

# **The Fox and Hounds Social Club Beccles**

Accounts for period

01/07/2024 to 30/06/2025

**Independent Examiner's Report to the Committee of  
The Fox and Hounds Social Club Beccles**

We report on the accounts of the Club for the Year ended 30 June 2025, which are set out on pages 3 to 9.

**Respective Responsibilities of Trustees and Examiner**

As the Clubs Committee you are responsible for the preparation of the accounts: you consider that an audit is not required. It is our responsibility to state whether particular matters have come to our attention.

**Basis of independent examiner's report**

An examination includes review of the accounting records kept by the Club and a comparison of the accounts presented in those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as the Committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

**Independent Examiner's statement**

In connection with our examination, no matter has come to our attention that we feel needs further explanation.

ECS Accountancy Ltd  
7 Chiltern Crescent  
Oulton  
Lowestoft  
Suffolk  
NR32 3HQ

Fox and Hounds  
Balance Sheet

As At End of Jun-25

ASSETS

Fixed Assets

Plant & Machinery	£	131.75
Tools & Equipment	£	618.49
Furniture & Fittings	£	353.10
	£	1,103.34

Current Assets

Stock

Bank/Cash

Natwest Reserve Account	£	0.13
Cash Account		
Till Float	£	23.00
Safe / Change Bag	£	53.30
Lloyds Bank	£	806.61
Lloyds Reserve	£	2,016.47
Current Assets	£	2,899.51

Less: Current Liabilities

Creditors

NEST Pensions

Current Liabilities

NET CURRENT ASSETS	£	2,899.51
NET TOTAL ASSETS	£	4,002.85

FUNDS

I&E ACCOUNT c/fwd	£	4,002.87
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FUNDS EMPLOYED	£	4,002.85
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Fox and Hounds  
Income & Expenditure

	Jul-24 to Jun-25		Jul-23 to Jun-24	
SALES				
Draught			£	16,704.05
Bottles			£	130.30
Spirits	£	567.70	£	12,384.20
Wine	£	301.60	£	4,713.30
Soft Drinks	£	311.30	£	4,256.20
Beverages			£	5.00
Snacks			£	328.80
Spec Item	£	3,023.67	£	838.60
Other Spreadsheet Income			£	10,495.96
Cask			£	4,503.80
Bottles			£	1,237.20
Beer & Cider	£	2,689.30	£	17,480.20
White			£	492.60
Red			£	491.70
Single			£	1,303.40
Dispenser			£	92.05
Cans			£	1,085.90
Double			£	1,281.30
Crisps			£	178.80
Nuts			£	8.80
Low And Alc Free			£	151.80
Alcopops	£	12.00	£	31.40
Food	£	59.45	£	387.04
Total Sales	£	6,965.02	£	78,582.40
SALES (2)				
Room Hire			£	1,883.10
Ticket Sales			£	30.00
Bingo Levy	£	49.00	£	965.00
Membership Fees (Annually)	£	38.00	£	893.00
Visitors	£	15.00	£	357.50
Rotary			£	200.00
Total Sales (2)	£	102.00	£	4,328.60
COST OF SALES				
Opening Stock	£	2,585.93	£	3,250.00
Wet Purchases	£	1,639.13	£	38,335.24
Dry Purchases			£	77.59
less Closing Stock			-£	2,585.93
Total Cost of Sales	£	4,225.06	£	39,076.90

# OTHER DIRECT COSTS

Consumables	£	38.49	£	1,496.74
Total Other Direct Costs	£	38.49	£	1,496.74

GROSS SURPLUS	£	2,803.47	£	42,337.36
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# OTHER INCOME

Bank Interest Earned	£	41.98	£	86.66
HMRC and Council Grants			£	6,000.00
Total Other Income	£	41.98	£	6,086.66

	£	2,845.45	£	48,424.02
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# OVERHEADS

Advertising	£	206.52	£	246.76
Promotion			£	99.87
Entertainers			£	3,830.00
Pension Scheme Costs	£	87.09	£	1,203.60
Staff Net Wages	£	1,820.22		
Staff Tax / NIC	-£	183.54		
Staff Wages			£	20,661.57
Staff Tax and NIC			£	2,504.71
Professional Fees	£	960.00	£	1,644.00
Subscriptions	£	582.51	£	1,545.65
Delivery/Post	£	68.30	£	9.49
Equipment Hire/Rental	£	1,236.00	£	636.00
Premises Telephone	£	776.26	£	690.71
Stationery/Printing	£	101.22	£	725.09
Bank Interest Charged			£	3.91
Bank Charges	£	7.00	£	538.90
Business Rates	£	73.62	£	180.11
Cleaning	£	290.40	£	571.80
Heat/Light	£	2,328.53	£	5,537.32
Insurance	£	371.35	£	1,486.14
Water/Sewage	£	490.44	£	625.32
Equipment Repairs			£	270.90
Premises Repairs/Maint	£	364.00	£	1,043.21
Total Overheads	£	9,579.92	£	44,055.06

DEPRECIATION

Plant & Machinery	£	43.92	£	58.56
Tools & Equipment	£	206.16	£	274.89
Furniture & Fittings	£	117.70	£	156.93
Total Depreciation	£	367.78	£	490.38

TOTAL OPERATING COSTS	£	9,947.70	£	44,545.44
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NET SURPLUS (DEFICIT)	-£	7,102.25	£	3,878.59
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I&E Account Bt Fwd	£	11,105.12	£	7,226.54
I&E ACCOUNT	£	4,002.87	£	11,105.13

# Fox and Hounds

## Asset Depreciation Schedule Jul-24 to Jun-25

	Plant & Machinery	Tools & Equipment	Furniture & Fittings	TOTAL
Cost:				
Balance Brought Forward	£ 947.68	£ 1,362.76	£ 1,928.20	£ 4,238.64
Balance at End of Period	£ 947.68	£ 1,362.76	£ 1,928.20	£ 4,238.64
Depreciation:				
Balance Brought Forward	£ 772.01	£ 538.11	£ 1,457.40	£ 2,767.52
Balance Brought Forward	£ 772.01	£ 538.11	£ 1,457.40	£ 2,767.52
Amount to Depreciate	£ 175.67	£ 824.65	£ 470.80	£ 1,471.12
Rate of Depreciation (%)	25	25	25	
Charge for Period	£ 43.92	£ 206.16	£ 117.70	£ 367.78
Balance at End of Period	£ 815.93	£ 744.27	£ 1,575.10	£ 3,135.30
Net Book Values:				
At Start of Period	£ 175.67	£ 824.65	£ 470.80	£ 1,471.12
At End of Period	£ 131.75	£ 618.49	£ 353.10	£ 1,103.34

# Fox and Hounds

## Capital Allowances Jul-24 to Jun-25

	Plant & Machinery	Tools & Equipment	Furniture & Fittings	TOTAL
Pool:				
Balance Brought Forward	£ 146.90	£ 959.77	£ 615.31	£ 1,721.98
Pool for WDA Calculation	£ 146.90	£ 959.77	£ 615.31	£ 1,721.98
Rate of WDA (%) (Previous years)	18	18	18	
Rate of WDA (%) (Current period)	18	18	18	
Writing Down Allowances:				
WDA for Period (Previous years)	£ 26.44	£ 172.76	£ 110.76	£ 309.96
Pool Balance Carried Fwd	£ 120.46	£ 787.01	£ 504.55	£ 1,412.02



Fox and Hounds  
Tax Calculation 1 Jul 2024 to 30 Jun 2025

Surplus (Deficit) from I&E	-£ 7,102.25
Add back in:	
Asset Depreciation	£ 367.78
Gross Taxable Income	-£ 6,734.47
Capital Allowances	
Writing Down Allowance WDA	£ 309.96
Income net of WDA	-£ 7,044.43
Tax	
No Tax Payable	