Colin Theedom examines the role of rental as an alternative form of machinery financing worth considering for clubs and businesses.

benefits not normally found in the purchase package.

For example, a single monthly rental that covers hire, service and maintenance is not only convenient, but assures extremely accurate budgeting without the risk of additional maintenance costs resulting from unexpected breakdowns.

**Low initial cash outlay**

Rental is designed for operators that want to keep their machinery up to date, so agreements are normally over a shorter period, say two or three years.

Unlike conventional hire purchase agreements, there is not always a requirement for a deposit to be paid at the start of a rental agreement.

Instead, the first rental is paid when the agreement is signed and the new machine delivered. This minimises the initial cash outlay, which is good for cash flow.

**VAT and tax allowances**

A further feature of rental is the way in which VAT is treated. Under any form of purchase - cash or hire purchase - VAT is normally paid at the outset.

Because rental is a hire agreement, the VAT is spread and paid on each rental as it falls due.

Where an organisation is able to reclaim in full the VAT it pays, the cash flow benefit may only be marginal. But for a golf club that cannot reclaim all its VAT, the benefit could be significant.

All the rentals paid by the hirer are normally fully allowable against income as a business expense, just like repairs, fuel and wages.

This means the tax liability can be reduced. Currently, assets hired under a rental agreement are not required to appear in the balance sheets of UK companies and, for some, this offers potential to improve financial ratios.

Nevertheless, every business or organisation considering rental or any other form of financing should always check and confirm all issues regarding taxation, VAT and accounting treatment with its professional advisers.

For more information about rental as an alternative form of machinery financing for your club, contact Colin Theedom at TECHS on 08702 404559.

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**THE BENEFITS OF RENTAL**

**FEATURES**

1. Choice of contract period and hours.

2. Contract rentals, including service and maintenance, are fixed in advance.

3. Low initial cash outlay.


5. Rentals allowable against tax as a business expense.

6. Alternative line of finance designed specifically for use of the latest machinery and equipment.

**BENEFITS**

1. Can be easily matched to machinery replacement programmes, contract operations and changes in capacity.

2. Provides the opportunity to budget extremely accurately for front-line machinery operations and to plan cash flow accurately and confidently without concerns about unexpected maintenance bills.

3. No need for large deposits, and VAT paid only on rentals as they fall due, protects cash flow.

4. Frees capital and offers potential for companies to improve financial ratios.

5. Reduces tax liability, although all issues regarding taxation, VAT and accounting treatment should be confirmed with a professional adviser.

6. Frees capital that can be invested in other projects. Also leaves existing lines of credit, particularly the bank overdraft, unchanged.
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Hurry to Harrogate!

Yes, it's that time again folks.
You've selected your Workshop and Seminar sessions; you've identified whose stands you're going to target; you've emailed or texted the old friends you're going to meet up with; you've sent your blazer to the dry cleaners; you've got the suitcase down from the loft and you're ready. Harrogate here you come.

Harrogate as soon as the Christmas tree has shed its last needle; I can reassure you that you are not alone.

Every year the lure of BTME & ClubHouse becomes stronger and as soon as you arrive you appreciate why you were becoming so excited at the prospecting of going in the first place.

It is a special, special occasion and you know you can't wait.
Talking Heads

We asked five people who will be attending BTME and Clubhouse the following questions:

Q1: What is it for you about Harrogate that makes it so special?

Q2: What do you do during the course of your visit to BTME & Clubhouse?

Q3: What is your abiding/favourite memory of a previous Harrogate you have been to?

Q4: What is the biggest change you have seen occur during the years you have been visiting Harrogate?

Q5: Are there any improvements you would like to see at BTME & Clubhouse?

Here are their answers:

Gordon Child – Past BIGGA Chairman

Q1: It's a great place to learn, not just by attending the education seminars but by meeting other greenkeepers and discussing issues with them. BTME is a great place to meet old friends and I always thoroughly enjoy it.

Q2: My wife and I walk around all the stands and meet with many old friends. We find you need more than one day to do it all, as we are always bumping into people and chatting. I also enjoy the many social events and attend the Past Chairman's dinner.

Q3: The Exhibition is special every year, but I have to say that being Chairman at it makes it even better. I am fortunate to have had that honour and that has to be my favourite time.

Q4: BTME combining with Clubhouse is the biggest and most important change I have seen. This now brings all golf club officials into the Exhibition and it allows them to meet more greenkeepers and actually see and understand better what we do, that can only be a positive thing for us all.

Q5: My wife, Marion Child, was the first lady member of BIGGA, and maybe there could be an event put on just for female members and visitors. This would attract more partners of greenkeepers to attend and give them more to do during the visit.

Iain Barr - Head Greenkeeper, Largs GC

Q1: Harrogate is a great place to reunite and meet fellow comrades and has a wonderful social scene. Having the trade and education side all under one roof makes the whole experience an excellent one. Harrogate really does have a very unique and special atmosphere.

Q2: I take advantage of the subsidised Scottish package and come down on the coach. During my visit I take the opportunity to have a good look around the entire show and try to get to as many stands as possible. I look to see what will be of benefit to both my club and me. I also attended some of the education workshops, which I really enjoy and find very helpful.

Q3: I have had so many great experiences from my visits that it is impossible for me to single out just one favourite memory. To me every Harrogate I have been to is special.

Q4: I think the fact that the entire exhibition has just got bigger and bigger every year. There are more people attending, more companies with stands and more education seminars, which means there is more on offer and more variety for us all. The whole thing just grows and grows.

Q5: I can't think of any major changes that I would like to see. The show is just top quality as it is. From a personal point of view I will not be able to attend the conference now it has been moved away from Harrogate, so that's maybe one thing.
Norbert Lischka MG – Master Greenkeeper, Hamburg Falkenstein GC

Q1: It is the biggest show for greenkeeping in Europe and gives me an overview of what is new and what will happen in the near future. As well I can meet many greenkeepers.

Q2: It is great to meet other greenkeepers and have a good chat with them. I have friends in England and combine the show with a visit on their golf courses.

Q3: When I meet somebody, whom I haven't seen for a long time, and never thought I'd meet in Harrogate.

Q4: That BTME goes only until Thursday, and not anymore until Friday.

Q5: Temperatures in the halls could be lower.

Mike Coleman – BTME & Clubhouse Floor Manager & Stand Builder

Q1: It is a total event. It's not just focused on one thing such as the trade or education, it is the whole package, and that makes it great.

Q2: I work as the site manager for BIGGA during the Exhibition. So it is up to me to make sure everything runs smoothly.

Q3: I have no one favourite memory. Harrogate is a great meeting place, and I enjoy the opportunity to meet with fellow professionals and discuss various issues.

Q4: I've been involved since the start of Harrogate and I can remember when we finally got carpeted areas and shell scheme, that made a big difference.

Q5: No changes needed, just continue the progression that the event is making without letting complacently creep in.
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BTME & ClubHouse Seminar Programme, Hall D, Harrogate International Centre

This year's extended 'Back to Basics' seminar programme contains a wide range of quality speakers with topics for all golf managers, greenkeepers, club officials and students. All seminars will be presented in the Seminar Auditorium, in Hall D of Harrogate International Centre. Entry to the Seminars will be via the escalator from Hall Q.

TUESDAY 18 JANUARY

Seminar Session One
GolfGIS - "For Better Golf Course Management"
Jan Kemi, Managing Director, and Ian Phythian, Research Consultant, ProGIS

Seminar Session Two - Free
Integrating Old With New
Jim Nix, Superintendent, Abercrombie Country Club, Canada

Seminar Session Three
Join the Professionals - Join the National Register of Sprayer Operators
Tamarind Davidson, Assistant Technical Officer, NPTC

Seminar Session Four
The Leadership and Motivation of People
Dennis Beard, Business and Management Consultant

ClubHouse Seminars
Diversification (Golf Leisure & Beauty, Conference, etc)
Gavin Brown, Managing Director, Witney Lakes Resort

WEDNESDAY 19 JANUARY

Presentation of BIGGA Awards and Keynote Speaker
Hosted by Ken Richardson, BA, MCIPD, BIGGA Education and Training Manager.

Chairman's Address and Presentation of BIGGA Awards

Keynote Speaker - Lesley Everett

Seminar Session Five
Over the Edge - Has Course Conditioning Gone Too Far?
Jon Scott, Tour Director of Agronomy, PGA Tour

Seminar Session Six - Free
The Use Of Recycled Materials In Golfing Applications
Louise Hollingworth, Organics Technical Manager, Waste and Resources Action Programme (WRAP)

Seminar Session Seven
Energy Conservation in Golf Facilities
Jonathan Smith, Project Manager, Scottish Golf Environment Group

Seminar Session Eight
The New Groundwater Regulations and their Impact on Golf Courses
Tim Earley, Managing Director, Waste2Water Europe Ltd

BIGGA Annual General Meeting - 5.15pm
Hall D, Harrogate International Centre

THURSDAY 22 JANUARY

Seminar Session Nine
The Road to Aphrodite Hills - A Case Study of Working Abroad
Peter Bradburn, Course Manager, Aphrodite Hills Resort, Cyprus

Seminar Session Ten
Why Healthy Soil is Essential for Excellent Sports Turf
Martin Ward, Managing Director, Symbio

Remodelling
of Existing
Club
Building
Interiors
Tim
Williams, Partner, George Interiors

Local Authority Partnerships with the Private Sector
Eva Reade, Brookfield Golf Club

Retro Fitting 'Green' Equipment – Save Money and the Environment
Cath Hassell, Construction Resources

The Planning System and Golf Facilities – Case Studies from the Last 12 Months
Charles Mador, Charles Mador Chartered Architects

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Lesley Everett, Keynote Speaker

Lesley Everett, principal consultant and Managing Director of LE Consultants Ltd., is recognised as the UK's leading Personal Branding Consultant, a professional conference and keynote speaker, high impact executive coach and author.

Lesley works with business professionals to identify, develop and unleash personal and corporate brand values and then coach and train them to use these values to create a lasting and powerful impact in business.

She has appeared on numerous television programmes, including GMTV, BBC News 24, Sky News, CNBC, Bloomberg and ITV's Trisha, and has been interviewed by various Radio stations, including BBC Radio 5 Live, BBC Radio 4 and LBC.

Lesley also writes for many specialist business publications, such as Customer First, Training Journal, Sales & Marketing Professional, POINT (Institute of Leadership & Management) and Smart PA.

Entry to the BIGGA Awards and the Keynote speech is free of charge to all BTME & Clubhouse delegates.

Seminar Session Eleven
Construction Materials for Golf Greens
Ann Murray, Laboratory Manager, European Turfgrass Laboratories

Seminar Session Twelve - Free
Current Trends in Fertiliser, Pesticide and Water Usage on Australian Golf Courses
Andrew Pearl, Turfgrass Agronomist, Australian Golf Course Superintendents Association

Master Greenkeeper Certificate Tutorial - Free
Tuesday 18 January, Hall D - Restaurant

Discover how you can become one of tomorrow's Master Greenkeepers at this tutorial presented by today's Master Greenkeepers who will be guiding you through the three stages of qualification.

Careers Fair - Free
Supported By The TORO Company
Tuesday 18, Wednesday 19 and Thursday 20 January 2005
Hall Q, Harrogate International Centre

Discover the secrets of finding your next job at the Careers Fair located in Hall Q that includes presentations on how to produce your CV, write letters of application and how to negotiate your terms and conditions of service. The "Job Wall" will provide visitors with an extended range of opportunities in the industry.

Exhibition Banquet - Majestic Hotel
The finale of Harrogate Week is the Exhibition Banquet. An evening of good food and cabaret entertainment featuring comedian Tom O'Connor followed by a 70's, 80's and 90's Disco.
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