on bar activity? (%)	Rateable value? (£)	Rate cost? (£)
31,300	42%	7,000	8,000
32,000	48%	24,395	13,500
38,000	50%	30,000	15,371
50,000	50%	35,500	16,887
50,000	50%	39,000	29,444
60,000	50%	40,000	30,000
64,500	51%	45,000	35,000
65,000	51%	48,500	38,000
76,000	52%	68,000	38,000
82,000	54.50%	73,000	39,000
95,000	55%	76,000	39,960
99,000	55%	80,000	40,000
111,289	56%	80,000	40,000
125,000	58%	80,000	40,000
146,000	60%	84,000	42,775
275,696	60%	84,500	48,980
-	60%	88,000	49,551
-	64%	90,000	51,418
-	65%	90,000	55,000
-	66%	90,000	57,000
-	-	90,000	64,000
-	-	93,000	65,000
-	-	93,000	66,000
-	-	94,000	68,000

(Q20/21/22 cont.../)

Q20) Bar Activity

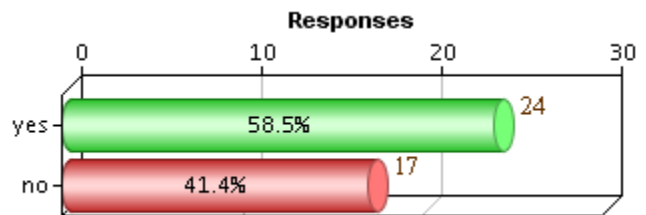
Q21) Rateable Value

Q22) Rate Cost

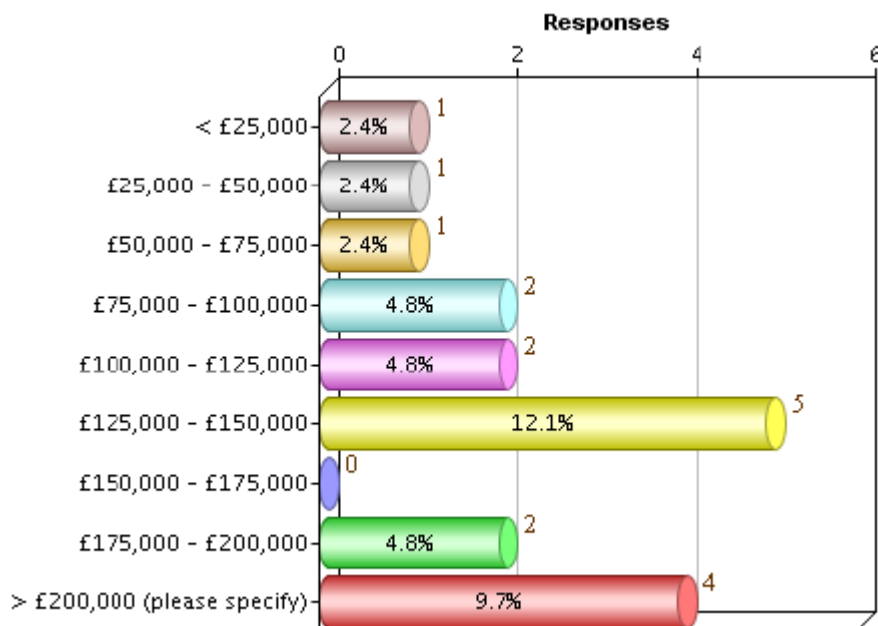
Gross margin on bar activity? (£)	Gross margin on bar activity? (%)	Rateable value? (£)	Rate cost? (£)
-	-	110,000	74,000
-	-	110,000	104,000
-	-	110,000	-
-	-	112,000	-
-	-	118,750	-
-	-	130,000	-
-	-	195,000	-
-	-	235,000	-
-	-	254,000	-
-	-	-	22,740 (yr 06/07)
-	-	-	38,000 pre CASC
-	-	-	46,420 (06/07)
-	-	-	50,000 payable
-	-	-	8,000 (pa CASC)
-	-	-	9,000 (CASC)
-	57-59%	-	CASC status gives us exemption

### Catering Revenue

Q23) do you have franchise caterers?



Q24) Own catering facilities – please indicate level of revenue:



# Staffing Numbers

## Q25) Staffing Numbers

Bar FT	Bar PT	Bar Casual	Catering FT	Catering PT	Catering Casual	Course FT	Course PT	Course Casual
2	9	-	2	18	-	7	-	-
-	-	-	-	-	-	-	-	-
1	3	1	1	6	3	6	-	-
1	5	-	-	-	-	6	-	1
2	-	4	-	-	-	5	2	-
2	2	4	2	1	8	6	-	-
2	-	4	2	2	15	6	-	-
3	1	-	2	2	-	6	-	-
2	2	2	2	1	4	6	-	2
5	2	-	9	8	30	16	1	-
1	4	-	-	-	-	6	-	1
2	3	-	Franchise	-	-	7	-	-
-	4	-	-	2	-	4	-	-
2	3	2	2	-	1	5	-	2
4	-	4	-	-	-	4	-	-
-	-	-	-	-	-	-	-	-
2	2	2	2	2	10	4	1	-
2	1	1	-	-	-	5	1	1
3	3	-	2	-	1	7	-	1
1	-	2	1	-	2	2	-	1
2	1	3	-	-	-	6	-	-
4	2	2	2	-	-	8	-	-
5	2	-	Franchise	-	-	8	-	-
2	4	2	-	-	-	4	-	-
3	4	2	-	-	-	7	-	-
2	1	1	-	-	-	6	-	-
2	2	4	2	4	-	4	3	-
2	2	1	1	1	2	6	-	-
3	3	-	2	-	-	8	1	-
2	2	2	3	-	9	7	-	-
2	8	4	-	-	-	14	-	2
Franchise	-	-	Franchise	-	-	6	-	-
4	6	-	4	1	-	8	-	-
2	-	2	Franchise	-	-	6	-	-
-	-	-	-	-	-	-	-	-
2	2	2	-	-	-	7	-	-
1	3	-	3	3	-	6	-	-
2	2	3	-	-	-	7	-	-
4	2	5	-	-	-	7	-	-
1	-	2	-	-	-	2	-	-
1	6	-	Franchise	-	-	6	2	-
-	-	-	-	-	-	-	-	-



**Q25) Staffing Numbers (cont/...)**

House FT	House PT	House Casual	Admin FT	Admin PT	Admin Casual
-	1	-	3	-	-
-	-	-	-	-	-
1	-	-	1	2	-
-	-	-	2	-	-
1	1	-	1	2	-
1	5	-	1	3	-
1	2	-	2	1	-
-	-	-	2	1	-
1	-	-	1	2	-
22	6	-	10	2	-
1	1	-	-	-	-
-	-	-	1	3	-
-	1	-	1	-	-
-	1	-	3	2	-
-	-	1	2	-	-
-	-	-	-	-	-
-	-	-	3	-	-
2	2	-	2	-	-
-	-	-	3	-	-
-	1	-	-	1	-
1	-	-	2	1	-
3	1	-	3	-	-
-	3	-	3	-	-
Contract	-	-	2	-	-
2	-	-	1	3	-
-	-	-	1	2	-
-	2	-	3	3	-
-	2	-	1	2	-
1	-	-	3	1	-
-	2	-	2	1	-
3	-	-	4	-	-
	2	-	1	2	-
6	-	-	3	1	-
1	-	-	2	1	1
-	-	-	-	-	-
Contract	-	-	2	1	-
-	2	-	2	1	-
Contract	1	-	1	2	-
5	-	-	4	-	-
-	-	-	1	-	-
Contract	-	-	2	-	-
-	-	-	-	-	-

## Utilities and Course Maintenance

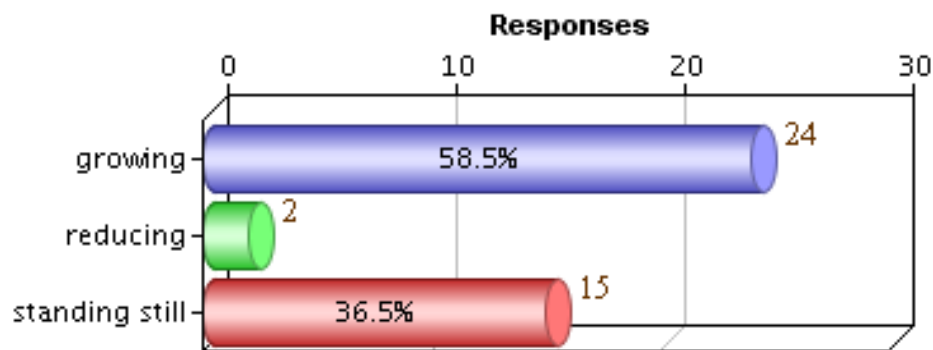
Q26) Annual rates for utilities    Q27) Course Maintenance Costs    Q28) Course Wages

Electricity (£)	Gas (£)	Water (£)	Course Maintenance (£)	Course Wages (£)
1,500	250	200	20,000	24,000
3,000	1,000	300	24,000	43,497
4,025	3,000	500	24,200	44,500
4,344	3,015	1,000	25,000	50,000
6,000	3,040	2,000	25,000	60,000
6,000	4,250	2,400	30,000	85,000
7,000	4,460	2,500	44,000	112,000
8,000	4,800	2,500	45,000	112,000
8,000	5,000	3,000	57,000	115,000
9,000	5,000	3,000	60,000	125,000
9,500	5,000	3,000	64,000	130,000
10,000	5,000	3,000	65,000	130,000
10,000	6,000	3,000	67,119	137,000
10,000	6,000	3,000	70,000	138,000
12,000	6,000	4,000	71,000	140,000
12,000	6,000	4,200	75,000	140,000
12,000	7,000	4,500	76,700	142,099
13,000	9,000	4,544	80,000	145,000
13,800	9,000	5,000	80,000	153,282
14,000	9,000	5,000	80,000	154,000
14,000	9,500	5,000	84,000	155,000
15,000	9,910	5,000	90,000	157,000
15,465	11,000	7,000	92,000	160,000
15,732	12,000	7,000	107,000	160,000
18,000	13,553	8,000	108,000	160,000
18,000	18,000	8,500	110,000	160,000
19,000	19,000	8,954	112,000	160,000
19,000	19,009	10,000	112,000	164,900
19,500	28,000	10,091	118,000	166,000
21,400	42,000	10,468	120,000	169,000
23,000	-	12,000	135,000	170,000
30,000	-	12,500	148,000	170,000
30,000	-	13,000	160,000	176,000
35,000	-	24,000	174,000	187,000
-	-	-	180,000	227,000
-	-	-	192,346	305,000
-	-	-	340,000	472,000
23,500 (total)	-	-	375,603	-
13,424 (inc Gas)	-	-	-	-
16,400 total utilities	1/000	-	-	-
35,000 all utilities	4,000 (oil)	3,000 (borehole for course)	-	-

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## Business Development

Q29) which of the following do you consider your business to be?



### Q30) Any other comments

- Growing by 5% per annum t/o profit variable per annum.
- Difficult last year but promising start to this year regarding new members and societies.
- Corporate golf days reducing in numbers attending. Private functions and meetings increasing.
- We have recently expanded to 18 holes (June 06) and are experiencing increased use of the course and gradual increase in membership. Along with this we have an increase in society and function income.
- The club lucky to still have a waiting list and societies wishing to come to the club. Business becoming very competitive only the clubs giving value for money with top class facilities will survive.

## Annual VAT Recovery

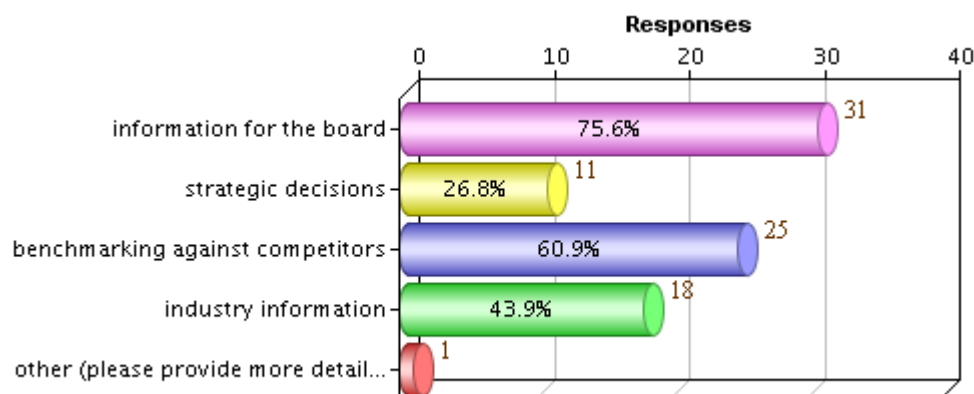
Q31) VAT Recovery Percentage (%)
11%
25%
26.27%
28%
28%
28%
30%
33%
35%
35%
35%
35%
36%
36%
38%
42%
43%
45%
45%
46%
48%
50%
100%
100%
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
45-60 %
9-10 % (extenuated)
N/a

## Annual General Insurance

Q32) Annual General Insurance Costs (£)
4,500
4,500
5,000
5,000
5,000
6,000
6,082
7,000
7,000
7,000
7,000
7,500
7,800
8,000
8,000
8,000
8,000
8,000
8,400
9,000
9,000
9,000
9,200
9,500
10,000
10,000
10,000
10,000
11,000
12,000
13,000
14,000
14,500
15,000
15,520
16,000
16,500
17,000
54,000
-
-

## Feedback on Golf Survey 2006

Q33) how have you used the 2006 report over the last 12 months?



Q34) What did you think of the report?

	Strongly Agree	Agree	Disagree	Strongly Disagree
Good amount of content	14	24	0	0
Useful Document	14	24	0	0
Informative	12	26	0	0
Interesting	12	26	0	0
Of Value	12	24	0	0

## Future Surveys

Q35) Other items to cover in future surveys

- Bar and catering profit margins.
- Total turnover per club.
- Level of professional retainers % of green fee commission.
- How are club professionals remunerated? i.e. free premises, retainer, any contribution to rates and other overheads, what duties are they expected to perform for the club.
- House maintenance costs house wages junior membership numbers approx. number of rounds played annually.
- Have difficulty in using as a benchmark with other clubs without knowing which ones are propriety clubs or nine hole clubs.
- Driving range income and details academy areas income par 3 course income rounds played data by type.
- Ages of the membership (esp. 20-35 years) waiting lists - numbers and times.
- Marketing/member recruitment.
- Breakdown of membership - gents/ladies/juniors.
- Other Salary Groups, i.e. Admin & Bar etc.



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