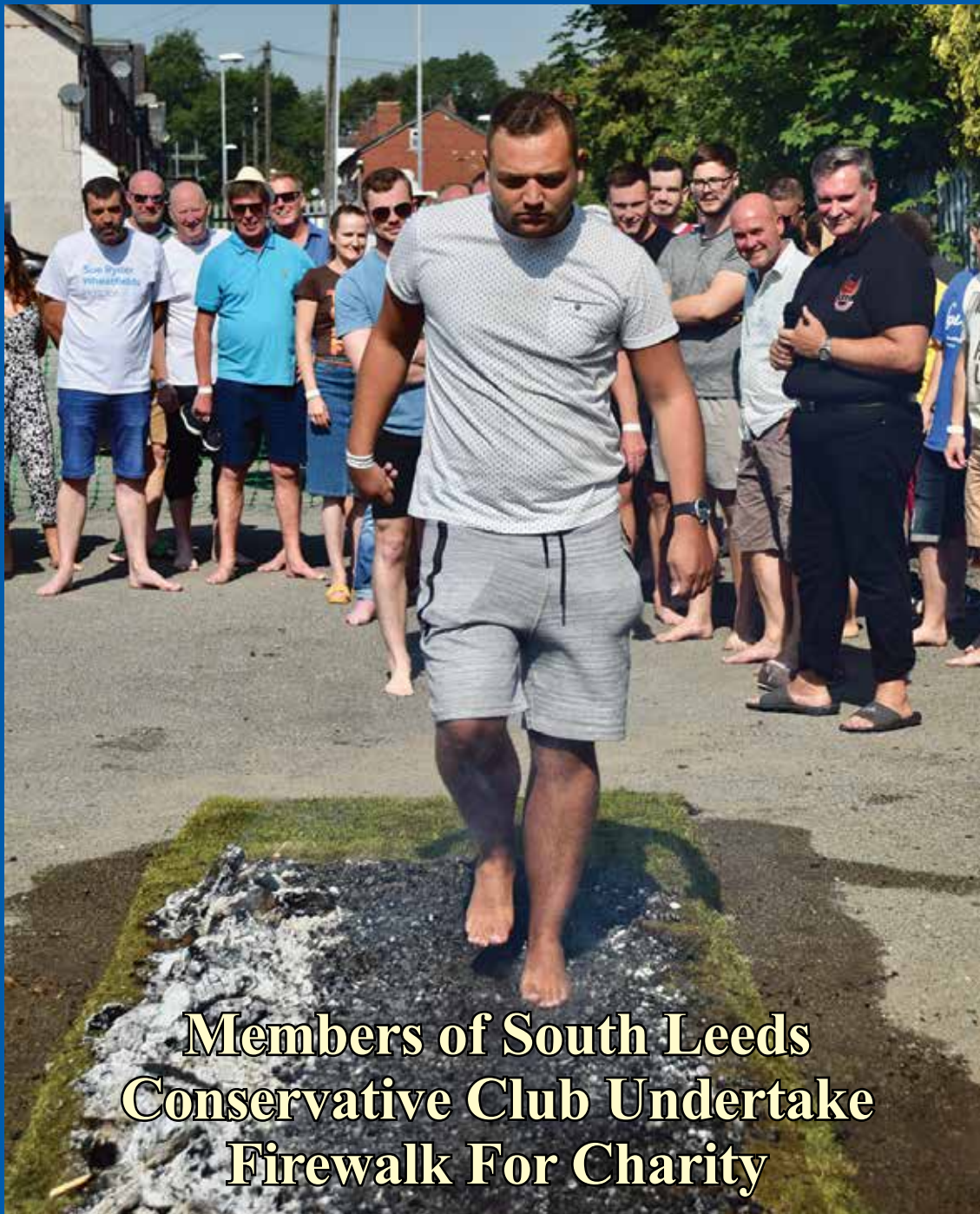


# *CONSERVATIVE CLUBS MAGAZINE*



October 2019 50p



**Members of South Leeds  
Conservative Club Undertake  
Firewalk For Charity**

**Linneweber Update**

**Westbury Conservative Club Sponsors Rugby Club**

**Stocktaking Information Special**

# Message from the Chief Executive

*CONSERVATIVE  
CLUBS  
MAGAZINE*

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We are pleased to announce that 2020 IA Tickets and 2020 Diaries can now be ordered by Clubs (please see the order form on the back page of the magazine). Clubs can return up to 100 unsold 2019 IA Tickets for a full refund. Whilst we have been able to hold the purchase cost of the IA Ticket at £2, due to production price increases we have had to increase the cost of the diary from £3.50 to £4.00. I hope readers will agree this still represents incredible value.

We have also had to make the difficult decision to increase the cost of the Conservative Clubs Magazine from 50p to 75p from the 1st January 2020. This is the first increase in the cover charge of the Magazine since 2003 and brings the cover price into line with prices charged by other Club Organisations for their publications. Increases in the cost of production and postage have primarily led to this decision. Again, I hope

that readers will agree that the magazine will still represent excellent value and is a monthly must read for all Club Committees.

We have had a positive response to last month's announcement of the ACC Price Check Service which seeks to ensure that Clubs are not being overcharged for bar products. Clubs can request a Price Check Report by forwarding a recent bar invoice listing the products ordered and the prices paid. We then liaise with drinks supplier Matthew Clark and send a price report. This service is still in the testing phase but we have had positive feedback from the Clubs which have used it so far with most Clubs finding that they can achieve savings between 5-15% of the cost of their bar products. We hope this will be a useful additional ACC service, helping Clubs to ensure they are paying the best possible bar prices for the best products.

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**ACC Catering Franchise Pack** - The ACC Catering Franchise pack can be used by Clubs which have a franchisee who uses the Club's facilities to prepare and serve food within the Club. The Franchisee Contract permits the Committee to decide if the franchisee shall pay a set fee per month to the Club for use of the Club's facilities, shall pay to the Club a percentage of the profits from the sale of food or that a combination of both methods of remuneration shall be utilised.

**Health and Safety and Risk Assessment Documentation** - The ACC has extensive documentation to assist a Club in creating a Health and Safety policy and conducting regular risk assessments. This documentation is available free of charge. Examples include template health and safety documentation, risk assessment forms and practical advice on completing a Club risk assessment and first aid information.

**Candidates for Admission Sheets** - The admission sheets can be posted on the Club's Notice Board to detail prospective new Members and have spaces for: Date, Candidate Name, Address, Occupation, Proposer, Seconder.

## Sale and Leaseback

Since launching the ACC Sale and Leaseback service, over 70 Clubs have entered into this arrangement with the ACC.

Under what circumstances would a Sale and Leaseback be appropriate? The most successful examples of ACC Sale and Leasebacks are Clubs which have a dedicated Committee and Membership and want to secure their Club's future. By unlocking the Club's freehold, Clubs can be provided the means of repaying debt, often undertaking refurbishments and providing a significant cash sum. The rent payable to the ACC following the completion of a Sale and Leaseback can often be less than a Club was paying for servicing debt.

## Trusteeship

The ACC Trusteeship Service is a free facility offered by the ACC. The transfer of Trusteeship to the ACC has increasingly become popular amongst unincorporated clubs and there are two main benefits for the Club. The first is that the ACC will pay for all legal expenses involved with the transfer of Trusteeship. The second is that the Association's financial and legal resources are such that the Club's position will be greatly strengthened when negotiating loans or defending itself against legal action taken by a third party.

The ACC do not become involved with the day to day business of any Club for which we act as Trustee. The Club will continue to be able to call upon the ACC for advice on any matter without needing to make reference to our Trusteeship. We will only act on behalf of the Club in accordance with the lawful instructions of the Committee and Members. The Club Committee will therefore continue to run the Club's affairs and will only refer matters to the ACC as and when they consider it appropriate to do so.

**To obtain any of the documentation packages please email [charles@toryclubs.co.uk](mailto:charles@toryclubs.co.uk) or phone 0207 222 0843. To enquire about any of the ACC's financial assistance packages please email [assistance@toryclubs.co.uk](mailto:assistance@toryclubs.co.uk) or phone 0207 222 0843.**

# ACC Contracts of Employment

The ACC are pleased to supply a range of Employment Contracts. These contracts are designed specifically to comply with the needs of ACC Clubs and are produced to a high quality with a glossy finish. All Contracts were fully revised and updated in 2015, with minor revisions made in 2016, and are compliant with all current UK legislation. We recommend that all Clubs use our current contracts of employment for their employees.

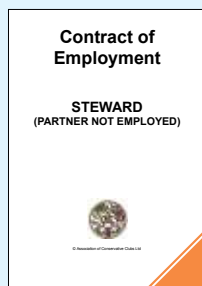
All Contract Packs now include a high quality and durable employee disciplinary and grievance policy handbook which should assist both Clubs and employees when these issues arise. Contracts for use with employees who live on the Club's premises now come with a specifically drafted Service Occupancy Agreement for the employees, and their partners if applicable, to sign in relation to their accommodation.

Our newest introduction to our contracts range is a contract of employment for use by Clubs which employ Bar Managers. We know that many Clubs employ Bar Managers as opposed to Club Stewards and we are pleased to now supply a specific contract pack for Bar Managers.

The contracts which are offered by the ACC are as follows:



**Club Club Secretary/ Administrator Contract**  
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2 x Club Employee Disciplinary and Grievance Policy Handbook.



**Steward Contract**  
Appropriate for a Club employing a Steward with or without accommodation included. Each contract pack costs £25 and includes:  
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2 x Service Occupancy Agreement  
2 x Club Employee Disciplinary and Grievance Policy Handbook.



**Bar Manager Contract**  
Appropriate for a Club employing a Bar Manager without accommodation. Each contract pack costs £20 and includes:  
2 x Bar Manager Contract  
2 x Club Employee Disciplinary and Grievance Policy Handbook.



**Standard Terms and Conditions of Employment**  
Appropriate for a wide range of Club Employees (bar employees, cleaners, general part time employees etc.). Each contract pack costs £15 and includes:  
2 x Standard Terms and Conditions of Employment Contract  
2 x Club Employee Disciplinary and Grievance Policy Handbook.



**Steward and Stewardess Joint Contract**  
Appropriate for a Club employing a Steward and Stewardess on a joint contract of employment with or without accommodation included. Each contract pack costs £25 and includes:  
2 x Club Steward and Stewardess Contract  
2 x Service Occupancy Agreement  
2 x Club Employee Disciplinary and Grievance Policy Handbook.

**Please contact the ACC with any questions regarding the new contracts of employment.**

**To order any of the above contract packs please place an order online at [www.toryclubs.co.uk](http://www.toryclubs.co.uk), email [charles@toryclubs.co.uk](mailto:charles@toryclubs.co.uk) or phone 0207 222 0868.**

# CLUB LAW AND MANAGEMENT

## Stocktaking Information and Advice

### *Why is stock taking necessary?*

The answer to this may seem obvious: to keep track of beverage alcohol products to ensure there is always enough product to satisfy customer demand without having too much that takes up valuable storage space. However, there are some important added bonuses to stock-takes for a Club. It reveals how the Club's bar is coping financially, where losses are occurring, how much each pour should cost, and which products are popular, and which should not be on the menu.

### *Stock taking is about usage - how is this calculated?*

To calculate the usage of inventory, the stock count for the beginning and the end of the period is needed as well as the amount of received inventory stock during the period. Once these variables are known, they are inserted into the following formula:

Opening Stock + Deliveries – Remaining Stock = Stock Sold.

### *Ordering stock*

Once your usage is known, it is easier to estimate what and how much inventory stock is needed to ensure the bar remains stocked throughout the period. When ordering, estimate usage for the stocktaking period – a week or a month – then calculate whether what is left on ordering day is enough to get you through to delivery day, and then top up stock remaining to the level of stock use plus a little extra to take account of variations of consumption.

### *Delivery of stock*

Try to do your ordering and accept your deliveries on the same day each week. You might, for example, order on a Monday and accept deliveries on a Thursday. In this way your stocktaking periods are consistent and deliveries predictable.

Count stock in on delivery and always check the delivery against the delivery note. Don't sign a delivery note until you have done so and ensure that any short delivery is noted on the delivery note before you sign it and get the delivery driver to countersign.

Keep all delivery notes for the stocktaker and to cross-check against invoices.

### *How should a bar's inventory be counted?*

This is the tricky part of the process. Counting a bar's inventory is more complicated than some other industries as it involves counting vessels which may be part-full. To ensure the counting is accurate, it should be conducted the same way each time and there should be consistent stock taking periods, only count when the bar is closed and ensure 'counters' are trained properly.

### *Spirits and wines*

Count spirit and wine bottles and part-bottles in categories – whisky, gin, vodka, wines etc., recording on the stock inventory sheet. Count whole bottles followed by using 'tenting' for part bottles. This is the process of visually dividing the bottle into tenths and counting how many tenths of liquid remain. Ensure this method of counting is done for the stock cupboard and for each area of the bar so that the total is as accurate as possible. Find the sum of all the totals for the different products and then repeat this process in the exact same manner at the end of the period, allowing a relatively accurate usage total to be obtained.

### *Draught beer, lager and cider*

When counting draught beer, lager and cider, you first count full barrels and estimate the content of part-full barrels that are connected to the beer lines. Many stocktakers are very experienced at doing this but you can do it accurately by weighing. Weigh an empty barrel, then weigh a full one. The difference is the weight of the beer in the barrel. In this way you're able to estimate how many gallons are in a barrel by weighing it and subtracting the weight of the barrel from the total weight. Portable barrel weighing machines can be purchased.

Counting full bottles of beer and soft drinks

Counting must take place in the cellar and the bar. The process is the same:

Opening Stock + Deliveries – Closing Stock = Stock Sold.

### *Choosing the System*

Accurate inventory management is achievable with a range of systems, provided as counting is done properly, and the system is used appropriately. This means, if you choose to use pen, paper and purchase orders or even inventory management software, then you can have your inventory in good control. The key is to be consistent and accurate in counting and estimating and to have well-trained and trustworthy staff so that incompetence, breakage or theft can easily be picked up, isolated and dealt with.

### *Inventory Management Systems*

Many Clubs still use pen and paper records for inventory management with remarkable success, however inventory management software can certainly make the job a lot more straightforward.

Controlling your stock is essential in order to:

- Achieve your margins
- Prevent staff or delivery theft
- Rotate stock on a first-in/first-out basis (FIFO)
- Ensure that cashflow is not tied-up in stock

To page 6 ▶

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## ◀ From page 5

Crucial to these tasks is the role of the stocktaker.

The role of the stocktaker:

- Will do a stock count
- Will produce a written report (computer)
- Inform of stock losses / surplus
- Value of stock at any one time
- Assists in keeping stock to a minimum and reducing impact of purchasing on cashflow
- Will inform GP% and advise on pricing
- Reduces the risk of theft going unnoticed

Stock control is essential to the success of your Club as a business.

The stocktaker's main tasks are:

- To ensure that you are making the correct GP margins on every item sold, and in respect of your total wet and/or dry sales
- To advise whether your stocks are 'up' or 'down', i.e., whether your actual cash takings exceed the stocktaker's estimate – 'up' – or whether the estimate of what you should have taken exceeds your actual takings – 'down' – before taking account of ullage
- If you are using a free-flow delivery system for draught beer in combination with brim-measure glasses, then your actual takings should exceed your stocktaker's estimate by between 2% and 5% after ullage has been subtracted
- If your actual takings exceed your stocktaker's estimate this is known as the 'overage'

### *How does the 'overage' arise?*

A pint of beer is 20 fluid ounces. When poured into a brim-measure glass that can contain exactly 20 fluid ounces the actual amount of liquid will be less than this amount to allow for the 'head' on the beer. Customers expect a head, but best practice is that when the head has collapsed the remaining liquid should be no less than 95% of the pint measure, in other words 19 fluid ounces. The remaining 5%, or one fluid ounce, accrues in the barrel as an overage that traditionally is used to defray the cost of wastage or 'ullage'.

### *What are the implications of a stock deficit?*

It depends how large it is. A small stock deficit can simply be a consequence of lax practices in respect of controlling waste or over-pouring. A significant stock deficit is usually the result of theft.

Theft of stock can take place in several different ways:

Theft of stock –

- At delivery
- From the stock cupboard
- From behind the bar

## Formula for taking stock

	£
Opening stock	5,000
+ Goods in	7,000
- Closing Stock	<u>4,000</u>
= Cost of sales	8,000
Sales	16,000
- Cost of sales	<u>8,000</u>
= Gross profit	8,000
$\frac{GP}{SALES} \times \frac{100}{1} = GP\%$ , e.g., $\frac{8,000}{16,000} \times \frac{100}{1} = 50\%$	

Good stock management has several benefits:

- Ensuring products are available when and where they are wanted, helping to keep customers satisfied
- Keeping stock loss to a minimum in order to save money, reducing the risk of theft going unnoticed
- Setting standards for stock control will encourage staff to take care with the quality of drinks they sell and to avoid waste
- Employment of a trained stocktaker can ensure the operator knows exactly how much money is tied up in stock – and keep that to a minimum to release cashflow

In your Club controlling the security of stock is essential to avoid loss of profit through inefficiency or theft.

The key areas to monitor and control are:

- Deliveries
- When in storage
- When on sale

### *Storage*

Once deliveries have been accepted it is important to ensure they are immediately taken to their relevant place of storage – particularly so for expensive and/or perishable goods.

Good practise for security and maintaining condition of stock should include:

- Lock storerooms or cupboards and back of premises exits
- Keep keys out of locks and determine which staff members will have responsibility for them
- Regular stock counts of key lines
- Keep doors, which lead into private or staff areas closed
- Train staff to be alert and challenge suspicious customer behaviour
- Train staff to ask for appropriate identification from anyone who wants access to secure areas
- Regular checking of refrigeration temperature where necessary
- Applying appropriate stock rotating principles – FIFO.

### *Goods on sale*

At some stage goods will be transferred from storage to the point of sale. Some establishments have a procedure that records goods in and out of storage areas. Only responsible and trained staff should have access to this system. Having a tracking system creates an audit trail for you or your stocktaker to check.

The following are accepted good practises when maintaining security and control in the customer service area:

- Staff should be trained to ensure correct stock rotation, appropriate quantities/measures/weights/items and standards are dispensed
- Records should be kept and/or reported relating to wastage, damaged or soiled goods
- Back up stock is secure
- Service area is not left unattended
- Staff are trained and follow the business policies regarding personal possessions in the customer service area and 'sampling'.

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Any Clubs which have received a letter from HMRC regarding the Linneweb 1/Rank Claim need to act swiftly to respond. We explain how to respond and provide template documents. For the originals please email Charles@toryclubs.co.uk. With thanks to the CIU and Ian Spencer for this assistance with this guidance.

## Guidance:

There are two letters that need to be sent by each club that has received a letter from HMRC. The first letter is to HM Courts and Tribunals Service (HMCTS) - setting out that the club wishes to amend its appeal to include an appeal against the protective assessment issued by HMRC. The first template needs to be completed and sent by the Club (together with a copy of the HMRC letter - NB this should be a copy not the original).

The second letter is to HMRC with a copy of the first letter that the Club has sent to HMCTS. Template 2 is the guide.

The first letter (HMCTS blank) - you need to send the letter on Club letter headed paper (where possible) and fill in;

- The date of the letter
- The name of your club
- The tribunal reference (which should be on HMRCs letter and starts with MAN or LON or TC, then has a year reference (usually 2006 or 2007) and then a four or five digit reference number)
- The month the protective assessment was issued (which is detailed on HMRCs letter to the club)
- Near the bottom the name of the person signing the letter

## Template 1

HM Courts & Tribunal Service  
First Tier Tribunal (Tax Chamber)  
4<sup>th</sup> Floor  
54 Hagley Road  
PO Box 16972  
Birmingham  
B16 6TZ

*insert date here 2019*

Dear Sirs

**Appellant:** *insert clubs name here*  
**Reference:** *insert tribunal reference here*

Further to correspondence recently received from HMRC, we wish to apply to the Tribunal to amend our notice of appeal to include an appeal against HMRCs' protective assessment, issued in or around *insert month referred to in HMRCs letter stating when the protective assessment was raised* to recover the moneys originally repaid in respect of the claim covered by the original appeal.

We understand from HMRC that they will not object to this application and attach a copy of HMRC's letter confirming this

If you have any questions regarding this matter please contact the author of this letter at the address shown.

Yours faithfully

*Insert authors name*  
*Insert authors position*  
*Insert club name*

enc HMRC's letter dated *insert date of HMRCs letter here*

cc. HMRC Solicitors Office



# er Update

- That person's position at the club (e.g. Club secretary, treasurer, chairman etc)
- The name of the club
- Finally, at the very bottom the date of HMRCs letter

- The date of HMRCs letter to the club
- Near the bottom the name of the person signing the letter
- That person's position at the Club (e.g. club secretary, treasurer, chairman etc)
- The name of the club
- Finally, at the very bottom the date of the club's letter to HMCTS

The second letter (HMRC blank) - you need to send the letter on Club letter headed paper (where possible) and fill in;

- The date of the letter
- The name of your club
- The tribunal reference (which should be on HMRCs letter and starts with MAN or LON or TC, then has a year reference (usually 2006 or 2007) and then a four or five digit reference number)

Please do not ignore the letter if it has been received by the Club. If HMRC/HMCTS do not hear from any club that wishes to have its appeal against the protective assessment included in its original appeal HMRC will take action to have the original appeal struck out-which if successful would mean that any club in this position would not get a repayment in the event that the lead case of Rank is successful.

## Template 2

HM Revenue & Customs  
Solicitors Office  
VAT Litigation  
Dispute Resolution  
Appeals and Reviews  
S0987  
Newcastle  
NE98 1ZZ

*insert date here* 2019

Dear Sirs

**Appellant:** *insert club name here*  
**Reference:** *insert tribunal reference here*

Please find attached the application to the Tribunal to amend the grounds of appeal to include an appeal against the protective assessment issued by HMRC as suggested in your letter of *insert date here* 2019.

If you have any questions regarding this matter, please contact the author of this letter at the address shown.

Yours faithfully

*Insert authors name here*  
*Insert authors position here*  
*Insert club name here*

Enc: Copy letter to HMCTS dated *insert date here*

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Moreover, all of these products can be delivered the following day, twice a week on time-slotted deliveries.

However, we don't want to stop there...we want to work with you on an ongoing basis and add value to your club, with bespoke marketing support, staff training, liaising with brand owners, designing your drinks menus and advising on product ranges.

And if all of that isn't enough, you'll receive a MASSIVE £1,000 worth of free stock once you've spent £10,000 with us as well as a 33% contribution to your Sky bill.

## Here's just a few promotions that we have running in September

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Becks **£13.49**

Jack Daniels **£17.49**

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# Firewalk at South Leeds Conservative Club



Pictured finishing the Firewalk is Mr Tom Metcalf, the son of John, who also had the privilege of starting the fire.

## Westbury Conservative Club Sponsors Westbury Ladies Rugby Club

The Westbury Conservative Club has kindly provided sponsorship to the Westbury Ladies Rugby Club. The team had a successful 2018-2019 season where they achieved promotion to South West North 1 League.

The Club, in conjuncture with local pub the Horse and Groom, agreed to provide sponsorship for the team's new shirts and warm up

tracksuits this season.

The team is captained by Anna Hemingway and the Chairwoman is Claire Bates. Westbury Ladies Rugby Club said, "We would like to say a huge thank you to our sponsors this season, the Horse and Groom and Westbury Conservative Club. With our new shirts and tracksuits, we will really stand out in our new league.



The Westbury Ladies Rugby Team in action.

South Leeds Conservative Club has organised a Fire Walk to raise funds for the Sue Ryder Wheatfields Hospice. This is in remembrance of Club Member John Metcalf who died at a young age. Sue Ryder Wheatfields Hospice is in Headingley, Leeds and provides expert palliative care and support for people who are living with a life-limiting condition, as well as supporting their families.

Members of the Club were asked to donate to the cause, for the

privilege of walking on the red hot embers, measured at one point to be five times the heat of a boiling kettle. The Club not only held the Firewalk, but had raffles, sold food from the Club's BBQ all in aid of raising money for such a good cause.

Praise goes to Mr Ambrose Farrell, who has been working tirelessly in asking people to donate to the Firewalk, raffle prizes etc., and did a remarkable job in doing so.

Story and Picture: John Adamson

## Millom Conservative Club Receives Grant Funding

The Millom Conservative Club has been improved thanks to the Pride of Place building grants scheme.

Funds of more than £750,000 were made available to businesses across the Club's Borough for improving the appearance of the businesses external features.

Mike Starkie, Mayor of Copeland, launched the scheme in 2017 and so far 113 grants

have been awarded. The scheme encouraged businesses to apply for up to £5,000 for improvements to shopfronts, windows and frames, doorways, external decoration and signage. Grants were awarded for up to 50 per cent of the work costs.

The Club have utilised the funds to improve its frontage and make it more welcoming to new Members and guests.



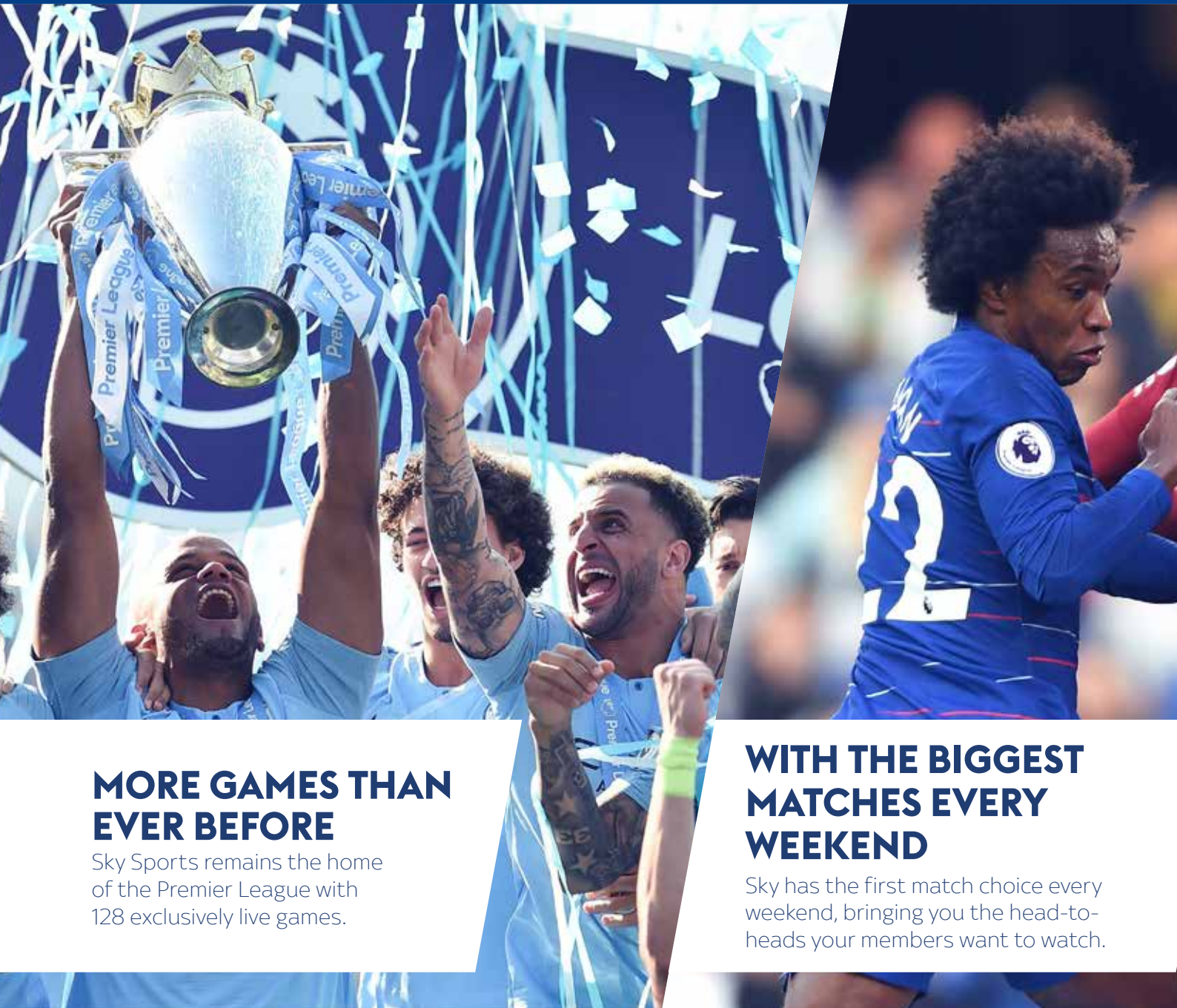
The Millom Conservative Club.



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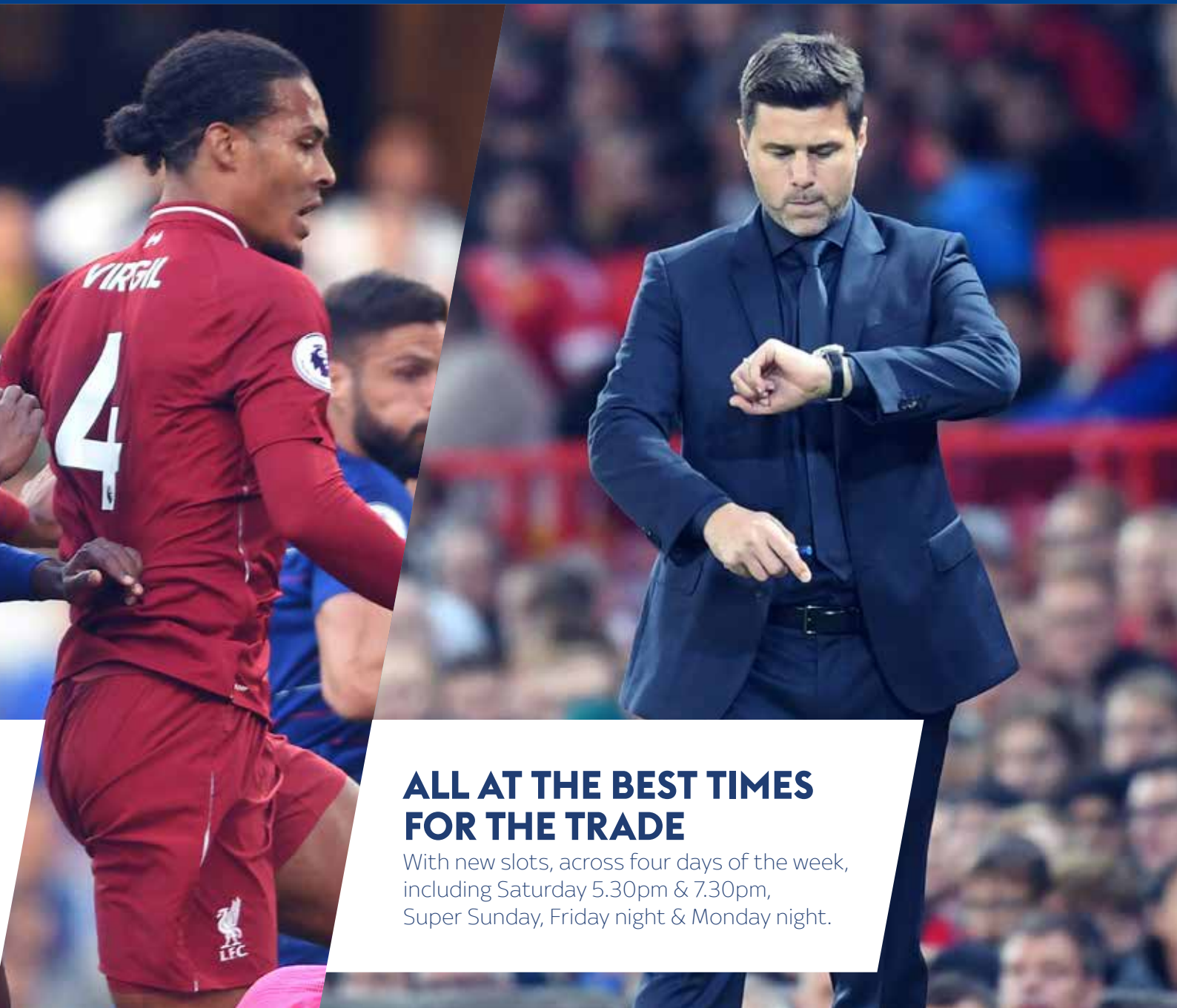
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FOURPENCE



OUR CLUBS — XXI  
CLAYTON-LE-MOORS CONSERVATIVE CLUB

THE OFFICIAL ORGAN OF THE  
ASSOCIATION OF CONSERVATIVE CLUBS LTD



OUR CLUBS — XXI**Clayton - le - Moors Conserbative Club**

286 Whalley Road, Clayton - le - Moors, Nr. Accrington, Lancashire



B. Wiggins, Esq.  
Chairman.



J. Horrocks, Esq.  
President.



A. A. Banks, Esq.  
Secretary.

**T**HE Diamond Jubilee of the premises now occupied by the Clayton-le-Moors Conservative Club occurred in July last year, and were fittingly celebrated the following March; but these are in fact the third location of this Club, the proud record of which dates from 1868. By 1872, the original premises had proved inadequate, and the larger accommodation then occupied sufficed until the present building was erected in 1889, and officially declared open in July, 1890. The opening ceremony was performed by the Rt. Hon. Lord George Hamilton, M.P., and the patrons of the Club then included the Rt. Hon. Arthur J. Balfour, M.P., and Mr. R. T. Hermon Hodge, M.P. It is of interest to record that the Club organised a "Grand Oriental Bazaar" in October, 1892, to help to clear the cost of the erection of the new premises.

With a membership now amounting to 420, the Club throughout its existence has been justifiably proud of its staunch political record. Apart from its main function, closely related are the Women's Unionist Association and the Young Conservatives, both of which bodies are most active and of great help to the Club. Six members of the Club and one from the Women's Association are members of the local Council; and the Club has always adhered strictly to admitting to membership only avowed Conservatives and Unionists.

The Club maintains happy social and sporting activities, and on two occasions has won the Accrington Conservative Clubs Snooker Cup. It also claims to be a pioneer in the periodic exchange of visits with other Clubs. The Jubilee Year was marked by the building of new Steward's accommodation adjacent to the Club.

In Mr. Joseph Horrocks the Club is fortunate to have a member of forty years standing to fill the office of President, to which he has been recently elected. Mr. Horrocks has served on the Committee since 1934 and filled the office of Chairman for many years before becoming President. His service to the Club and Cause has been marked by the award of the Badge of Honour.

Mr. Bernard Wiggins, who has long service on the Committee to his credit, succeeded Mr. Horrocks as Chairman last January. An exceptionally keen worker politically, he combines the office with Secretary of the local registration Committee.

Mr. Arthur A. Banks became Secretary in January, 1943, after having served on the Committee since 1933. Mr. Banks is also a proud recipient of the Badge of Honour.

In bidding "Farewell" to one of our oldest Clubs, we can with every confidence wish it a happy and prosperous completion of its century. In the North-West, it stands—like a Rock of Gibraltar—symbolic of our Club life and the Conservative Faith.

## *Pages From The Past*

In this month's Pages From The Past feature, we highlight two pages which feature the Clayton-Le-Moors Conservative Club. The feature, published in September 1951 includes a black and white photo of the Club on the front page of the Conservative Clubs Magazine and an in-depth feature on the Club inside the Magazine. Features such as these were a regular feature during this period and we will endeavour to highlight more of these over the coming months. As you can see here, the features often had pictures of key figures from the Club's Committee

team and also included a write up on the history and current status of the Club. In this article, particular highlight is made of the award of an ACC Badge of Honour to the Club's President Mr J Horrocks who at the time had just celebrated 15 years on the Club's Committee. The article also mentions that the Club is one of the oldest ACC Clubs, established in 1868 although with a few changes of location during its history. If you would like your Club featured please let us know and we shall endeavour to do so.

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