

THE LITTLE BEAR PUB COMPANY LIMITED
T/A THE OXFORDSHIRE YEOMAN PUBLIC HOUSE, FREELAND
FORMATTED TRIAL BALANCE

FOR THE YEAR ENDED 30 NOVEMBER 2025

	2025		2024	
	£	£	£	£
Turnover				
Wet sales		327,843		321,364
Dry sales		130,952		129,790
Contribution for staffing		2,912		1,636
Other income		96		185
		461,803		452,975
Cost of sales				
Purchases drinks	122,230		115,864	
Purchases food	72,764		72,404	
Cellar gas	2,458		1,634	
Flowers	19		84	
Seasonal activities	568		807	
Cutlery and crockery	380		1,530	
Other direct costs	288		920	
Napkins, straws etc	1,683		3,220	
Bar entertainment	1,285		3,720	
Till discrepancies	(276)		(1,380)	
Till rolls, order pads etc	44		37	
Wages and salaries	173,758		153,001	
Social security costs	8,248		6,418	
Casual staff	2,453		-	
Staff pension costs	813		236	
Equipment repairs	11		6	
Equipment purchases	538		139	
Merchant services	3,361		3,604	
		(390,625)		(362,244)
Gross profit	15.41%	71,178	20.03%	90,731
Other operating income				
Rent receivable		10,000		10,000

THE LITTLE BEAR PUB COMPANY LIMITED
T/A THE OXFORDSHIRE YEOMAN PUBLIC HOUSE, FREELAND
FORMATTED TRIAL BALANCE (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2025

	2025		2024	
	£	£	£	£
Administrative expenses				
Staff recruitment costs	-		513	
Staff welfare	609		814	
Staff training	20		95	
Rent	24,280		23,819	
Rates	3,874		2,141	
Cleaning	3,708		4,636	
Waste disposal	5,576		1,852	
Power, light and heat	14,517		13,770	
Property repairs and maintenance	10,638		13,106	
Software costs	3,037		2,112	
Hire of equipment	408		970	
Professional subscriptions	95		95	
Legal and professional fees	52		166	
Licenses and TV subscriptions	1,531		1,659	
Accountancy	5,324		6,218	
Charitable donations	10		-	
Bank charges	80		-	
Insurances	2,241		2,377	
Printing and stationery	446		702	
Advertising	710		718	
Telecommunications	1,064		1,287	
Amortisation	3,028		3,028	
Depreciation	5,262		4,853	
Profit or loss on sale of tangible assets	52		-	
		(86,562)		(84,931)
Operating (loss)/profit		(5,384)		15,800
Interest payable and similar expenses				
Interest on overdue taxation		-		(44)
(Loss)/profit before taxation	1.17%	(5,384)	3.48%	15,756
MEMORANDUM PROFIT AND LOSS RESERVES				
At the beginning of the year		35,081		(52,161)
(Loss)/profit for the year		(5,384)		15,756
Share redemption or reduction		-		71,486
At the end of the year		29,697		35,081