

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.