

# **Westhall Community Pub Limited**

Registered with the Financial Conduct Authority Mutuals register number 7806

**Reports and Financial Statements  
for the period ended 31 July 2023**

## Westhall Community Pub Limited

Profit and loss account  
for the period ended 31 July 2023

	2023	2022
	£	£
<b>TURNOVER</b>	191,541	166,662
Other income	2,015	4,797
Cost of goods	(96,969)	(85,407)
Staff costs	(38,545)	(15,183)
Depreciation	(2,086)	(189)
Other charges	(34,163)	(46,607)
<b>Profit or (loss) before taxation</b>	<u>21,793</u>	<u>24,073</u>
Taxation on ordinary activities	(2,445)	(3,702)
<b>Profit or (loss) for the financial year</b>	<u><u>19,348</u></u>	<u><u>20,371</u></u>

# Westhall Community Pub Limited

## Balance Sheet

for the period ended 31 July 2023

	2023	2022
	£	£
<b>Assets</b>		
Investment	100	100
Fixed assets	327,086	265,656
Current assets	75,165	101,019
Prepayments and accrued income	3,573	3,034
	<u>405,924</u>	<u>369,809</u>
<b>Capital, Reserves and Liabilities</b>		
Capital and reserves	259,465	231,116
Provisions for liabilities	-	-
Creditors:	-	-
Amounts falling due within one year	15,433	17,961
Amounts falling due after more than one year	8,000	-
	<u>282,898</u>	<u>249,077</u>
<b>Accruals and deferred income</b>	<u>123,026</u>	<u>120,732</u>
	<u>405,924</u>	<u>369,809</u>

## Notes to the Financial Statements

### Employees

The average number of persons, including Directors, employed by the company during the year was as follows

2023 Number	2022 number
1	0

### Accounting basis and standards

The financial statements of have been prepared under the historic cost convention and in accordance with FRS105 The Financial Reporting Standard applicable to the Micro Entities Regime and with the micro-entities provisions of the Companies Act 2006.

For the financial year ended 31 July 2023 the company was entitled to exemption from audit under section 84 of the Co- operative and Community Benefit Societies Act 2014.

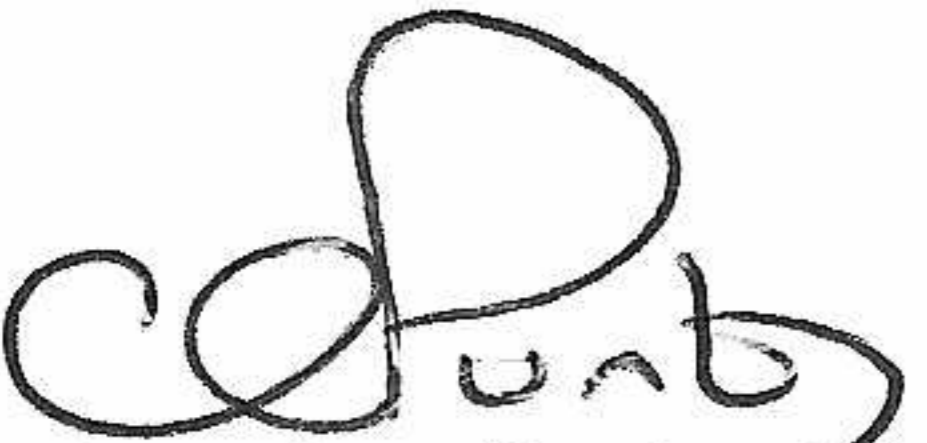
The members acknowledge their responsibilities for:

- \* ensuring that the Society keeps proper accounting records which comply with section 75 of the Co- operative and Community Benefit Societies Act 2014 (the Act);
- \* establishing and maintaining a satisfactory system of its books of account, its cash holdings and all its receipts and remittances in order to comply with section 75 of the Act; and
- \* preparing financial statements which give a true and fair view of the state of affairs of the Society as

The members have not required the Society to obtain an audit of its financial statements for the year in question in accordance with the Act.

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

The financial statements were approved by the members and authorised for issue on 15th January 2024 signed on its behalf by:

  
Christopher Punt - Chairman

Company registration number RS007806 (England and Wales)

Westhall Community Pub Limited is a private company limited by shares incorporated in England and Wales. The Registered office is The Racehorse Inn, Mill Common, Westhall, Halesworth, Suffolk, IP19 8RQ.

WESTHALL COMMUNITY PUB LIMITED

ACCOUNTANTS' REPORT TO THE MANAGEMENT COMMITTEE ON THE PREPARATION OF THE  
UNAUDITED STATUTORY FINANCIAL STATEMENTS OF WESTHALL COMMUNITY PUB LIMITED ("THE  
SOCIETY") FOR THE YEAR ENDED 31 JULY 2023

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We report on the financial statements of the Society for the year ended 31 July 2023 which comprise the profit and loss account, the balance sheet and the related notes.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <https://www.icaew.com/regulation>

Our work has been undertaken solely to prepare for your approval the financial statements of Westhall Community Pub Limited and state those matters that we have agreed to state to the members of Westhall Community Pub Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Westhall Community Pub Limited and its members a body, for our work or for this report.

**Respective responsibilities for the members and independent accountant**

It is your duty to ensure that Westhall Community Pub Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Westhall Community Pub Limited. You consider that Westhall Community Pub Limited is exempt from the statutory audit requirement for the year.

It is our responsibility to carry out procedures designed to enable us to report our opinion.

**Basis for opinion**

Our work was conducted in accordance with the Statement of Standards for Reporting Accountants. Our procedures included a review of the accounting records kept by the Society and a comparison of the financial statements presented with those records. It also included consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the members concerning such matters. The procedures undertaken do not provide all the evidence that would be required for an audit, and consequently we do not express an audit opinion on the view given by the financial statements.

**Opinion**

In our opinion:

- the financial statements are in agreement with the accounting records kept by the Society under section 75 of the Co-operative and Community Benefit Societies Act 2014.
- having regard only to, and on the basis of, the information contained in those accounting records, the financial statements comply with the requirements of the Co-operative and Community Benefits Society 2014.
- for the preceding year of account, the financial criteria for the exercise of the power conferred by section 84 were met in relation to the year.



Waveney Accountants Limited  
T/as Newman & Co  
Reporting Accountants  
Registered Auditors  
4b Church Street  
Diss  
Norfolk  
IP224DD

Date: 2/1/2024