



Twelfth green at Royal Birkdale during 1951 Walker Cup matches with Charley Coe putting and Ronnie White of the local club and British Walker Cup team, waiting. White defeated Coe 2 and 1. No expense of rough maintenance here. It maintains itself—and there's a lot of it on the sandhills close to the fairways.

## Birkdale Rated Stiffest Course for British Open

By W. H. CORLETT

Sec.-Mgr., Royal Birkdale GC, England, from 1948 to 1953, and now Manager of the Augusta (Ga.) National Golf Club

**O**N JULY 5-9, this year the British Open Championship is to be held over what many consider the stiffest test of golf in Britain—the links of the Royal Birkdale GC in Southport, England. For over 12 months now the committee of that Club, ably abetted by the Royal & Ancient Golf Club of St. Andrews, has been laying plans to ensure that the course is at its finest and fiercest.

The Royal Birkdale links are situated in natural golfing country and the first sight of those mountainous sandhills has never failed to thrill, excite and entice anyone who has ever handled a club. I well remember meeting the American Walker Cup team of 1951 on their arrival in England and driving with them from the Liverpool

dockside to their hotel in Southport. Our route took us along a highway half a mile from the Club, but as the panorama came suddenly into view there was a howl of ejaculations from the team and the escorted convoy came to a stop in response to the demands of the passengers. Cameras clicked and whirred in unison with the excited voices of the party which were insisting that a few holes be played without more ado.

Royal Birkdale — it received its title "Royal" by command of His late Majesty King George VI for its services to golf — is a championship course, one of 12 in Gt. Britain and Ireland. The major golfing events of Britain are played only on these "Championship" courses and as a conse-

quence Royal Birkdale has been the scene of every major championship since its admission to that select register. There is a movement afoot to reduce the number of Championship Courses to 5—in fact one circle of golf writers have for years advocated that Royal Birkdale should be the National course where all championship events are played every year.

Whether these suggestions ever materialize is a matter for conjecture—but they serve to show how highly regarded is this selected venue for the 1954 British Open.

Not only is the Course a Championship Course but the Club is a Club of Champions—for among its members are Ronnie White, Britain's No. 1 amateur who learned his golf in these wild sandhills and who has been a member since he was a boy of 12, and Frances (Bunty) Stephens who is acknowledged to be Britain's leading lady.

It is many a long year since an amateur won the British Open—but locals are taking odds that Ronnie White, whose backyard is on the course, will earn that coveted distinction this year. White knows every blade of grass there and has played literally thousands of rounds in all kinds of weather.

Those fortunate enough to visit this year's British Open will, I know, fall in love with the beautiful resort town of Southport. Its cleanliness and the courtesy of its peoples impress everyone and on an occasion like this the whole town is in festive mood. Its Lord Street, reputed to be the most beautiful street in Britain, will be a veritable fairyland with thousands of coloured lights entwined in the branches of its tree-lined boulevards. The military band will be playing from the open air bandstand and the gayly coloured umbrellas over the cafe tables will give a truly continental atmosphere.

Flying from the flag mast of the de luxe Prince of Wales Hotel will be "Old Glory" as a welcome to American visitors.

### **Donald M. Mathieson Dies in Edinburgh**

**D**ONALD M. MATHIESON, 78, editor and publisher of *Golf Monthly* of Edinburgh, Scotland, and a power behind the scenes in British golf, died at his home in Edinburgh, Feb. 25.

He founded *Golf Monthly* and published it without interruption thru two World Wars, founded the *Golfers' Handbook* in 1904 and this year published its 50th annual

edition, and established the Golf Traders' and Manufacturers' Exhibition which is held annually at the British Open.

Mr. Mathieson also established the Boys' championship now conducted by the Royal and Ancient.

He was an active golfer, a member of the Royal Burgess Golfing Society and other golf clubs. He had been active in yachting and was noted as an art collector and bibliophile. He was a courtly, genial and marvelously hospitable gentleman of the old school. He was widely known among professionals and amateurs on both sides of the Atlantic. He added to his already large roster of good friends when he visited the U. S. for the 1951 Ryder Cup matches.

Mr. Mathieson's golf publications and his large book printing business will be continued by his sons Robert and Donald, who have been associated with their father in business before and after World War II and who were his pals in home life, sports and every other phase of their beautiful relationship.

### **Uniform Accounting System for Clubs Prepared**

**L**AATEST revision of the Uniform System of Accounts for Clubs, as developed by the Club Managers Assn. of America, is described in March issue of *The Horwath Hotel Accountant*, issued by Horwath and Horwath, accountants for clubs and hotels.

A copy of the magazine may be obtained free from Horwath and Horwath offices at 41 E. 42nd st., New York 17, N. Y. or from the company's district offices.

The revision is the third of the CMAA uniform accounting books, the first having been published in 1933 and the second in 1942. C. G. Holden, Frank H. Murray, Harry J. Fawcett, Martin Henkel, Park Akin, George Jobe, Page Curran, Carl J. Jehlen, Thomas C. McGuffey, Fred Bernet and other club managers devoted much time and experience in developing a modernized uniform accounting system for country and city clubs that would make accurate analysis and comparison of financial statements possible for club managers and officials.

With the cooperation of Joseph H. Nolin and other CPAs of the Horwath and Horwath staff a sound, simple system seems to have been achieved. The tough part of the job now is to get club officials to adopt the system which specialists in club management recommend.