

**Report of the Management Committee and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 December 2022**  
**for**  
**The Dog Inn (Belthorn) Limited**

**The Dog Inn (Belthorn) Limited**

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for the Year Ended 31 December 2022**

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**The Dog Inn (Belthorn) Limited**

**Society Information  
for the Year Ended 31 December 2022**

**MANAGEMENT COMMITTEE:** D J Hollings  
S J Horrocks  
Mrs Y Brown  
C Steele  
C J Nuttall  
C Carroll  
C Banks  
Mrs T Walker  
T Booth

**SECRETARY:** Mrs Y Brown

**REGISTERED OFFICE:** 61 Belthorn Road  
Belthorn  
Lancashire  
BB1 2NN

**REGISTERED NUMBER:** RS007095 (England and Wales)

**ACCOUNTANTS:** Egan Roberts Limited  
Accountants  
Suite 46  
Manor Court  
Salesbury Hall Road  
Ribchester  
Lancashire  
PR3 3XR

**SOLICITORS:** Farleys Solicitors LLP  
22-27 Richmond Terrace  
Blackburn  
Lancashire  
BB1 7AF

**The Dog Inn (Belthorn) Limited**

**Report of the Management Committee  
for the Year Ended 31 December 2022**

The Management Committee present their report with the financial statements of the society for the year ended 31 December 2022.

**MANAGEMENT COMMITTEE**

The member of the management committee shown below have held office during the whole of the period from 1 January 2022 to the date of this report.

D J Hollings  
S J Horrocks  
Mrs Y Brown  
C Steele  
C J Nuttall  
C Carroll  
C Banks

Other changes in members of the management committee holding office are as follows:

Ms K Sharpe - resigned 31 July 2022  
J Slack - resigned 23 May 2022  
Mrs N Ashworth - resigned 29 June 2022  
Mrs K Holden - resigned 27 July 2022  
Mrs T Walker - appointed 20 December 2022  
T Booth - appointed 23 May 2022

This report has been prepared in accordance with the provisions of Part 15 of the Co-operative and Community Benefit Societies Act 2014 relating to small societies.

**ON BEHALF OF THE MANAGEMENT COMMITTEE:**

.....  
Mrs Y Brown - Secretary

Date: .....

**The Dog Inn (Belthorn) Limited**

**Income Statement  
for the Year Ended 31 December 2022**

	Notes	2022 £	2021 £
<b>TURNOVER</b>		<b>223,582</b>	<b>150,954</b>
Cost of sales		<u>(105,467)</u>	<u>(84,593)</u>
<b>GROSS PROFIT</b>		<b>118,115</b>	<b>66,361</b>
Administrative expenses		<u>(130,466)</u>	<u>(129,056)</u>
		<b>(12,351)</b>	<b>(62,695)</b>
Other operating income		<u>11,474</u>	<u>34,220</u>
<b>OPERATING LOSS</b>	4	<b>(877)</b>	<b>(28,475)</b>
Interest payable and similar expenses		<u>670</u>	<u>(1,000)</u>
<b>LOSS BEFORE TAXATION</b>		<b>(207)</b>	<b>(29,475)</b>
Tax on loss	5	<u>-</u>	<u>-</u>
<b>LOSS FOR THE FINANCIAL YEAR</b>		<b><u>(207)</u></b>	<b><u>(29,475)</u></b>

The notes form part of these financial statements

**Balance Sheet**  
**31 December 2022**

	Notes	2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible assets	7	148,990	150,569
<b>CURRENT ASSETS</b>			
Stocks		7,500	4,900
Debtors	8	2,584	-
Cash at bank and in hand		<u>8,932</u>	<u>20,104</u>
		19,016	25,004
<b>CREDITORS</b>			
Amounts falling due within one year	9	<u>20,088</u>	<u>27,764</u>
<b>NET CURRENT LIABILITIES</b>		<u>(1,072)</u>	<u>(2,760)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>147,918</u>	<u>147,809</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	10	201,421	201,105
Retained earnings		<u>(53,503)</u>	<u>(53,296)</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>147,918</u>	<u>147,809</u>

The society is entitled to exemption from audit under Section 477 of the Co-operative and Community Benefit Societies Act 2014 for the year ended 31 December 2022.

The members have not required the society to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Co-operative and Community Benefit Act 2014.

The Management Committee acknowledge their responsibilities for:

- (a) ensuring that the society keeps accounting records which comply with Sections 386 and 387 of the Co-operative and Community Benefit Societies Act 2014 relating to small societies and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the society as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Co-operative and Community Benefit Societies Act 2014 relating to financial statements, so far as applicable to the society.

**Balance Sheet - continued**  
**31 December 2022**

The financial statements have been prepared in accordance with the provisions applicable to societies subject to the small societies regime.

The financial statements were approved by the Management Committee and authorised for issue on ..... and were signed on its behalf by:

.....  
D J Hollings - Director

.....  
C Banks - Director

**The Dog Inn (Belthorn) Limited**

**Statement of Changes in Equity  
for the Year Ended 31 December 2022**

	<b>Called up share capital £</b>	<b>Retained earnings £</b>	<b>Total equity £</b>
<b>Balance at 1 January 2021</b>	196,150	(23,813)	172,337
<b>Changes in equity</b>			
Issue of share capital	4,955	-	4,955
Dividends	-	(8)	(8)
Total comprehensive income	<u>-</u>	<u>(29,475)</u>	<u>(29,475)</u>
<b>Balance at 31 December 2021</b>	<u>201,105</u>	<u>(53,296)</u>	<u>147,809</u>
<b>Changes in equity</b>			
Issue of share capital	316	-	316
Total comprehensive income	<u>-</u>	<u>(207)</u>	<u>(207)</u>
<b>Balance at 31 December 2022</b>	<u><u>201,421</u></u>	<u><u>(53,503)</u></u>	<u><u>147,918</u></u>

The notes form part of these financial statements



## **The Dog Inn (Belthorn) Limited**

### **Notes to the Financial Statements for the Year Ended 31 December 2022**

#### **1. STATUTORY INFORMATION**

The Dog Inn (Belthorn) Limited is a private society, limited by shares, registered in England and Wales. The society's registered number and registered office address can be found on the Society Information page.

#### **2. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Co-operative and Community Benefit Act 2014. The financial statements have been prepared under the historical cost convention.

##### **Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on reducing balance
Plant and machinery	- 20% on cost
Fixtures and fittings	- 25% on cost
Computer equipment	- 33% on cost

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

##### **Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

##### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**The Dog Inn (Belthorn) Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**2. ACCOUNTING POLICIES - continued**

**Pension costs and other post-retirement benefits**

The society operates a defined contribution pension scheme. Contributions payable to the society's pension scheme are charged to profit or loss in the period to which they relate.

**3. EMPLOYEES AND MANAGEMENT COMMITTEE**

The average number of employees during the year was 8 (2021 - 8).

The management committee receive no remuneration from the society for their duties as members. The only payments made to them are reimbursement of expenses and occasional payments for covering a paid bar staff shift.

	<b>2022</b>	2021
	<b>£</b>	£
Management Committee' remuneration	<u><u>-</u></u>	<u><u>-</u></u>

**4. OPERATING LOSS**

The operating loss is stated after charging:

	<b>2022</b>	2021
	<b>£</b>	£
Depreciation - owned assets	<u><u>6,544</u></u>	<u><u>6,580</u></u>

**5. TAXATION**

**Analysis of the tax charge**

No liability to UK corporation tax arose for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**6. DIVIDENDS**

	<b>2022</b>	2021
	<b>£</b>	£
Ordinary 'A' shares of £1 each		
Final	<u><u>-</u></u>	<u><u>8</u></u>

The Dog Inn (Belthorn) Limited

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

7. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
At 1 January 2022	162,209	4,106	32,926	3,910	203,151
Additions	<u>1,231</u>	<u>2,858</u>	<u>426</u>	<u>450</u>	<u>4,965</u>
At 31 December 2022	<u>163,440</u>	<u>6,964</u>	<u>33,352</u>	<u>4,360</u>	<u>208,116</u>
<b>DEPRECIATION</b>					
At 1 January 2022	20,734	2,702	25,757	3,389	52,582
Charge for year	<u>2,854</u>	<u>734</u>	<u>2,484</u>	<u>472</u>	<u>6,544</u>
At 31 December 2022	<u>23,588</u>	<u>3,436</u>	<u>28,241</u>	<u>3,861</u>	<u>59,126</u>
<b>NET BOOK VALUE</b>					
At 31 December 2022	<u>139,852</u>	<u>3,528</u>	<u>5,111</u>	<u>499</u>	<u>148,990</u>
At 31 December 2021	<u>141,475</u>	<u>1,404</u>	<u>7,169</u>	<u>521</u>	<u>150,569</u>

The Management Committee have updated the accounting policy for deprecation of freehold property to 2% on reducing balance due to there knowledge of property valuations.

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	2,311	-
Prepayments	<u>273</u>	<u>-</u>
	<u>2,584</u>	<u>-</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Bank loans and overdrafts	-	7,993
Trade creditors	14,167	13,181
Social security and other taxes	1,546	2,302
VAT	3,616	1,750
Other creditors	722	2,104
Pension creditor	<u>37</u>	<u>434</u>
	<u>20,088</u>	<u>27,764</u>

**The Dog Inn (Belthorn) Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**10. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:		Nominal value:	<b>2022</b>	2021
Number:	Class:		£	£
201,150	Ordinary 'A'	£1	<b><u>201,421</u></b>	<u>201,105</u>

**The Dog Inn (Belthorn) Limited**

**Report of the Accountants to the Management Committee of  
The Dog Inn (Belthorn) Limited**

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 31 December 2022 set out on pages three to ten and you consider that the society is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Egan Roberts Limited  
Accountants  
Suite 46  
Manor Court  
Salesbury Hall Road  
Ribchester  
Lancashire  
PR3 3XR

Date: .....

**The Dog Inn (Belthorn) Limited**

**Trading and Profit and Loss Account  
for the Year Ended 31 December 2022**

	2022		2021	
	£	£	£	£
<b>Sales</b>		<b>223,582</b>		<b>150,954</b>
<b>Cost of sales</b>				
Opening stock	4,900		3,000	
Purchases	<u>106,767</u>		<u>86,493</u>	
	111,667		89,493	
Closing stock	<u>(6,200)</u>		<u>(4,900)</u>	
		<u>105,467</u>		<u>84,593</u>
<b>GROSS PROFIT</b>		<b>118,115</b>		<b>66,361</b>
<b>Other income</b>				
Sundry receipts	45		80	
Grants received	9,277		17,548	
Employment allowance	2,152		1,595	
Government loan	-		166	
Government grants	<u>-</u>		<u>14,831</u>	
		<u>11,474</u>		<u>34,220</u>
		<b>129,589</b>		<b>100,581</b>
<b>Expenditure</b>				
Rates and water	2,367		4,442	
Insurance	2,364		2,233	
Light and heat	17,457		9,536	
Staff training	-		150	
Wages	68,939		73,516	
Social security	2,152		1,595	
Pensions	-		803	
Hire of plant and machinery	7,136		8,959	
Telephone	871		1,054	
Post and stationery	792		524	
Advertising	539		750	
Travelling	697		431	
Pub entertainment	4,816		2,248	
Licences and subscriptions	127		361	
Repairs and renewals	2,042		4,768	
Computer expenses	4,623		3,075	
Sundry expenses	3,066		2,496	
Waste management	1,953		1,399	
Accountancy	1,681		1,830	
Payroll	918		1,305	
Subscriptions	146		-	
Legal and professional fees	1,110		945	
Depreciation of tangible fixed assets				
Freehold property	2,854		3,244	
Plant and machinery	<u>734</u>		<u>606</u>	
Carried forward	<b>127,384</b>	<b>129,589</b>	<b>126,270</b>	<b>100,581</b>

This page does not form part of the statutory financial statements

**The Dog Inn (Belthorn) Limited**

**Trading and Profit and Loss Account  
for the Year Ended 31 December 2022**

	2022		2021	
	£	£	£	£
Brought forward	127,384	129,589	126,270	100,581
Fixtures and fittings	2,484		1,816	
Computer equipment	<u>472</u>		<u>915</u>	
		<u>130,340</u>		<u>129,001</u>
		(751)		(28,420)
<b>Finance costs</b>				
Credit charges	126		55	
Bank loan interest	<u>(670)</u>		<u>1,000</u>	
		<u>(544)</u>		<u>1,055</u>
<b>NET LOSS</b>		<u><u>(207)</u></u>		<u><u>(29,475)</u></u>

This page does not form part of the statutory financial statements