



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 923 017 933
Organisasjonsform: Aksjeselskap
Foretaksnavn: VESTERÅLEN HOTELLDRIFT AS
Forretningsadresse: Havnegate 3
8400 SORTLAND

Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

Konsern

Morselskap i konsern: Nei

Regnskapsregler

Regler for små foretak benyttet: Ja
Benyttet ved utarbeidelsen av årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Alf Magnar Hansen
Dato for fastsettelse av årsregnskapet: 08.05.2024

Grunnlag for avgivelse

År 2023: Årsregnskapet er elektronisk innlevert
År 2022: Tall er hentet fra elektronisk innlevert årsregnskap fra 2023

Det er ikke krav til at årsregnskapet m.v. som sendes til Regnskapsregisteret er undertegnet. Kontrollen på at dette er utført ligger hos revisor/enhetens øverste organ. Sikkerheten ivaretas ved at innsender har rolle/rettighet for innsending av årsregnskapet via Altinn, og ved at det bekreftes at årsregnskapet er fastsatt av kompetent organ.

Brønnøysundregistrene, 06.07.2025



Resultatregnskap

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Inntekter			
Salgsinntekt	1, 2	53 593 160	47 165 556
Annen driftsinntekt			839 608
Sum inntekter		53 593 160	48 005 164
Kostnader			
Varekostnad		6 713 024	5 602 123
Lønnskostnad	3	17 176 557	14 768 221
Avskrivning av driftsmidler og immaterielle eiendeler	4	444 096	202 145
Annen driftskostnad		26 838 150	24 830 940
Sum kostnader		51 171 827	45 403 429
Driftsresultat		2 421 334	2 601 735
Finansinntekter og finanskostnader			
Annen renteinntekt		321 785	111 045
Sum finansinntekter		321 785	111 045
Annen rentekostnad		3 223	990
Sum finanskostnader		3 223	990
Netto finans		318 562	110 055
Ordinært resultat før skattekostnad	5	2 739 896	2 711 791
Skattekostnad på resultat	5	604 753	597 311
Ordinært resultat etter skattekostnad	2	2 135 143	2 114 480
Årsresultat		2 135 143	2 114 480
Årsresultat etter minoritetsinteresser		2 135 143	2 114 480
Totalresultat		2 135 143	2 114 480
Overføringer og disponeringer			
Avgitt konsernbidrag		2 113 020	2 050 620



Resultatregnskap

Beløp i: NOK	Note	2023	2022
Avsatt til annen egenkapital		22 123	63 860
Sum overføringer og disponeringer		2 135 143	2 114 480



Balanse

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Varige driftsmidler			
Driftsløsøre, inventar o.a. utstyr		1 885 100	1 196 100
Sum varige driftsmidler	4	1 885 100	1 196 100
Finansielle anleggsmidler			
Investeringer i aksjer og andeler		30 000	30 000
Andre langsiktige fordringer		200 000	
Sum finansielle anleggsmidler		230 000	30 000
Sum anleggsmidler		2 115 100	1 226 100
Omløpsmidler			
Varer			
Sum varer		961 319	610 518
Fordringer			
Kundefordringer		3 695 591	1 865 854
Andre kortsiktige fordringer		1 629 044	1 119 981
Sum fordringer		5 324 634	2 985 835
Bankinnskudd, kontanter og lignende			
Bankinnskudd, kontanter o.l.	6	8 181 232	11 442 233
Sum bankinnskudd, kontanter og lignende		8 181 232	11 442 233
Sum omløpsmidler		14 467 185	15 038 587
SUM EIENDELER		16 582 285	16 264 687

BALANSE - EGENKAPITAL OG GJELD

Egenkapital



Balanse

Beløp i: NOK	Note	2023	2022
Innskutt egenkapital			
Aksjekapital		100 000	100 000
Sum innskutt egenkapital		100 000	100 000
Opptjent egenkapital			
Annen egenkapital		103 409	81 287
Sum opptjent egenkapital		103 409	81 287
Sum egenkapital	2, 7	203 409	181 287
Gjeld			
Langsiktig gjeld			
Utsatt skatt	5	35 149	26 586
Sum avsetninger for forpliktelser		35 149	26 586
Annen langsiktig gjeld			
Sum langsiktig gjeld		35 149	26 586
Kortsiktig gjeld			
Leverandørgjeld		2 005 053	1 828 086
Betalbar skatt		210	127
Skyldig offentlige avgifter		812 132	662 662
Kortsiktig konserngjeld	8	10 165 383	10 674 105
Annen kortsiktig gjeld		3 360 949	2 891 833
Sum kortsiktig gjeld		16 343 727	16 056 814
Sum gjeld		16 378 876	16 083 400
SUM EGENKAPITAL OG GJELD		16 582 285	16 264 687



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 627368

Enheten

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Organisasjonsform: Aksjeselskap
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Brønnøysundregistrene, 15.07.2024



Organisasjonsnr: 923 017 933
VESTERÅLEN HOTELLDRIFT AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2023	2022
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Avgitt konsernbidrag		2 113 020	2 050 620
Avsatt til annen egenkapital		22 123	63 860
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Organisasjonsnr: 923 017 933
VETERÅLEN HOTELLDRIFT AS

BALANSE

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BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Aksjekapital			
		100 000	100 000
Sum innskutt egenkapital		100 000	100 000



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Organisasjonsnr: 923 017 933
VETERÅLEN HOTELLDRIFT AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall årsverk i regnskapsåret
30.30

<u>Sum</u>	<u>Beløp</u>
<u>Balanseført verdi 31.12.</u>	<u>Varige driftsmidler Immaterielle eiend.</u>

Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

<u>Samlet beløp - tilknyttet selskap</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - felles kontrollert virksomhet</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Pantstillelse</u>	<u>Beløp</u>
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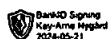
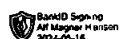
<u>Beholdning av egne aksjer</u>	<u>Antall</u>	<u>Pålydende</u>	<u>Andel av aksjek.</u>
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Årsregnskap 2023

Vesterålen Hotell drift AS

Resultatregnskap
Balanse
Noter til regnskapet



Org.nr.: 923 017 933



Resultatregnskap			
Vesterålen Hotelldrift AS			
Driftsinntekter og driftskostnader	Note	2023	2022
Salgsinntekt	1, 2	53 593 160	47 165 556
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BankID Sogn og Fjordane
All Magnar Hansen
2024-05-18

BankID Sogn og Fjordane
Johanne Holmøy
2024-05-21

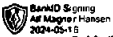
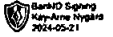
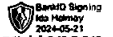
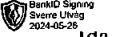
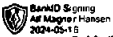
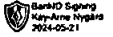
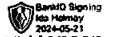
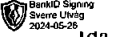
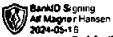
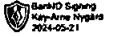
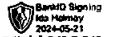
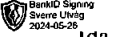
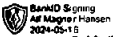
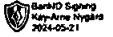
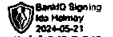
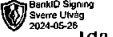
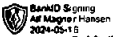
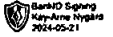
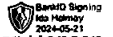
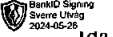
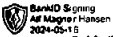
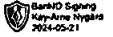
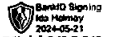
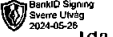
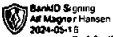
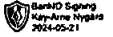
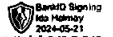
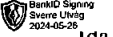
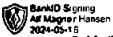
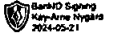
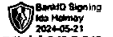
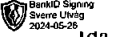
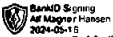
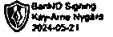
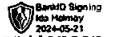
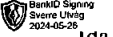
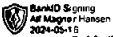
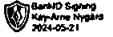
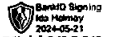
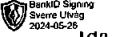
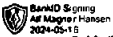
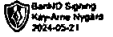
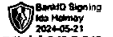
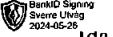
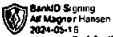
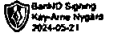
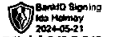
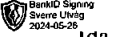
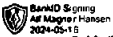
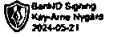
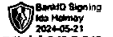
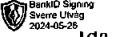
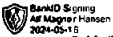
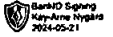
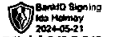
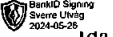
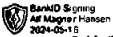
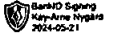
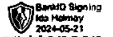
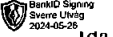
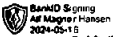
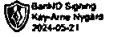
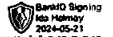
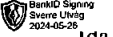
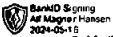
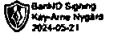
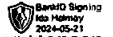
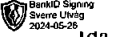
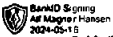
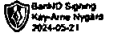
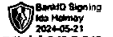
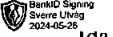
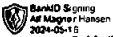
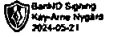
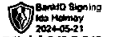
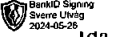
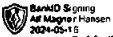
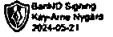
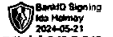
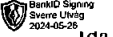
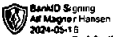
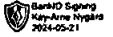
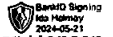
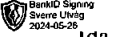
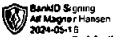
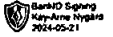
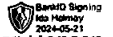
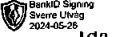
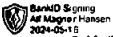
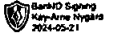
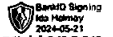
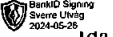
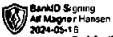
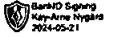
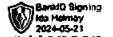
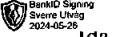
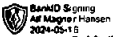
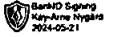
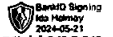
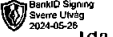
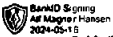
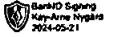
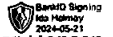
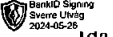
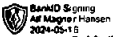
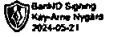
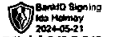
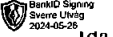
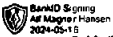
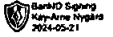
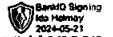
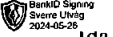
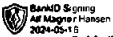
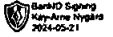
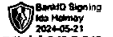
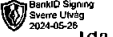
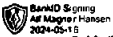
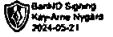
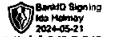
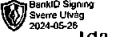
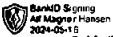
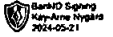
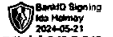
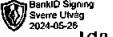
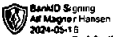
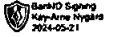
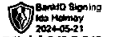
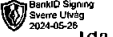
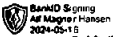
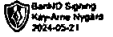
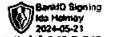
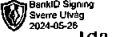
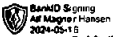
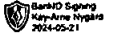
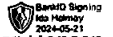
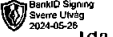
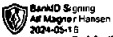
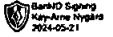
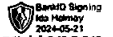
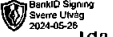
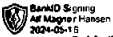
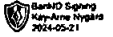
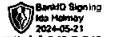
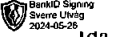
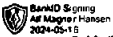
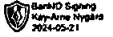
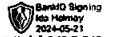
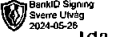
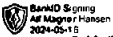
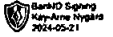
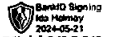
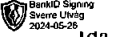
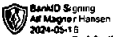
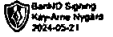
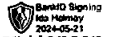
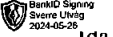
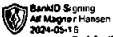
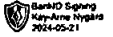
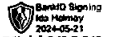
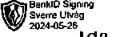
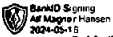
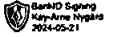
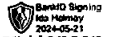
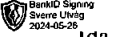
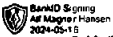
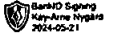
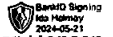
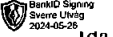
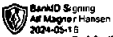
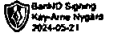
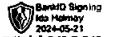
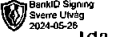
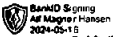
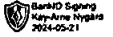
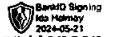
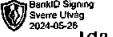
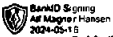
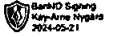
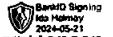
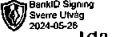
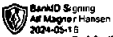
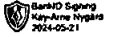
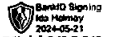
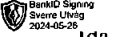
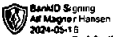
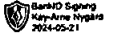
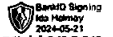
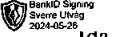
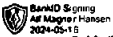
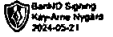
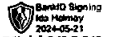
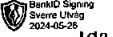
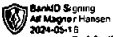
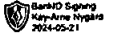
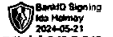
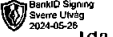
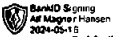
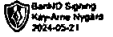
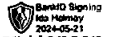
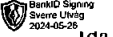
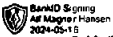
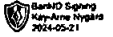
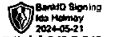
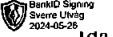
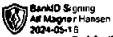
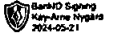
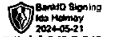
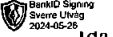
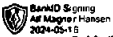
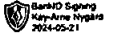
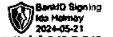
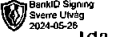
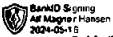
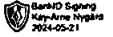
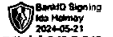
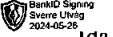
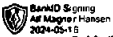
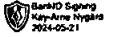
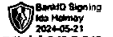
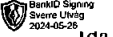
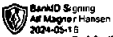
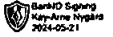
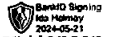
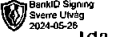
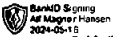
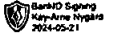
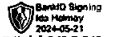
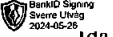
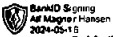
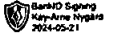
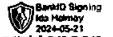
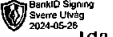
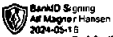
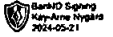
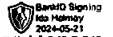
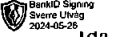
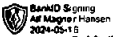
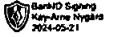
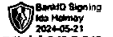
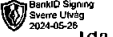
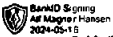
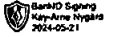
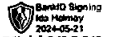
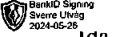
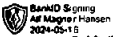
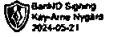
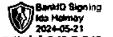
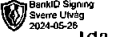
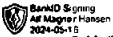
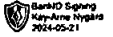
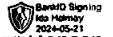
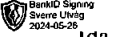
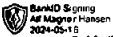
BankID Sogn og Fjordane
Kjetilbjørn Heggelid
2024-05-21

BankID Sogn og Fjordane
Grunne Livin
2024-05-26



Balanse			
Vesterålen Hotell drift AS			
Eiendeler	Note	2023	2022
Anleggsmidler			
Immaterielle eiendeler			
Varige driftsmidler			
Driftsløsøre, inventar o.a. utstyr		1 885 100	1 196 100
Sum varige driftsmidler	4	1 885 100	1 196 100
Finansielle anleggsmidler			
Investeringer i aksjer og andeler		30 000	30 000
Andre langsiktige fordringer		200 000	0
Sum finansielle anleggsmidler		230 000	30 000
Sum anleggsmidler		2 115 100	1 226 100
Omløpsmidler			
Lager av varer og annen beholdning		961 319	610 518
Fordringer			
Kundefordringer		3 695 591	1 865 854
Andre kortsiktige fordringer		1 629 044	1 119 981
Sum fordringer		5 324 634	2 985 835
Bankinnskudd, kontanter o.l.	6	8 181 232	11 442 233
Sum omløpsmidler		14 467 185	15 038 587
Sum eiendeler		<u>16 582 285</u>	<u>16 264 687</u>
Vesterålen Hotell drift AS			Side 3



Balanse			
Vesterålen Hotelldrift AS			
Egenkapital og gjeld	Note	2023	2022
Egenkapital			
Innskutt egenkapital			
Aksjekapital		100 000	100 000
Sum innskutt egenkapital		100 000	100 000
Opptjent egenkapital			
Annen egenkapital		103 409	81 287
Sum opptjent egenkapital		103 409	81 287
Sum egenkapital	2, 7	203 409	181 287
Gjeld			
Utsatt skatt	5	35 149	26 586
Sum avsetning for forpliktelser		35 149	26 586
Leverandørgjeld		2 005 053	1 828 086
Betalbar skatt		210	127
Skyldig offentlige avgifter		812 132	662 662
Konserngjeld	8	10 165 383	10 674 105
Annen kortsiktig gjeld		3 360 949	2 891 833
Sum kortsiktig gjeld		16 343 727	16 056 814
Sum gjeld		16 378 876	16 083 400
Sum egenkapital og gjeld		<u>16 582 285</u>	<u>16 264 687</u>
Sortland, 08.05.2024 Styret i Vesterålen Hotelldrift AS			
_____ Sverre Christian Utvåg styreleder		_____ Kay-Arne Nygård styremedlem	
 Ail Magnar Hansen styremedlem		 Ida Margrethe Holmøy styremedlem	
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			
			



Note 1 Regnskapsprinsipper

Årsregnskapet er satt opp i samsvar med regnskapsloven og NRS 8 - God regnskapsskikk for små foretak.

Driftsinntekter

Inntektsføring ved salg av varer skjer på leveringstidspunktet. Tjenester inntektsføres etter hvert som de leveres.

Skatt

Skattekostnaden i resultatregnskapet omfatter både periodens betalbare skatt og endring i utsatt skatt. Utsatt skatt er beregnet med 22 % på grunnlag av de midlertidige forskjeller som eksisterer mellom regnskapsmessige og skattemessige verdier, samt ligningsmessig underskudd til fremføring ved utgangen av regnskapsåret. Skatteøkende og skattereduserende midlertidige forskjeller som reverserer eller kan reverseres i samme periode er utlignet og nettoført.

Klassifisering og vurdering av anleggsmidler

Anleggsmidler omfatter eiendeler bestemt til varig eie og bruk. Anleggsmidler er vurdert til anskaffelseskost. Varige driftsmidler balanseføres og avskrives over driftsmidlets økonomiske levetid. Avskrivningsperioden for fast eiendom anskaffet etter 2009 er dekomponert i en del som gjelder råbygget og en del som gjelder faste tekniske installasjoner. Varige driftsmidler nedskrives til gjenvinnbart beløp ved verdifall som forventes ikke å være forbigående. Gjenvinnbart beløp er det høyeste av netto salgsverdi og verdi i bruk. Verdi i bruk er nåverdi av fremtidige kontantstrømmer knyttet til eiendelen. Nedskrivningen reverseres når grunnlaget for nedskrivningen ikke lenger er til stede.

Klassifisering og vurdering av omløpsmidler

Omløpsmidler og kortsiktig gjeld omfatter normalt poster som forfaller til betaling innen ett år etter balansedagen, samt poster som knytter seg til varekretsløpet. Omløpsmidler vurderes til laveste verdi av anskaffelseskost og virkelig verdi.

Varer

Varer er vurdert til det laveste av anskaffelseskost og netto salgsverdi.

Fordringer

Kundefordringer og andre fordringer oppføres til pålydende etter fradrag for avsetning til forventet tap. Avsetning til tap gjøres på grunnlag av en individuell vurdering av de enkelte fordringene.

Note 2 Egenkapital

	Aksjekapital	Annen egenkapital	Sum egenkapital
Pr 01.01.2023	100 000	81 287	181 287
Konsernbidrag		-2 113 020	-2 113 020
Årets resultat		2 135 143	2 135 143
Egenkapital 31.12.2023	100 000	103 410	203 410

Note 3 Lønnskostnader og ytelser, godtgjørelser til daglig leder, styret og revisor

Lønnskostnader

	2023	2022
Lønninger	15 316 510	13 363 354
Art    		718 524
Pensjonskostnader	469 860	324 144
Andre ytelser	545 076	362 199
Sum	17 176 557	14 768 221

Selskapet har i 2023 sysselsatt 32 årsverk.



Note 4 Anleggsmidler

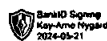
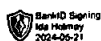
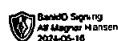
	Maskiner og anlegg	Driftsløsøre, inventar ol.	Sum
Anskaffelseskost pr. 01.01.23	195 690	1 305 149	1 500 839
+ Tilgang kjøpte driftsmidler	0	1 133 096	1 133 096
= Anskaffelseskost 31.12.23	195 690	2 438 245	2 633 935
Akkumulerte avskrivninger 31.12.23	42 590	706 245	748 835
= Bokført verdi 31.12.23	153 100	1 732 000	1 885 100
Årets ordinære avskrivninger	39 100	404 996	444 096
Økonomisk levetid	5 år	3-5 år	

Note 5 Skatt

	2023	2022
Årets skattekostnad		
Resultatført skatt på ordinært resultat:		
Betalbar skatt	210	578 507
Skatt på konsernbidrag	595 980	0
Endring i utsatt skattefordel	8 563	18 804
Skattekostnad ordinært resultat	604 753	597 311
Skattepliktig inntekt:		
Ordinært resultat før skatt	2 739 896	2 711 791
Permanente forskjeller	8 983	3 256
Endring i midlertidige forskjeller	-38 923	-82 831
Avgitt konsernbidrag	-2 709 000	-2 629 000
Anvendelse av fremførbart underskudd	0	-2 639
Skattepliktig inntekt	955	576
Betalbar skatt i balansen:		
Betalbar skatt på årets resultat	596 190	578 507
Betalbar skatt på avgitt konsernbidrag	-595 980	-578 380
Sum betalbar skatt i balansen	210	127

Skatteeffekten av midlertidige forskjeller som har gitt opphav til utsatt skatt og utsatte skattefordeler, spesifisert på typer av midlertidige forskjeller

	2023	2022	Endring
Varige driftsmidler	159 769	120 845	-38 924
Sum	159 769	120 845	-38 923
Grunnlag for utsatt skatt	159 769	120 845	-38 923
Utsatt skatt (22 %)	35 149	26 586	-8 563





Note 6 Bankinnskudd

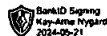
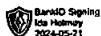
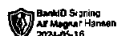
Innestående midler på skattetrekkkonto (bundne midler) er på kr. 190 360.

Note 7 Fortsatt drift

Resultatet for 2023 viser et overskudd på kr. 2 135 143 etter skatt. Soliditeten og likviditeten er god og det er ikke noe som indikerer at driften ikke kan fortsette.

Note 8 Mellomværende med selskap i samme konsern og tilknyttet selskap.

	2023	2022
Kortsiktig fordring konsernselskap	0	0
Kortsiktig gjeld til konsernselskap	7 456 383	8 045 105
Konsernbidrag	2 709 000	2 629 000
Sum	10 165 383	10 674 105





Til generalforsamlingen i
Vesterålen Hotelldrift AS

Enter Revisjon Hålogaland AS

Asbjørn Selsbanes gate 2
9405 Harstad
Telefon: 77 00 34 00

epost: harstad@enter-revisjon.no
Org. no: 997 398 610 MVA

Uavhengig revisors beretning

Konklusjon

Vi har revidert årsregnskapet for Vesterålen Hotelldrift AS som viser et overskudd på NOK 2 135 143. Årsregnskapet består av balanse per 31. desember 2023, resultatregnskap for regnskapsåret avsluttet per denne datoen og noter til årsregnskapet, herunder et sammendrag av viktige regnskapsprinsipper.

Etter vår mening

- oppfyller årsregnskapet gjeldende lovkrav, og
- gir årsregnskapet et rettviseende bilde av selskapets finansielle stilling per 31. desember 2023, og av dets resultater for regnskapsåret avsluttet per denne datoen i samsvar med regnskapslovens regler og god regnskapsskikk i Norge.

Grunnlag for konklusjonen

Vi har gjennomført revisjonen i samsvar med International Standards on Auditing (ISA-ene). Våre oppgaver og plikter i henhold til disse standardene er beskrevet nedenfor under *Revisors oppgaver og plikter ved revisjonen av årsregnskapet*. Vi er uavhengige av selskapet i samsvar med kravene i relevante lover og forskrifter i Norge og International Code of Ethics for Professional Accountants (inkludert internasjonale uavhengighetsstandarder) utstedt av International Ethics Standards Board for Accountants (IESBA-reglene), og vi har overholdt våre øvrige etiske forpliktelser i samsvar med disse kravene. Innhentet revisjonsbevis er etter vår vurdering tilstrekkelig og hensiktsmessig som grunnlag for vår konklusjon.

Styrets ansvar for årsregnskapet

Styret (ledelsen) er ansvarlige for å utarbeide årsregnskapet og for at det gir et rettviseende bilde i samsvar med regnskapslovens regler og god regnskapsskikk i Norge. Ledelsen er også ansvarlig for slik internkontroll som den finner nødvendig for å kunne utarbeide et regnskap som ikke inneholder vesentlig feilinformasjon, verken som følge av misligheter eller utilsiktede feil.

Ved utarbeidelsen av årsregnskapet må ledelsen ta standpunkt til selskapets evne til fortsatt drift og opplyse om forhold av betydning for fortsatt drift. Forutsetningen om fortsatt drift skal legges til grunn for årsregnskapet så lenge det ikke er sannsynlig at virksomheten vil bli avvirket.



Revisors oppgaver og plikter ved revisjonen av årsregnskapet

Vårt mål er å oppnå betryggende sikkerhet for at årsregnskapet som helhet ikke inneholder vesentlig feilinformasjon, verken som følge av misligheter eller utilsiktede feil, og å avgi en revisjonsberetning som inneholder vår konklusjon. Betryggende sikkerhet er en høy grad av sikkerhet, men ingen garanti for at en revisjon utført i samsvar med ISA-ene, alltid vil avdekke vesentlig feilinformasjon. Feilinformasjon kan oppstå som følge av misligheter eller utilsiktede feil. Feilinformasjon er å anse som vesentlig dersom den enkeltvis eller samlet med rimelighet kan forventes å påvirke de økonomiske beslutningene som brukerne foretar på grunnlag av årsregnskapet.

For videre beskrivelse av revisors oppgaver og plikter vises det til:
<https://revisorforeningen.no/revisjonsberetninger>

Harstad, 8. mai 2024

Enter Revisjon Hålogaland AS

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