

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's 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.

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

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

		Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
	Notes			
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	-
		<u>16,611</u>	<u>12,011</u>
Creditors: Amount falling due within one year	10	(4,020)	(1,097)
Net current assets		<u>12,591</u>	<u>10,914</u>
Total assets less current liabilities		<u>12,591</u>	<u>10,914</u>
Net assets excluding pension asset or liability		<u>12,591</u>	<u>10,914</u>
Total net assets		<u><u>12,591</u></u>	<u><u>10,914</u></u>
The funds of the charity			
Restricted funds	11		
Unrestricted funds	11		
General funds		12,591	10,914
		<u>12,591</u>	<u>10,914</u>
Reserves	11		
Total funds		<u><u>12,591</u></u>	<u><u>10,914</u></u>

Approved by the trustees on 06 February 2026

And signed on their behalf by:

Nuala Hobden

Trustee

06 February 2026

for the year ended 30 June 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 of 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.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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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.
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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.
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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.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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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.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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Spinnaker Chorus
Notes to the Accounts

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	<u>61,632</u>	<u>61,632</u>
Expenditure on:		
Charitable activities	48,602	48,602
Other	17,273	17,273
Total	<u>65,875</u>	<u>65,875</u>
Net income	<u>(4,243)</u>	<u>(4,243)</u>
Net income before other gains/(losses)	(4,243)	(4,243)
Other gains and losses:		
Net movement in funds	<u>(4,243)</u>	<u>(4,243)</u>
Reconciliation of funds:		
Total funds brought forward	15,157	15,157
Total funds carried forward	<u>10,914</u>	<u>10,914</u>

3 Income from donations and legacies

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

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
	<u>31,237</u>	<u>31,237</u>	<u>31,990</u>

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
	<u>5,873</u>	<u>5,873</u>	<u>7,163</u>

6 Expenditure on charitable activities

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

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
	<u>16,732</u>	<u>16,732</u>	<u>17,273</u>

8 Staff costs

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

9 Debtors

	2025	2024
	£	£
Prepayments and accrued income	475	1,086
	<u>475</u>	<u>1,086</u>

10 Creditors:

amounts falling due within one year

	2025	2024
	£	£
Accruals	(1)	-
Deferred income	4,021	1,097
	<u>4,020</u>	<u>1,097</u>

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	<u>10,914</u>	<u>57,110</u>	<u>(55,433)</u>	<u>12,591</u>

12 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	12,591	12,591
	<u>12,591</u>	<u>12,591</u>

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
	<u>10,925</u>	<u>4,584</u>	<u>15,509</u>
Net debt	<u>10,925</u>	<u>4,584</u>	<u>15,509</u>

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	<u>(662)</u>	<u>(11,777)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	5,873	7,163
Net cash from investing activities	<u>5,873</u>	<u>7,163</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
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	<u>16,136</u>	<u>10,925</u>
Components of cash and cash equivalents		
Cash and bank balances	16,136	10,925
	<u>16,136</u>	<u>10,925</u>

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
	<u>20,000</u>	<u>20,000</u>	<u>22,479</u>
Charitable activities			
Conventions and events	27,947	27,947	28,727
Fundraising	3,290	3,290	3,263
	<u>31,237</u>	<u>31,237</u>	<u>31,990</u>
Other			
HMRC gift aid tax recovery	4,479	4,479	4,857
Other income	1,394	1,394	2,306
	<u>5,873</u>	<u>5,873</u>	<u>7,163</u>
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
	<u>38,701</u>	<u>38,701</u>	<u>48,602</u>
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
	<u>10,414</u>	<u>10,414</u>	<u>9,319</u>
Premises costs			
Rent	5,646	5,646	4,266
	<u>5,646</u>	<u>5,646</u>	<u>4,266</u>
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
	<u>672</u>	<u>672</u>	<u>3,244</u>
Legal and professional costs			

Spinnaker Chorus

Detailed Statement of Financial Activities

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	Amount	Rate of tax	
	Year	of Profit	%	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	$\frac{n/a}{n/a}$	x	n/a	=	n/a
2025		-	n/a	-	n/a	x	$\frac{n/a}{n/a}$	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	-	-	-

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	<input type="checkbox"/>	6	SME	<input type="checkbox"/>
7	NI employer	<input type="checkbox"/>	8	Special circumstances	<input type="checkbox"/>

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	<input type="checkbox"/>	
45	Claim or relief affecting an earlier period	<input type="checkbox"/>	
50	Making more than one return for this company now	<input type="checkbox"/>	
55	This return contains estimated figures	<input type="checkbox"/>	
60	Company part of a group that is not small	<input type="checkbox"/>	
65	Notice of disclosable avoidance schemes	<input type="checkbox"/>	
	Transfer Pricing		
70	Compensating adjustment claimed	<input type="checkbox"/>	
75	Company qualifies for SME exemption	<input type="checkbox"/>	

About this return - continued

	Accounts and computations	
80	I attach accounts and computations for the period to which this return relates	<input checked="" type="checkbox"/>
85	I attach accounts and computations for a different period	<input type="checkbox"/>
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 - <i>form CT600A</i>	<input type="checkbox"/>
100	Controlled foreign companies and foreign permanent establishment exemptions, hybrid and other mismatches - <i>form CT600B</i>	<input type="checkbox"/>
105	Group and consortium - <i>form CT600C</i>	<input type="checkbox"/>
110	Insurance - <i>form CT600D</i>	<input type="checkbox"/>
115	Charities and Community Amateur Sports Clubs (CASCs) - <i>form CT600E</i>	<input checked="" type="checkbox"/>
120	Tonnage Tax - <i>form CT600F</i>	<input type="checkbox"/>
125	Northern Ireland - <i>form CT600G</i>	<input type="checkbox"/>
130	Cross-border royalties – <i>form CT600H</i>	<input type="checkbox"/>
135	Supplementary charge in respect of ring fence trades - <i>form CT600I</i>	<input type="checkbox"/>
140	Disclosure of Tax Avoidance Schemes - <i>form CT600J</i>	<input type="checkbox"/>
141	Restitution Tax - <i>form CT600K</i>	<input type="checkbox"/>
142	Research and Development - <i>form CT600L</i>	<input type="checkbox"/>
143	Freeports and Investment Zones - <i>form CT600M</i>	<input type="checkbox"/>
144	Residential Property Developer Tax (RPDT) – <i>form CT600N</i>	<input type="checkbox"/>
96	Creative industries – <i>form CT600P</i>	<input type="checkbox"/>

Tax calculation - Turnover

145	Total turnover from trade	<input type="text"/>
150	Banks, building societies, insurance companies and other financial concerns – <i>put an 'X' in this box if you do not have a recognised turnover and have not made an entry in box 145</i>	<input type="checkbox"/>

Income

155	Trading profits	<input type="text"/>
160	Trading losses brought forward set against trading profits	<input type="text"/>
165	Net trading profits – <i>box 155 minus box 160</i>	<input type="text"/>
170	Bank, building society or other interest, and profits from non-trading loan relationships	<input type="text"/>
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	<input type="checkbox"/>

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 - <i>box 210 minus box 215</i>	-

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 - <i>net sum of boxes 165 to 205 and 220 minus sum of boxes 225 and 230</i>	-

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)	<input type="text" value="-"/>
265	Non-trading losses on intangible fixed assets	<input type="text" value="-"/>
275	Total trading losses of this or a later accounting period	<input type="text" value="-"/>
280	Put an 'X' in box 280 if amounts carried back from later accounting periods are included in box 275	<input type="checkbox"/>
285	Trading losses carried forward and claimed against total profits	<input type="text" value="-"/>
290	Non-trade capital allowances	<input type="text" value="-"/>
295	Total of deductions and reliefs – <i>total of boxes 240 to 275, 285 and 290</i>	<input type="text" value="-"/>
300	Profits before qualifying donations and group relief – <i>box 235 minus box 295</i>	<input type="text" value="-"/>
305	Qualifying donations	<input type="text" value="-"/>
310	Group relief	<input type="text" value="-"/>
312	Group relief for carried forward losses	<input type="text" value="-"/>
315	Profits chargeable to Corporation Tax – <i>box 300 minus boxes 305, 310 and 312</i>	<input type="text" value="-"/>
320	Ring fence profits included	<input type="text" value="-"/>
325	Northern Ireland profits included	<input type="text" value="-"/>

Tax calculation

326	Number of associated companies in this period	<input type="text"/>
327	Number of associated companies in the first financial year	<input type="text" value="-"/>
328	Number of associated companies in the second financial year	<input type="text"/>
329	Put an 'X' in box 329 if the company is chargeable at the small profit rate or is entitled to marginal relief	<input type="checkbox"/>

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 - <i>total of boxes 345, 360, 375, 395, 410 and 425</i>	430	<input type="text"/>	-
Marginal relief	435	<input type="text"/>	-
Corporation Tax chargeable - <i>box 430 minus box 435</i>	440	<input type="text"/>	

Reliefs and deductions in terms of tax

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

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

471	Coronavirus Job Retention Scheme (CJRS) received	<input type="text"/>	-
472	CJRS entitlement	<input type="text"/>	-
473	CJRS overpayment already assessed or voluntary disclosed	<input type="text"/>	-
474	Other coronavirus overpayments	<input type="text"/>	-

Energy levies

986	Energy (Oil and Gas) Profits Levy (EOGPL) amounts liable	<input type="text"/>	-
987	Electricity Generator Levy (EGL) exceptional generation receipts	<input type="text"/>	-

Calculation of tax outstanding or overpaid

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

Calculation of tax outstanding or overpaid - continued

500	CFC tax, bank levy, bank surcharge and RPDT payable – <i>total of boxes 490, 495, 496 and 497</i>	-
501	EOGPL payable	-
502	EGL payable	-
505	Supplementary charge (ring fence trades) payable	-
510	Tax chargeable - <i>total of boxes 475, 480, 500, 501, 502 and 505</i>	-
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 – <i>box 510 minus box 515</i>	-
526	Coronavirus support schemes overpayment now due – <i>total of boxes 471 and 474 minus boxes 472 and 473</i>	-
527	Restitution tax	-
528	Self-assessment of tax payable – <i>total of boxes 525, 526 and 527</i>	-

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 – <i>total box 530 to 541</i>	-
550	Land remediation tax credit	-
555	Life assurance company tax credit	-
560	Total land remediation and life assurance company tax credit – <i>total box 550 and 555</i>	-
565	Capital allowances first-year tax credit	-
570	Surplus Research and Development credits or creative tax credit payable – <i>box 545 minus box 525</i>	-

Tax reconciliation - continued

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

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	<input type="text"/>	-
625	Number of 51% group companies	<input type="text"/>	-
<i>Put an 'X' in the relevant boxes, if in the period, the company:</i>			
630	should have made (whether it has or not) instalment payments as a large company under the Corporation Tax (Instalment Payments) Regulations	<input type="text"/>	
631	should have made (whether it has or not) instalment payments as a very large company under the Corporation Tax (Instalment Payments) Regulations	<input type="text"/>	
635	is within a group payments arrangement for the period	<input type="text"/>	
640	has written down or sold intangible assets	<input type="text"/>	
645	has made cross-border royalty payments	<input type="text"/>	
647	Eat Out to Help Out Scheme: reimbursed discounts included as taxable income	<input type="text"/>	-

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	<input type="checkbox"/>
653	Put an 'X' in box 653 if the claim is made by a R&D intensive SME	<input type="checkbox"/>
655	Put an 'X' in box 655 if the claim is made by a large company	<input type="checkbox"/>
656	Put an 'X' in box 656 to confirm that a R&D claim notification form has been submitted	<input type="checkbox"/>
657	Put an 'X' in box 657 to confirm that a R&D additional information form has been submitted	<input type="checkbox"/>
658	Put an 'X' in box 658 to confirm that a Creatives additional information form has been submitted	<input type="checkbox"/>
659	R&D expenditure qualifying for SME/R&D intensive SME relief	<input type="text" value="-"/>
660	R&D enhanced expenditure	<input type="text" value="-"/>
663	Creatives core expenditure	<input type="text" value="-"/>
665	Creatives additional deduction	<input type="text" value="-"/>
670	R&D enhanced expenditure and creatives additional deduction total box 660 and box 665	<input type="text" value="-"/>
675	R&D enhanced expenditure of a SME on work subcontracted to it by a large company	<input type="text" value="-"/>
680	Vaccine research expenditure	<input type="text" value="-"/>

Land remediation enhanced expenditure

685	Enter the total enhanced expenditure	<input type="text" value="-"/>
-----	--------------------------------------	--------------------------------

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 <input type="text" value="-"/>	
Full expensing	688 <input type="text" value="-"/>	689 <input type="text" value="-"/>
Machinery and plant - super-deduction	691 <input type="text" value="-"/>	692 <input type="text" value="-"/>
Machinery and plant - special rate allowance	693 <input type="text" value="-"/>	694 <input type="text" value="-"/>
Machinery and plant - special rate pool	695 <input type="text" value="-"/>	700 <input type="text" value="-"/>
Machinery and plant - main pool	705 <input type="text" value="-"/>	710 <input type="text" value="-"/>
Structures and buildings	711 <input type="text" value="-"/>	
Business premises renovation	715 <input type="text" value="-"/>	720 <input type="text" value="-"/>
Other allowances and charges	725 <input type="text" value="-"/>	730 <input type="text" value="-"/>

Allowances and charges in calculation of trading profits and losses

	Capital allowances	Disposal value
Electric vehicle charge-points	713 <input type="text" value="-"/>	714 <input type="text" value="-"/>
Enterprise zones	721 <input type="text" value="-"/>	722 <input type="text" value="-"/>
Zero-emission goods vehicles	723 <input type="text" value="-"/>	724 <input type="text" value="-"/>
Zero-emission cars	726 <input type="text" value="-"/>	727 <input type="text" value="-"/>

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

	Capital allowances	Balancing charges
Annual investment allowance	735 <input type="text" value="-"/>	
Structures and buildings	736 <input type="text" value="-"/>	
Full expensing	733 <input type="text" value="-"/>	734 <input type="text" value="-"/>
Business premises renovation	740 <input type="text" value="-"/>	745 <input type="text" value="-"/>
Machinery and plant - super-deduction	741 <input type="text" value="-"/>	742 <input type="text" value="-"/>
Machinery and plant - special rate allowance	743 <input type="text" value="-"/>	744 <input type="text" value="-"/>
Other allowances and charges	750 <input type="text" value="-"/>	755 <input type="text" value="-"/>
	Capital allowances	Disposal value
Electric vehicle charge-points	737 <input type="text" value="-"/>	738 <input type="text" value="-"/>
Enterprise zones	746 <input type="text" value="-"/>	747 <input type="text" value="-"/>
Zero-emission goods vehicles	748 <input type="text" value="-"/>	749 <input type="text" value="-"/>
Zero-emission cars	751 <input type="text" value="-"/>	752 <input type="text" value="-"/>

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	<input type="text" value="-"/>
857	Amount of group relief claimed which relates to NI trading losses used against NI trading profits	<input type="text" value="-"/>
858	Amount of group relief claimed which relates to rest of UK/mainstream losses used against NI trading profits	<input type="text" value="-"/>

Overpayments and repayments

Small repayments

860	Do not repay sums of <input type="text" value="-"/> 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	<input type="text" value="-"/>
870	Repayment of Income Tax	<input type="text" value="-"/>
875	Payable Research and Development tax credit	<input type="text" value="-"/>
880	Payable Research and Development expenditure credit	<input type="text" value="-"/>
885	Payable creatives tax credit	<input type="text" value="-"/>
886	Payable Audio-Visual expenditure credit and Video Games expenditure credit	<input type="text" value="-"/>
890	Payable land remediation or life assurance company tax credit	<input type="text" value="-"/>
895	Payable capital allowances first-year tax credit	<input type="text" value="-"/>

Surrender of tax refund within group

Including surrenders under the Instalment Payments Regulations.

900	The following amount is to be surrendered	<input type="text" value="-"/>
-----	---	--------------------------------

Put an 'X' in the appropriate boxes below

the joint Notice is attached	905	<input type="text"/>
or		
will follow	910	<input type="text"/>

915	Please stop repayment of the following amount until we send you the Notice	<input type="text" value="-"/>
-----	--	--------------------------------

920	Name of bank or building society	<input type="text"/>
925	Branch sort code	<input type="text"/> <input type="text"/> <input type="text"/>
930	Account number	<input type="text"/>
935	Name of account	<input type="text"/>
940	Building society reference	<input type="text"/>

943	<div>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</div>	
945	<div>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.)</div> <div></div>	
950	<div>of (<i>enter company name</i>)</div> <div></div>	
955	<div>authorise (<i>enter name</i>)</div> <div></div>	
960	<div>of address (<i>enter address</i>)</div> <div></div> <div style="text-align: right;">Postcode</div>	
965	<div>Nominee reference</div> <div></div> <div>to receive payment on company's behalf</div>	
970	<div>Name</div> <div></div>	

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

HM Revenue
& Customs

Charities and Community Amateur Sports Clubs (CASCs)
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 <input type="text" value="-"/>	E135 <input type="text" value="-"/>
UK investments (excluding controlled companies)	E140 <input type="text" value="-"/>	E145 <input type="text" value="-"/>
Shares in, and loans to, controlled companies	E150 <input type="text" value="-"/>	E155 <input type="text" value="-"/>
Overseas investments	E160 <input type="text" value="-"/>	E165 <input type="text" value="-"/>
Loans and non-trade debtors		E170 <input type="text" value="-"/>
Other current assets		E175 <input type="text" value="-"/>
Qualifying investments and loans <i>Applies to charities only. See CT600 guide</i>		E180 <input type="text"/>
Value of any non-qualifying investments and loans <i>Applies to charities only. See CT600 guide</i>		E185 <input type="text" value="-"/>
Number of subsidiary or associated companies the charity controls at the end of the period. Exclude companies that were dormant throughout the period		E190 <input type="text" value="-"/>

Virtual Cabinet Portal Digital Signatures

Digital Signature Verification

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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

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

		Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
	Notes			
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	-
		<u>16,611</u>	<u>12,011</u>
Creditors: Amount falling due within one year	10	(4,020)	(1,097)
Net current assets		<u>12,591</u>	<u>10,914</u>
Total assets less current liabilities		<u>12,591</u>	<u>10,914</u>
Net assets excluding pension asset or liability		<u>12,591</u>	<u>10,914</u>
Total net assets		<u><u>12,591</u></u>	<u><u>10,914</u></u>
The funds of the charity			
Restricted funds	11		
Unrestricted funds	11		
General funds		12,591	10,914
		<u>12,591</u>	<u>10,914</u>
Reserves	11		
Total funds		<u><u>12,591</u></u>	<u><u>10,914</u></u>

Approved by the trustees on 06 February 2026

And signed on their behalf by:

Nuala Hobden

Trustee

06 February 2026

for the year ended 30 June 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 of 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.
-------------------------------------	--

Spinnaker Chorus

Notes to the Accounts

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	<u>61,632</u>	<u>61,632</u>
Expenditure on:		
Charitable activities	48,602	48,602
Other	17,273	17,273
Total	<u>65,875</u>	<u>65,875</u>
Net income	<u>(4,243)</u>	<u>(4,243)</u>
Net income before other gains/(losses)	(4,243)	(4,243)
Other gains and losses:		
Net movement in funds	<u>(4,243)</u>	<u>(4,243)</u>
Reconciliation of funds:		
Total funds brought forward	15,157	15,157
Total funds carried forward	<u>10,914</u>	<u>10,914</u>

3 Income from donations and legacies

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

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
	<u>31,237</u>	<u>31,237</u>	<u>31,990</u>

5 Other income

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

6 Expenditure on charitable activities

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

7 Other expenditure

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

8 Staff costs

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

9 Debtors

2025	2024
£	£
Prepayments and accrued income	1,086
<u>475</u>	<u>1,086</u>

10 Creditors:

amounts falling due within one year

2025	2024
£	£
Accruals	-
Deferred income	1,097
<u>4,020</u>	<u>1,097</u>

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	<u>10,914</u>	<u>57,110</u>	<u>(55,433)</u>	<u>12,591</u>

12 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	12,591	12,591
	<u>12,591</u>	<u>12,591</u>

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
	<u>10,925</u>	<u>4,584</u>	<u>15,509</u>
Net debt	<u>10,925</u>	<u>4,584</u>	<u>15,509</u>

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	<u>(662)</u>	<u>(11,777)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	5,873	7,163
Net cash from investing activities	<u>5,873</u>	<u>7,163</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
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	<u>16,136</u>	<u>10,925</u>
Components of cash and cash equivalents		
Cash and bank balances	16,136	10,925
	<u>16,136</u>	<u>10,925</u>

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
	<u>20,000</u>	<u>20,000</u>	<u>22,479</u>
Charitable activities			
Conventions and events	27,947	27,947	28,727
Fundraising	3,290	3,290	3,263
	<u>31,237</u>	<u>31,237</u>	<u>31,990</u>
Other			
HMRC gift aid tax recovery	4,479	4,479	4,857
Other income	1,394	1,394	2,306
	<u>5,873</u>	<u>5,873</u>	<u>7,163</u>
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
	<u>38,701</u>	<u>38,701</u>	<u>48,602</u>
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
	<u>10,414</u>	<u>10,414</u>	<u>9,319</u>
Premises costs			
Rent	5,646	5,646	4,266
	<u>5,646</u>	<u>5,646</u>	<u>4,266</u>
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
	<u>672</u>	<u>672</u>	<u>3,244</u>
Legal and professional costs			

Spinnaker Chorus

Detailed Statement of Financial Activities

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	Amount	Rate of tax	
	Year	of Profit	%	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	$\frac{n/a}{n/a}$	x	n/a	=	n/a
2025	-	n/a	-	n/a	x	$\frac{n/a}{n/a}$	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	-	-	-

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	<input type="checkbox"/>	6	SME	<input type="checkbox"/>
7	NI employer	<input type="checkbox"/>	8	Special circumstances	<input type="checkbox"/>

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	<input type="checkbox"/>	
45	Claim or relief affecting an earlier period	<input type="checkbox"/>	
50	Making more than one return for this company now	<input type="checkbox"/>	
55	This return contains estimated figures	<input type="checkbox"/>	
60	Company part of a group that is not small	<input type="checkbox"/>	
65	Notice of disclosable avoidance schemes	<input type="checkbox"/>	
	Transfer Pricing		
70	Compensating adjustment claimed	<input type="checkbox"/>	
75	Company qualifies for SME exemption	<input type="checkbox"/>	

About this return - continued

	Accounts and computations	
80	I attach accounts and computations for the period to which this return relates	<input checked="" type="checkbox"/>
85	I attach accounts and computations for a different period	<input type="checkbox"/>
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 - <i>form CT600A</i>	<input type="checkbox"/>
100	Controlled foreign companies and foreign permanent establishment exemptions, hybrid and other mismatches - <i>form CT600B</i>	<input type="checkbox"/>
105	Group and consortium - <i>form CT600C</i>	<input type="checkbox"/>
110	Insurance - <i>form CT600D</i>	<input type="checkbox"/>
115	Charities and Community Amateur Sports Clubs (CASCs) - <i>form CT600E</i>	<input checked="" type="checkbox"/>
120	Tonnage Tax - <i>form CT600F</i>	<input type="checkbox"/>
125	Northern Ireland - <i>form CT600G</i>	<input type="checkbox"/>
130	Cross-border royalties – <i>form CT600H</i>	<input type="checkbox"/>
135	Supplementary charge in respect of ring fence trades - <i>form CT600I</i>	<input type="checkbox"/>
140	Disclosure of Tax Avoidance Schemes - <i>form CT600J</i>	<input type="checkbox"/>
141	Restitution Tax - <i>form CT600K</i>	<input type="checkbox"/>
142	Research and Development - <i>form CT600L</i>	<input type="checkbox"/>
143	Freeports and Investment Zones - <i>form CT600M</i>	<input type="checkbox"/>
144	Residential Property Developer Tax (RPDT) – <i>form CT600N</i>	<input type="checkbox"/>
96	Creative industries – <i>form CT600P</i>	<input type="checkbox"/>

Tax calculation - Turnover

145	Total turnover from trade	<input type="text" value="-"/>
150	Banks, building societies, insurance companies and other financial concerns – <i>put an 'X' in this box if you do not have a recognised turnover and have not made an entry in box 145</i>	<input type="checkbox"/>

Income

155	Trading profits	<input type="text" value="-"/>
160	Trading losses brought forward set against trading profits	<input type="text" value="-"/>
165	Net trading profits – <i>box 155 minus box 160</i>	<input type="text" value="-"/>
170	Bank, building society or other interest, and profits from non-trading loan relationships	<input type="text" value="-"/>
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	<input type="checkbox"/>

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 - <i>box 210 minus box 215</i>	-

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 - <i>net sum of boxes 165 to 205 and 220 minus sum of boxes 225 and 230</i>	-

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)	<input type="text" value="-"/>
265	Non-trading losses on intangible fixed assets	<input type="text" value="-"/>
275	Total trading losses of this or a later accounting period	<input type="text" value="-"/>
280	Put an 'X' in box 280 if amounts carried back from later accounting periods are included in box 275	<input type="checkbox"/>
285	Trading losses carried forward and claimed against total profits	<input type="text" value="-"/>
290	Non-trade capital allowances	<input type="text" value="-"/>
295	Total of deductions and reliefs – <i>total of boxes 240 to 275, 285 and 290</i>	<input type="text" value="-"/>
300	Profits before qualifying donations and group relief – <i>box 235 minus box 295</i>	<input type="text" value="-"/>
305	Qualifying donations	<input type="text" value="-"/>
310	Group relief	<input type="text" value="-"/>
312	Group relief for carried forward losses	<input type="text" value="-"/>
315	Profits chargeable to Corporation Tax – <i>box 300 minus boxes 305, 310 and 312</i>	<input type="text" value="-"/>
320	Ring fence profits included	<input type="text" value="-"/>
325	Northern Ireland profits included	<input type="text" value="-"/>

Tax calculation

326	Number of associated companies in this period	<input type="text"/>
327	Number of associated companies in the first financial year	<input type="text" value="-"/>
328	Number of associated companies in the second financial year	<input type="text"/>
329	Put an 'X' in box 329 if the company is chargeable at the small profit rate or is entitled to marginal relief	<input type="checkbox"/>

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 - <i>total of boxes 345, 360, 375, 395, 410 and 425</i>	430	<input type="text"/>	-
Marginal relief	435	<input type="text"/>	-
Corporation Tax chargeable - <i>box 430 minus box 435</i>	440	<input type="text"/>	

Reliefs and deductions in terms of tax

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

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

471	Coronavirus Job Retention Scheme (CJRS) received	<input type="text"/>	-
472	CJRS entitlement	<input type="text"/>	-
473	CJRS overpayment already assessed or voluntary disclosed	<input type="text"/>	-
474	Other coronavirus overpayments	<input type="text"/>	-

Energy levies

986	Energy (Oil and Gas) Profits Levy (EOGPL) amounts liable	<input type="text"/>	-
987	Electricity Generator Levy (EGL) exceptional generation receipts	<input type="text"/>	-

Calculation of tax outstanding or overpaid

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

Calculation of tax outstanding or overpaid - continued

500	CFC tax, bank levy, bank surcharge and RPDT payable – <i>total of boxes 490, 495, 496 and 497</i>	-
501	EOGPL payable	-
502	EGL payable	-
505	Supplementary charge (ring fence trades) payable	-
510	Tax chargeable - <i>total of boxes 475, 480, 500, 501, 502 and 505</i>	-
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 – <i>box 510 minus box 515</i>	-
526	Coronavirus support schemes overpayment now due – <i>total of boxes 471 and 474 minus boxes 472 and 473</i>	-
527	Restitution tax	-
528	Self-assessment of tax payable – <i>total of boxes 525, 526 and 527</i>	-

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 – <i>total box 530 to 541</i>	-
550	Land remediation tax credit	-
555	Life assurance company tax credit	-
560	Total land remediation and life assurance company tax credit – <i>total box 550 and 555</i>	-
565	Capital allowances first-year tax credit	-
570	Surplus Research and Development credits or creative tax credit payable – <i>box 545 minus box 525</i>	-

Tax reconciliation - continued

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

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	<input type="text"/>	617	Yes – services	<input type="text"/>	618	No – neither	<input type="text"/>
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Indicators and information

620	Franked investment income/Exempt ABGH distributions	<input type="text" value="-"/>
625	Number of 51% group companies	<input type="text" value="-"/>
<i>Put an 'X' in the relevant boxes, if in the period, the company:</i>		
630	should have made (whether it has or not) instalment payments as a large company under the Corporation Tax (Instalment Payments) Regulations	<input type="text"/>
631	should have made (whether it has or not) instalment payments as a very large company under the Corporation Tax (Instalment Payments) Regulations	<input type="text"/>
635	is within a group payments arrangement for the period	<input type="text"/>
640	has written down or sold intangible assets	<input type="text"/>
645	has made cross-border royalty payments	<input type="text"/>
647	Eat Out to Help Out Scheme: reimbursed discounts included as taxable income	<input type="text" value="-"/>

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	<input type="checkbox"/>
653	Put an 'X' in box 653 if the claim is made by a R&D intensive SME	<input type="checkbox"/>
655	Put an 'X' in box 655 if the claim is made by a large company	<input type="checkbox"/>
656	Put an 'X' in box 656 to confirm that a R&D claim notification form has been submitted	<input type="checkbox"/>
657	Put an 'X' in box 657 to confirm that a R&D additional information form has been submitted	<input type="checkbox"/>
658	Put an 'X' in box 658 to confirm that a Creatives additional information form has been submitted	<input type="checkbox"/>
659	R&D expenditure qualifying for SME/R&D intensive SME relief	<input type="text" value="-"/>
660	R&D enhanced expenditure	<input type="text" value="-"/>
663	Creatives core expenditure	<input type="text" value="-"/>
665	Creatives additional deduction	<input type="text" value="-"/>
670	R&D enhanced expenditure and creatives additional deduction total box 660 and box 665	<input type="text" value="-"/>
675	R&D enhanced expenditure of a SME on work subcontracted to it by a large company	<input type="text" value="-"/>
680	Vaccine research expenditure	<input type="text" value="-"/>

Land remediation enhanced expenditure

685	Enter the total enhanced expenditure	<input type="text" value="-"/>
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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 <input type="text" value="-"/>	
Full expensing	688 <input type="text" value="-"/>	689 <input type="text" value="-"/>
Machinery and plant - super-deduction	691 <input type="text" value="-"/>	692 <input type="text" value="-"/>
Machinery and plant - special rate allowance	693 <input type="text" value="-"/>	694 <input type="text" value="-"/>
Machinery and plant - special rate pool	695 <input type="text" value="-"/>	700 <input type="text" value="-"/>
Machinery and plant - main pool	705 <input type="text" value="-"/>	710 <input type="text" value="-"/>
Structures and buildings	711 <input type="text" value="-"/>	
Business premises renovation	715 <input type="text" value="-"/>	720 <input type="text" value="-"/>
Other allowances and charges	725 <input type="text" value="-"/>	730 <input type="text" value="-"/>

Allowances and charges in calculation of trading profits and losses

	Capital allowances	Disposal value
Electric vehicle charge-points	713 <input type="text" value="-"/>	714 <input type="text" value="-"/>
Enterprise zones	721 <input type="text" value="-"/>	722 <input type="text" value="-"/>
Zero-emission goods vehicles	723 <input type="text" value="-"/>	724 <input type="text" value="-"/>
Zero-emission cars	726 <input type="text" value="-"/>	727 <input type="text" value="-"/>

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

	Capital allowances	Balancing charges
Annual investment allowance	735 <input type="text" value="-"/>	
Structures and buildings	736 <input type="text" value="-"/>	
Full expensing	733 <input type="text" value="-"/>	734 <input type="text" value="-"/>
Business premises renovation	740 <input type="text" value="-"/>	745 <input type="text" value="-"/>
Machinery and plant - super-deduction	741 <input type="text" value="-"/>	742 <input type="text" value="-"/>
Machinery and plant - special rate allowance	743 <input type="text" value="-"/>	744 <input type="text" value="-"/>
Other allowances and charges	750 <input type="text" value="-"/>	755 <input type="text" value="-"/>
	Capital allowances	Disposal value
Electric vehicle charge-points	737 <input type="text" value="-"/>	738 <input type="text" value="-"/>
Enterprise zones	746 <input type="text" value="-"/>	747 <input type="text" value="-"/>
Zero-emission goods vehicles	748 <input type="text" value="-"/>	749 <input type="text" value="-"/>
Zero-emission cars	751 <input type="text" value="-"/>	752 <input type="text" value="-"/>

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	<input type="text" value="-"/>
857	Amount of group relief claimed which relates to NI trading losses used against NI trading profits	<input type="text" value="-"/>
858	Amount of group relief claimed which relates to rest of UK/mainstream losses used against NI trading profits	<input type="text" value="-"/>

Overpayments and repayments

Small repayments

860	Do not repay sums of <input type="text" value="-"/> or less.
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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	<input type="text" value="-"/>
870	Repayment of Income Tax	<input type="text" value="-"/>
875	Payable Research and Development tax credit	<input type="text" value="-"/>
880	Payable Research and Development expenditure credit	<input type="text" value="-"/>
885	Payable creatives tax credit	<input type="text" value="-"/>
886	Payable Audio-Visual expenditure credit and Video Games expenditure credit	<input type="text" value="-"/>
890	Payable land remediation or life assurance company tax credit	<input type="text" value="-"/>
895	Payable capital allowances first-year tax credit	<input type="text" value="-"/>

Surrender of tax refund within group

Including surrenders under the Instalment Payments Regulations.

900	The following amount is to be surrendered	<input type="text" value="-"/>
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Put an 'X' in the appropriate boxes below

the joint Notice is attached	905	<input type="text"/>
or		
will follow	910	<input type="text"/>

915	Please stop repayment of the following amount until we send you the Notice	<input type="text" value="-"/>
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920	Name of bank or building society	<input type="text"/>
925	Branch sort code	<input type="text"/> <input type="text"/> <input type="text"/>
930	Account number	<input type="text"/>
935	Name of account	<input type="text"/>
940	Building society reference	<input type="text"/>

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	<p>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.)</p> <div style="border: 1px solid black; height: 30px;"></div>
950	<p>of (<i>enter company name</i>)</p> <div style="border: 1px solid black; height: 30px;"></div>
955	<p>authorise (<i>enter name</i>)</p> <div style="border: 1px solid black; height: 30px;"></div>
960	<p>of address (<i>enter address</i>)</p> <div style="border: 1px solid black; height: 80px; position: relative;"><div style="position: absolute; bottom: 10px; right: 10px;">Postcode</div></div>
965	<p>Nominee reference</p> <div style="border: 1px solid black; height: 30px;"></div> <p>to receive payment on company's behalf</p>
970	<p>Name</p> <div style="border: 1px solid black; height: 30px;"></div>

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

HM Revenue
& Customs

Charities and Community Amateur Sports Clubs (CASCs)
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 <input type="text" value="-"/>	E135 <input type="text" value="-"/>
UK investments (excluding controlled companies)	E140 <input type="text" value="-"/>	E145 <input type="text" value="-"/>
Shares in, and loans to, controlled companies	E150 <input type="text" value="-"/>	E155 <input type="text" value="-"/>
Overseas investments	E160 <input type="text" value="-"/>	E165 <input type="text" value="-"/>
Loans and non-trade debtors		E170 <input type="text" value="-"/>
Other current assets		E175 <input type="text" value="-"/>
Qualifying investments and loans <i>Applies to charities only. See CT600 guide</i>		E180 <input type="text"/>
Value of any non-qualifying investments and loans <i>Applies to charities only. See CT600 guide</i>		E185 <input type="text" value="-"/>
Number of subsidiary or associated companies the charity controls at the end of the period. Exclude companies that were dormant throughout the period		E190 <input type="text" value="-"/>

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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"