SPINNAKER CHORUS

England & Wales · Charity number 1177387

Details

Status	Registered
Legal form	CIO
Registered	2018-03-01
Register	View on the Charity Commission register

Contact

Address	Flat 2 44-45 West Street Chichester PO19 1RP
Phone	01243 941428
Website	www.spinnakerchorus.co.uk

Activities

Objects: TO FURTHER THE EDUCATION OF THE GENERAL PUBLIC IN ALL ASPECTS OF CLOSE-HARMONY SINGING AND SINGING IN THE BARBERSHOP HARMONY STYLE

Activities: Spinnaker Chorus is a barbershop singing group for women aged from 16 years in the Portsmouth and surrounding area. We sing four part harmony music educating ourselves in singing techniques through coaching and educating others through singing workshops and events. We perform for the public benefit and collaborate with groups to improve well-being through the joy of singing.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Dorset
- Hampshire
- West Sussex

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Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£57,110	£55,433	-	-
2024-06-30	£61,632	£65,875	-	-
2023-06-30	£44,453	£56,162	-	-
2022-06-30	£35,242	£28,802	-	-
2021-06-30	£25,544	£17,017	-	-

Trustees

Name	Role	Appointed
Jill Cook	Chair	2020-02-12
Joanne Odell		2025-02-19
NUALA HELEN HOBDEN		2020-02-12
Nicolette Nason		2023-02-22

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SPINNAKER CHORUS

England & Wales - Charity number 1177387

Accounts

Trustees' Annual Report and accounts

Spinnaker Chorus – Charity no: 1177387

Period from 1 July 2024 to 30 June 2025

Spinnaker Chorus is a barbershop Chorus open to women aged from 16 years in the Portsmouth and surrounding area. The Trustees oversee the day to day running of the club for members. The Chorus does not employ any staff. Spinnaker Chorus is a member of the Ladies Association of British Barbershop Singers (LABBS) which also has charitable status (no: 1151161).

Our structure

We are a member's organisation led by a Management Committee of volunteers from the Chorus. Our four Trustees are drawn from the Management Committee and include our Chair, Vice-Chair and Treasurer. We hold ten Trustee meetings a year and an annual AGM which was held on 18 February 2025.

Our finances

Our primary source of income is from our members' monthly subscriptions. We also raise money through singing events and receive small donations. Our financial year runs from 1 July to 30 June and our annual accounts to 30 June 2025 are enclosed. Our accounts have been independently verified by Stuart Hoare, Chartered Accountants.

Our activities

Summary of the main events and activities supporting our charitable objects as set out in our governing document:

1 **The development of skills in singing techniques at individual and group level through coaching, workshops, rehearsals and performance for the benefit and well-being of women of all ages and backgrounds in the Portsmouth area.**

The Chorus meets weekly for rehearsals. Each rehearsal is led by our Musical Director who is a trained barbershop judge and educator. Coaching in barbershop singing techniques is given by him to the Chorus as a whole, and to voice part sections by our Section leaders who are trained in barbershop techniques and giving feedback. Each rehearsal includes vocal craft work to improve individual skills and introduce new members to singing techniques. Our Section leaders have also organised and led regular learning and practice sessions between rehearsals to help our members improve their technique and develop new skills throughout the year.

We continued to introduce a new song to learn every eight weeks throughout the year. Each member is required to audition each new song by singing against another voice part, recording it, and sending it to their section leader for evaluation and feedback. Section leaders take time to give specific feedback on technique and areas for development.

Our Musical Director works with our members to identify those with potential for leadership roles, and he encourages members to join the physical and vocal warm-up team and to act as Guest Directors at rehearsal to try out directing and to receive feedback on their skills.

In September 2024 we received coaching from our Musical Director at a seven-hour coaching session in advance of our participation in the annual ladies' barbershop national competition in Bournemouth. In March 2025 we spent a weekend together at a retreat working with a renowned barbershop coach who is the LABBS Musicality category leader and judge. Together with our MD, he coached us singing and musicality and helped us to improve our vocal sound as a group.

Chorus members are encouraged to develop their singing abilities by forming smaller groups including octets and quartets and during this period we saw the number of participants grow. These activities allow members to develop their singing abilities and to gain self-confidence. Several of these groups participated in local music festivals and were coached by our MD and by other trained barbershop coaches throughout the period.

In June 2025 six members of our Chorus attended a National workshop for aspiring Musical Directors. They practiced and were coached in directing skills and rehearsal planning. On their return they shared what they had learnt with us all and continue to practice and hone their skills at rehearsals.

Groups of singers from our club participated in the Portsmouth Music Festival, the Chichester Music Festival, The Isle of Wight Festival and the Fareham Music Festival. One of our quartets entered the national LABBS quartet contest received coaching on singing, musicality, and performance as part of a semi-final weekend in June 2025.

2 The advancement of education in acapella singing in barbershop style through workshops, and musical collaborations for the benefit of the Portsmouth community and across Hampshire and Sussex.

In July 2024 we organised and led a barbershop singing festival to celebrate our twentieth anniversary as a Chorus. We invited barbershop groups from across the Southeast of England to perform to an audience and to sing with us in an event that was open to the public including non-singers. There were singers from fourteen different a cappella choirs and barbershop quartets including male and mixed groups.

We actively encourage people to come and see what we do, emphasising that singing is for everyone regardless of background or experience and offering support (through an Angel Fund) to those in financial difficulty. We have an inclusive culture and value diversity in our membership and our audiences. Our Diversity & Inclusion Officer ensures that we reach out to as many groups as possible as potential members and potential audiences for our craft.

In November and December 2024, we organised and ran a five week "Learn to Sing" course which attracted over 20 participants. The course was designed to introduce attendees to four-part harmony singing learning techniques and several Christmas carols together. The course was certified and ended with a concert open to the public.

In March 2025 we were invited to sing to and with members of the Cosham Parkinson's Music Group. This group uses music and song as a community activity to help them deal with the symptoms of Parkinson' disease and to lift spirits.

Our Chair was appointed Chair of our national association (LABBS) in March 2025 and spent time during this period visiting and encouraging other barbershop singing groups in Hampshire, West Sussex, Somerset, London and Buckinghamshire. In her role she spends time promoting the benefits of four-part harmony singing to a national audience and supporting singing clubs to thrive. In April 2025 she attended a LABBS regional education event for 140 participants in Exeter where singers from different clubs across the Southwest were coached together in singing and performing a song arranged in a cappella style.

3 The promotion of the craft and artistry of unaccompanied harmony singing through performances and concerts to the public to encourage high standards and bring music to new audiences.

Spinnaker Chorus performs regularly to audiences large and small as part of our public benefit programme. We seek to educate, entertain, and improve individual and collective well-being through the joy of listening to and participating in singing events.

In August 2024 we were invited to sing and perform to the public at a Sunflower farm. We use these opportunities to show case close harmony singing and to encourage others to take up singing given its positive impact on personal health and well-being.

During 2024 we also sang at St Lukes Church and Queen Alexandra hospital in Portsmouth, Petworth park (National Trust), the Port Solent Christmas Fayre and on multiple crossings of the Isle of Wight ferry to entertain and educate the wider community in the craft of four-part harmony singing.

In June 2025 we collaborated with a male barbershop chorus from Australia who were touring the UK and invited us to sing with and to them at a joint concert including Solent City Chorus, Spinnaker Chorus and Men in Suits. The concert was open to the public and showcased the craft and artistry of unaccompanied harmony singing.

JC 17 January 2026

Spinnaker Chorus

Charity No. 1177387

Trustee's Report and Unaudited Accounts

30 June 2025

The trustee presents their report with the unaudited financial statements of the charity for the year ended 30 June 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1177387

Trustee
The following trustee served during the year:

Nuala Hobden

Accountants

SHCA Limited
87 London Road
Cowplain
Waterlooville
PO8 8XB

The trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustee is also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed

Nuala Hobden
Trustee
06 February 2026

Independent Examiner's Report to the trustee of Spinnaker Chorus

I report to the trustees on my examination of the financial statements of Spinnaker Chorus for the year ended 30 June 2025.

Responsibilities and basis of report

As the charity's trustee you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all 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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Stuart Hoare ICAEW
SHCA Limited
87 London Road
Cowplain
Waterlooville

PO8 8XB
06 February 2026

Spinnaker Chorus
Statement of Financial Activities
for the year ended 30 June 2025

	Notes	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies	3	20,000	20,000	22,479
Charitable activities	4	31,237	31,237	31,990
Other	5	5,873	5,873	7,163
Total		57,110	57,110	61,632
Expenditure on:				
Charitable activities	6	38,701	38,701	48,602
Other	7	16,732	16,732	17,273
Total		55,433	55,433	65,875
Net gains on investments		-	-	-
Net income/(expenditure)		1,677	1,677	(4,243)
Transfers between funds		-	-	-
Net income/(expenditure) before other gains/(losses)		1,677	1,677	(4,243)
Other gains and losses				
Net movement in funds		1,677	1,677	(4,243)
Reconciliation of funds:				
Total funds brought forward		10,914	10,914	15,157
Total funds carried forward		12,591	12,591	10,914

Spinnaker Chorus
Balance Sheet

at 30 June 2025

Charity No. 1177387		2025	2024
		£	£
Current assets			
Debtors	9	475	1,086
Cash and current accounts		15,509	10,925
Deposit accounts		627	-
		16,611	12,011
Creditors: Amount falling due within one year	10	(4,020)	(1,097)
Net current assets		12,591	10,914
Total assets less current liabilities		12,591	10,914
Net assets excluding pension asset or liability		12,591	10,914
Total net assets		12,591	10,914
The funds of the charity			
Restricted funds	11		
Unrestricted funds	11		
General funds		12,591	10,914
		12,591	10,914
Reserves	11		
Total funds		12,591	10,914

Approved by the trustees on 06 February 2026

And signed on their behalf by:

Nuala Hobden
Trustee
06 February 2026

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic if Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2024	Total funds 2024
	£	£
Income and endowments from:		
Donations and legacies	22,479	22,479
Charitable activities	31,990	31,990
Other	7,163	7,163
Total	61,632	61,632
Expenditure on:		
Charitable activities	48,602	48,602
Other	17,273	17,273
Total	65,875	65,875
Net income	(4,243)	(4,243)
Net income before other gains/(losses)	(4,243)	(4,243)
Other gains and losses:		
Net movement in funds	(4,243)	(4,243)
Reconciliation of funds:		
Total funds brought forward	15,157	15,157
Total funds carried forward	10,914	10,914

3 Income from donations and legacies

	Unrestricted	Total 2025	Total 2024
	£	£	£
Subscriptions	19,780	19,780	22,359
Donations	220	220	120
	20,000	20,000	22,479

4 Income from charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
Conventions and events	27,947	27,947	28,727
Fundraising	3,290	3,290	3,263
	31,237	31,237	31,990

5 Other income

	Unrestricted	Total 2025	Total 2024
	£	£	£
HMRC gift aid tax recovery	4,479	4,479	4,857
Other income	1,394	1,394	2,306
	5,873	5,873	7,163

6 Expenditure on charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
Expenditure on charitable activities			
Conventions and events	38,341	38,341	48,252
Fundraising	360	360	350
Governance costs			
	38,701	38,701	48,602

7 Other expenditure

	Unrestricted	Total 2025	Total 2024
	£	£	£
Directors expenses	4,350	4,350	4,565
Wardrobe & other costs	5,156	5,156	4,327
Coaching	908	908	427
Premises costs	5,646	5,646	4,266
General administrative costs	672	672	3,244
Legal and professional costs	-	-	444
	16,732	16,732	17,273

8 Staff costs

No employee received emoluments in excess of £60,000.

9 Debtors

	2025	2024
	£	£
Prepayments and accrued income	475	1,086
	475	1,086

10 Creditors:
amounts falling due within one year

	2025	2024
	£	£
Accruals	(1)	-
Deferred income	4,021	1,097
	4,020	1,097

11 Movement in funds

	At 1 July 2024	Incoming resources (including other gains/losses)	Resources expended	At 30 June 2025
		£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	10,914	57,110	(55,433)	12,591
Total funds	10,914	57,110	(55,433)	12,591

12 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Net current assets	12,591	12,591
	12,591	12,591

13 Reconciliation of net debt

	At 1 July 2024	Cash flows	At 30 June 2025
	£	£	£
Cash and cash equivalents	10,925	4,584	15,509
	10,925	4,584	15,509
Net debt	10,925	4,584	15,509

Spinnaker Chorus
Statement of Cash flows
for the year ended 30 June 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	1,677	(4,243)
Adjustments for:		
Dividends, interest and rents from investments	(5,873)	(7,163)
Decrease/(Increase) in trade and other receivables	611	(1,086)
Increase in trade and other payables	2,923	715
Net cash used in operating activities	(662)	(11,777)
Cash flows from investing activities		
Dividends, interest and rents from investments	5,873	7,163
Net cash from investing activities	5,873	7,163
Net cash from financing activities	-	-
Net increase/(decrease) in cash and cash equivalents	5,211	(4,614)
Cash and cash equivalents at the beginning of the year	10,925	15,539
Cash and cash equivalents at the end of the year	16,136	10,925
Components of cash and cash equivalents		
Cash and bank balances	16,136	10,925
	16,136	10,925

Spinnaker Chorus
Detailed Statement of Financial Activities
for the year ended 30 June 2025

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies			
Subscriptions	19,780	19,780	22,359
Donations	220	220	120
	20,000	20,000	22,479
Charitable activities			
Conventions and events	27,947	27,947	28,727
Fundraising	3,290	3,290	3,263
	31,237	31,237	31,990
Other			
HMRC gift aid tax recovery	4,479	4,479	4,857
Other income	1,394	1,394	2,306
	5,873	5,873	7,163
Total income and endowments	57,110	57,110	61,632
Expenditure on:			
Charitable activities			
Conventions and events	38,341	38,341	48,252
Fundraising	360	360	350
	38,701	38,701	48,602
Total of expenditure on charitable activities	38,701	38,701	48,602
Other expenditure			
Directors expenses	4,350	4,350	4,565
Wardrobe & other costs	5,156	5,156	4,327
Coaching	908	908	427
	10,414	10,414	9,319
Premises costs			
Rent	5,646	5,646	4,266
	5,646	5,646	4,266
General administrative costs, including depreciation and amortisation			
Bank charges	-	-	12
General insurances	233	233	-
Software, IT support and related costs	159	159	356
Sundry expenses	280	280	2,876
	672	672	3,244
Legal and professional costs			

Audit/Independent examination fees	-	-	444
	-	-	444
Total of expenditure of other costs	16,732	16,732	17,273
Total expenditure	55,433	55,433	65,875
Net gains on investments	-	-	-
Net income/(expenditure)	1,677	1,677	(4,243)
Net income/(expenditure) before other gains/(losses)	1,677	1,677	(4,243)
Other Gains	-	-	-
Net movement in funds	1,677	1,677	(4,243)
Reconciliation of funds:			
Total funds brought forward	10,914	10,914	15,157
Total funds carried forward	12,591	12,591	10,914

Adjustment of Profits Computation

Turnover from Trade or Profession	-
Profit Per Accounts	-
Adjusted Trading Profits	-

Corporation Tax Calculation				Adjusted Trading Profits	Bank, etc. Interest & NTLR Profits	Property Business Profits	Non-trading Gains on IFAs	Chargeable Gains	Total Profits
		Current Period Profits		-	-	-	-	-	-
Brought Forward Losses/Deficits used in this Computation	Pre 1st April 2017	Trading Losses		-					
		NTLR Deficits			-	-	-	-	
		Property Business Losses		-	-	-	-	-	
		Non-trading Losses on Intangible Fixed Assets		-	-	-	-	-	
	Post 1st April 2017	Trading Losses		-	-	-	-	-	
		NTLR Deficits		-	-	-	-	-	
		Property Business Losses		-	-	-	-	-	
		Non-trading Losses on Intangible Fixed Assets		-	-	-	-	-	
			Sub-totals	-	-	-	-	-	-
		Trading Losses carried back from later period		-	-	-	-	-	
Current Period Losses/Deficits used in this Computation against General Profits	Pre 1st April 2017	Trading Losses			-	-	-	-	
		NTLR Deficits		-		-	-	-	
		Property Business Losses		-	-		-	-	
		Non-trading Losses on Intangible Fixed Assets		-	-	-		-	
	Post 1st April 2017	Trading Losses			-	-	-	-	
		NTLR Deficits		-		-	-	-	
		Property Business Losses		-	-		-	-	
		Non-trading Losses on Intangible Fixed Assets		-	-	-		-	
			Sub-totals	-	-	-	-	-	-
							Qualifying Donations	-	
							Used Against Total Profits	-	-
							Charges Surrendered as Group Relief	-	
								Group Relief	-
								Group Relief for Carried Forward Losses	-
								Profits Chargeable to Corporation Tax	-

Corporation Tax Payable

Financial Year	Amount of Profit	Rate of tax %	Tax
2024	-		-
2025	-		-
		Corporation Tax	-
		Marginal relief	-
		Corporation Tax Chargeable	-

Losses Memorandum

	Pre 1 April 2017				Post 1 April 2017			
	Adjusted Trading Losses	NTLR Deficits	Property Business Losses	Non-trading Losses on IFAs	Adjusted Trading Losses	NTLR Deficits	Property Business Losses	Non-trading Losses on IFAs
Brought Forward	-	-	-	-	-	-	-	-
Used in this Computation	-	-	-	-	-	-	-	-
Surrendered for Group Relief					-	-	-	-
Current Period	-	-	-	-	-	-	-	-
Surrendered for Group Relief	-	-	-	-	-	-	-	-
Carried back to Earlier Period	-	-			-	-		
Terminal loss/April 2020 - March 2022 loss carry back claim? [Y/N]	N							
Carried Forward Losses After Reliefs Taken	-	-	-	-	-	-	-	-
Company in a group? [Y/N]	N							

Marginal Relief Calculation

Financial years beginning 1 April	Associated Companies									
2024	-	n/a	-	n/a	x	n/a / n/a	x	n/a	=	n/a
2025	-	n/a	-	n/a	x	n/a / n/a	x	n/a	=	n/a

Exempt dividends or distributions per accounts -

Exempt dividends from group companies -

Total Marginal Relief = n/a

Calculation of Brought Forward Losses Restriction

	Trading profit	Non Trading Profit	Total
Qualifying profits: Post 1 April 2017 profits chargeable to corporation tax	-	-	-
Deductions allowance	(5,000,000)	-	(5,000,000)
Relevant profits	-	-	-
50% of relevant profits [if relevant profits > 0]	-	-	-
Deductions allowance	5,000,000	-	5,000,000
Relevant maximum post 1 April 2017 brought forward losses available	5,000,000	-	5,000,000
Total profits in the period	-	-	-
Deductions allowance: Post 1 April 2017 brought forward losses claimed	-	-	-

HM Revenue & Customs

Company Tax Return

CT600 (2025) Version 3

for accounting periods starting on or after 1 April 2015

Your Company Tax Return

If we send the company a 'Notice' to deliver a Company Tax Return it has to comply by the filing date or we charge a penalty, even if there is no tax to pay.

A return includes a Company Tax Return form, any supplementary pages, accounts, computations and any relevant information. The CT600 Guide tells you how the return must be formatted and delivered. It contains general information you may need to deliver your return, links to more detailed advice and box-by–box guidance for this form and the supplementary pages.

The forms in the CT600 series set out the information we need and provide a standard format for calculations.

Company information

1	Company name	**Spinnaker Chorus**
2	Company registration number	
3	Tax reference	**4931911727**
4	Type of company	**8**

Northern Ireland

Put an 'X' in the appropriate box(es) below

5	NI trading activity		6	SME	
7	NI employer		8	Special circumstances	

About this return

This is the tax return for the company named above, for the period below

30	from DD/MM/YYYY	35	to DD/MM/YYYY
	01/07/2024		**30/06/2025**

Put an 'X' in the appropriate box(es) below

40	A repayment is due for this return period	
45	Claim or relief affecting an earlier period	
50	Making more than one return for this company now	
55	This return contains estimated figures	
60	Company part of a group that is not small	
65	Notice of disclosable avoidance schemes	

Transfer Pricing

70	Compensating adjustment claimed	
75	Company qualifies for SME exemption	

About this return - continued

Accounts and computations

80	I attach accounts and computations for the period to which this return relates	X
85	I attach accounts and computations for a different period	
90	If you are not attaching the accounts and computations, explain why	

PDF accounts attached with explanation

Supplementary pages enclosed

95	Loans and arrangements to participators by close companies - *form CT600A*	
100	Controlled foreign companies and foreign permanent establishment exemptions, hybrid and other mismatches - *form CT600B*	
105	Group and consortium - *form CT600C*	
110	Insurance - *form CT600D*	
115	Charities and Community Amateur Sports Clubs (CASCs) - *form CT600E*	X
120	Tonnage Tax - *form CT600F*	
125	Northern Ireland - *form CT600G*	
130	Cross-border royalties – *form CT600H*	
135	Supplementary charge in respect of ring fence trades - form CT600I	
140	Disclosure of Tax Avoidance Schemes - *form CT600J*	
141	Restitution Tax - *form CT600K*	
142	Research and Development - *form CT600L*	
143	Freeports and Investment Zones - *form CT600M*	
144	Residential Property Developer Tax (RPDT) – *form CT600N*	
96	Creative industries – *form CT600P*	

Tax calculation - Turnover

145	Total turnover from trade	-
150	Banks, building societies, insurance companies and other financial concerns *– put an 'X' in this box if you do not have a recognised turnover and have not made an entry in box 145*	

Income

155	Trading profits	-
160	Trading losses brought forward set against trading profits	-
165	Net trading profits – *box 155 minus box 160*	-
170	Bank, building society or other interest, and profits from non-trading loan relationships	-
172	Put an 'X' in box 172 if the figure in box 170 is net of carrying back a deficit from a later accounting period	

Income - continued

175	Annual payments not otherwise charged to Corporation Tax and from which Income Tax has not been deducted	-
180	Non-exempt dividends or distributions from non-UK resident companies	-
185	Income from which Income Tax has been deducted	-
190	Income from a property business	-
195	Non-trading gains on intangible fixed assets	-
200	Tonnage Tax profits	-
205	Income not falling under any other heading	-

Chargeable gains

210	Gross chargeable gains	-
215	Allowable losses including losses brought forward	-
220	Net chargeable gains - *box 210 minus box 215*	-

Profits before deductions and reliefs

225	Losses brought forward against certain investment income	-
230	Non-trade deficits on loan relationships (including interest) and derivative contracts (financial instruments) brought forward set against non-trading profits	-
235	Profits before other deductions and reliefs - *net sum of boxes 165 to 205 and 220 minus sum of boxes 225 and 230*	-

Deductions and reliefs

240	Losses on unquoted shares	-
245	Management expenses	-
250	UK property business losses for this or previous accounting period	-
255	Capital allowances for the purposes of management of the business	-
260	Non-trade deficits for this accounting period from loan relationships and derivative contacts (financial instruments)	-

Deductions and Reliefs - continued

263	Carried forward non-trade deficits from loan relationships and derivative contracts (financial instruments)	-
265	Non-trading losses on intangible fixed assets	-
275	Total trading losses of this or a later accounting period	-
280	Put an 'X' in box 280 if amounts carried back from later accounting periods are included in box 275	
285	Trading losses carried forward and claimed against total profits	-
290	Non-trade capital allowances	-
295	Total of deductions and reliefs – *total of boxes 240 to 275, 285 and 290*	-
300	Profits before qualifying donations and group relief – *box 235 minus box 295*	-
305	Qualifying donations	-
310	Group relief	-
312	Group relief for carried forward losses	-
315	Profits chargeable to Corporation Tax – *box 300 minus boxes 305, 310 and 312*	-
320	Ring fence profits included	-
325	Northern Ireland profits included	-

Tax calculation

326	Number of associated companies in this period	
327	Number of associated companies in the first financial year	-
328	Number of associated companies in the second financial year	
329	Put an 'X' in box 329 if the company is chargeable at the small profit rate or is entitled to marginal relief	

Enter how much profit has to be charged and at what rate

	Financial year (yyyy)		Amount of profit		Rate of tax %		Tax
330		335	-	340	-	345	-
		350	-	355		360	-
		365	-	370		375	-
380		385	-	390	-	395	-
		400	-	405		410	-
		415	-	420		425	-

Tax calculation - continued

Corporation Tax - *total of boxes 345, 360, 375, 395, 410 and 425*	430	-
Marginal relief	435	-
Corporation Tax chargeable - *box 430 minus box 435*	440	

Reliefs and deductions in terms of tax

445	Community Investment Tax Relief	-
450	Double Taxation Relief	-
455	Put an 'X' in box 455 if box 450 includes an underlying Rate relief claim	
460	Put an 'X' in box 460 if box 450 includes any amount carried back from a later period	
465	Advance Corporation Tax	-
470	Total reliefs and deduction in terms of tax - *total of boxes 445, 450 & 465*	-

Coronavirus support schemes and overpayments (see CT600 guide for definitions)

471	Coronavirus Job Retention Scheme (CJRS) received	-
472	CJRS entitlement	-
473	CJRS overpayment already assessed or voluntary disclosed	-
474	Other coronavirus overpayments	-

Energy levies

986	Energy (Oil and Gas) Profits Levy (EOGPL) amounts liable	-
987	Electricity Generator Levy (EGL) exceptional generation receipts	-

Calculation of tax outstanding or overpaid

475	Net Corporation Tax liability – box 440 minus box 470	-
480	Tax payable on loans and arrangements to participators	-
485	Put an 'X' in box 485 if you completed box A70 in the supplementary pages CT600A	
490	Controlled Foreign Companies (CFC) tax payable	-
495	Bank levy payable	-
496	Bank surcharge payable	-
497	Residential Property Developer Tax (RPDT) payable	-

Calculation of tax outstanding or overpaid - continued

500	CFC tax, bank levy, bank surcharge and RPDT payable – *total of boxes 490, 495, 496 and 497*	-
501	EOGPL payable	-
502	EGL payable	-
505	Supplementary charge (ring fence trades) payable	-
510	Tax chargeable *- total of boxes 475, 480, 500, 501, 502 and 505*	-
515	Income Tax deducted from gross income included in profits	-
520	Income Tax repayable to the company	-
525	Self-assessment of tax payable before restitution tax and coronavirus support scheme overpayments – *box 510 minus box 515*	-
526	Coronavirus support schemes overpayment now due – *total of boxes 471 and 474 minus boxes 472 and 473*	-
527	Restitution tax	-
528	Self-assessment of tax payable – total of boxes 525, 526 and 527	-

Tax reconciliation

530	Research and Development credit	-
535	(Not currently used)	
540	Creatives tax credit	-
541	Audio-Visual expenditure credit (AVEC) and Video Games expenditure credit (VGEC)	-
545	Total of Research and Development credit, creatives tax credit and AVEC/VGEC – *total box 530 to 541*	-
550	Land remediation tax credit	-
555	Life assurance company tax credit	-
560	Total land remediation and life assurance company tax credit – *total box 550 and 555*	-
565	Capital allowances first-year tax credit	-
570	Surplus Research and Development credits or creative tax credit payable – *box 545 minus box 525*	-

Tax reconciliation - continued

575	Land remediation or life assurance company tax credit payable – *total of boxes 545 and 560 minus boxes 525 and 570*	-
580	Capital allowances first-year tax credit payable - *boxes 545, 560 and 565 minus boxes 525, 570 and 575*	-
585	Ring fence Corporation Tax included	-
586	NI Corporation Tax included	-
590	Ring fence supplementary charge included	-
595	Tax already paid (and not already repaid)	-
600	Tax outstanding - *box 525 minus boxes 545, 560, 565 and 595*	-
605	Tax overpaid including surplus or payable credits - *total sum of boxes 545, 560, 565 and 595 minus 525*	-
610	Group tax refunds surrendered to this company	-
614	Audio-Visual expenditure credit and Video Games expenditure credit surrendered to this company	-
615	Research and Development expenditure credits surrendered to this company	-

Exporter information

During the return period, did the company export goods and/or services to individuals, enterprises or organisations outside the United Kingdom (UK)?

616	Yes - goods		617	Yes – services		618	No – neither

Indicators and information

620	Franked investment income/Exempt ABGH distributions	-
625	Number of 51% group companies	-

Put an 'X' in the relevant boxes, if in the period, the company:

630	should have made (whether it has or not) instalment payments as a large company under the Corporation Tax (Instalment Payments) Regulations	
631	should have made (whether it has or not) instalment payments as a very large company under the Corporation Tax (Instalment Payments) Regulations	
635	is within a group payments arrangement for the period	
640	has written down or sold intangible assets	
645	has made cross-border royalty payments	
647	Eat Out to Help Out Scheme: reimbursed discounts included as taxable income	-

Information about enhanced expenditure and tax reliefs

Research and Development (R&D) or creatives enhanced expenditure and tax reliefs

650	Put an 'X' in box 650 if a R&D claim is made by a small or medium-sized enterprise (SME), including a SME subcontractor to a large company and/or for all creatives claims	
653	Put an 'X' in box 653 if the claim is made by a R&D intensive SME	
655	Put an 'X' in box 655 if the claim is made by a large company	
656	Put an 'X' in box 656 to confirm that a R&D claim notification form has been submitted	
657	Put an 'X' in box 657 to confirm that a R&D additional information form has been submitted	
658	Put an 'X' in box 658 to confirm that a Creatives additional information form has been submitted	
659	R&D expenditure qualifying for SME/R&D intensive SME relief	-
660	R&D enhanced expenditure	-
663	Creatives core expenditure	-
665	Creatives additional deduction	-
670	R&D enhanced expenditure and creatives additional deduction total box 660 and box 665	-
675	R&D enhanced expenditure of a SME on work subcontracted to it by a large company	-
680	Vaccine research expenditure	-

Land remediation enhanced expenditure

685	Enter the total enhanced expenditure	-

Information about capital allowances and balancing charges/disposal values

Allowances and charges in calculation of trading profits and losses

	Capital allowances		Balancing charges	
Annual investment allowance	690	-		
Full expensing	688	-	689	-
Machinery and plant - super-deduction	691	-	692	-
Machinery and plant - special rate allowance	693	-	694	-
Machinery and plant - special rate pool	695	-	700	-
Machinery and plant - main pool	705	-	710	-
Structures and buildings	711	-		
Business premises renovation	715	-	720	-
Other allowances and charges	725	-	730	-

Allowances and charges in calculation of trading profits and losses

	Capital allowances	Disposal value
Electric vehicle charge-points	713 -	714 -
Enterprise zones	721 -	722 -
Zero-emission goods vehicles	723 -	724 -
Zero-emission cars	726 -	727 -

Allowances and charges not included in calculation of trading profits and losses

	Capital allowances	Balancing charges
Annual investment allowance	735 -	
Structures and buildings	736 -	
Full expensing	733 -	734 -
Business premises renovation	740 -	745 -
Machinery and plant - super-deduction	741 -	742 -
Machinery and plant - special rate allowance	743 -	744 -
Other allowances and charges	750 -	755 -

	Capital allowances	Disposal value
Electric vehicle charge-points	737 -	738 -
Enterprise zones	746 -	747 -
Zero-emission goods vehicles	748 -	749 -
Zero-emission cars	751 -	752 -

Qualifying expenditure

760	Machinery and plant on which first year allowance is claimed	-
765	Designated environmentally friendly machinery and plant	-
770	Machinery and plant on long-life assets and integral features	-
771	Structures and buildings	-
772	Machinery and plant - super-deduction	-
773	Machinery and plant - special rate allowance	-
775	Other machinery and plant	-

Losses, deficits and excess amounts

Amount arising

	Amount		Maximum available for surrender as group relief	
Losses of trades carried on wholly or partly in the UK	780	-	785	-
Losses of trades carried on wholly outside the UK	790	-		
Non-trading deficits on loan relationships and derivative contracts	795	-	800	-
UK property business losses	805	-	810	-
Overseas property business losses	815	-		
Losses from miscellaneous transactions	820	-		
Capital losses	825	-		
Non-trading losses on intangible fixed assets	830	-	835	-

Excess amounts

	Amount		Maximum available for surrender as group relief	
Non-trading capital allowances			840	-
Qualifying donations			845	-
Management expenses	850	-	855	-

Northern Ireland information

856	Amount of group relief claimed which relates to NI trading losses used against rest of UK/mainstream profits	-
857	Amount of group relief claimed which relates to NI trading losses used against NI trading profits	-
858	Amount of group relief claimed which relates to rest of UK/mainstream losses used against NI trading profits	-

Overpayments and repayments

Small repayments

860 Do not repay sums of - or less.

Read the overpayments and repayments section of the Company Tax Return Guide for specific guidance on when and how to make an entry in this box.

Repayments for the period covered by this return

865	Repayment of Corporation Tax	-
870	Repayment of Income Tax	-
875	Payable Research and Development tax credit	-
880	Payable Research and Development expenditure credit	-
885	Payable creatives tax credit	-
886	Payable Audio-Visual expenditure credit and Video Games expenditure credit	-
890	Payable land remediation or life assurance company tax credit	-
895	Payable capital allowances first-year tax credit	-

Surrender of tax refund within group

Including surrenders under the Instalment Payments Regulations.

900 The following amount is to be surrendered -

Put an ‘X’ in the appropriate boxes below

the joint Notice is attached 905

or

will follow 910

915 Please stop repayment of the following amount until we send you the Notice -

Bank details (for person to whom a repayment is to be made)

920	Name of bank or building society	
925	Branch sort code	
930	Account number	
935	Name of account	
940	Building society reference	

Payments to a person other than the company

943	Put an 'X' in box 943 if there is a R&D payable credit and one of the conditions listed in the CT600 Guide is applicable	

945 Complete the authority below if you want the repayment to be made to a person other than the company

I, as (enter status - company secretary, treasurer, liquidator or authorised agent, etc.)

950 of (*enter company name*)

955 authorise (*enter name*)

960 of address (*enter address*)

Postcode

965 Nominee reference

to receive payment on company's behalf

970 Name

Declaration

Declaration
I declare that the information I have given on this Company Tax Return and any supplementary pages is correct and complete to the best of my knowledge and belief.

I understand that giving false information in the return, or concealing any part of the company's profits or tax payable, can lead to both the company and me being prosecuted.

975 Name

Nuala Hobden

980 Date DD/MM/YYYY

985 Status

Treasurer

Company Tax Return – supplementary page

Charities and Community Amateur Sports Clubs (CASCs)

HM Revenue & Customs

CT600E (2015) Version 3 for accounting periods starting on or after 1 April 2015

Guidance

Guidance about when and how to complete this supplementary page can be found in the CT600 Guide.

For further information read *What supplementary pages do I need to complete and include as part of the Company Tax Return?* to find out what supplementary pages you need to complete.

Also, read the *Important points about all supplementary pages and CT600E – Charities and Community Amateur Sports Clubs (CASCs)* for further guidance about completing this supplementary page.

Company information

E1	Company name	**Spinnaker Chorus**
E2	Tax reference	**4931911727**
	Period covered by this supplementary page (cannot exceed 12 months)	
E3	*from DD/MM/YYYY*	**01/07/2024**
E4	*to DD/MM/YYYY*	**30/06/2025**

Claims to exemption (this section should be completed in all cases)

Charity/CASC repayment reference	E5	
Charity Commission registration number, or Scottish Charity number (if applicable)	E10	**1177387**

Put an 'X' in the relevant box if during the period covered by these supplementary pages:

The company was a charity/CASC and is claiming exemption from all tax on all or part of its income and gains (Also put an 'X' in box E15 if the company was a charity/CASC but had no income or gains in the period)	E15	**X**
All income and gains are exempt from tax and have been, will be, applied for charitable or qualifying purposes only	E20	**X**
Some of the income and gains may not be exempt or have not been applied for charitable or qualifying purposes only, and I have completed form CT600	E25	

I claim exemption from tax

Name	E30	**Nuala Hobden**
Status	E35	**Treasurer**
Date *DD/MM/YYYY*	E40	

Repayments

To make a repayment claim for the period covered by these supplementary pages, please register and enrol to use the Charities Online service. See CT600 guide for further information.

Put an 'X' in the box if during the period covered by these supplementary pages you have over claimed tax

E45	

Information required

Enter details of any income received from the following sources, claimed as exempt from tax in the hands of the charity/CASC. Enter the figure included in the charity's/CASC'S accounts for the period covered by this return.

Non-exempt amounts should be entered on the form CT600 in the appropriate boxes.

Type of income		Amount
Enter total turnover from exempt charitable trading activities	E50	-
Investment income - exclude any amounts included on form CT600	E55	-
UK land and building - exclude any amounts included on form CT600	E60	-
Gift Aid - exclude any amounts included on form CT600	E65	-
From other charities - exclude any amounts included on form CT600	E70	-
Gifts of shares or securities received	E75	-
Gifts of real property received	E80	-
Other sources (not included above)	E85	-
Total of boxes E50 to E85	E90	-

Enter details of expenditure as shown in the charity's/CASC's accounts for the period covered by these supplementary pages

Type of expenditure		Amount
Trading costs in relation to exempt charitable activities (in box E50)	E95	-
UK land and buildings costs in relation to exempt charitable activities (in box E60)	E100	-
All general administration/governance costs	E105	-
All grants and donations made within the UK	E110	-
All grants and donations made outside the UK	E115	-
Other expenditure not included above, or not used in calculating figures entered on the form CT600	E120	-
Total of boxes E95 to E120	E125	-

Information required

Charity/CASC assets

		Disposals in period (total consideration received)		Held at the end of the period (use accounts figures)
Tangible fixed assets	E130	-	E135	-
UK investments (excluding controlled companies)	E140	-	E145	-
Shares in, and loans to, controlled companies	E150	-	E155	-
Overseas investments	E160	-	E165	-
Loans and non-trade debtors			E170	-
Other current assets			E175	-
Qualifying investments and loans *Applies to charities only. See CT600 guide*			E180	
Value of any non-qualifying investments and loans *Applies to charities only. See CT600 guide*			E185	-
Number of subsidiary or associated companies the charity controls at the end of the period. Exclude companies that were dormant throughout the period			E190	-

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http://www.virtualcabinetportal.com/WhatIsUTC

Signature 1

Signed by Nuala Hobden using authentication code enZhczZrTDVyMCgl at IP address 82.3.239.53, on 2026/02/06 14:31:18 Z.

Nuala Hobden's e-mail address is: nualahelen@aol.com.

Nuala Hobden added the following comments:

"Nuala Hobden"

Spinnaker Chorus

Charity No. 1177387

Trustee's Report and Unaudited Accounts

30 June 2025

The trustee presents their report with the unaudited financial statements of the charity for the year ended 30 June 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1177387

Trustee
The following trustee served during the year:

Nuala Hobden

Accountants

SHCA Limited
87 London Road
Cowplain
Waterlooville
PO8 8XB

The trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustee is also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed

Nuala Hobden
Trustee
06 February 2026

Independent Examiner's Report to the trustee of Spinnaker Chorus

I report to the trustees on my examination of the financial statements of Spinnaker Chorus for the year ended 30 June 2025.

Responsibilities and basis of report

As the charity's trustee you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all 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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Stuart Hoare ICAEW
SHCA Limited
87 London Road
Cowplain
Waterlooville

PO8 8XB
06 February 2026

Spinnaker Chorus
Statement of Financial Activities
for the year ended 30 June 2025

	Notes	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies	3	20,000	20,000	22,479
Charitable activities	4	31,237	31,237	31,990
Other	5	5,873	5,873	7,163
Total		57,110	57,110	61,632
Expenditure on:				
Charitable activities	6	38,701	38,701	48,602
Other	7	16,732	16,732	17,273
Total		55,433	55,433	65,875
Net gains on investments		-	-	-
Net income/(expenditure)		1,677	1,677	(4,243)
Transfers between funds		-	-	-
Net income/(expenditure) before other gains/(losses)		1,677	1,677	(4,243)
Other gains and losses				
Net movement in funds		1,677	1,677	(4,243)
Reconciliation of funds:				
Total funds brought forward		10,914	10,914	15,157
Total funds carried forward		12,591	12,591	10,914

Spinnaker Chorus
Balance Sheet

at 30 June 2025

Charity No. 1177387		2025	2024
		£	£
Current assets			
Debtors	9	475	1,086
Cash and current accounts		15,509	10,925
Deposit accounts		627	-
		16,611	12,011
Creditors: Amount falling due within one year	10	(4,020)	(1,097)
Net current assets		12,591	10,914
Total assets less current liabilities		12,591	10,914
Net assets excluding pension asset or liability		12,591	10,914
Total net assets		12,591	10,914
The funds of the charity			
Restricted funds	11		
Unrestricted funds	11		
General funds		12,591	10,914
		12,591	10,914
Reserves	11		
Total funds		12,591	10,914

Approved by the trustees on 06 February 2026

And signed on their behalf by:

Nuala Hobden
Trustee
06 February 2026

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic if Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2024	Total funds 2024
	£	£
Income and endowments from:		
Donations and legacies	22,479	22,479
Charitable activities	31,990	31,990
Other	7,163	7,163
Total	61,632	61,632
Expenditure on:		
Charitable activities	48,602	48,602
Other	17,273	17,273
Total	65,875	65,875
Net income	(4,243)	(4,243)
Net income before other gains/(losses)	(4,243)	(4,243)
Other gains and losses:		
Net movement in funds	(4,243)	(4,243)
Reconciliation of funds:		
Total funds brought forward	15,157	15,157
Total funds carried forward	10,914	10,914

3 Income from donations and legacies

	Unrestricted	Total 2025	Total 2024
	£	£	£
Subscriptions	19,780	19,780	22,359
Donations	220	220	120
	20,000	20,000	22,479

4 Income from charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
Conventions and events	27,947	27,947	28,727
Fundraising	3,290	3,290	3,263
	31,237	31,237	31,990

5 Other income

	Unrestricted	Total 2025	Total 2024
	£	£	£
HMRC gift aid tax recovery	4,479	4,479	4,857
Other income	1,394	1,394	2,306
	5,873	5,873	7,163

6 Expenditure on charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
Expenditure on charitable activities			
Conventions and events	38,341	38,341	48,252
Fundraising	360	360	350
Governance costs			
	38,701	38,701	48,602

7 Other expenditure

	Unrestricted	Total 2025	Total 2024
	£	£	£
Directors expenses	4,350	4,350	4,565
Wardrobe & other costs	5,156	5,156	4,327
Coaching	908	908	427
Premises costs	5,646	5,646	4,266
General administrative costs	672	672	3,244
Legal and professional costs	-	-	444
	16,732	16,732	17,273

8 Staff costs

No employee received emoluments in excess of £60,000.

9 Debtors

	2025	2024
	£	£
Prepayments and accrued income	475	1,086
	475	1,086

10 Creditors:
amounts falling due within one year

	2025	2024
	£	£
Accruals	(1)	-
Deferred income	4,021	1,097
	4,020	1,097

11 Movement in funds

	At 1 July 2024	Incoming resources (including other gains/losses)	Resources expended	At 30 June 2025
		£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	10,914	57,110	(55,433)	12,591
Total funds	10,914	57,110	(55,433)	12,591

12 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Net current assets	12,591	12,591
	12,591	12,591

13 Reconciliation of net debt

	At 1 July 2024	Cash flows	At 30 June 2025
	£	£	£
Cash and cash equivalents	10,925	4,584	15,509
	10,925	4,584	15,509
Net debt	10,925	4,584	15,509

Spinnaker Chorus
Statement of Cash flows
for the year ended 30 June 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	1,677	(4,243)
Adjustments for:		
Dividends, interest and rents from investments	(5,873)	(7,163)
Decrease/(Increase) in trade and other receivables	611	(1,086)
Increase in trade and other payables	2,923	715
Net cash used in operating activities	(662)	(11,777)
Cash flows from investing activities		
Dividends, interest and rents from investments	5,873	7,163
Net cash from investing activities	5,873	7,163
Net cash from financing activities	-	-
Net increase/(decrease) in cash and cash equivalents	5,211	(4,614)
Cash and cash equivalents at the beginning of the year	10,925	15,539
Cash and cash equivalents at the end of the year	16,136	10,925
Components of cash and cash equivalents		
Cash and bank balances	16,136	10,925
	16,136	10,925

Spinnaker Chorus
Detailed Statement of Financial Activities
for the year ended 30 June 2025

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies			
Subscriptions	19,780	19,780	22,359
Donations	220	220	120
	20,000	20,000	22,479
Charitable activities			
Conventions and events	27,947	27,947	28,727
Fundraising	3,290	3,290	3,263
	31,237	31,237	31,990
Other			
HMRC gift aid tax recovery	4,479	4,479	4,857
Other income	1,394	1,394	2,306
	5,873	5,873	7,163
Total income and endowments	57,110	57,110	61,632
Expenditure on:			
Charitable activities			
Conventions and events	38,341	38,341	48,252
Fundraising	360	360	350
	38,701	38,701	48,602
Total of expenditure on charitable activities	38,701	38,701	48,602
Other expenditure			
Directors expenses	4,350	4,350	4,565
Wardrobe & other costs	5,156	5,156	4,327
Coaching	908	908	427
	10,414	10,414	9,319
Premises costs			
Rent	5,646	5,646	4,266
	5,646	5,646	4,266
General administrative costs, including depreciation and amortisation			
Bank charges	-	-	12
General insurances	233	233	-
Software, IT support and related costs	159	159	356
Sundry expenses	280	280	2,876
	672	672	3,244
Legal and professional costs			

Audit/Independent examination fees	-	-	444
	-	-	444
Total of expenditure of other costs	16,732	16,732	17,273
Total expenditure	55,433	55,433	65,875
Net gains on investments	-	-	-
Net income/(expenditure)	1,677	1,677	(4,243)
Net income/(expenditure) before other gains/(losses)	1,677	1,677	(4,243)
Other Gains	-	-	-
Net movement in funds	1,677	1,677	(4,243)
Reconciliation of funds:			
Total funds brought forward	10,914	10,914	15,157
Total funds carried forward	12,591	12,591	10,914

Adjustment of Profits Computation

Turnover from Trade or Profession	-
Profit Per Accounts	-
Adjusted Trading Profits	-

Corporation Tax Calculation				Adjusted Trading Profits	Bank, etc. Interest & NTLR Profits	Property Business Profits	Non-trading Gains on IFAs	Chargeable Gains	Total Profits
		Current Period Profits		-	-	-	-	-	-
Brought Forward Losses/Deficits used in this Computation	Pre 1st April 2017	Trading Losses		-					
		NTLR Deficits			-	-	-	-	
		Property Business Losses		-	-	-	-	-	
		Non-trading Losses on Intangible Fixed Assets		-	-	-	-	-	
	Post 1st April 2017	Trading Losses		-	-	-	-	-	
		NTLR Deficits		-	-	-	-	-	
		Property Business Losses		-	-	-	-	-	
		Non-trading Losses on Intangible Fixed Assets		-	-	-	-	-	
			Sub-totals	-	-	-	-	-	-
		Trading Losses carried back from later period		-	-	-	-	-	
Current Period Losses/Deficits used in this Computation against General Profits	Pre 1st April 2017	Trading Losses			-	-	-	-	
		NTLR Deficits		-		-	-	-	
		Property Business Losses		-	-		-	-	
		Non-trading Losses on Intangible Fixed Assets		-	-	-		-	
	Post 1st April 2017	Trading Losses			-	-	-	-	
		NTLR Deficits		-		-	-	-	
		Property Business Losses		-	-		-	-	
		Non-trading Losses on Intangible Fixed Assets		-	-	-		-	
			Sub-totals	-	-	-	-	-	-
							Qualifying Donations	-	
							Used Against Total Profits	-	-
							Charges Surrendered as Group Relief	-	
								Group Relief	-
								Group Relief for Carried Forward Losses	-
								Profits Chargeable to Corporation Tax	-

Corporation Tax Payable

Financial Year	Amount of Profit	Rate of tax %	Tax
2024	-		-
2025	-		-
		Corporation Tax	-
		Marginal relief	-
		Corporation Tax Chargeable	-

Losses Memorandum

	Pre 1 April 2017				Post 1 April 2017			
	Adjusted Trading Losses	NTLR Deficits	Property Business Losses	Non-trading Losses on IFAs	Adjusted Trading Losses	NTLR Deficits	Property Business Losses	Non-trading Losses on IFAs
Brought Forward	-	-	-	-	-	-	-	-
Used in this Computation	-	-	-	-	-	-	-	-
Surrendered for Group Relief					-	-	-	-
Current Period	-	-	-	-	-	-	-	-
Surrendered for Group Relief	-	-	-	-	-	-	-	-
Carried back to Earlier Period	-	-			-	-		
Terminal loss/April 2020 - March 2022 loss carry back claim? [Y/N]	N							
Carried Forward Losses After Reliefs Taken	-	-	-	-	-	-	-	-
Company in a group? [Y/N]	N							

Marginal Relief Calculation

Financial years beginning 1 April	Associated Companies									
2024	-	n/a	-	n/a	x	n/a / n/a	x	n/a	=	n/a
2025	-	n/a	-	n/a	x	n/a / n/a	x	n/a	=	n/a

Exempt dividends or distributions per accounts -

Exempt dividends from group companies -

Total Marginal Relief = n/a

Calculation of Brought Forward Losses Restriction

	Trading profit	Non Trading Profit	Total
Qualifying profits: Post 1 April 2017 profits chargeable to corporation tax	-	-	-
Deductions allowance	(5,000,000)	-	(5,000,000)
Relevant profits	-	-	-
50% of relevant profits [if relevant profits > 0]	-	-	-
Deductions allowance	5,000,000	-	5,000,000
Relevant maximum post 1 April 2017 brought forward losses available	5,000,000	-	5,000,000
Total profits in the period	-	-	-
Deductions allowance: Post 1 April 2017 brought forward losses claimed	-	-	-

HM Revenue & Customs

Company Tax Return

CT600 (2025) Version 3

for accounting periods starting on or after 1 April 2015

Your Company Tax Return

If we send the company a 'Notice' to deliver a Company Tax Return it has to comply by the filing date or we charge a penalty, even if there is no tax to pay.

A return includes a Company Tax Return form, any supplementary pages, accounts, computations and any relevant information. The CT600 Guide tells you how the return must be formatted and delivered. It contains general information you may need to deliver your return, links to more detailed advice and box-by–box guidance for this form and the supplementary pages.

The forms in the CT600 series set out the information we need and provide a standard format for calculations.

Company information

1	Company name	**Spinnaker Chorus**
2	Company registration number	
3	Tax reference	**4931911727**
4	Type of company	**8**

Northern Ireland

Put an 'X' in the appropriate box(es) below

5	NI trading activity		6	SME	
7	NI employer		8	Special circumstances	

About this return

This is the tax return for the company named above, for the period below

30	from DD/MM/YYYY	35	to DD/MM/YYYY
	01/07/2024		**30/06/2025**

Put an 'X' in the appropriate box(es) below

40	A repayment is due for this return period	
45	Claim or relief affecting an earlier period	
50	Making more than one return for this company now	
55	This return contains estimated figures	
60	Company part of a group that is not small	
65	Notice of disclosable avoidance schemes	

Transfer Pricing

70	Compensating adjustment claimed	
75	Company qualifies for SME exemption	

About this return - continued

Accounts and computations

80	I attach accounts and computations for the period to which this return relates	X
85	I attach accounts and computations for a different period	
90	If you are not attaching the accounts and computations, explain why	

PDF accounts attached with explanation

Supplementary pages enclosed

95	Loans and arrangements to participators by close companies - *form CT600A*	
100	Controlled foreign companies and foreign permanent establishment exemptions, hybrid and other mismatches - *form CT600B*	
105	Group and consortium - *form CT600C*	
110	Insurance - *form CT600D*	
115	Charities and Community Amateur Sports Clubs (CASCs) - *form CT600E*	X
120	Tonnage Tax - *form CT600F*	
125	Northern Ireland - *form CT600G*	
130	Cross-border royalties – *form CT600H*	
135	Supplementary charge in respect of ring fence trades - form CT600I	
140	Disclosure of Tax Avoidance Schemes - *form CT600J*	
141	Restitution Tax - *form CT600K*	
142	Research and Development - *form CT600L*	
143	Freeports and Investment Zones - *form CT600M*	
144	Residential Property Developer Tax (RPDT) – *form CT600N*	
96	Creative industries – *form CT600P*	

Tax calculation - Turnover

145	Total turnover from trade	-
150	Banks, building societies, insurance companies and other financial concerns *– put an 'X' in this box if you do not have a recognised turnover and have not made an entry in box 145*	

Income

155	Trading profits	-
160	Trading losses brought forward set against trading profits	-
165	Net trading profits – *box 155 minus box 160*	-
170	Bank, building society or other interest, and profits from non-trading loan relationships	-
172	Put an 'X' in box 172 if the figure in box 170 is net of carrying back a deficit from a later accounting period	

Income - continued

175	Annual payments not otherwise charged to Corporation Tax and from which Income Tax has not been deducted	-
180	Non-exempt dividends or distributions from non-UK resident companies	-
185	Income from which Income Tax has been deducted	-
190	Income from a property business	-
195	Non-trading gains on intangible fixed assets	-
200	Tonnage Tax profits	-
205	Income not falling under any other heading	-

Chargeable gains

210	Gross chargeable gains	-
215	Allowable losses including losses brought forward	-
220	Net chargeable gains - *box 210 minus box 215*	-

Profits before deductions and reliefs

225	Losses brought forward against certain investment income	-
230	Non-trade deficits on loan relationships (including interest) and derivative contracts (financial instruments) brought forward set against non-trading profits	-
235	Profits before other deductions and reliefs - *net sum of boxes 165 to 205 and 220 minus sum of boxes 225 and 230*	-

Deductions and reliefs

240	Losses on unquoted shares	-
245	Management expenses	-
250	UK property business losses for this or previous accounting period	-
255	Capital allowances for the purposes of management of the business	-
260	Non-trade deficits for this accounting period from loan relationships and derivative contacts (financial instruments)	-

Deductions and Reliefs - continued

263	Carried forward non-trade deficits from loan relationships and derivative contracts (financial instruments)	-
265	Non-trading losses on intangible fixed assets	-
275	Total trading losses of this or a later accounting period	-
280	Put an 'X' in box 280 if amounts carried back from later accounting periods are included in box 275	
285	Trading losses carried forward and claimed against total profits	-
290	Non-trade capital allowances	-
295	Total of deductions and reliefs – *total of boxes 240 to 275, 285 and 290*	-
300	Profits before qualifying donations and group relief – *box 235 minus box 295*	-
305	Qualifying donations	-
310	Group relief	-
312	Group relief for carried forward losses	-
315	Profits chargeable to Corporation Tax – *box 300 minus boxes 305, 310 and 312*	-
320	Ring fence profits included	-
325	Northern Ireland profits included	-

Tax calculation

326	Number of associated companies in this period	
327	Number of associated companies in the first financial year	-
328	Number of associated companies in the second financial year	
329	Put an 'X' in box 329 if the company is chargeable at the small profit rate or is entitled to marginal relief	

Enter how much profit has to be charged and at what rate

	Financial year (yyyy)		Amount of profit		Rate of tax %		Tax
330		335	-	340	-	345	-
		350	-	355		360	-
		365	-	370		375	-
380		385	-	390	-	395	-
		400	-	405		410	-
		415	-	420		425	-

Tax calculation - continued

Corporation Tax - *total of boxes 345, 360, 375, 395, 410 and 425*	430	-
Marginal relief	435	-
Corporation Tax chargeable - *box 430 minus box 435*	440	

Reliefs and deductions in terms of tax

445	Community Investment Tax Relief	-
450	Double Taxation Relief	-
455	Put an 'X' in box 455 if box 450 includes an underlying Rate relief claim	
460	Put an 'X' in box 460 if box 450 includes any amount carried back from a later period	
465	Advance Corporation Tax	-
470	Total reliefs and deduction in terms of tax - *total of boxes 445, 450 & 465*	-

Coronavirus support schemes and overpayments (see CT600 guide for definitions)

471	Coronavirus Job Retention Scheme (CJRS) received	-
472	CJRS entitlement	-
473	CJRS overpayment already assessed or voluntary disclosed	-
474	Other coronavirus overpayments	-

Energy levies

986	Energy (Oil and Gas) Profits Levy (EOGPL) amounts liable	-
987	Electricity Generator Levy (EGL) exceptional generation receipts	-

Calculation of tax outstanding or overpaid

475	Net Corporation Tax liability – box 440 minus box 470	-
480	Tax payable on loans and arrangements to participators	-
485	Put an 'X' in box 485 if you completed box A70 in the supplementary pages CT600A	
490	Controlled Foreign Companies (CFC) tax payable	-
495	Bank levy payable	-
496	Bank surcharge payable	-
497	Residential Property Developer Tax (RPDT) payable	-

Calculation of tax outstanding or overpaid - continued

500	CFC tax, bank levy, bank surcharge and RPDT payable – *total of boxes 490, 495, 496 and 497*	-
501	EOGPL payable	-
502	EGL payable	-
505	Supplementary charge (ring fence trades) payable	-
510	Tax chargeable *- total of boxes 475, 480, 500, 501, 502 and 505*	-
515	Income Tax deducted from gross income included in profits	-
520	Income Tax repayable to the company	-
525	Self-assessment of tax payable before restitution tax and coronavirus support scheme overpayments – *box 510 minus box 515*	-
526	Coronavirus support schemes overpayment now due – *total of boxes 471 and 474 minus boxes 472 and 473*	-
527	Restitution tax	-
528	Self-assessment of tax payable – total of boxes 525, 526 and 527	-

Tax reconciliation

530	Research and Development credit	-
535	(Not currently used)	
540	Creatives tax credit	-
541	Audio-Visual expenditure credit (AVEC) and Video Games expenditure credit (VGEC)	-
545	Total of Research and Development credit, creatives tax credit and AVEC/VGEC – *total box 530 to 541*	-
550	Land remediation tax credit	-
555	Life assurance company tax credit	-
560	Total land remediation and life assurance company tax credit – *total box 550 and 555*	-
565	Capital allowances first-year tax credit	-
570	Surplus Research and Development credits or creative tax credit payable – *box 545 minus box 525*	-

Tax reconciliation - continued

575	Land remediation or life assurance company tax credit payable – *total of boxes 545 and 560 minus boxes 525 and 570*	-
580	Capital allowances first-year tax credit payable - *boxes 545, 560 and 565 minus boxes 525, 570 and 575*	-
585	Ring fence Corporation Tax included	-
586	NI Corporation Tax included	-
590	Ring fence supplementary charge included	-
595	Tax already paid (and not already repaid)	-
600	Tax outstanding - *box 525 minus boxes 545, 560, 565 and 595*	-
605	Tax overpaid including surplus or payable credits - *total sum of boxes 545, 560, 565 and 595 minus 525*	-
610	Group tax refunds surrendered to this company	-
614	Audio-Visual expenditure credit and Video Games expenditure credit surrendered to this company	-
615	Research and Development expenditure credits surrendered to this company	-

Exporter information

During the return period, did the company export goods and/or services to individuals, enterprises or organisations outside the United Kingdom (UK)?

616	Yes - goods		617	Yes – services		618	No – neither

Indicators and information

620	Franked investment income/Exempt ABGH distributions	-
625	Number of 51% group companies	-

Put an 'X' in the relevant boxes, if in the period, the company:

630	should have made (whether it has or not) instalment payments as a large company under the Corporation Tax (Instalment Payments) Regulations	
631	should have made (whether it has or not) instalment payments as a very large company under the Corporation Tax (Instalment Payments) Regulations	
635	is within a group payments arrangement for the period	
640	has written down or sold intangible assets	
645	has made cross-border royalty payments	
647	Eat Out to Help Out Scheme: reimbursed discounts included as taxable income	-

Information about enhanced expenditure and tax reliefs

Research and Development (R&D) or creatives enhanced expenditure and tax reliefs

650	Put an 'X' in box 650 if a R&D claim is made by a small or medium-sized enterprise (SME), including a SME subcontractor to a large company and/or for all creatives claims	
653	Put an 'X' in box 653 if the claim is made by a R&D intensive SME	
655	Put an 'X' in box 655 if the claim is made by a large company	
656	Put an 'X' in box 656 to confirm that a R&D claim notification form has been submitted	
657	Put an 'X' in box 657 to confirm that a R&D additional information form has been submitted	
658	Put an 'X' in box 658 to confirm that a Creatives additional information form has been submitted	
659	R&D expenditure qualifying for SME/R&D intensive SME relief	-
660	R&D enhanced expenditure	-
663	Creatives core expenditure	-
665	Creatives additional deduction	-
670	R&D enhanced expenditure and creatives additional deduction total box 660 and box 665	-
675	R&D enhanced expenditure of a SME on work subcontracted to it by a large company	-
680	Vaccine research expenditure	-

Land remediation enhanced expenditure

685	Enter the total enhanced expenditure	-

Information about capital allowances and balancing charges/disposal values

Allowances and charges in calculation of trading profits and losses

	Capital allowances		Balancing charges	
Annual investment allowance	690	-		
Full expensing	688	-	689	-
Machinery and plant - super-deduction	691	-	692	-
Machinery and plant - special rate allowance	693	-	694	-
Machinery and plant - special rate pool	695	-	700	-
Machinery and plant - main pool	705	-	710	-
Structures and buildings	711	-		
Business premises renovation	715	-	720	-
Other allowances and charges	725	-	730	-

Allowances and charges in calculation of trading profits and losses

	Capital allowances	Disposal value
Electric vehicle charge-points	713 -	714 -
Enterprise zones	721 -	722 -
Zero-emission goods vehicles	723 -	724 -
Zero-emission cars	726 -	727 -

Allowances and charges not included in calculation of trading profits and losses

	Capital allowances	Balancing charges
Annual investment allowance	735 -	
Structures and buildings	736 -	
Full expensing	733 -	734 -
Business premises renovation	740 -	745 -
Machinery and plant - super-deduction	741 -	742 -
Machinery and plant - special rate allowance	743 -	744 -
Other allowances and charges	750 -	755 -

	Capital allowances	Disposal value
Electric vehicle charge-points	737 -	738 -
Enterprise zones	746 -	747 -
Zero-emission goods vehicles	748 -	749 -
Zero-emission cars	751 -	752 -

Qualifying expenditure

760	Machinery and plant on which first year allowance is claimed	-
765	Designated environmentally friendly machinery and plant	-
770	Machinery and plant on long-life assets and integral features	-
771	Structures and buildings	-
772	Machinery and plant - super-deduction	-
773	Machinery and plant - special rate allowance	-
775	Other machinery and plant	-

Losses, deficits and excess amounts

Amount arising

	Amount		Maximum available for surrender as group relief	
Losses of trades carried on wholly or partly in the UK	780	-	785	-
Losses of trades carried on wholly outside the UK	790	-		
Non-trading deficits on loan relationships and derivative contracts	795	-	800	-
UK property business losses	805	-	810	-
Overseas property business losses	815	-		
Losses from miscellaneous transactions	820	-		
Capital losses	825	-		
Non-trading losses on intangible fixed assets	830	-	835	-

Excess amounts

	Amount		Maximum available for surrender as group relief	
Non-trading capital allowances			840	-
Qualifying donations			845	-
Management expenses	850	-	855	-

Northern Ireland information

856	Amount of group relief claimed which relates to NI trading losses used against rest of UK/mainstream profits	-
857	Amount of group relief claimed which relates to NI trading losses used against NI trading profits	-
858	Amount of group relief claimed which relates to rest of UK/mainstream losses used against NI trading profits	-

Overpayments and repayments

Small repayments

860 Do not repay sums of - or less.

Read the overpayments and repayments section of the Company Tax Return Guide for specific guidance on when and how to make an entry in this box.

Repayments for the period covered by this return

865	Repayment of Corporation Tax	-
870	Repayment of Income Tax	-
875	Payable Research and Development tax credit	-
880	Payable Research and Development expenditure credit	-
885	Payable creatives tax credit	-
886	Payable Audio-Visual expenditure credit and Video Games expenditure credit	-
890	Payable land remediation or life assurance company tax credit	-
895	Payable capital allowances first-year tax credit	-

Surrender of tax refund within group

Including surrenders under the Instalment Payments Regulations.

900 The following amount is to be surrendered -

Put an ‘X’ in the appropriate boxes below

the joint Notice is attached 905

or

will follow 910

915 Please stop repayment of the following amount until we send you the Notice -

Bank details (for person to whom a repayment is to be made)

920	Name of bank or building society	
925	Branch sort code	
930	Account number	
935	Name of account	
940	Building society reference	

Payments to a person other than the company

943	Put an 'X' in box 943 if there is a R&D payable credit and one of the conditions listed in the CT600 Guide is applicable	

945 Complete the authority below if you want the repayment to be made to a person other than the company

I, as (enter status - company secretary, treasurer, liquidator or authorised agent, etc.)

950 of (*enter company name*)

955 authorise (*enter name*)

960 of address (*enter address*)

Postcode

965 Nominee reference

to receive payment on company's behalf

970 Name

Declaration

Declaration
I declare that the information I have given on this Company Tax Return and any supplementary pages is correct and complete to the best of my knowledge and belief.

I understand that giving false information in the return, or concealing any part of the company's profits or tax payable, can lead to both the company and me being prosecuted.

975 Name

Nuala Hobden

980 Date DD/MM/YYYY

985 Status

Treasurer

Company Tax Return – supplementary page

Charities and Community Amateur Sports Clubs (CASCs)

HM Revenue & Customs

CT600E (2015) Version 3 for accounting periods starting on or after 1 April 2015

Guidance

Guidance about when and how to complete this supplementary page can be found in the CT600 Guide.

For further information read *What supplementary pages do I need to complete and include as part of the Company Tax Return?* to find out what supplementary pages you need to complete.

Also, read the *Important points about all supplementary pages and CT600E – Charities and Community Amateur Sports Clubs (CASCs)* for further guidance about completing this supplementary page.

Company information

E1	Company name	**Spinnaker Chorus**
E2	Tax reference	**4931911727**
	Period covered by this supplementary page (cannot exceed 12 months)	
E3	*from DD/MM/YYYY*	**01/07/2024**
E4	*to DD/MM/YYYY*	**30/06/2025**

Claims to exemption (this section should be completed in all cases)

Charity/CASC repayment reference	E5	
Charity Commission registration number, or Scottish Charity number (if applicable)	E10	**1177387**

Put an 'X' in the relevant box if during the period covered by these supplementary pages:

The company was a charity/CASC and is claiming exemption from all tax on all or part of its income and gains (Also put an 'X' in box E15 if the company was a charity/CASC but had no income or gains in the period)	E15	**X**
All income and gains are exempt from tax and have been, will be, applied for charitable or qualifying purposes only	E20	**X**
Some of the income and gains may not be exempt or have not been applied for charitable or qualifying purposes only, and I have completed form CT600	E25	

I claim exemption from tax

Name	E30	**Nuala Hobden**
Status	E35	**Treasurer**
Date *DD/MM/YYYY*	E40	

Repayments

To make a repayment claim for the period covered by these supplementary pages, please register and enrol to use the Charities Online service. See CT600 guide for further information.

Put an 'X' in the box if during the period covered by these supplementary pages you have over claimed tax

E45	

Information required

Enter details of any income received from the following sources, claimed as exempt from tax in the hands of the charity/CASC. Enter the figure included in the charity's/CASC'S accounts for the period covered by this return.

Non-exempt amounts should be entered on the form CT600 in the appropriate boxes.

Type of income		Amount
Enter total turnover from exempt charitable trading activities	E50	-
Investment income - exclude any amounts included on form CT600	E55	-
UK land and building - exclude any amounts included on form CT600	E60	-
Gift Aid - exclude any amounts included on form CT600	E65	-
From other charities - exclude any amounts included on form CT600	E70	-
Gifts of shares or securities received	E75	-
Gifts of real property received	E80	-
Other sources (not included above)	E85	-
Total of boxes E50 to E85	E90	-

Enter details of expenditure as shown in the charity's/CASC's accounts for the period covered by these supplementary pages

Type of expenditure		Amount
Trading costs in relation to exempt charitable activities (in box E50)	E95	-
UK land and buildings costs in relation to exempt charitable activities (in box E60)	E100	-
All general administration/governance costs	E105	-
All grants and donations made within the UK	E110	-
All grants and donations made outside the UK	E115	-
Other expenditure not included above, or not used in calculating figures entered on the form CT600	E120	-
Total of boxes E95 to E120	E125	-

Information required

Charity/CASC assets

		Disposals in period (total consideration received)		Held at the end of the period (use accounts figures)
Tangible fixed assets	E130	-	E135	-
UK investments (excluding controlled companies)	E140	-	E145	-
Shares in, and loans to, controlled companies	E150	-	E155	-
Overseas investments	E160	-	E165	-
Loans and non-trade debtors			E170	-
Other current assets			E175	-
Qualifying investments and loans *Applies to charities only. See CT600 guide*			E180	
Value of any non-qualifying investments and loans *Applies to charities only. See CT600 guide*			E185	-
Number of subsidiary or associated companies the charity controls at the end of the period. Exclude companies that were dormant throughout the period			E190	-

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Signature 1

Signed by Nuala Hobden using authentication code enZhczZrTDVyMCgl at IP address 82.3.239.53, on 2026/02/06 14:31:18 Z.

Nuala Hobden's e-mail address is: nualahelen@aol.com.

Nuala Hobden added the following comments:

"Nuala Hobden"

SPINNAKER CHORUS

England & Wales - Charity number 1177387

Accounts

Trustees' Annual Report and accounts

Spinnaker Chorus – Charity no: 1177387

Period from 1 July 2023 to 30 June 2024

Spinnaker Chorus is a barbershop Chorus open to women aged from 16 years in the Portsmouth and surrounding area. The Trustees oversee the day to day running of the club for members. The Chorus does not employ any staff. Spinnaker Chorus is a member of the Ladies Association of British Barbershop Singers (LABBS) which also has charitable status (no: 1151161).

Our structure

We are a member's organisation led by a Management Committee of volunteers from the Chorus. Our four Trustees are drawn from the Management Committee and include our Chair, Vice-Chair and Treasurer. We hold ten Trustee meetings a year and an annual AGM which was held on 21 February 2024.

Our finances

Our primary source of income is from our members' monthly subscriptions. We also raise money through singing events and receive small donations. Our financial year runs from 1 July to 30 June and our annual accounts to 30 June 2024 are enclosed. Our accounts have been independently verified by Stuart Hoare, Chartered Accountants.

Our activities

Summary of the main events and activities supporting our charitable objects as set out in our governing document:

1 **The development of skills in singing techniques at individual and group level through coaching, workshops, rehearsals and performance for the benefit and well-being of women of all ages and backgrounds in the Portsmouth area.**

The Chorus meets weekly for rehearsals. Each rehearsal is led by our Musical Director who is a trained barbershop judge and educator. Coaching in barbershop singing techniques is given by him to the Chorus as a whole, and to voice part sections by our Section leaders who are trained in barbershop techniques and giving feedback.

We continued to introduce a new song to learn every eight weeks throughout the year. Each member is required to audition each new song by singing against another voice part, recording it, and sending it to their section leader for evaluation and feedback. Section leaders take time to give specific feedback on technique and areas for development.

Our Musical Director works with our members to identify those with potential for leadership roles and he encourages members to join the physical and vocal warm-up team and to act as Guest Directors at rehearsal to try out directing and to receive feedback on their skills.

In January 2024 our Musical Director and Deputy Musical Director attended a Directors workshop organised by the male and female barbershop UK associations. They developed

their individual skills and learnt from experienced coaches and other MDs from across the UK.

In March 2024 we spent a weekend together at a retreat working with a barbershop coach who, together with our MD, taught us singing, musicality and performance techniques and helped us to improve our performance and vocal sound as a group. In September 2024 we received further coaching from the Musical Director of a gold medal winning barbershop chorus in advance of our participation in the annual ladies' barbershop national competition in Harrogate.

During the year some of our members attended education events organised by the Ladies Association of Barbershop Singers (LABBS) including a foundation course covering Singing, Musicality and Performance.

Chorus members are encouraged to develop their singing abilities by forming smaller groups including octets and quartets and during this period we saw the number of participants grow. These activities allow members to develop their singing abilities and to gain self-confidence. Several of these groups participated in local music festivals and were coached by our MD and by other trained barbershop coaches throughout the period. Groups of singers from our club participated in the Portsmouth Music Festival, the Chichester Music Festival, The Isle of Wight Festival and the Fareham Music Festival. Two of our quartets entered the national LABBS quartet contest and received coaching on singing, musicality, and performance as part of a semi-final weekend.

2 The advancement of education in acapella singing in barbershop style through workshops, and musical collaborations for the benefit of the Portsmouth community and across Hampshire and Sussex.

In January 2024 we organised and led a singing workshop for music and theatre students at South Downs College in Havant as part of their industry week. We taught students a song in four-part harmony and sang it with them to their college lecturer. We also demonstrated singing techniques and developed their skills to sing in harmony parts.

In June 2024 we organised and led a singing workshop with pupils at Bosmere Junior School teaching several year groups how to sing in harmony and developing their confidence and personal skills.

In April we held an open rehearsal night to encourage singers from the local area to come along and see for themselves what we do. Participants sang warm up songs and other voca exercises with us and we demonstrated the art of four-part harmony with all its benefits to well-being.

In May and July we held joint rehearsals with our local male barbershop chorus, Solent City Chorus to share learning and build performance confidence and technique.

We actively encourage people to come and see what we do, emphasising that singing is for everyone regardless of background or experience and offering support (through an Angel Fund) to those in financial difficulty. We have an inclusive culture and value diversity in our membership and our audiences. Our Diversity & Inclusion Officer ensures that we reach out to as many groups as possible as potential members and potential audiences for our craft.

Our Chair is also the Vice-Chair of our national association (LABBS) and spent time during this period visiting and encouraging other barbershop singing groups in Hampshire, West Sussex, Wiltshire, Somerset and Norfolk. In her role she spends time promoting the benefits of four-part harmony singing to a national audience.

3 The promotion of the craft and artistry of unaccompanied harmony singing through performances and concerts to the public to encourage high standards and bring music to new audiences.

Spinnaker Chorus performs regularly to audiences large and small as part of our public benefit programme. We seek to educate, entertain, and improve individual and collective well-being through the joy of listening to and participating in singing events.

In this period, we put on a Christmas show that was open to family, friends and the public that showcased four-part harmony singing. We also sang at St Lukes Church, Havant, Hotwalls in Portsmouth, Uppark (National Trust) and Port Solent Christmas Fayre to entertain and educate the wider community in the craft of four-part harmony singing.

In June 2024 in celebration of our 20th anniversary as a Chorus we undertook a six-hour sing-a-thon around the iconic sites of Portsmouth including the Guildhall steps, the historic dockyard, Gunwharf Quays, two central shopping centres and Portsmouth and Southsea station. This gave us the opportunity to bring music to new audiences.

JC 24 February 2025

Spinnaker Chorus

Charity No. 1177387

Trustee's Report and Unaudited Accounts

30 June 2024

The trustee presents their report with the unaudited financial statements of the charity for the year ended 30 June 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1177387

Trustee
The following trustee served during the year:

Nuala Hobden
Jill Cook
Nicolette Nason
Colleen Potter

Accountants

SHCA Limited
87 London Road
Cowplain
Waterlooville
PO8 8XB

The trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustee is also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed

Nuala Hobden
Trustee
27 February 2025

Independent Examiner's Report to the trustee of Spinnaker Chorus

I report to the trustees on my examination of the financial statements of Spinnaker Chorus for the year ended 30 June 2024.

Responsibilities and basis of report

As the charity's trustee you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all 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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Stuart Hoare ICAEW
SHCA Limited
87 London Road
Cowplain
Waterlooville

PO8 8XB
27 February 2025

Spinnaker Chorus
Statement of Financial Activities
for the year ended 30 June 2024

	Notes	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies	3	22,479	22,479	19,014
Charitable activities	4	31,990	31,990	18,994
Other	5	7,163	7,163	6,445
Total		61,632	61,632	44,453
Expenditure on:				
Raising funds	6	-	-	4,845
Charitable activities	7	48,602	48,602	32,995
Other	8	17,273	17,273	18,322
Total		65,875	65,875	56,162
Net gains on investments		-	-	-
Net expenditure	9	(4,243)	(4,243)	(11,709)
Transfers between funds		-	-	-
Net expenditure before other gains/(losses)		(4,243)	(4,243)	(11,709)
Other gains and losses				
Net movement in funds		(4,243)	(4,243)	(11,709)
Reconciliation of funds:				
Total funds brought forward		15,157	15,157	26,866
Total funds carried forward		10,914	10,914	15,157

Spinnaker Chorus
Balance Sheet

at 30 June 2024

Charity No. 1177387		2024	2023
		£	£
Current assets			
Debtors	11	1,086	-
Cash at bank and in hand		10,925	15,539
		12,011	15,539
Creditors: Amount falling due within one year	12	(1,097)	(382)
Net current assets		10,914	15,157
Total assets less current liabilities		10,914	15,157
Net assets excluding pension asset or liability		10,914	15,157
Total net assets		10,914	15,157
The funds of the charity			
Restricted funds	13		
Unrestricted funds	13		
General funds		10,914	15,157
		10,914	15,157
Reserves	13		
Total funds		10,914	15,157

Approved by the trustees on 27 February 2025

And signed on their behalf by:

Nuala Hobden
Trustee
27 February 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic if Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2023	Total funds 2023
	£	£
Income and endowments from:		
Donations and legacies	19,014	19,014
Charitable activities	18,994	18,994
Other	6,445	6,445
Total	44,453	44,453
Expenditure on:		
Raising funds	4,845	4,845
Charitable activities	32,995	32,995
Other	18,322	18,322
Total	56,162	56,162
Net income	(11,709)	(11,709)
Net income before other gains/(losses)	(11,709)	(11,709)
Other gains and losses:		
Net movement in funds	(11,709)	(11,709)
Reconciliation of funds:		
Total funds brought forward	26,866	26,866
Total funds carried forward	15,157	15,157

3 Income from donations and legacies

	Unrestricted	Total 2024	Total 2023
	£	£	£
Subscriptions	22,359	22,359	18,894
Donations	120	120	120
	22,479	22,479	19,014

4 Income from charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Conventions and events	28,727	28,727	17,130
Fundraising	3,263	3,263	1,864
	31,990	31,990	18,994

5 Other income

	Unrestricted	Total 2024	Total 2023
	£	£	£
HMRC gift aid tax recovery	4,857	4,857	4,046
Other income	2,306	2,306	2,399
	7,163	7,163	6,445

6 Expenditure on raising funds

	Total 2024	Total 2023
	£	£
Costs of generating voluntary income		
Subscriptions	-	4,845
	-	4,845

7 Expenditure on charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Expenditure on charitable activities			
Conventions and events	48,252	48,252	32,995
Fundraising	350	350	-
Governance costs			
	48,602	48,602	32,995

8 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
Directors expenses	4,565	4,565	2,715
Wardrobe & other costs	4,327	4,327	6,354
Coaching	427	427	1,576
Donations	-	-	815
Premises costs	4,266	4,266	4,492
General administrative costs	3,244	3,244	1,950
Legal and professional costs	444	444	420
	17,273	17,273	18,322

9 Net expenditure before transfers

	2024	2023
This is stated after charging:	£	£
Independent Examiner's fee	444	420

10 Staff costs

No employee received emoluments in excess of £60,000.

11 Debtors

	2024	2023
	£	£
Prepayments and accrued income	1,086	-
	1,086	-

12 Creditors:
amounts falling due within one year

	2024	2023
	£	£
Deferred income	1,097	382
	1,097	382

13 Movement in funds

	At 1 July 2023	Incoming resources (including other gains/losses)	Resources expended	At 30 June 2024
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	15,157	61,632	(65,875)	10,914
Total funds	15,157	61,632	(65,875)	10,914

14 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Net current assets	10,914	10,914
	10,914	10,914

15 Reconciliation of net debt

	At 1 July 2023	Cash flows	At 30 June 2024
	£	£	£
Cash and cash equivalents	15,539	(4,614)	10,925
	15,539	(4,614)	10,925
Net debt	15,539	(4,614)	10,925

Spinnaker Chorus
Statement of Cash flows
for the year ended 30 June 2024

	2024 £	2023 £
Cash flows from operating activities		
Net expenditure per Statement of Financial Activities	(4,243)	(11,709)
Adjustments for:		
Dividends, interest and rents from investments	(7,163)	(6,445)
Increase in trade and other receivables	(1,086)	-
Increase in trade and other payables	715	-
Net cash used in operating activities	(11,777)	(18,154)
Cash flows from investing activities		
Dividends, interest and rents from investments	7,163	6,445
Net cash from investing activities	7,163	6,445
Net cash from financing activities	-	-
Net decrease in cash and cash equivalents	(4,614)	(11,709)
Cash and cash equivalents at the beginning of the year	15,539	26,866
Cash and cash equivalents at the end of the year	10,925	15,157
Components of cash and cash equivalents		
Cash and bank balances	10,925	15,539
	10,925	15,539

Spinnaker Chorus
Detailed Statement of Financial Activities
for the year ended 30 June 2024

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies			
Subscriptions	22,359	22,359	18,894
Donations	120	120	120
	22,479	22,479	19,014
Charitable activities			
Conventions and events	28,727	28,727	17,130
Fundraising	3,263	3,263	1,864
	31,990	31,990	18,994
Other			
HMRC gift aid tax recovery	4,857	4,857	4,046
Other income	2,306	2,306	2,399
	7,163	7,163	6,445
Total income and endowments	61,632	61,632	44,453
Expenditure on:			
Costs of generating donations and legacies			
Subscriptions	-	-	4,845
	-	-	4,845
Total of expenditure on raising funds	-	-	4,845
Charitable activities			
Conventions and events	48,252	48,252	32,995
Fundraising	350	350	-
	48,602	48,602	32,995
Total of expenditure on charitable activities	48,602	48,602	32,995
Other expenditure			
Directors expenses	4,565	4,565	2,715
Wardrobe & other costs	4,327	4,327	6,354
Coaching	427	427	1,576
Donations	-	-	815
	9,319	9,319	11,460
Premises costs			
Rent	4,266	4,266	4,492
	4,266	4,266	4,492
General administrative costs, including depreciation and amortisation			

Bank charges	12	12	-
Software, IT support and related costs	356	356	626
Sundry expenses	2,876	2,876	1,324
	3,244	3,244	1,950
Legal and professional costs			
Audit/Independent examination fees	444	444	420
	444	444	420
Total of expenditure of other costs	17,273	17,273	18,322
Total expenditure	65,875	65,875	56,162
Net gains on investments	-	-	-
Net expenditure	(4,243)	(4,243)	(11,709)
Net expenditure before other gains/(losses)	(4,243)	(4,243)	(11,709)
Other Gains	-	-	-
Net movement in funds	(4,243)	(4,243)	(11,709)
Reconciliation of funds:			
Total funds brought forward	15,157	15,157	26,866
Total funds carried forward	10,914	10,914	15,157

Spinnaker Chorus

Charity No. 1177387

Trustee's Report and Unaudited Accounts

30 June 2024

The trustee presents their report with the unaudited financial statements of the charity for the year ended 30 June 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1177387

Trustee
The following trustee served during the year:

Nuala Hobden
Jill Cook
Nicolette Nason
Colleen Potter

Accountants

SHCA Limited
87 London Road
Cowplain
Waterlooville
PO8 8XB

The trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustee is also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed

Nuala Hobden
Trustee
27 February 2025

Independent Examiner's Report to the trustee of Spinnaker Chorus

I report to the trustees on my examination of the financial statements of Spinnaker Chorus for the year ended 30 June 2024.

Responsibilities and basis of report

As the charity's trustee you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all 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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Stuart Hoare ICAEW
SHCA Limited
87 London Road
Cowplain
Waterlooville

PO8 8XB
27 February 2025

Spinnaker Chorus
Statement of Financial Activities
for the year ended 30 June 2024

	Notes	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies	3	22,479	22,479	19,014
Charitable activities	4	31,990	31,990	18,994
Other	5	7,163	7,163	6,445
Total		61,632	61,632	44,453
Expenditure on:				
Raising funds	6	-	-	4,845
Charitable activities	7	48,602	48,602	32,995
Other	8	17,273	17,273	18,322
Total		65,875	65,875	56,162
Net gains on investments		-	-	-
Net expenditure	9	(4,243)	(4,243)	(11,709)
Transfers between funds		-	-	-
Net expenditure before other gains/(losses)		(4,243)	(4,243)	(11,709)
Other gains and losses				
Net movement in funds		(4,243)	(4,243)	(11,709)
Reconciliation of funds:				
Total funds brought forward		15,157	15,157	26,866
Total funds carried forward		10,914	10,914	15,157

Spinnaker Chorus
Balance Sheet

at 30 June 2024

Charity No. 1177387		2024	2023
		£	£
Current assets			
Debtors	11	1,086	-
Cash at bank and in hand		10,925	15,539
		12,011	15,539
Creditors: Amount falling due within one year	12	(1,097)	(382)
Net current assets		10,914	15,157
Total assets less current liabilities		10,914	15,157
Net assets excluding pension asset or liability		10,914	15,157
Total net assets		10,914	15,157
The funds of the charity			
Restricted funds	13		
Unrestricted funds	13		
General funds		10,914	15,157
		10,914	15,157
Reserves	13		
Total funds		10,914	15,157

Approved by the trustees on 27 February 2025

And signed on their behalf by:

Nuala Hobden
Trustee
27 February 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic if Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2023	Total funds 2023
	£	£
Income and endowments from:		
Donations and legacies	19,014	19,014
Charitable activities	18,994	18,994
Other	6,445	6,445
Total	44,453	44,453
Expenditure on:		
Raising funds	4,845	4,845
Charitable activities	32,995	32,995
Other	18,322	18,322
Total	56,162	56,162
Net income	(11,709)	(11,709)
Net income before other gains/(losses)	(11,709)	(11,709)
Other gains and losses:		
Net movement in funds	(11,709)	(11,709)
Reconciliation of funds:		
Total funds brought forward	26,866	26,866
Total funds carried forward	15,157	15,157

3 Income from donations and legacies

	Unrestricted	Total 2024	Total 2023
	£	£	£
Subscriptions	22,359	22,359	18,894
Donations	120	120	120
	22,479	22,479	19,014

4 Income from charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Conventions and events	28,727	28,727	17,130
Fundraising	3,263	3,263	1,864
	31,990	31,990	18,994

5 Other income

	Unrestricted	Total 2024	Total 2023
	£	£	£
HMRC gift aid tax recovery	4,857	4,857	4,046
Other income	2,306	2,306	2,399
	7,163	7,163	6,445

6 Expenditure on raising funds

	Total 2024	Total 2023
	£	£
Costs of generating voluntary income		
Subscriptions	-	4,845
	-	4,845

7 Expenditure on charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Expenditure on charitable activities			
Conventions and events	48,252	48,252	32,995
Fundraising	350	350	-
Governance costs			
	48,602	48,602	32,995

8 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
Directors expenses	4,565	4,565	2,715
Wardrobe & other costs	4,327	4,327	6,354
Coaching	427	427	1,576
Donations	-	-	815
Premises costs	4,266	4,266	4,492
General administrative costs	3,244	3,244	1,950
Legal and professional costs	444	444	420
	17,273	17,273	18,322

9 Net expenditure before transfers

	2024	2023
This is stated after charging:	£	£
Independent Examiner's fee	444	420

10 Staff costs

No employee received emoluments in excess of £60,000.

11 Debtors

	2024	2023
	£	£
Prepayments and accrued income	1,086	-
	1,086	-

12 Creditors:
amounts falling due within one year

	2024	2023
	£	£
Deferred income	1,097	382
	1,097	382

13 Movement in funds

	At 1 July 2023	Incoming resources (including other gains/losses)	Resources expended	At 30 June 2024
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	15,157	61,632	(65,875)	10,914
Total funds	15,157	61,632	(65,875)	10,914

14 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Net current assets	10,914	10,914
	10,914	10,914

15 Reconciliation of net debt

	At 1 July 2023	Cash flows	At 30 June 2024
	£	£	£
Cash and cash equivalents	15,539	(4,614)	10,925
	15,539	(4,614)	10,925
Net debt	15,539	(4,614)	10,925

Spinnaker Chorus
Statement of Cash flows
for the year ended 30 June 2024

	2024 £	2023 £
Cash flows from operating activities		
Net expenditure per Statement of Financial Activities	(4,243)	(11,709)
Adjustments for:		
Dividends, interest and rents from investments	(7,163)	(6,445)
Increase in trade and other receivables	(1,086)	-
Increase in trade and other payables	715	-
Net cash used in operating activities	(11,777)	(18,154)
Cash flows from investing activities		
Dividends, interest and rents from investments	7,163	6,445
Net cash from investing activities	7,163	6,445
Net cash from financing activities	-	-
Net decrease in cash and cash equivalents	(4,614)	(11,709)
Cash and cash equivalents at the beginning of the year	15,539	26,866
Cash and cash equivalents at the end of the year	10,925	15,157
Components of cash and cash equivalents		
Cash and bank balances	10,925	15,539
	10,925	15,539

Spinnaker Chorus
Detailed Statement of Financial Activities
for the year ended 30 June 2024

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies			
Subscriptions	22,359	22,359	18,894
Donations	120	120	120
	22,479	22,479	19,014
Charitable activities			
Conventions and events	28,727	28,727	17,130
Fundraising	3,263	3,263	1,864
	31,990	31,990	18,994
Other			
HMRC gift aid tax recovery	4,857	4,857	4,046
Other income	2,306	2,306	2,399
	7,163	7,163	6,445
Total income and endowments	61,632	61,632	44,453
Expenditure on:			
Costs of generating donations and legacies			
Subscriptions	-	-	4,845
	-	-	4,845
Total of expenditure on raising funds	-	-	4,845
Charitable activities			
Conventions and events	48,252	48,252	32,995
Fundraising	350	350	-
	48,602	48,602	32,995
Total of expenditure on charitable activities	48,602	48,602	32,995
Other expenditure			
Directors expenses	4,565	4,565	2,715
Wardrobe & other costs	4,327	4,327	6,354
Coaching	427	427	1,576
Donations	-	-	815
	9,319	9,319	11,460
Premises costs			
Rent	4,266	4,266	4,492
	4,266	4,266	4,492
General administrative costs, including depreciation and amortisation			

Bank charges	12	12	-
Software, IT support and related costs	356	356	626
Sundry expenses	2,876	2,876	1,324
	3,244	3,244	1,950
Legal and professional costs			
Audit/Independent examination fees	444	444	420
	444	444	420
Total of expenditure of other costs	17,273	17,273	18,322
Total expenditure	65,875	65,875	56,162
Net gains on investments	-	-	-
Net expenditure	(4,243)	(4,243)	(11,709)
Net expenditure before other gains/(losses)	(4,243)	(4,243)	(11,709)
Other Gains	-	-	-
Net movement in funds	(4,243)	(4,243)	(11,709)
Reconciliation of funds:			
Total funds brought forward	15,157	15,157	26,866
Total funds carried forward	10,914	10,914	15,157

SPINNAKER CHORUS

England & Wales - Charity number 1177387

Accounts

Trustees' Annual Report and accounts

Spinnaker Chorus – Charity no: 1177387

Period from 1 July 2022 to 30 June 2023

Spinnaker Chorus is a barbershop Chorus open to women aged from 16 years in the Portsmouth and surrounding area. The Trustees oversee the day to day running of the club for members. The Chorus does not employ any staff. Spinnaker Chorus is a member of the Ladies Association of British Barbershop Singers (LABBS) which also has charitable status (no: 1151161).

During this reporting period the Chorus was in a period of rebuilding our membership and moving to new premises following the end of the pandemic and periods of government restrictions that prevented us from carrying out our normal activities.

Our structure

We are a member's organisation led by a Management Committee of volunteers from the Chorus. Our four Trustees are drawn from the Management Committee and include our Chair, Vice-Chair and Treasurer. We hold ten Trustee meetings a year and an annual AGM which was held on 22 February 2023.

Our finances

Our primary source of income is from our members' monthly subscriptions. We also raise money through singing events and receive small donations. Our financial year runs from 1 July to 30 June and our annual accounts to 30 June 2023 are enclosed. Our accounts have been independently verified by Stuart Hoare, Chartered Accountants.

Our activities

Summary of the main events and activities supporting our charitable objects as set out in our governing document:

1 **The development of skills in singing techniques at individual and group level through coaching, workshops, rehearsals and performance for the benefit and well-being of women of all ages and backgrounds in the Portsmouth area.**

The Chorus meets weekly for rehearsals. Each rehearsal is led by our Musical Director who is a trained barbershop judge and educator. Coaching in barbershop singing techniques is given by him to the Chorus as a whole, and to voice part sections by our Section leaders who are trained in barbershop techniques and giving feedback.

We continued to introduce a new song to learn every eight weeks throughout the year. Each member is required to audition each new song by singing against another voice part, recording it, and sending it to their section leader for evaluation and feedback. Section leaders take time to give specific feedback on technique and areas for development.

Our Musical Director works with our members to identify those with potential for leadership roles and he encourages members to join the physical and vocal warm-up team and to act as Guest Directors at rehearsal to try out directing and to receive feedback on their skills.

In March 2023 we spent a weekend together at a retreat working with an International professional barbershop coach who, together with our MD, taught us singing, musicality and performance techniques and helped us to improve our performance and vocal sound as a group. In September 2023 we received further coaching from an international barbershop coach in advance of our participation in the annual ladies barbershop national competition in Bournemouth.

In April 2023 several of our members attended Harmony College, a national educational event over a weekend organised by the Ladies Association of Barbershop Singers (LABBS). During this weekend participants attend elective workshops on singing techniques and develop new skills by singing with new groups and learning new songs.

Chorus members are encouraged to develop their singing abilities by forming smaller groups including octets and quartets. These activities allow members to develop their singing abilities and to gain self-confidence. Several of these groups participated in local music festivals and were coached by our MD and by other trained barbershop coaches throughout the financial year. One of our quartets also entered the national LABBS quartet contest and received coaching on singing, musicality, and performance as part of the semi-final weekend.

2 The advancement of education in acapella singing in barbershop style through workshops, and musical collaborations for the benefit of the Portsmouth community and across Hampshire and Sussex.

In November 2022 we launched a five week Learn to Sing workshop with an open invitation to anyone in the Portsmouth, Hampshire, and West Sussex area. The workshop was promoted on social media, and we had over 20 participants who joined the Chorus on Wednesday evenings to learn singing techniques and Christmas carols in four-part harmony. The course finished with a concert for family and friends, and the participants were issued with certificates to recognise their achievements.

We actively encourage people to come and see what we do, emphasising that singing is for everyone regardless of background or experience and offering support (through an Angel Fund) to those in financial difficulty. We have an inclusive culture and value diversity in our membership and our audiences. Our Diversity & Inclusion Officer ensures that we reach out to as many groups as possible as potential members and potential audiences for our craft.

In March 2023 our Chair was appointed Vice-Chair of our national association (LABBS) and spent her first months in office visiting other barbershop singing groups and promoting the benefits of four part harmony singing to a national audience.

3 The promotion of the craft and artistry of unaccompanied harmony singing through performances and concerts to the public to encourage high standards and bring music to new audiences.

Spinnaker Chorus performs regularly to audiences large and small as part of our public benefit programme. We seek to educate, entertain, and improve individual and collective well-being through the joy of listening to and participating in singing events.

In this period, we established a new relationship with Portsmouth University and performed at their open day events on campus to promote the benefits of singing as a hobby to potential new university students. We also sang at Winchester Christmas Market and Port Solent Christmas Fayre to entertain and educate the wider community in the craft of four-part harmony singing.

In June 2023 we entered the Bournemouth Music Festival and demonstrated our craft and artistry in a number of musical classes winning two trophies in a strong field of other singing groups. We listened and learnt from the other singing groups.

JC 9 April 2024

Spinnaker Chorus

Charity No. 1177387

Trustee's Report and Unaudited Accounts

30 June 2023

The trustee presents their report with the unaudited financial statements of the charity for the year ended 30 June 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1177387

Trustee
The following trustee served during the year:

Nuala Hobden
Jill Cook
Nicolette Nason
Colleen Potter

Accountants

SHCA Limited
87 London Road
Cowplain
Waterlooville
PO8 8XB

The trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustee is also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed

Nuala Hobden
Trustee
26 February 2024

Independent Examiner's Report to the trustee of Spinnaker Chorus

I report to the trustees on my examination of the financial statements of Spinnaker Chorus for the year ended 30 June 2023.

Responsibilities and basis of report

As the charity's trustee you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all 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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Stuart Hoare ICAEW
SHCA Limited
87 London Road
Cowplain
Waterlooville

PO8 8XB
26 February 2024

Spinnaker Chorus
Statement of Financial Activities
for the year ended 30 June 2023

	Notes	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies	3	19,014	19,014	21,334
Charitable activities	4	18,994	18,994	9,409
Other	5	6,445	6,445	4,499
Total		44,453	44,453	35,242
Expenditure on:				
Raising funds	6	4,845	4,845	3,531
Charitable activities	7	32,995	32,995	11,108
Other	8	18,322	18,322	14,163
Total		56,162	56,162	28,802
Net gains on investments		-	-	-
Net (expenditure)/income		(11,709)	(11,709)	6,440
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		(11,709)	(11,709)	6,440
Other gains and losses				
Net movement in funds		(11,709)	(11,709)	6,440
Reconciliation of funds:				
Total funds brought forward		26,866	26,866	20,426
Total funds carried forward		15,157	15,157	26,866

Spinnaker Chorus
Balance Sheet

at 30 June 2023

Charity No. 1177387		2023	2022
		£	£
Current assets			
Cash at bank and in hand		15,539	26,866
		15,539	26,866
Net current assets		15,539	26,866
Total assets less current liabilities		15,539	26,866
Creditors: Amounts falling due after more than one year	10	(382)	-
Net assets excluding pension asset or liability		15,157	26,866
Total net assets		15,157	26,866
The funds of the charity			
Restricted funds	11		
Unrestricted funds	11		
General funds		15,157	26,866
		15,157	26,866
Reserves	11		
Total funds		15,157	26,866

Approved by the trustees on 26 February 2024

And signed on their behalf by:

Nuala Hobden
Trustee
26 February 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic if Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2022	Total funds 2022
	£	£
Income and endowments from:		
Donations and legacies	21,334	21,334
Charitable activities	9,409	9,409
Other	4,499	4,499
Total	35,242	35,242
Expenditure on:		
Raising funds	3,531	3,531
Charitable activities	11,108	11,108
Other	14,163	14,163
Total	28,802	28,802
Net income	6,440	6,440
Net income before other gains/(losses)	6,440	6,440
Other gains and losses:		
Net movement in funds	6,440	6,440
Reconciliation of funds:		
Total funds brought forward	20,426	20,426
Total funds carried forward	26,866	26,866

3 Income from donations and legacies

	Unrestricted	Total 2023	Total 2022
	£	£	£
Subscriptions	18,894	18,894	15,034
Donations	120	120	4,300
Donations	-	-	2,000
	19,014	19,014	21,334

4 Income from charitable activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
Conventions and events	17,130	17,130	7,188
Fundraising	1,864	1,864	2,221
	18,994	18,994	9,409

5 Other income

	Unrestricted	Total 2023	Total 2022
	£	£	£
HMRC gift aid tax recovery	4,046	4,046	2,986
Other income	2,399	2,399	1,013
Grants	-	-	500
	6,445	6,445	4,499

6 Expenditure on raising funds

	Unrestricted	Total 2023	Total 2022
	£	£	£
Costs of generating voluntary income			
Subscriptions	4,845	4,845	3,015
Fundraising trading costs			
	-	-	516
	4,845	4,845	3,531

7 Expenditure on charitable activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
Expenditure on charitable activities			
Conventions and events	32,995	32,995	11,108
Governance costs			
	32,995	32,995	11,108

8 Other expenditure

	Unrestricted	Total 2023	Total 2022
	£	£	£
Directors expenses	2,715	2,715	2,740
Wardrobe & other costs	6,354	6,354	3,713
Coaching	1,576	1,576	870
Donations	815	815	1,000
Premises costs	4,492	4,492	3,588
General administrative costs	2,370	2,370	2,252
	18,322	18,322	14,163

9 Staff costs

No employee received emoluments in excess of £60,000.

10 Creditors:
amounts falling due after more than one year

	2023	2022
	£	£
Deferred income	382	-
	382	-

11 Movement in funds

	At 1 July 2022	Incoming resources (including other gains/losses)	Resources expended	At 30 June 2023
		£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	26,866	44,453	(56,162)	15,157
Total funds	26,866	44,453	(56,162)	15,157

12 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Net current assets	15,539	15,539
Creditors due in more than one year and provisions	(382)	(382)
	15,157	15,157

13 Reconciliation of net debt

	At 1 July 2022	Cash flows	At 30 June 2023
	£	£	£
Cash and cash equivalents	26,866	(11,327)	15,539
	26,866	(11,327)	15,539
Net debt	26,866	(11,327)	15,539

Spinnaker Chorus
Statement of Cash flows
for the year ended 30 June 2023

	2023 £	2022 £
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(11,709)	6,440
Adjustments for:		
Dividends, interest and rents from investments	(6,445)	(4,499)
Net cash (used in)/provided by operating activities	(18,154)	1,941
Cash flows from investing activities		
Dividends, interest and rents from investments	6,445	4,499
Net cash from investing activities	6,445	4,499
Net cash from financing activities	-	-
Net (decrease)/increase in cash and cash equivalents	(11,709)	6,440
Cash and cash equivalents at the beginning of the year	26,866	20,426
Cash and cash equivalents at the end of the year	15,157	26,866
Components of cash and cash equivalents		
Cash and bank balances	15,539	26,866
	15,539	26,866

Spinnaker Chorus
Detailed Statement of Financial Activities
for the year ended 30 June 2023

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies			
Subscriptions	18,894	18,894	15,034
Donations	120	120	4,300
Donations	-	-	2,000
	19,014	19,014	21,334
Charitable activities			
Conventions and events	17,130	17,130	7,188
Fundraising	1,864	1,864	2,221
	18,994	18,994	9,409
Other			
HMRC gift aid tax recovery	4,046	4,046	2,986
Other income	2,399	2,399	1,013
Grants	-	-	500
	6,445	6,445	4,499
Total income and endowments	44,453	44,453	35,242
Expenditure on:			
Costs of generating donations and legacies			
Subscriptions	4,845	4,845	3,015
	4,845	4,845	3,015
Costs of other trading activities			
	-	-	516
	-	-	516
Total of expenditure on raising funds	4,845	4,845	3,531
Charitable activities			
Conventions and events	32,995	32,995	11,108
	32,995	32,995	11,108
Total of expenditure on charitable activities	32,995	32,995	11,108
Other expenditure			
Directors expenses	2,715	2,715	2,740
Wardrobe & other costs	6,354	6,354	3,713
Coaching	1,576	1,576	870
Donations	815	815	1,000
	11,460	11,460	8,323
Premises costs			
Rent	4,492	4,492	3,588

	4,492	4,492	3,588
General administrative costs, including depreciation and amortisation			
Software, IT support and related costs	626	626	324
Sundry expenses	1,744	1,744	1,928
	2,370	2,370	2,252
Total of expenditure of other costs	18,322	18,322	14,163
Total expenditure	56,162	56,162	28,802
Net gains on investments	-	-	-
Net (expenditure)/income	(11,709)	(11,709)	6,440
Net (expenditure)/income before other gains/(losses)	(11,709)	(11,709)	6,440
Other Gains	-	-	-
Net movement in funds	(11,709)	(11,709)	6,440
Reconciliation of funds:			
Total funds brought forward	26,866	26,866	20,426
Total funds carried forward	15,157	15,157	26,866

Spinnaker Chorus

Charity No. 1177387

Trustee's Report and Unaudited Accounts

30 June 2023

The trustee presents their report with the unaudited financial statements of the charity for the year ended 30 June 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1177387

Trustee
The following trustee served during the year:

Nuala Hobden
Jill Cook
Nicolette Nason
Colleen Potter

Accountants

SHCA Limited
87 London Road
Cowplain
Waterlooville
PO8 8XB

The trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustee is also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed

Nuala Hobden
Trustee
26 February 2024

Independent Examiner's Report to the trustee of Spinnaker Chorus

I report to the trustees on my examination of the financial statements of Spinnaker Chorus for the year ended 30 June 2023.

Responsibilities and basis of report

As the charity's trustee you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all 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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Stuart Hoare ICAEW
SHCA Limited
87 London Road
Cowplain
Waterlooville

PO8 8XB
26 February 2024

Spinnaker Chorus
Statement of Financial Activities
for the year ended 30 June 2023

	Notes	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies	3	19,014	19,014	21,334
Charitable activities	4	18,994	18,994	9,409
Other	5	6,445	6,445	4,499
Total		44,453	44,453	35,242
Expenditure on:				
Raising funds	6	4,845	4,845	3,531
Charitable activities	7	32,995	32,995	11,108
Other	8	18,322	18,322	14,163
Total		56,162	56,162	28,802
Net gains on investments		-	-	-
Net (expenditure)/income		(11,709)	(11,709)	6,440
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		(11,709)	(11,709)	6,440
Other gains and losses				
Net movement in funds		(11,709)	(11,709)	6,440
Reconciliation of funds:				
Total funds brought forward		26,866	26,866	20,426
Total funds carried forward		15,157	15,157	26,866

Spinnaker Chorus
Balance Sheet

at 30 June 2023

Charity No. 1177387		2023	2022
		£	£
Current assets			
Cash at bank and in hand		15,539	26,866
		15,539	26,866
Net current assets		15,539	26,866
Total assets less current liabilities		15,539	26,866
Creditors: Amounts falling due after more than one year	10	(382)	-
Net assets excluding pension asset or liability		15,157	26,866
Total net assets		15,157	26,866
The funds of the charity			
Restricted funds	11		
Unrestricted funds	11		
General funds		15,157	26,866
		15,157	26,866
Reserves	11		
Total funds		15,157	26,866

Approved by the trustees on 26 February 2024

And signed on their behalf by:

Nuala Hobden
Trustee
26 February 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic if Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2022	Total funds 2022
	£	£
Income and endowments from:		
Donations and legacies	21,334	21,334
Charitable activities	9,409	9,409
Other	4,499	4,499
Total	35,242	35,242
Expenditure on:		
Raising funds	3,531	3,531
Charitable activities	11,108	11,108
Other	14,163	14,163
Total	28,802	28,802
Net income	6,440	6,440
Net income before other gains/(losses)	6,440	6,440
Other gains and losses:		
Net movement in funds	6,440	6,440
Reconciliation of funds:		
Total funds brought forward	20,426	20,426
Total funds carried forward	26,866	26,866

3 Income from donations and legacies

	Unrestricted	Total 2023	Total 2022
	£	£	£
Subscriptions	18,894	18,894	15,034
Donations	120	120	4,300
Donations	-	-	2,000
	19,014	19,014	21,334

4 Income from charitable activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
Conventions and events	17,130	17,130	7,188
Fundraising	1,864	1,864	2,221
	18,994	18,994	9,409

5 Other income

	Unrestricted	Total 2023	Total 2022
	£	£	£
HMRC gift aid tax recovery	4,046	4,046	2,986
Other income	2,399	2,399	1,013
Grants	-	-	500
	6,445	6,445	4,499

6 Expenditure on raising funds

	Unrestricted	Total 2023	Total 2022
	£	£	£
Costs of generating voluntary income			
Subscriptions	4,845	4,845	3,015
Fundraising trading costs			
	-	-	516
	4,845	4,845	3,531

7 Expenditure on charitable activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
Expenditure on charitable activities			
Conventions and events	32,995	32,995	11,108
Governance costs			
	32,995	32,995	11,108

8 Other expenditure

	Unrestricted	Total 2023	Total 2022
	£	£	£
Directors expenses	2,715	2,715	2,740
Wardrobe & other costs	6,354	6,354	3,713
Coaching	1,576	1,576	870
Donations	815	815	1,000
Premises costs	4,492	4,492	3,588
General administrative costs	2,370	2,370	2,252
	18,322	18,322	14,163

9 Staff costs

No employee received emoluments in excess of £60,000.

10 Creditors:
amounts falling due after more than one year

	2023	2022
	£	£
Deferred income	382	-
	382	-

11 Movement in funds

	At 1 July 2022	Incoming resources (including other gains/losses)	Resources expended	At 30 June 2023
		£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	26,866	44,453	(56,162)	15,157
Total funds	26,866	44,453	(56,162)	15,157

12 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Net current assets	15,539	15,539
Creditors due in more than one year and provisions	(382)	(382)
	15,157	15,157

13 Reconciliation of net debt

	At 1 July 2022	Cash flows	At 30 June 2023
	£	£	£
Cash and cash equivalents	26,866	(11,327)	15,539
	26,866	(11,327)	15,539
Net debt	26,866	(11,327)	15,539

Spinnaker Chorus
Statement of Cash flows
for the year ended 30 June 2023

	2023 £	2022 £
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(11,709)	6,440
Adjustments for:		
Dividends, interest and rents from investments	(6,445)	(4,499)
Net cash (used in)/provided by operating activities	(18,154)	1,941
Cash flows from investing activities		
Dividends, interest and rents from investments	6,445	4,499
Net cash from investing activities	6,445	4,499
Net cash from financing activities	-	-
Net (decrease)/increase in cash and cash equivalents	(11,709)	6,440
Cash and cash equivalents at the beginning of the year	26,866	20,426
Cash and cash equivalents at the end of the year	15,157	26,866
Components of cash and cash equivalents		
Cash and bank balances	15,539	26,866
	15,539	26,866

Spinnaker Chorus
Detailed Statement of Financial Activities
for the year ended 30 June 2023

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies			
Subscriptions	18,894	18,894	15,034
Donations	120	120	4,300
Donations	-	-	2,000
	19,014	19,014	21,334
Charitable activities			
Conventions and events	17,130	17,130	7,188
Fundraising	1,864	1,864	2,221
	18,994	18,994	9,409
Other			
HMRC gift aid tax recovery	4,046	4,046	2,986
Other income	2,399	2,399	1,013
Grants	-	-	500
	6,445	6,445	4,499
Total income and endowments	44,453	44,453	35,242
Expenditure on:			
Costs of generating donations and legacies			
Subscriptions	4,845	4,845	3,015
	4,845	4,845	3,015
Costs of other trading activities			
	-	-	516
	-	-	516
Total of expenditure on raising funds	4,845	4,845	3,531
Charitable activities			
Conventions and events	32,995	32,995	11,108
	32,995	32,995	11,108
Total of expenditure on charitable activities	32,995	32,995	11,108
Other expenditure			
Directors expenses	2,715	2,715	2,740
Wardrobe & other costs	6,354	6,354	3,713
Coaching	1,576	1,576	870
Donations	815	815	1,000
	11,460	11,460	8,323
Premises costs			
Rent	4,492	4,492	3,588

	4,492	4,492	3,588
General administrative costs, including depreciation and amortisation			
Software, IT support and related costs	626	626	324
Sundry expenses	1,744	1,744	1,928
	2,370	2,370	2,252
Total of expenditure of other costs	18,322	18,322	14,163
Total expenditure	56,162	56,162	28,802
Net gains on investments	-	-	-
Net (expenditure)/income	(11,709)	(11,709)	6,440
Net (expenditure)/income before other gains/(losses)	(11,709)	(11,709)	6,440
Other Gains	-	-	-
Net movement in funds	(11,709)	(11,709)	6,440
Reconciliation of funds:			
Total funds brought forward	26,866	26,866	20,426
Total funds carried forward	15,157	15,157	26,866

SPINNAKER CHORUS

England & Wales - Charity number 1177387

Accounts

Trustees' Annual Report and accounts

Spinnaker Chorus – Charity no: 1177387

Period from 30 June 2021 to 30 June 2022

Spinnaker Chorus is a barbershop Chorus open to women aged from 16 years in the Portsmouth and surrounding area. The Trustees oversee the day to day running of the club for members. The Chorus does not employ any staff. Spinnaker Chorus is a member of the Ladies Association of British Barbershop Singers (LABBS) which also has charitable status (no: 1151161).

During this reporting period the Chorus continue to face significant challenges and constraints on our activities and ability to fulfil our charitable objects due to the global pandemic which included periods of government restrictions that prevented us from carrying out our normal activities.

Our structure

We are a member's organisation led by a Management Committee of volunteers from the Chorus. Our four Trustees are drawn from the Management Committee and include our Chair, Vice-Chair and Treasurer. We hold ten Trustee meetings a year and an annual AGM which was held on zoom 23 February 2022.

Our finances

Our primary source of income is from our members' monthly subscriptions. We also raise money through singing events and receive small donations. Our financial year runs from 1 July to 30 June and our annual accounts to 30 June 2022 are enclosed. Our accounts have been independently verified by Stuart Hoare, Chartered Accountants.

Our activities

Summary of the main events and activities supporting our charitable objects as set out in our governing document:

1 **The development of skills in singing techniques at individual and group level through coaching, workshops, rehearsals and performance for the benefit and well-being of women of all ages and backgrounds in the Portsmouth area.**

The Chorus meets weekly for rehearsals. Each rehearsal is led by our Musical Director who is a Barbershop judge and educator. Coaching in barbershop singing techniques is given by him to the Chorus as a whole, and to voice part sections by our Section leaders who are trained in barbershop techniques and giving feedback.

For some of this period we were unable to meet for face-to-face rehearsals due to COVID 19 government restrictions. We continued however to rehearse each week however on zoom or face to face with masks when possible. Our MD carried out educational sessions during some rehearsals to enhance the technical knowledge of our members.

We continued to introduce a new song to learn every eight weeks throughout the year. Each member is required to audition each new song by singing against another voice part,

recording it, and sending it to their section leader for evaluation and feedback. Section leaders take time to give specific feedback on technique and areas for development.

Our Musical Director works with our members to identify those with potential for leadership roles and he encourages members to join the physical and vocal warm-up team and to act as Guest Directors at rehearsal to try out directing and to receive feedback on their skills.

In April 2022 we spent a weekend together at a retreat working with an International professional barbershop coach who, together with our MD, taught us singing techniques and helped us to improve our performance and vocal sound as a group.

Chorus members are encouraged to develop their singing abilities by forming into smaller groups including octets and quartets. These activities allow members to develop their singing abilities but also to gain self-confidence. Whilst opportunities to sing in local Music Festivals and participate in competitions were limited during this period due to the pandemic, our groups continued to sing together and worked with professional coaches when they could.

2 The advancement of education in acapella singing in barbershop style through workshops, and musical collaborations for the benefit of the Portsmouth community and across Hampshire and Sussex.

In October 2021 we were invited by our national Association LABBS (The Ladies Association of Barbershop Singers) to host a regional get together of local barbershop groups in the absence of a national convention that was cancelled due to COVID restrictions. We hosted the event for over 150 singers drawn from your own Chorus and three other local barbershop choruses. Our MD organised a musical programme that allowed us to sing together and to learn from each other. We were joined by the LABBS National gold medal winning Chorus (Amersham Acappella) who provided a masterclass in barbershop excellence and who taught us how to include sign language to one of our songs for the benefit of the deaf and hard of hearing.

During this period, we were also invited to Bosmere Junior School where we ran workshops for four groups of primary school children and their teachers in the art of harmony singing. These workshops were led by our MD and supported by around 40 members of our Chorus.

We actively encourage people to come and see what we do, emphasising that singing is for everyone regardless of background or experience and offering support (Angel Fund) to those in financial difficulty. We have an inclusive culture and value diversity in our membership and our audiences. During this period, we appointed our first Diversity & Inclusion Officer to ensure that we reach out to as many groups as possible as potential members and potential audiences for our craft.

3 The promotion of the craft and artistry of unaccompanied harmony singing through performances and concerts to the public to encourage high standards and bring music to new audiences.

Spinnaker Chorus normally performs regularly to audiences large and small as part of our public benefit programme. We seek to educate, entertain, and improve individual and collective well-being through the joy of listening to and participating in singing events.

In this period our ability to perform to audiences was curtailed at times by government restrictions. We did however perform outdoors to the public on the steps of Portsmouth Guildhall and at the Winchester Christmas market and the Port Solent Christmas fayre.

In May 2022 we moved to a new rehearsal venue and organised a show for family and friends in celebration of a return to face to face singing and as a thank you to them for their support during a difficult period.

JC 1 April 2023

Spinnaker Chorus

Charity No. 1177387

Trustee's Report and Unaudited Accounts

30 June 2022

Spinnaker Chorus
Trustees Annual Report

The trustee presents their report with the unaudited financial statements of the charity for the year ended 30 June 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1177387

Trustee
The following trustee served during the year:

Nuala Hobden

Accountants

SHCA Limited
87 London Road
Cowplain
Waterlooville
PO8 8XB

The trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustee is also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed

Nuala Hobden
Trustee
20 February 2023

Spinnaker Chorus
Independent Examiners Report

Independent Examiner's Report to the trustee of Spinnaker Chorus

I report to the trustees on my examination of the financial statements of Spinnaker Chorus for the year ended 30 June 2022 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustee you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). The trustee considers that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all 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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Stuart Hoare
ICAEW
SHCA Limited
87 London Road
Cowplain
Waterlooville

PO8 8XB
20 February 2023

Spinnaker Chorus
Statement of Financial Activities

for the year ended 30 June 2022

	Notes	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies	3	21,334	21,334	17,802
Charitable activities	4	9,409	9,409	3,242
Other	5	4,499	4,499	4,500
Total		35,242	35,242	25,544
Expenditure on:				
Raising funds	6	3,531	3,531	3,094
Charitable activities	7	11,108	11,108	7,395
Other	8	14,163	14,163	6,528
Total		28,802	28,802	17,017
Net gains on investments		-	-	-
Net income		6,440	6,440	8,527
Transfers between funds		-	-	-
Net income before other gains/(losses)		6,440	6,440	8,527
Other gains and losses				
Net movement in funds		6,440	6,440	8,527
Reconciliation of funds:				
Total funds brought forward		20,426	20,426	11,899
Total funds carried forward		26,866	26,866	20,426

Spinnaker Chorus
Balance Sheet

at 30 June 2022

Charity No. 1177387		**2022**	**2021**
		£	**£**
Current assets			
Cash at bank and in hand		26,866	20,426
		26,866	20,426
Net current assets		26,866	20,426
Total assets less current liabilities		26,866	20,426
Net assets excluding pension asset or liability		26,866	20,426
Total net assets		26,866	20,426
The funds of the charity			
Restricted funds	10		
Unrestricted funds	10		
General funds		26,866	20,426
		26,866	20,426
Reserves	10		
Total funds		26,866	20,426

Approved by the trustees on 20 February 2023

And signed on their behalf by:

Nuala Hobden
Trustee
20 February 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic if Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.
Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.
All exchange differences are are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.
Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.
Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.
In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2021	Total funds 2021
	£	£
Income and endowments from:		
Donations and legacies	17,802	17,802
Charitable activities	3,242	3,242
Other	4,500	4,500
Total	25,544	25,544
Expenditure on:		
Raising funds	3,094	3,094
Charitable activities	7,395	7,395
Other	6,528	6,528
Total	17,017	17,017
Net income	8,527	8,527
Net income before other gains/(losses)	8,527	8,527
Other gains and losses:		
Net movement in funds	8,527	8,527
Reconciliation of funds:		
Total funds brought forward	11,899	11,899
Total funds carried forward	20,426	20,426

3 Income from donations and legacies

	Unrestricted	Total 2022	Total 2021
	£	£	£
Subscriptions	15,034	15,034	17,752
Donations	4,300	4,300	50
legacies	2,000	2,000	-
	21,334	21,334	17,802

4 Income from charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
Conventions and events	7,188	7,188	200
Fundraising	2,221	2,221	3,042
	9,409	9,409	3,242

5 Other income

	Unrestricted	Total 2022	Total 2021
	£	£	£
HMRC gift aid tax recovery	2,986	2,986	4,375
Other income	1,013	1,013	125
Grants	500	500	-
	4,499	4,499	4,500

6 Expenditure on raising funds

	Unrestricted	Total 2022	Total 2021
	£	£	£
Costs of generating voluntary income			
Subscriptions	3,015	3,015	2,414
Fundraising trading costs			
	516	516	680
	3,531	3,531	3,094

7 Expenditure on charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
Expenditure on charitable activities			
Conventions and events	11,108	11,108	7,395
Governance costs			
	11,108	11,108	7,395

8 Other expenditure

	Unrestricted	Total 2022	Total 2021
	£	£	£
Directors expenses	2,740	2,740	2,080
Wardrobe & other costs	3,713	3,713	1,314
Coaching	870	870	-
Donations	1,000	1,000	-
Premises costs	3,588	3,588	699
General administrative costs	2,252	2,252	2,435
	14,163	14,163	6,528

9 Staff costs

No employee received emoluments in excess of £60,000.

10 Movement in funds

	At 1 July 2021	Incoming resources (including other gains/losses)	Resources expended	At 30 June 2022
		£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	20,426	35,242	(28,802)	26,866
Total funds	20,426	35,242	(28,802)	26,866

11 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Net current assets	26,866	26,866
	26,866	26,866

12 Reconciliation of net debt

	At 1 July 2021	Cash flows	At 30 June 2022
	£	£	£
Cash and cash equivalents	20,426	6,440	26,866
	20,426	6,440	26,866
Net debt	20,426	6,440	26,866

Spinnaker Chorus
Statement of Cash flows
for the year ended 30 June 2022

	2022 £	2021 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	6,440	8,527
Adjustments for:		
Dividends, interest and rents from investments	(4,499)	(4,500)
Net cash provided by operating activities	1,941	4,027
Cash flows from investing activities		
Dividends, interest and rents from investments	4,499	4,500
Net cash from investing activities	4,499	4,500
Net cash from financing activities	-	-
Net increase in cash and cash equivalents	6,440	8,527
Cash and cash equivalents at the beginning of the year	20,426	11,899
Cash and cash equivalents at the end of the year	26,866	20,426
Components of cash and cash equivalents		
Cash and bank balances	26,866	20,426
	26,866	20,426

Spinnaker Chorus
Detailed Statement of Financial Activities
for the year ended 30 June 2022

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies			
Subscriptions	15,034	15,034	17,752
Donations	4,300	4,300	50
legacies	2,000	2,000	-
	21,334	21,334	17,802
Charitable activities			
Conventions and events	7,188	7,188	200
Fundraising	2,221	2,221	3,042
	9,409	9,409	3,242
Other			
HMRC gift aid tax recovery	2,986	2,986	4,375
Other income	1,013	1,013	125
Grants	500	500	-
	4,499	4,499	4,500
Total income and endowments	35,242	35,242	25,544
Expenditure on:			
Costs of generating donations and legacies			
Subscriptions	3,015	3,015	2,414
	3,015	3,015	2,414
Costs of other trading activities			
	516	516	680
	516	516	680
Total of expenditure on raising funds	3,531	3,531	3,094
Charitable activities			
Conventions and events	11,108	11,108	7,395
	11,108	11,108	7,395
Total of expenditure on charitable activities	11,108	11,108	7,395
Other expenditure			
Directors expenses	2,740	2,740	2,080
Wardrobe & other costs	3,713	3,713	1,314
Coaching	870	870	-
Donations	1,000	1,000	-
	8,323	8,323	3,394
Premises costs			
Rent	3,588	3,588	699

Spinnaker Chorus
Detailed Statement of Financial Activities

	3,588	3,588	699
General administrative costs, including depreciation and amortisation			
Software, IT support and related costs	324	324	551
Sundry expenses	1,928	1,928	1,884
	2,252	2,252	2,435
Total of expenditure of other costs	14,163	14,163	6,528
Total expenditure	28,802	28,802	17,017
Net gains on investments	-	-	-
Net income	6,440	6,440	8,527
Net income before other gains/(losses)	6,440	6,440	8,527
Other Gains	-	-	-
Net movement in funds	6,440	6,440	8,527
Reconciliation of funds:			
Total funds brought forward	20,426	20,426	11,899
Total funds carried forward	26,866	26,866	20,426

Spinnaker Chorus

Charity No. 1177387

Trustee's Report and Unaudited Accounts

30 June 2022

Spinnaker Chorus
Trustees Annual Report

The trustee presents their report with the unaudited financial statements of the charity for the year ended 30 June 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1177387

Trustee
The following trustee served during the year:

Nuala Hobden

Accountants

SHCA Limited
87 London Road
Cowplain
Waterlooville
PO8 8XB

The trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustee is also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed

Nuala Hobden
Trustee
20 February 2023

Spinnaker Chorus
Independent Examiners Report

Independent Examiner's Report to the trustee of Spinnaker Chorus

I report to the trustees on my examination of the financial statements of Spinnaker Chorus for the year ended 30 June 2022 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustee you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). The trustee considers that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all 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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Stuart Hoare
ICAEW
SHCA Limited
87 London Road
Cowplain
Waterlooville

PO8 8XB
20 February 2023

Spinnaker Chorus
Statement of Financial Activities

for the year ended 30 June 2022

	Notes	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies	3	21,334	21,334	17,802
Charitable activities	4	9,409	9,409	3,242
Other	5	4,499	4,499	4,500
Total		35,242	35,242	25,544
Expenditure on:				
Raising funds	6	3,531	3,531	3,094
Charitable activities	7	11,108	11,108	7,395
Other	8	14,163	14,163	6,528
Total		28,802	28,802	17,017
Net gains on investments		-	-	-
Net income		6,440	6,440	8,527
Transfers between funds		-	-	-
Net income before other gains/(losses)		6,440	6,440	8,527
Other gains and losses				
Net movement in funds		6,440	6,440	8,527
Reconciliation of funds:				
Total funds brought forward		20,426	20,426	11,899
Total funds carried forward		26,866	26,866	20,426

Spinnaker Chorus
Balance Sheet

at 30 June 2022

Charity No. 1177387		**2022**	**2021**
		£	**£**
Current assets			
Cash at bank and in hand		26,866	20,426
		26,866	20,426
Net current assets		26,866	20,426
Total assets less current liabilities		26,866	20,426
Net assets excluding pension asset or liability		26,866	20,426
Total net assets		26,866	20,426
The funds of the charity			
Restricted funds	10		
Unrestricted funds	10		
General funds		26,866	20,426
		26,866	20,426
Reserves	10		
Total funds		26,866	20,426

Approved by the trustees on 20 February 2023

And signed on their behalf by:

Nuala Hobden
Trustee
20 February 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic if Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.
Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.
All exchange differences are are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.
Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.
Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.
In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2021	Total funds 2021
	£	£
Income and endowments from:		
Donations and legacies	17,802	17,802
Charitable activities	3,242	3,242
Other	4,500	4,500
Total	25,544	25,544
Expenditure on:		
Raising funds	3,094	3,094
Charitable activities	7,395	7,395
Other	6,528	6,528
Total	17,017	17,017
Net income	8,527	8,527
Net income before other gains/(losses)	8,527	8,527
Other gains and losses:		
Net movement in funds	8,527	8,527
Reconciliation of funds:		
Total funds brought forward	11,899	11,899
Total funds carried forward	20,426	20,426

3 Income from donations and legacies

	Unrestricted	Total 2022	Total 2021
	£	£	£
Subscriptions	15,034	15,034	17,752
Donations	4,300	4,300	50
legacies	2,000	2,000	-
	21,334	21,334	17,802

4 Income from charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
Conventions and events	7,188	7,188	200
Fundraising	2,221	2,221	3,042
	9,409	9,409	3,242

5 Other income

	Unrestricted	Total 2022	Total 2021
	£	£	£
HMRC gift aid tax recovery	2,986	2,986	4,375
Other income	1,013	1,013	125
Grants	500	500	-
	4,499	4,499	4,500

6 Expenditure on raising funds

	Unrestricted	Total 2022	Total 2021
	£	£	£
Costs of generating voluntary income			
Subscriptions	3,015	3,015	2,414
Fundraising trading costs			
	516	516	680
	3,531	3,531	3,094

7 Expenditure on charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
Expenditure on charitable activities			
Conventions and events	11,108	11,108	7,395
Governance costs			
	11,108	11,108	7,395

8 Other expenditure

	Unrestricted	Total 2022	Total 2021
	£	£	£
Directors expenses	2,740	2,740	2,080
Wardrobe & other costs	3,713	3,713	1,314
Coaching	870	870	-
Donations	1,000	1,000	-
Premises costs	3,588	3,588	699
General administrative costs	2,252	2,252	2,435
	14,163	14,163	6,528

9 Staff costs

No employee received emoluments in excess of £60,000.

10 Movement in funds

	At 1 July 2021	Incoming resources (including other gains/losses)	Resources expended	At 30 June 2022
		£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	20,426	35,242	(28,802)	26,866
Total funds	20,426	35,242	(28,802)	26,866

11 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Net current assets	26,866	26,866
	26,866	26,866

12 Reconciliation of net debt

	At 1 July 2021	Cash flows	At 30 June 2022
	£	£	£
Cash and cash equivalents	20,426	6,440	26,866
	20,426	6,440	26,866
Net debt	20,426	6,440	26,866

Spinnaker Chorus
Statement of Cash flows
for the year ended 30 June 2022

	2022 £	2021 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	6,440	8,527
Adjustments for:		
Dividends, interest and rents from investments	(4,499)	(4,500)
Net cash provided by operating activities	1,941	4,027
Cash flows from investing activities		
Dividends, interest and rents from investments	4,499	4,500
Net cash from investing activities	4,499	4,500
Net cash from financing activities	-	-
Net increase in cash and cash equivalents	6,440	8,527
Cash and cash equivalents at the beginning of the year	20,426	11,899
Cash and cash equivalents at the end of the year	26,866	20,426
Components of cash and cash equivalents		
Cash and bank balances	26,866	20,426
	26,866	20,426

Spinnaker Chorus
Detailed Statement of Financial Activities
for the year ended 30 June 2022

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies			
Subscriptions	15,034	15,034	17,752
Donations	4,300	4,300	50
legacies	2,000	2,000	-
	21,334	21,334	17,802
Charitable activities			
Conventions and events	7,188	7,188	200
Fundraising	2,221	2,221	3,042
	9,409	9,409	3,242
Other			
HMRC gift aid tax recovery	2,986	2,986	4,375
Other income	1,013	1,013	125
Grants	500	500	-
	4,499	4,499	4,500
Total income and endowments	35,242	35,242	25,544
Expenditure on:			
Costs of generating donations and legacies			
Subscriptions	3,015	3,015	2,414
	3,015	3,015	2,414
Costs of other trading activities			
	516	516	680
	516	516	680
Total of expenditure on raising funds	3,531	3,531	3,094
Charitable activities			
Conventions and events	11,108	11,108	7,395
	11,108	11,108	7,395
Total of expenditure on charitable activities	11,108	11,108	7,395
Other expenditure			
Directors expenses	2,740	2,740	2,080
Wardrobe & other costs	3,713	3,713	1,314
Coaching	870	870	-
Donations	1,000	1,000	-
	8,323	8,323	3,394
Premises costs			
Rent	3,588	3,588	699

Spinnaker Chorus
Detailed Statement of Financial Activities

	3,588	3,588	699
General administrative costs, including depreciation and amortisation			
Software, IT support and related costs	324	324	551
Sundry expenses	1,928	1,928	1,884
	2,252	2,252	2,435
Total of expenditure of other costs	14,163	14,163	6,528
Total expenditure	28,802	28,802	17,017
Net gains on investments	-	-	-
Net income	6,440	6,440	8,527
Net income before other gains/(losses)	6,440	6,440	8,527
Other Gains	-	-	-
Net movement in funds	6,440	6,440	8,527
Reconciliation of funds:			
Total funds brought forward	20,426	20,426	11,899
Total funds carried forward	26,866	26,866	20,426

SPINNAKER CHORUS

England & Wales - Charity number 1177387

Accounts

Trustees' Annual Report and accounts

Spinnaker Chorus – Charity no: 1177387

Period from 30 June 2020 to 30 June 2021

Spinnaker Chorus is a barbershop Chorus open to women aged from 16 years in the Portsmouth and surrounding area. The Trustees oversee the day to day running of the club for members. The Chorus does not employ any staff. Spinnaker Chorus is a member of the Ladies Association of British Barbershop Singers (LABBS) which also has charitable status (no: 1151161).

During this reporting period the Chorus faced significant challenges and constraints on our activities and ability to fulfil our charitable objects due to the global pandemic which included periods of national lockdown and government restrictions that prevented us from carrying out our normal activities.

Our structure

We are a member's organisation led by a Management Committee of volunteers from the Chorus. Our four Trustees are drawn from the Management Committee and include our Chair, Vice-Chair and Treasurer. We hold ten Trustee meetings a year and an annual AGM which was held on zoom 24 February 2021.

Our finances

Our primary source of income is from our members' monthly subscriptions. We also raise money through singing events and receive small donations. Our financial year runs from 1 July to 30 June and our annual accounts to 30 June 2021 are enclosed. Our accounts have been independently verified by Stuart Hoare, Chartered Accountants.

Our activities

Summary of the main events and activities supporting our charitable objects as set out in our governing document:

1 ***The development of skills in singing techniques at individual and group level through coaching, workshops, rehearsals and performance for the benefit and well-being of women of all ages and backgrounds in the Portsmouth area.***

The Chorus meets weekly for rehearsals. Each rehearsal is led by our Musical Director who is a Barbershop judge and educator. Coaching in barbershop singing techniques is given by him to the Chorus as a whole, and to voice part sections by our Section leaders who are trained in barbershop techniques and giving feedback.

For much of this period we were unable to meet for face-to-face rehearsals due to COVID 19 government restrictions. We continued however to rehearse each week on zoom with access to learning through Facebook Live and Zoom. Our MD carried out educational sessions during some rehearsals to enhance the technical knowledge of our members.

We continued to introduce a new song to learn every eight weeks throughout the year. Each member is required to audition each new song by singing against another voice part, recording it, and sending it to their section leader for evaluation and feedback. Section leaders take time to give

specific feedback on technique and areas for development. This process continued during lockdown with encouragement from our MD and our section leaders.

When we could we met in small groups outdoors to sing together and to continue our musical education. Our Deputy Musical Director and our Section leaders stepped in to lead and coach each group to support our Musical Director and give each group the chance to learn and to receive feedback.

During this period, we appointed a new leader for our Tenor section. Our Musical Director works with our members to identify those with potential for leadership roles and he coached and developed Mary Quinn to take on the role after the previous section leader stepped down.

Our MD also uses a Guest Director spot at each rehearsal to give opportunities for members of the Chorus to try out directing and to receive feedback on their skills.

Chorus members are encouraged to develop their singing abilities by forming into smaller groups including octets and quartets. These activities allow members to develop their singing abilities but also to gain self-confidence. Whilst opportunities to sing in local Music Festivals and participate in competitions were limited during this period due to the pandemic, our groups continued to sing together and worked with professional coaches when they could.

2 The advancement of education in acapella singing in barbershop style through workshops, and musical collaborations for the benefit of the Portsmouth community and across Hampshire and Sussex.

In April 2021 we were invited by our national Association LABBS (The Ladies Association of Barbershop Singers) to host a workshop on zoom to coach barbershop singers from across the region in a new barbershop polecat song You Gotta Be. We were joined by LABBS judges from each of their three judging faculties (Music, Singing, Performance) who worked with members of our Music team to lead and coach over one hundred barbershop singers in a three-hour workshop.

The overall workshop was led by our Musical Director John Palmer and break out groups were led by our four section leaders for each voice part (Tenor, Lead, Baritone, Bass). This experience developed the coaching skills of our Music Team further and we educated members of other barbershop groups as well as our own members.

We actively encourage people to come and see what we do, emphasising that singing is for everyone regardless of background or experience and offering support (Angel Fund) to those in financial difficulty. We have an inclusive culture and value diversity in our membership and our audiences.

During this period, we learnt about the risks associated with singing during a pandemic. We researched the topic and learnt from resources available from our membership of Making Music to ensure that our risk assessments protected our members, and were in line with up-to-date research. We made singing masks for all our members to allow them to sing more safely when get togethers were permitted and invested in sanitisers and a CO2 monitor to measure ventilation. We shared our knowledge and experience with other barbershop groups through attending discussion forums on zoom with Chairs of other Choruses from our national Association (LABBS).

We produced comprehensive risk assessment for each venue where we sang in person and educated our members in the standards we expected. Each member had to sign to confirm that they had read and understood the risk assessment document.

3 The promotion of the craft and artistry of unaccompanied harmony singing through performances and concerts to the public to encourage high standards and bring music to new audiences.

Spinnaker Chorus normally performs regularly to audiences large and small as part of our public benefit programme. We seek to educate, entertain, and improve individual and collective well-being through the joy of listening to and participating in singing events. Sadly, during this period, we were unable to perform to audiences given the government restrictions on singing.

JC 30 March 2022

Spinnaker Chorus

Unaudited Accounts

30 June 2021

Spinnaker Chorus

Approval statement

I approve the accounts which comprise of the Receipts and Payments Account, the Balance Sheet and the related notes. I acknowledge my responsibility for the accounts, including the appropriateness of the applicable financial reporting framework as set out in note 1, and for providing Stuart Hoare with all information and explanations necessary for their compilation.

Nuala Hobden

3 March 2022

Spinnaker Chorus

Chartered Accountants' report on the unaudited accounts of Spinnaker Chorus

In accordance with the engagement letter dated 13 September 2017, we have prepared for your approval the accounts of Spinnaker Chorus for the year ended 30 June 2021 which comprise of the Receipts and Payments Account, the Balance Sheet and the related notes from the entity's accounting records and from information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

Our work has been undertaken in accordance with ICAEW Technical Release TECH08/16AAF.

Stuart Hoare
Chartered Accountants

87 London Road
Cowplain
Waterlooville
Hampshire
PO8 8XB

3 March 2022

Spinnaker Chorus
Receipts and Payments Account
for the year ended 30 June 2021

	2021 £	2020 £
Income		
Subscriptions	17,752	21,432
Fundraising	3,042	3,908
Sabs Registration	-	-
Members contribution for costumes	-	289
Convention 2018	-	-
Convention 2019	-	7,558
Retreat 2018	-	-
Retreat 2019	200	200
Labs reg refund	-	50
Labs coaching subsidy	100	-
Coach BMF	-	-
CD Sales	25	10
Badge sales	-	-
Donation wardrobe	-	3,000
HMRC charities gift aid	4,375	4,511
Angel fund donations	50	175
Other business income	-	446
	25,544	41,579
Expenses		
Hall rental	699	2,253
Directors costs	2,080	2,124
Riser Man	340	1,790
Web maintenance	180	180
Show	-	200
Retreat 2019	-	758
Wardrobe	334	6,800
Music costs	640	471
Labbs -annual subs	2,414	3,505
Convention Refund 2020	5,709	
Convention Refund 2021	1,686	
Labbs convention reg 2019	-	6,518
Labbs convention reg 2020	-	50
Convention 2019	-	11,832
Coaching costs	-	3,066
Fundraising costs	680	302
Risers 4 Step	-	2,030
Zoom Fees	371	-
Other expenses	1,884	2,137
	17,017	44,016
Surplus/(deficit)	8,527	(2,437)

Spinnaker Chorus
Balance Sheet
as at 30 June 2021

	2021 £	2020 £
Assets		
Bank balances	20,426	11,899
	20,426	11,899
	20,426	11,899
Net surplus represented by		
Capital account:		
Balance at start of period	11,899	14,336
Net surplus/(deficit)	8,527	(2,437)
	20,426	11,899

Spinnaker Chorus
Notes to the Accounts
for the year ended 30 June 2021

1 Accounting basis

The accounts have been compiled on a basis that enables profits to be calculated in accordance with UK Generally Accepted Accounting Practice and that provides sufficient and relevant information to enable the completion of a tax return.

Spinnaker Chorus

Unaudited Accounts

30 June 2021

Spinnaker Chorus

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I approve the accounts which comprise of the Receipts and Payments Account, the Balance Sheet and the related notes. I acknowledge my responsibility for the accounts, including the appropriateness of the applicable financial reporting framework as set out in note 1, and for providing Stuart Hoare with all information and explanations necessary for their compilation.

Nuala Hobden

3 March 2022

Spinnaker Chorus

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Stuart Hoare
Chartered Accountants

87 London Road
Cowplain
Waterlooville
Hampshire
PO8 8XB

3 March 2022

Spinnaker Chorus
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for the year ended 30 June 2021

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Spinnaker Chorus
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Spinnaker Chorus
Notes to the Accounts
for the year ended 30 June 2021

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