

**THE ST DENNIS BAND  
TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

Zamu  
Health & Wellbeing Innov Ctr  
Treliske  
Truro  
Cornwall  
TR1 3FF

## The St Dennis Band Contents

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**The St Dennis Band  
Trustees' Report For The Year Ended 31 December 2024**

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The trustees present their report and the financial statements for the year ended 31 December 2024.

**Objectives and Activities**

**Aims and Objectives**

The objects of the charity are primarily to advance public education in brass band music, in particular by encouraging music training and the giving musical programmes in public.

**Public Benefit**

The charity has undertaken a variety of workshops, training courses, and demonstrations. The charity has given musical performances at a variety of events to promote Brass band music.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

**Reference and Administrative Details**

**Trustees**

Mr Philip Willcock  
Mr Peter Bazeley  
Mr Colin Whitford

**Charity Number**

900638

**Principal Address**

St Dennis Band Clubhouse,  
Hendra Road, St. Dennis  
ST. AUSTELL  
Cornwall  
PL26 8EQ

**Independent Examiner**

Samantha Perkin ATT (Fellow)  
Zamu  
Health & Wellbeing Innov Ctr  
Treliske  
Truro  
Cornwall  
TR1 3FF

The St Dennis Band  
Trustees' Report (continued)  
For The Year Ended 31 December 2024

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The trustees' report was approved by the board of trustees and signed on its behalf by:

 P.H. BAZELEY

12th February 2026

**The St Dennis Band  
Independent Examiner's Report to the Trustees of The St Dennis Band  
For The Year Ended 31 December 2024**

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I report to the trustees on my examination of the accounts of The St Dennis Band (the Trust) for the year ended 31 December 2024.

**Responsibilities and Basis of Report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent Examiner's Statement**

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Samantha Perkin ATT (Fellow)

12th February 2026  
Health & Wellbeing Innov Ctr  
Treliske  
Truro  
Cornwall  
TR1 3FF

**The St Dennis Band  
Statement of Financial Activities  
For The Year Ended 31 December 2024**


		2024	2023
		Unrestricted funds	Unrestricted funds
	Notes	£	£
<b>INCOME AND ENDOWMENTS FROM:</b>			
Donations and legacies	3	4,850	20,154
Charitable activities:			
Engagements		200	150
Senior Band		14,351	15,200
Youth Band		1,705	1,887
Contest		6,018	5,659
100 club		2,520	2,595
Social And Bar		8,562	9,681
		38,206	55,326
<b>EXPENDITURE ON:</b>			
Raising funds	5	(9,264)	(15,328)
Charitable activities:	5		
Engagements		(292)	(419)
Senior Band		(8,400)	(7,780)
Youth Band		(1,790)	(1,545)
Contest		(15,703)	(10,562)
100 club		(660)	(870)
Social And Bar		(9,418)	(8,397)
		(45,527)	(44,901)
<b>NET (EXPENDITURE)/INCOME</b>		(7,321)	10,425
<b>NET MOVEMENT IN FUNDS</b>		(7,321)	9,308
<b>RECONCILIATION OF FUNDS:</b>			
Total funds brought forward		123,846	114,537
<b>TOTAL FUNDS CARRIED FORWARD</b>	10	116,525	123,845

The notes on pages 6 to 9 form part of these financial statements.

**The St Dennis Band  
Statement of Financial Position  
As At 31 December 2024**

		2024	2023
		Unrestricted funds	Restricted funds
	Notes	£	£
<b>FIXED ASSETS</b>			
Tangible Assets	8	90,265	83,294
		90,265	83,294
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		29,053	42,328
		29,053	42,328
<b>Creditors: Amounts Falling Due Within One Year</b>	9	(2,793)	(1,777)
<b>NET CURRENT ASSETS (LIABILITIES)</b>		26,260	40,551
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		116,525	123,845
<b>NET ASSETS</b>		116,525	123,845
<b>FUNDS OF THE CHARITY</b>			
Unrestricted Funds		116,525	123,845
<b>TOTAL FUNDS</b>	10	116,525	123,845

On behalf of the board

 R.H. BAZELEY

12th February 2026

The notes on pages 6 to 9 form part of these financial statements.

**The St Dennis Band**  
**Notes to the Financial Statements**  
**For The Year Ended 31 December 2024**

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**1. General Information**

The St Dennis Band is a charitable incorporated organisation registered with the Charity Commission, registered charity number 900638. The principal address is St Dennis Band Clubhouse,, Hendra Road, St. Dennis , ST. AUSTELL , Cornwall, PL26 8EQ.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

The financial statements 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 Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

**2.2. Incoming Resources**

**Income and endowments**

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

**Donations and legacies**

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

**Grants receivable**

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

**2.3. Resources Expended**

**Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**Governance costs & Management Costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses. For the purposes of clarity, we have included in here the costs of the office and associated costs.

**Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities. Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

**2.4. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	nil
Plant & Machinery	10% Straight Line
Fixtures & Fittings	10% Straight Line

**The St Dennis Band**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 December 2024**

**2.5. Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

**3. Income from Donations and Legacies**

	<b>2024</b>	<b>2023</b>
	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>£</b>	<b>£</b>
Donations and gifts	2,650	339
Member subscriptions and sponsorships	-	17,315
Grants	2,200	2,500
	<b>4,850</b>	<b>20,154</b>
	<b>4,850</b>	<b>20,154</b>

**4. Net Income/(Expenditure)**

The net (expenditure)/income is stated after charging/(crediting):

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Depreciation of tangible fixed assets - owned	5,550	10,836
	<b>5,550</b>	<b>10,836</b>
	<b>5,550</b>	<b>10,836</b>

**5. Analysis of Expenditure**

	<b>2024</b>		
	<b>Activities undertaken directly</b>	<b>Support costs (see note 6)</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Raising funds	1,972	7,292	9,264
Engagements	292	-	292
Senior Band	8,400	-	8,400
Youth Band	1,790	-	1,790
Contest	15,703	-	15,703
100 club	660	-	660
Social And Bar	9,418	-	9,418
	<b>38,235</b>	<b>7,292</b>	<b>45,527</b>
	<b>38,235</b>	<b>7,292</b>	<b>45,527</b>

	<b>2023</b>		
	<b>Activities undertaken directly</b>	<b>Support costs (see note 6)</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Raising funds	2,715	12,613	15,328
Engagements	419	-	419
Senior Band	7,780	-	7,780
Youth Band	1,545	-	1,545

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**The St Dennis Band**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 December 2024**

Contest	10,562	-	10,562
100 club	870	-	870
Social And Bar	8,397	-	8,397
	<u>32,288</u>	<u>12,613</u>	<u>44,901</u>

**6. Support Costs**

	<b>2024</b>
	<b>Raising funds</b>
	<b>£</b>
Premises expenses	714
General administration	1,028
Depreciation	5,550
	<u>7,292</u>
	<b>2023</b>
	<b>Raising funds</b>
	<b>£</b>
Premises expenses	704
General administration	1,073
Depreciation	10,836
	<u>12,613</u>

**7. Average Number of Employees**

Average number of employees during the year was: NIL (2023: NIL)

**8. Tangible Assets**

	<b>Land &amp; Property</b>	<b>Plant &amp; Machinery</b>	<b>Fixtures &amp; Fittings</b>	<b>Total</b>
	<b>Freehold</b>			
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
As at 1 January 2024	72,204	87,457	20,906	180,567
Additions	2,916	1,000	8,605	12,521
As at 31 December 2024	<u>75,120</u>	<u>88,457</u>	<u>29,511</u>	<u>193,088</u>
<b>Depreciation</b>				
As at 1 January 2024	-	84,858	12,415	97,273
Provided during the period	-	2,599	2,951	5,550
As at 31 December 2024	<u>-</u>	<u>87,457</u>	<u>15,366</u>	<u>102,823</u>
<b>Net Book Value</b>				
As at 31 December 2024	<u>75,120</u>	<u>1,000</u>	<u>14,145</u>	<u>90,265</u>
As at 1 January 2024	<u>72,204</u>	<u>2,599</u>	<u>8,491</u>	<u>83,294</u>

**The St Dennis Band**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 December 2024**

**9. Creditors: Amounts Falling Due Within One Year**

	2024	2023
	£	£
Trade creditors	1,855	1
Accruals and deferred income	938	1,776
	<u>2,793</u>	<u>1,777</u>

**10. Movement in Funds**

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	123,846	38,206	(45,527)	116,525
<b>Total funds</b>	<u>123,846</u>	<u>38,206</u>	<u>(45,527)</u>	<u>116,525</u>

	As at 1 January 2023	Income	Expenditure	Transfers	As at 31 December 2023
	£	£	£	£	£
<b>Unrestricted funds</b>					
General:					
General unrestricted fund	114,537	55,326	(44,901)	(1,117)	123,845
<b>Total funds</b>	<u>114,537</u>	<u>55,326</u>	<u>(44,901)</u>	<u>(1,117)</u>	<u>123,845</u>

**11. Transactions with Trustees**

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

2024	2023
£	£
<u>          </u>	<u>          </u>

**12. Related Party Disclosures**

**The St Dennis Band**  
**Detailed Statement of Financial Activities**  
**For The Year Ended 31 December 2024**

	2024	2023
	Total funds	Total funds
	£	£
<b>INCOME AND ENDOWMENTS FROM:</b>		
<b>Donations and legacies</b>		
Donations and gifts	2,650	339
Sponsorships	-	17,315
Grants	2,200	2,500
	<u>4,850</u>	<u>20,154</u>
<b>Charitable Activities:</b>		
<b>Engagements</b>		
Income from charitable activities	200	150
	<u>200</u>	<u>150</u>
<b>Senior Band</b>		
Income from charitable activities	6,973	7,500
Coaching fees	7,378	7,700
	<u>14,351</u>	<u>15,200</u>
<b>Youth Band</b>		
Income from charitable activities	400	250
Coaching fees	1,305	1,637
	<u>1,705</u>	<u>1,887</u>
<b>Contest</b>		
Community services	5,388	4,209
Events	630	1,450
	<u>6,018</u>	<u>5,659</u>
<b>100 club</b>		
Income from charitable activities	2,520	2,595
	<u>2,520</u>	<u>2,595</u>
<b>Social And Bar</b>		
Community services	8,562	9,681
	<u>8,562</u>	<u>9,681</u>
	<u>38,206</u>	<u>55,326</u>
<b>EXPENDITURE ON:</b>		
<b>Raising funds</b>		
Protective clothing	-	(566)
Repairs, renewals and maintenance	(524)	(405)
Support and administration costs	(176)	(345)
Royalties and licence fees payable	(577)	(625)
Subscriptions	(695)	(774)
Premises insurance	(714)	(704)
Accountancy fees	(888)	(888)
Sundry expenses	(140)	(185)
Depreciation	(5,550)	(10,836)
	<u>(9,264)</u>	<u>(15,328)</u>

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**The St Dennis Band**  
**Detailed Statement of Financial Activities (continued)**  
**For The Year Ended 31 December 2024**

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**Charitable Activities:**

**Engagements**

Cost of raising funds type A

(292) (419)

(292) (419)

**Senior Band**

Subcontractor costs

(8,400) (7,780)

(8,400) (7,780)

**Youth Band**

Subcontractor costs

(1,790) (1,545)

(1,790) (1,545)

**Contest**

Purchases

(14,815) (9,557)

Subcontractor costs

(888) (1,005)

(15,703) (10,562)

**100 club**

Other trading activities

(660) (870)

(660) (870)

**Social And Bar**

Purchases

(9,418) (8,397)

(9,418) (8,397)

(45,527) (44,901)

**NET (EXPENDITURE)/INCOME**

(7,321) 10,425