

REGISTERED COMPANY NUMBER: CE034585 (England and Wales)
REGISTERED CHARITY NUMBER: 1206145

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD
11 DECEMBER 2023 TO 31 DECEMBER 2024
FOR
WEST END TERRIERS

Harrison & Co
Chartered Accountants
531 Denby Dale Road West
Calder Grove
Wakefield
West Yorkshire
WF4 3ND

WEST END TERRIERS

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FOR THE PERIOD 11 DECEMBER 2023 TO 31 DECEMBER 2024

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WEST END TERRIERS

REPORT OF THE TRUSTEES FOR THE PERIOD 11 DECEMBER 2023 TO 31 DECEMBER 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 11 December 2023 to 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

INCORPORATION

The charitable company was incorporated on 11 December 2023 and commenced trading on the same date.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE034585 (England and Wales)

Registered Charity number

1206145

Registered office

Alignment
Wakefield Road
Hemsworth
WF9 5HR

Trustees

Mr R Clark (appointed 11.12.23)
Mr S Taylor (appointed 11.12.23)
Mrs C Taylor (appointed 11.12.23)
Ms S Shaw (appointed 11.12.23)

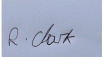
Company Secretary

Independent Examiner

Suzanne Harrison ACA
Harrison & Co
Chartered Accountants
531 Denby Dale Road West
Calder Grove
Wakefield
West Yorkshire
WF4 3ND

Approved by order of the board of trustees on 16 January 2026 and signed on its behalf by:

Signed by:



Mr R Clark - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WEST END TERRIERS

Independent examiner's report to the trustees of West End Terriers ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the period 11 December 2023 to 31 December 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Suzanne Harrison ACA

Harrison & Co
Chartered Accountants
531 Denby Dale Road West
Calder Grove
Wakefield
West Yorkshire
WF4 3ND

16 January 2026

WEST END TERRIERS**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 11 DECEMBER 2023 TO 31 DECEMBER 2024**

	Notes	Unrestricted fund £
INCOME AND ENDOWMENTS FROM		
Income generation		165,567
Investment income	2	<u>1,166</u>
Total		<u>166,733</u>
 EXPENDITURE ON		
Charitable activities		140,645
 Other		<u>600</u>
Total		<u>141,245</u>
 NET INCOME		25,488
 RECONCILIATION OF FUNDS		
Total funds brought forward		<u>67,964</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>93,452</u></u>

The notes form part of these financial statements

WEST END TERRIERS

BALANCE SHEET
31 DECEMBER 2024

Unrestricted
fund
£

	Notes	
CURRENT ASSETS		
Cash at bank		94,687
CREDITORS		
Amounts falling due within one year	4	(1,235)
NET CURRENT ASSETS		93,452
TOTAL ASSETS LESS CURRENT LIABILITIES		93,452
NET ASSETS		93,452
FUNDS	5	
Unrestricted funds		93,452
TOTAL FUNDS		93,452

The charitable company is entitled to exemption from audit under Section 479A of the Companies Act 2006 relating to subsidiary charitable companies for the period ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 16 January 2026 and were signed on its behalf by:

Signed by:

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Mr R Clark - Trustee

The notes form part of these financial statements

WEST END TERRIERS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 11 DECEMBER 2023 TO 31 DECEMBER 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	£
Deposit account interest	1,166
	<u> </u>

WEST END TERRIERS**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 11 DECEMBER 2023 TO 31 DECEMBER 2024****3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the period ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 December 2024.

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Social security and other taxes	247
Wages control	388
Accrued expenses	600
	<u>1,235</u>

5. MOVEMENT IN FUNDS

	At 11.12.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	67,964	25,488	93,452
	<u>67,964</u>	<u>25,488</u>	<u>93,452</u>
TOTAL FUNDS	<u>67,964</u>	<u>25,488</u>	<u>93,452</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	166,733	(141,245)	25,488
	<u>166,733</u>	<u>(141,245)</u>	<u>25,488</u>
TOTAL FUNDS	<u>166,733</u>	<u>(141,245)</u>	<u>25,488</u>

WEST END TERRIERS

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 11 DECEMBER 2023 TO 31 DECEMBER 2024**

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 December 2024.

WEST END TERRIERS**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 11 DECEMBER 2023 TO 31 DECEMBER 2024**

£

INCOME AND ENDOWMENTS**Income generation**

Donations inc raffles	13,852
Grants and fundraising	5,295
Subscriptions and sign on fees	108,768
Tournament Admissions	31,169
Other income	6,483
	<hr/>
	165,567

Investment income

Deposit account interest	1,166
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Total incoming resources

166,733

EXPENDITURE**Charitable activities**

Wages	18,766
Pensions	1,651
Club Costs (hire, pitch, kit)	66,026
Insurance	6,743
Registrations and fines	5,054
Post, stationery and website	1,111
Courses and ref fees	2,120
Tournament and trophy fees	16,312
Raffles and gifts	15,940
Services	6,922
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	140,645

Support costs**Governance costs**

Accountancy and legal fees	600
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Total resources expended

141,245

Net income

25,488

This page does not form part of the statutory financial statements