

**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**  
**FOR**  
**ST BERNARD TRUST**

**ST BERNARD TRUST**

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FOR THE YEAR ENDED 30 JUNE 2023**

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**ST BERNARD TRUST**  
**GENERAL INFORMATION**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**Charity no:** 328193

**Co-ordinator:** Mrs J Brennan

**Secretary:** Miss N Brennan

**Treasurer:** Mrs KE Checketts

**Trustees:**

Mrs KE Checketts  
Mr BD Edwards  
Mrs MJ Edwards  
Mrs J Brennan  
Miss N Brennan  
Mr M Parry  
Mrs J Jenkins  
Mrs J Dell  
Mrs T Dodge

**Address:** 97 Short Heath Road  
Erdington  
Birmingham  
B23 6LH

**Accountants:** Robb and Co  
Gainsborough House  
14 Burnett Road  
Streetly  
Sutton Coldfield  
West Midlands  
B74 3EJ

**ST BERNARD TRUST**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**ACCOUNTANTS' REPORT TO**

**ST BERNARD TRUST**

In accordance with instructions given to me I have prepared the annexed financial statements from the accounting records of St Bernard Trust and from information and explanations supplied. In my opinion these financial statements give a true and fair view of the state of the affairs of the Trust.

AD Robb, CTA  
Gainsborough House  
14 Burnett Road  
Streetly  
Sutton Coldfield  
West Midlands  
B74 3EJ

5 September 2023

**CLIENT APPROVAL CERTIFICATE**

I approve the financial statements and confirm that I have made available all relevant records and information for their preparation.

**Mrs KE Checketts**

5 September 2023

**ST BERNARD TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 JUNE 2023**

	2023		2022	
	£	£	£	£
<b>INCOME</b>				
Adoption fees		13,300		17,510
General donations		5,323		6,683
Christmas cards and calendars		2,205		1,966
Club donations and stalls				
Legacy		85,000		
Fundraising and collections		5,664		11,598
		111,492		37,757
<b>OTHER INCOME</b>				
Interest received		350		13
		111,842		37,770
<b>Expenditure</b>				
Kennel fees		18,550		11,262
Vet fees		21,993		29,858
Telephone, post etc		689		939
Sundries				75
Trust computer		659		
Website design		400		400
Insurance		419		439
fundraising		346		868
Travel				
Donations towards costs		2,557		1,617
Accountancy		564		510
		46,177		45,968
<b>Net surplus/(deficit) for year</b>		65,665		(8,198)

There were no gains or losses for 2023 or 2022 except those included in the Statement of Financial Activities

The notes on page 4 form part of these financial statements

ST BERNARD TRUST

BALANCE SHEET  
30 JUNE 2023

	<u>2023</u>		<u>2022</u>	
	£	£	£	£
<b>CURRENT ASSETS:</b>				
Bank account no 1	131,554		66,485	
Bank account no 2	83,634		83,284	
	<u>215,188</u>		<u>149,769</u>	
<b>CURRENT LIABILITIES:</b>				
Accrued expenses	510		510	
Creditors - unrepresented cheques			246	
<b>CURRENT ASSETS:</b>		<u>214,678</u>		<u>149,013</u>
<b>NET ASSETS</b>		<u><u>214,678</u></u>		<u><u>149,013</u></u>
<b>REPRESENTED BY:</b>				
<b>UNRESTRICTED FUNDS</b>				
Brought forward		149,013		157,211
Net surplus/(deficit) for year		65,665		(8,198)
<b>Unrestricted Reserves</b>		<u><u>214,678</u></u>		<u><u>149,013</u></u>

Approved By the Board of Trustees on 5 September 2023 and signed on its behalf by

Mrs K Checketts  
Trustee

The notes on page 5 form part of these financial statements

**ST BERNARD TRUST**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**  
**NOTES TO THE ACCOUNTS**

**1 Accounting Policies**

**Basis of Accounting**

The accounts have been prepared under the historical cost convention and include the results of the Charity's operations which are described in the Trustees report and all of which are continuing. The accounts have been prepared in accordance with Generally Accepted Accounting Practice and Charity Statement of Recommended Practice (FRS102 2019). The charity has taken advantage of the exemption from producing a cash flow report under FRS102 2019 as it is a small charity

**Turnover**

Turnover is accounted for on receipt

**Funds**

There are no restricted funds

**Taxation**

The charity is not registered for VAT. The charity is not subject to taxation as a registered charity.

**2 Trustees**

No Trustee received payment from the Trust.

## **Trustees Annual Report for St Bernard Trust Year Ended 30 June 2022**

The Trustees present their annual report for St Bernard Trust (charity 328193) as required by the Charity Statement of Recommended Practice (FRS102 2019)

### **Objectives and Activities**

The aim of St Bernard Trust is to protect and promote the St Bernard breed of dog in the United Kingdom and to provide financial assistance to house and treat St Bernards who have been neglected or cannot be looked after by their current owners.

The trust also makes donations to individuals to help with the cost of looking after St Bernards and occasionally other organisations which promote the well-being of St Bernards.

### **Achievements and Performance**

The ordinary trust income this year rose by £73,735, This included a legacy of £85,000. The Trust has continued to make payments to look after St Bernards, at a slightly lower level than last year. There was a surplus on income of £65,665.

The figures have still been affected by the aftereffects of Covid 19 and by the turmoil of the past year. There has been a massive increase in demand for our services over the past three years and at the same time income has been restricted due to reduced shows.

The Trust has continued to support St Bernards throughout.. There was a big rise in kennel fees following the end of Covid-19 restrictions. We have continued to pay vets fees which have increased and to make contributions to costs where necessary.

The Trustees are satisfied that the Trust continues to make a significant improvement in the care of St Bernards

### **Financial Review**

The trust has made a surplus of £66,665 this year on income of £111,842. There was a legacy of £85,000 with a small amount still to be received. Otherwise income fell by £10,928 to £26,842. There is a reserve account of £83,634 and the main bank account contains £131,554.

The Trustees are satisfied that the trust has sufficient resources to meet its outgoings. 2022-23 has been a challenging year for everyone, but the income of the Trust has stood up reasonably well. It is likely that inflation and the adverse economic outlook will continue to increase demand for our services. We are well placed to meet this with the recent legacy.

The trustees are satisfied that there are sufficient reserves to cover the expenditure of the Trust. We only provide assistance to responsible owners, where there is a clear plan in place to look after the St Bernards and this will continue to be the case. It has not been necessary to review expenditure levels. The Trustees maintain a close eye on the finances and expenditure is looked at both for its effectiveness and sustainability. The Trust has sufficient reserves to continue operating at its current level for a number of years

There is significant uncertainty caused by a general worsening of the economy. This is likely to result in more owners struggling to afford to look after their dogs. St Bernard Trust is only a small charity and is not financially sophisticated. There are no specific forecasts as these are unnecessary, but the trustees will maintain a close watch over income, expenditure and reserve levels. We are satisfied that it is not necessary to take further action in the current circumstances, and are hopeful that non legacy income will rise next year.

### **Structure Governance and Management**

St Bernard Trust is an unincorporated association operating as a charity. The trustees act as a body in decision making. New and replacement Trustees are selected from the owners of St Bernard dogs known to existing Trustees. Each new Trustee is elected unanimously by the existing Trustees.

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As a small charity St Bernard Trust is reliant on a few formal controls. The most important of these is that all payments have to be authorised by at least two Trustees. Day to day running of the Trust is delegated to the co-ordinator and the Treasurer. Regular reports are made to Trustees of the Trust activities.

The accounts of the charity are independently examined by Mr A D Robb of Robb & Co.

**Reference and Administrative Details**

St Bernard Trust is Charity 328193. The registered address of the Charity is Primrose Cottage, Callow Hill Road, Alvechurch, B48 7LR.

The Trustees during the year to 30 June 2023 were;

Co-ordinator    Mrs J Brennan  
Secretary        Miss N Brennan  
Treasurer        Mrs K E Checketts

Trustees         Mrs K E Checketts  
                      Mr B D Edwards  
                      Mrs M J Edwards  
                      Mrs J Brennan  
                      Miss N Brennan  
                      Mr M Parry  
                      Mrs J Jenkins  
                      Mrs J Dell  
                      Mrs T Dodge

This report was approved by the trustees at the annual meeting on 5 September 2023

Mrs K E Checketts  
Trustee and treasurer  
5 September 2023