



Phoenix Stars		Charity No (if any)	<b>1170504</b>
Annual accounts for the period			
Period start date	<b>1/1/2021</b>	To	Period end date <b>12/31/2021</b>

## Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year
			Unrestricted funds	income funds	Endowment funds	
			£	£	£	£
			F01	F02	F03	F04
<b>Incoming resources (Note 3)</b>						
<b>Incoming resources from generated funds</b>			-	-	-	-
Voluntary income		S01	-	-	-	-
Activities for generating funds		S02	18,606	-	-	18,606
Investment income		S03	-	-	-	-
<b>Incoming resources from charitable activities</b>		S04	75,810	-	-	75,810
<b>Other incoming resources</b>		S05	-	-	-	-
<b>Total incoming resources</b>		S06	94,416	-	-	94,416
<b>Resources expended (Notes 4-8)</b>						
<b>Costs of Generating Funds</b>			-	-	-	-
Costs of generating voluntary income		S07	-	-	-	-
Fundraising trading costs		S08	62,007	-	-	62,007
Investment management costs		S09	-	-	-	-
<b>Charitable activities</b>		S10	38,027	-	-	38,027
<b>Governance costs</b>		S11	2,463	-	-	2,463
<b>Other resources expended</b>		S12	6,390	-	-	6,390
<b>Total resources expended</b>		S13	108,887	-	-	108,887
<b>Net incoming/(outgoing) resources before transfers</b>		S14	- 14,471	-	-	- 14,471
<b>Gross transfers between funds</b>		S15	-	-	-	-
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>		S16	- 14,471	-	-	- 14,471
<b>Other recognised gains/(losses)</b>						
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-
<b>Net movement in funds</b>		S19	- 14,471	-	-	- 14,471
<b>Total funds brought forward</b>		S20	53,081	-	-	53,081
<b>Total funds carried forward</b>		S21	£ 38,610	-	-	£ 38,610

## CC17a

**Total last  
year  
£**

F05

-
7,173
8,483
-
88,620
-
104,276

-
-
48,726
-
33,143
2,310
-
84,179
20,097
-
20,097

-
-
20,096
33,429
£ 53,525

## Section B

## Balance sheet

	Note	Unrestricted funds £	Restricted income funds £	Endowment funds £
		F01	F02	F03
<b>Fixed assets</b>				
<b>Tangible assets (Note 9)</b>	B01	6,030	-	-
	B02	-	-	-
<b>Investments (Note 10)</b>	B03	-	-	-
<b>Total fixed assets</b>	B04	6,030	-	-
<b>Current assets</b>				
<b>Stock and work in progress</b>	B05	5,490	-	-
<b>Debtors (Note 11)</b>	B06	10,044	-	-
<b>(Short term) investments</b>	B07	-	-	-
<b>Cash at bank and in hand</b>	B08	32,172	-	-
<b>Total current assets</b>	B09	47,706	-	-
<b>Creditors: amounts falling due within one year (Note 12)</b>	B10	9,106	-	-
<b>Net current assets/(liabilities)</b>	B11	38,600	-	-
<b>Total assets less current liabilities</b>	B12	44,630	-	-
<b>Creditors: amounts falling due after one year (Note 12)</b>	B13	6,020	-	-
<b>Provisions for liabilities and charges</b>	B14	-	-	-
<b>Net assets</b>	B15	£ 38,610	-	-
<b>Funds of the Charity</b>				
<b>Unrestricted funds</b>	B16	38,610		
	B17	-		
<b>Restricted income funds (Note 13)</b>	B18		-	
<b>Endowment funds (Note 13)</b>	B19			-
<b>Total funds</b>	B20	£ 38,610	-	-

Signed by one or two trustees on behalf of all the trustees

Signature

Print I

Mrs J Usher	Mrs J U
Mr J Trevett	Mr J Tr



Total this year £	Total last year £
F04	F05
6,030	10,528
-	-
-	-
6,030	10,528

5,490	7,509
10,044	12,003
-	-
32,172	45,849
47,706	65,361

9,106	12,188
-------	--------

38,600	53,173
--------	--------

44,630	63,701
--------	--------

6,020	10,620
-	-

£ 38,610	£ 53,081
----------	----------

38,610	53,081
-	-
-	-
-	-

£ 38,610	£ 53,081
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Name	Date of approval
Usher	10/29/2022
revett	10/29/2022

Phoenix Stars

Trustees' Annual Report for the year ended 31 December 2021

The Trustees present their Report and Accounts for the year ended 31 December 2021.

The charity name.

The legal name of the charity is:- Phoenix Stars

The charity's areas operation and UK charitable registration.

Legal structure of the charity

The Governing Document is dated the 26 November 2016.

The principal operating address, email and web addresses of the charity are:-

Unit 2  
The Centurion Centre  
Castlegate Business Park  
Old Sarum  
Salisbury  
SP4 6QX

Email Address: phoenixstars@live.co.uk  
www.phoenixstars.co.uk

The Trustees in office on the date the report was approved were:-

Jane Usher  
J Trevett  
Rosemary Jane Ann Dixon

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

Fundraising activities during the year.

To our Trustees - Thank you for your service again this year. It has again been a year of recovery and again we have faced more challenges than usual. We have been fortunate enough to keep many of our cheerleaders although the attitude to sport and extra-curricular activities has definitely changed. We again had an amazing intake of new members in July 2022 and have now reached over 200 cheerleaders. We have also introduced a Masters Team to enable older cheerleaders to return to cheer and for super-keen parents to learn cheerleading. This has stemmed from the amazing group of parents we had attend our Supernovas team who practiced for the showcase. They have become so keen on cheerleading that they have encouraged us to introduce a regular older team

Sep-21

We kicked off our new term well with 70 new cheerleaders joining us. We have had the usual number of athletes going to university and have managed to replace them with some new good athletes. The majority of newcomers this year joined Tiny, Mini and Youth Sections with a small amount of Senior athletes.

Jan-22

In January, Gemini attended the BCA Worlds Showoffs competition in Worcester. They placed in the top three and won £1,000. They decided to spend their money on new black trainers to match their uniforms and we arranged for the supply company to sponsor them for the balance of the amount.

Feb-22

We attended the ICC Southern competition in February competing in Senior 3, Senior 5 and IO6. The Senior 3 division was successful with Aries taking a second place. The level 5 division was not what we had hoped for with all the stunts falling and tumble touch downs. The International Open 6 routine with Gemini was satisfactory although they still struggled to hit their routine without mistakes. The ICC Southern competition was frustrating for us and many of the staff were under-trained. This resulted in a bad experience for many cheerleaders who have said they do not wish to return to this competition.

Mar-22

We attended the ICE Southern Chill competition in Bristol. This was the first time we had attended this Event Provider and we were very impressed. We took all our level 1 cheerleaders as this event only had a hard floor not a sprung floor which would have made tumbling difficult. We had a very successful competition with two first places, two seconds and one third. We would definitely like to attend this competition again but this will very much depend on timings.

We also attended the ICC Nationals in Nottingham again with Taurus and Gemini. Taurus having undergone a complete personnel change in terms of placements managed to take first place and National Champions.

Apr-22

With Worlds looming large, Gemini stepped up their training and managed to put together a routine that they could hit.

We set off for Worlds with a good attitude and had the most amazing time following California Allstars Smeed into the warm up area. The sound of the crowd was deafening and Gemini hit a good run with only one tumble touch down. They qualified for Day Two by the skin of their teeth. On Day Two they hit a clear run finishing in 10<sup>th</sup> place in the World in International Open Level 6.

In May we attended the BCA Telford competition placing 3rd in Senior 3, Senior 5 and IO5. We really enjoyed this competition and will definitely be returning to that. Gemini secured a At Large Bid to the Cheerleading Worlds again in Level 6 at this competition.

At the end of June, despite MJ suffering another operation, the coaches took the teams to Birmingham and placed well in all divisions. The coaches also felt this was an amazing competition. The organisers arranged for a live stream to be set up for MJ in her hospital bed and even sent a Get Well Soon card to her after the event.

July and August 2020

In July we attended the Future Cheer Internationals in Bournemouth placing well with another National Champions award for Taurus (beating two other teams), a second place for Aries (Senior 3) and a 5<sup>th</sup> place for Gemini yet still receiving another bid for the Cheerleading Worlds at International Open Level 5.

We lost 5 of our Gemini girls, one to university and four to Bournemouth Elite cheerleading in July. Nicole, who was one of the girls was also a coach.

Abi who has been with the programme for ten years and is now 25 years old has also decided to step down and only be a coach.

At the end of July we welcomed Zodiac Allstars Shadow to the gym who ran a camp on perfecting level 1. Zodiac are the current Cheersport, NCA and World Champions in that level.

Looking Ahead

We are now working toward taking Gemini to Worlds in 2023. We have had to significantly rebuild the team but the atmosphere in the gym is much improved and all the girls are very committed to doing well.

Our finances look healthy and we are able to help out certain athletes for the forthcoming season.

We will be hoping to offer five scholarships, of differing degrees, in our 11<sup>th</sup> season.

A decision was made in May that the mats had to be replaced urgently. Several of these have completely disintegrated due to having to spray them with disinfectant and constantly cleaning them during the Covid years. We have paid for these mats and are awaiting delivery which should be around September time. Some of the old mats will be able to be sold to other clubs and saved for spares and we can also maybe sell the off cuts of the mat rolls to individual cheerleaders for practice at home. This will be discussed at the Trustees meeting to be held shortly.

Financial Summary

We are in a weaker financial situation this year than last year although with the addition of some many new athletes this should be addressed very quickly. The new mats for the floor were £7,800.00.

Our bills remain paid up to date and we are financially sound going forward. I am about to hand over the accounts for 2021 to the accountants and will report on these separately.

All the fundraising was spent last year on the Gemini Worlds trip which enabled us to give £450 each to all of the athletes. We therefore need to start from scratch to raise the funds again.

Amanda Jane Usher, Programme Director and Chair of Trustees, July 28, 2022

The trustees' bankers and advisors

Bankers: The Co-operative

Accountants: Berkeley Bate Outsourcing LLP, 24-25 Barnack Business Centre, Blakey Road, Salisbury, Wiltshire SP1 2LP

Financial review

The charity's financial position at the end of the year ended 31 December 2021

The financial position of the charity at 31 December 2021 as more fully detailed in the accounts, can be summarised as follows:-

	£
Net income	- 8,081
Unrestricted Revenue Funds available for the general purposes of the charity	45,000
Total Funds	45,000

Financial review of the position at the reporting date, 31 December 2021.

Policies on reserves.

The Charity only distributes its income / capital on a discretionary basis as agreed by the trustees.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets are available and adequate to fulfil its obligations

The Independent Examiner  
Mr Christopher Bush FCA  
Member of The Institute of Chartered Accountants in England and Wales (ICAEW)  
24-25 Barnack Business Centre, Blakey Road  
Salisbury  
Wiltshire  
SP1 2LP

Statement of Trustees' Responsibilities

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;

This report was approved by the board of trustees on 29 October 2022

Trustee

Mrs J Usher

Mrs J Usher

Note 1 **Basis of preparation**

***This section should be completed by all charities.***

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (or fair value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP) 2019;
- and with\* 

✓

 Accounting Standards;
- or 


 Financial Reporting Standards for Charities 2019;
- and with the Charities Act. [\*\* except for the following].

***Give details in this box if a different standard has been used***

\* -Tick as appropriate:

- ☐ if all relevant disclosures shown in the pack have been given
- ☐ if disclosures completed in these accounts have been restricted to the "Financial Reporting Standards for Smaller Enterprises (FRSSE)".

\*\* - If no departures from the chosen standards have been made then tick the boxes.

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation basis) except for the following).

***Give details in this box of any material changes that have been made***

§ if no changes have been made to accounting policies then delete this section

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years (§)

***Give details in this box of any material changes that have been made***

§§ if no changes have been made to accounts for previous periods then delete this section

## accounts

st (except that investments are shown at market

nmended Practice (SORP 2005);

Smaller Enterprises (FRSSE);

***followed.***

then please tick "Accounting Standards";

ed to those required by the FRSSE, then please tick

n delete these words; otherwise give details of any changes

n rules and methods of accounting) since last year (\$

***ve been made.***

hese words.

\$ except for the following).

***ve been made.***

en delete these words.

## Note 2

## Accounting policies

***This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.***

**INCOMING RESOURCES**

<b>Recognition of incoming resources</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>the trustees are virtually certain they will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Incoming resources with related expenditure</b>	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
<b>Tax reclaims on donations and gifts</b>	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the related goods or services have been delivered.
<b>Gifts in kind</b>	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.  Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.  Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
<b>Donated services and facilities</b>	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
<b>Investment income</b>	This is included in the accounts when receivable.
<b>Investment gains and losses</b>	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES**

<b>Liability recognition</b>	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
<b>Governance costs</b>	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
<b>Grants payable without performance conditions</b>	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
<b>Support Costs</b>	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**ASSETS**

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
<b>Investments</b>	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
<b>Stocks and work in progress</b>	These are valued at the lower of cost or market value.

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM THOSE  
ABOVE**



**Section C****Notes to the accounts****Note 3****Analysis of incoming resources**

*Incoming resources may be further analysed if this would help the reader of the accounts.*

	<b>Analysis</b>	<b>This year £</b>
<b>Voluntary income</b>	Start up donations	
	Grant	-
		-
		-
		-
	<b>Total</b>	-
<b>Activities for generating funds</b>	Clothing sales	15,777
	Fundraising	2,828
		-
		-
		-
	<b>Total</b>	18,606
<b>Investment income</b>	Bank interest received	-
		-
		-
		-
		-
	<b>Total</b>	-
<b>Incoming resources from charitable activities</b>	Cheerleading tuition	65,069
	Tumbling tuition	9,523
	Competition fees	1,218
	Various	-
	<b>Total</b>	75,810

**Last year  
£**

7,173
-
-
-
7,173

5,335
3,148
-
-
-
8,483

-
-
-
-
-
-

76,414
8,590
3,616
-
88,620

**Section C****Notes to the accounts****Note 4****Analysis of resources expended**

Resources expended may be further analysed if this would help the reader of the account

	Analysis	This year £
<b>Costs of generating voluntary income</b>		-
		-
		-
		-
	<b>Total</b>	-
<b>Fundraising trading costs</b>	Clothing purchase	20,658
	Premises expenses	27,937
	Administration costs	11,394
	Stock movement	2,019
	<b>Total</b>	62,007
<b>Investment management costs</b>		-
		-
	<b>Total</b>	-
<b>Charitable activities</b>	Coaching	25,014
	Travel and accomodation	222
	Competition fees	7,099
	Christmas party and trips out	-
	Other	5,692
	<b>Total</b>	38,027
<b>Governance costs</b>	Legal and professional	2,463
	<b>Total</b>	2,463

(

S.

Last year  
£

-
-
-
-
-
-

11,964
28,898
7,864
-
-
48,726

-
-
-
-

25,354
1,753
3,629
-
2,407
33,143

2,310
-
2,310

**Section C****Notes to the accounts****Note 5 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total</b>	-	-	-	-

**Note 6 Details of certain items of expenditure****6.1 Trustee expenses**

*Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).*

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
None	None
None	None

**6.2 Fees for examination or audit of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).*

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
1200	1200
	1110

**Section C****Notes to the accounts****(c)****Note 7****Paid employees***Please complete this note if the charity has any employees.***7.1 Staff Costs**

	<b>This year £</b>	<b>Last year £</b>
Gross wages, salaries and benefits in kind	-	-
Employer's National Insurance costs	-	-
Pension costs	-	-
<b>Total staff costs</b>	-	-

**7.2 Average number of full-time equivalent employees in the year****The parts of the charity in which the employees work**

	<b>This year Number</b>	<b>Last year Number</b>
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
<b>Total</b>	-	-

**7.3 Defined contribution pension scheme***Please complete if a defined contribution pension scheme is operated.***Brief details of the scheme**

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	<b>This year £</b>	<b>Last year £</b>
The costs of the scheme to the charity for the year		
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		

**Section C****Notes to the accounts****Note 8 Grantmaking**

*Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.*

**8.1 Total value of grants**

Purpose for which grants made	Grants to institutions Total amount £
	-
	-
	-
	-
	-
	-
	-
<b>Total</b>	-

**8.1 Grantmaking costs**

*If the charity's accounts are prepared on the "activity basis" please give details of any support costs associated with grantmaking. Please enter "Nil" if the charity does not identify any support costs.*

Support costs of grantmaking

**8.3 Grants made to institutions**

*If the charity has made grants to particular institutions that are material in the context of grantmaking please give details of the institution supported, purpose of the grant and the amount of the grant for each institution listed. Sufficient information should be given to provide a reasonable basis for the range of institutions supported.*

Names of institutions	Purpose
<b>Total grants to institutions</b>	

(c)

*Aggregate form a*

Grants to individuals Total amount £
-
-
-
-
-
-
-

*Any support cost  
or allocate*

£
---

*Next of its  
and total paid to  
the understanding*

Total amount of grants paid £
-
-
-
-
-
-
-
-
-
-
-



## Section C

## Notes to the accounts

### Note 9 Tangible fixed assets

*Please complete this note if the charity has any tangible fixed assets*

#### 9.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	-	28,236	-	28,236
Additions	-	-	-	1,232	-	1,232
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	-	29,468	-	29,468

#### 9.2 Accumulated depreciation and impairment provisions

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	SL	SL or RB
<b>** Rate</b>				20%	

Balance brought forward	-	-	-	17,707	-	17,707
Depreciation charge for year	-	-	-	5,730	-	5,730
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	23,438	-	23,438

#### 9.3 Net book value

Brought forward	-	-	-	10,528	-	10,528
Carried forward	-	-	-	6,030	-	6,030

#### 9.4 Revaluation

*If any fixed assets have been revalued please give details of the valuer and method of valuation*

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\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**Section C****Notes to the accounts****Note 10 Investment assets**

**Please complete this note if the charity has any investment assets.**

**10.1 Fixed assets investments**

	£
Carrying (market) value at beginning of year	-
<b>Add:</b> additions to investments at cost	-
<b>Less:</b> disposals at carrying value	-
<b>Add/(deduct):</b> net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

**Please provide below:**

**10.2 A breakdown of the market values of investments shown above agreeing with the sheet row B03.**

**10.3 A breakdown of the income from investments agreeing with SOFA row S03.**

**Analysis of investments**

	10.2 Market value at year end  £
<b>Investment properties</b>	-
<b>Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes</b>	-
<b>Investments in subsidiary or connected undertakings and companies</b>	-
<b>Securities not listed on a recognised Stock Exchange</b>	-
<b>Cash held as part of the investment portfolio</b>	-
<b>Other investments</b>	-
<b>Total</b>	-

**10.4 Material investment holdings**

**If any single investment is material in terms of its value (for example represents more than 10% of the value of the charity's total investments) please provide details.**

**Investment held**

**Market Value**


(cc)

balance

10.3 Income from investments for the year £
-
-
-
-
-
-
-

in 5 per cent


**Note 11 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**Analysis of debtors****Trade debtors****Amounts due from subsidiary and associated undertakings****Other debtors****Prepayments and accrued income****Total**

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
11,750	7,771	-	-
-	-	-	-
4,684	4,232	-	-
-	-	-	-
£ 16,434	£ 12,003	-	-

**Note 12 Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**12.1 Analysis of creditors****Loans and overdrafts****Trade creditors****Amounts due to subsidiary and associated undertakings****Other creditors****Accruals and deferred income****Total**

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
-	-	-	-
2,511	1,897	-	-
-	-	-	-
3,865	5,950	6,020	10,620
2,730	4,341	-	-
£ 9,106	£ 12,188	£ 6,020	£ 10,620

**12.2 Security over assets**

*If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.*

--

**Section C****Notes to the accounts****Note 13 Endowment and restricted income funds**

*Please complete this section if the charity has any endowment or restricted income funds.*

**13.1 Funds held**

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and Restrictions

**13.2 Movements of major funds**

*Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.*

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Total Funds</b>	-	-	-	-	-	-

**13.3 Transfers between funds**

*Please give details of any transfers between funds.*

From Fund (Name)	To Fund (Name)	Reason	Amount

**Section C****Notes to the accounts****Note 14****Transactions with related parties**

*If the charity has any transactions with related parties (other than the trustee expenses note 6) details of such transactions should be provided in this note. If there are no transactions, please enter "None" in the relevant boxes.*

**14.1 Remuneration and benefits**

*Please give the amount of, and legal authority for, any remuneration or other benefits paid to trustees or other related parties by the charity or any institution or company connected with it.*

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or received
		This year £

**14.2 Loans**

*Please give details of and amounts owing to or from the charity's trustees or other related parties at the year end.*

	Name of trustee or connected party	Legal authority	Amount
			This year £
Due to trustees and related parties	J Usher		£ 6,020.00
Due from trustees and related parties			

**14.3 Other transaction(s) with trustees or related parties**

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest.*

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £

(co

is explained in  
actions to

aid to a trustee

or benefit value
Last year £

ed parties by

t owing
Last year £
£ 10,620.00

h a trustee or

Last year £

<b>Note 15</b>	<b>Additional Disclosures</b>
----------------	-------------------------------

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

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Phoenix Stars			Charity No (if any)	<b>1170504</b>
Annual accounts for the period				
Period start date	<b>1/1/2021</b>	To	Period end date	<b>12/31/2021</b>

## Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year
			Unrestricted funds	income funds	Endowment funds	
			£	£	£	£
			F01	F02	F03	F04
<b>Incoming resources (Note 3)</b>						
<b>Incoming resources from generated funds</b>			-	-	-	-
Voluntary income		S01	-	-	-	-
Activities for generating funds		S02	18,606	-	-	18,606
Investment income		S03	-	-	-	-
<b>Incoming resources from charitable activities</b>		S04	75,810	-	-	75,810
<b>Other incoming resources</b>		S05	-	-	-	-
<b>Total incoming resources</b>		S06	94,416	-	-	94,416
<b>Resources expended (Notes 4-8)</b>						
<b>Costs of Generating Funds</b>			-	-	-	-
Costs of generating voluntary income		S07	-	-	-	-
Fundraising trading costs		S08	62,007	-	-	62,007
Investment management costs		S09	-	-	-	-
<b>Charitable activities</b>		S10	38,027	-	-	38,027
<b>Governance costs</b>		S11	2,463	-	-	2,463
<b>Other resources expended</b>		S12	6,390	-	-	6,390
<b>Total resources expended</b>		S13	108,887	-	-	108,887
<b>Net incoming/(outgoing) resources before transfers</b>		S14	- 14,471	-	-	- 14,471
<b>Gross transfers between funds</b>		S15	-	-	-	-
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>		S16	- 14,471	-	-	- 14,471
<b>Other recognised gains/(losses)</b>						
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-
<b>Net movement in funds</b>		S19	- 14,471	-	-	- 14,471
<b>Total funds brought forward</b>		S20	53,081	-	-	53,081
<b>Total funds carried forward</b>		S21	£ 38,610	-	-	£ 38,610

## CC17a

**Total last  
year  
£**

F05

-
7,173
8,483
-
88,620
-
104,276

-
-
48,726
-
33,143
2,310
-
84,179
20,097
-
20,097

-
-
20,096
33,429
£ 53,525

## Section B

## Balance sheet

	Note	Unrestricted funds £	Restricted income funds £	Endowment funds £
		F01	F02	F03
<b>Fixed assets</b>				
<b>Tangible assets (Note 9)</b>	B01	6,030	-	-
	B02	-	-	-
<b>Investments (Note 10)</b>	B03	-	-	-
<b>Total fixed assets</b>	B04	6,030	-	-
<b>Current assets</b>				
<b>Stock and work in progress</b>	B05	5,490	-	-
<b>Debtors (Note 11)</b>	B06	10,044	-	-
<b>(Short term) investments</b>	B07	-	-	-
<b>Cash at bank and in hand</b>	B08	32,172	-	-
<b>Total current assets</b>	B09	47,706	-	-
<b>Creditors: amounts falling due within one year (Note 12)</b>	B10	9,106	-	-
<b>Net current assets/(liabilities)</b>	B11	38,600	-	-
<b>Total assets less current liabilities</b>	B12	44,630	-	-
<b>Creditors: amounts falling due after one year (Note 12)</b>	B13	6,020	-	-
<b>Provisions for liabilities and charges</b>	B14	-	-	-
<b>Net assets</b>	B15	£ 38,610	-	-
<b>Funds of the Charity</b>				
<b>Unrestricted funds</b>	B16	38,610		
	B17	-		
<b>Restricted income funds (Note 13)</b>	B18		-	
<b>Endowment funds (Note 13)</b>	B19			-
<b>Total funds</b>	B20	£ 38,610	-	-

Signed by one or two trustees on behalf of all the trustees

Signature

Print I

Mrs J Usher	Mrs J U
Mr J Trevett	Mr J Tr



Total this year £	Total last year £
F04	F05
6,030	10,528
-	-
-	-
6,030	10,528

5,490	7,509
10,044	12,003
-	-
32,172	45,849
47,706	65,361

9,106	12,188
-------	--------

38,600	53,173
--------	--------

44,630	63,701
--------	--------

6,020	10,620
-	-

£ 38,610	£ 53,081
----------	----------

38,610	53,081
-	-
-	-
-	-

£ 38,610	£ 53,081
----------	----------

Name	Date of approval
Usher	10/29/2022
revett	10/29/2022

Phoenix Stars

Trustees' Annual Report for the year ended 31 December 2021

The Trustees present their Report and Accounts for the year ended 31 December 2021.

The charity name.

The legal name of the charity is:- Phoenix Stars

The charity's areas operation and UK charitable registration.

Legal structure of the charity

The Governing Document is dated the 26 November 2016.

The principal operating address, email and web addresses of the charity are:-

Unit 2  
The Centurion Centre  
Castlegate Business Park  
Old Sarum  
Salisbury  
SP4 6QX

Email Address: phoenixstars@live.co.uk  
www.phoenixstars.co.uk

The Trustees in office on the date the report was approved were:-

Jane Usher  
J Trevett  
Rosemary Jane Ann Dixon

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

Fundraising activities during the year.

To our Trustees - Thank you for your service again this year. It has again been a year of recovery and again we have faced more challenges than usual. We have been fortunate enough to keep many of our cheerleaders although the attitude to sport and extra-curricular activities has definitely changed. We again had an amazing intake of new members in July 2022 and have now reached over 200 cheerleaders. We have also introduced a Masters Team to enable older cheerleaders to return to cheer and for super-keen parents to learn cheerleading. This has stemmed from the amazing group of parents we had attend our Supernovas team who practiced for the showcase. They have become so keen on cheerleading that they have encouraged us to introduce a regular older team

Sep-21

We kicked off our new term well with 70 new cheerleaders joining us. We have had the usual number of athletes going to university and have managed to replace them with some new good athletes. The majority of newcomers this year joined Tiny, Mini and Youth Sections with a small amount of Senior athletes.

Jan-22

In January, Gemini attended the BCA Worlds Showoffs competition in Worcester. They placed in the top three and won £1,000. They decided to spend their money on new black trainers to match their uniforms and we arranged for the supply company to sponsor them for the balance of the amount.

Feb-22

We attended the ICC Southern competition in February competing in Senior 3, Senior 5 and IO6. The Senior 3 division was successful with Aries taking a second place. The level 5 division was not what we had hoped for with all the stunts falling and tumble touch downs. The International Open 6 routine with Gemini was satisfactory although they still struggled to hit their routine without mistakes. The ICC Southern competition was frustrating for us and many of the staff were under-trained. This resulted in a bad experience for many cheerleaders who have said they do not wish to return to this competition.

Mar-22

We attended the ICE Southern Chill competition in Bristol. This was the first time we had attended this Event Provider and we were very impressed. We took all our level 1 cheerleaders as this event only had a hard floor not a sprung floor which would have made tumbling difficult. We had a very successful competition with two first places, two seconds and one third. We would definitely like to attend this competition again but this will very much depend on timings.

We also attended the ICC Nationals in Nottingham again with Taurus and Gemini. Taurus having undergone a complete personnel change in terms of placements managed to take first place and National Champions.

Apr-22

With Worlds looming large, Gemini stepped up their training and managed to put together a routine that they could hit.

We set off for Worlds with a good attitude and had the most amazing time following California Allstars Smeed into the warm up area. The sound of the crowd was deafening and Gemini hit a good run with only one tumble touch down. They qualified for Day Two by the skin of their teeth. On Day Two they hit a clear run finishing in 10<sup>th</sup> place in the World in International Open Level 6.

In May we attended the BCA Telford competition placing 3rd in Senior 3, Senior 5 and IO5. We really enjoyed this competition and will definitely be returning to that. Gemini secured a At Large Bid to the Cheerleading Worlds again in Level 6 at this competition.

At the end of June, despite MJ suffering another operation, the coaches took the teams to Birmingham and placed well in all divisions. The coaches also felt this was an amazing competition. The organisers arranged for a live stream to be set up for MJ in her hospital bed and even sent a Get Well Soon card to her after the event.

July and August 2020

In July we attended the Future Cheer Internationals in Bournemouth placing well with another National Champions award for Taurus (beating two other teams), a second place for Aries (Senior 3) and a 5<sup>th</sup> place for Gemini yet still receiving another bid for the Cheerleading Worlds at International Open Level 5.

We lost 5 of our Gemini girls, one to university and four to Bournemouth Elite cheerleading in July. Nicole, who was one of the girls was also a coach.

Abi who has been with the programme for ten years and is now 25 years old has also decided to step down and only be a coach.

At the end of July we welcomed Zodiac Allstars Shadow to the gym who ran a camp on perfecting level 1. Zodiac are the current Cheersport, NCA and World Champions in that level.

Looking Ahead

We are now working toward taking Gemini to Worlds in 2023. We have had to significantly rebuild the team but the atmosphere in the gym is much improved and all the girls are very committed to doing well.

Our finances look healthy and we are able to help out certain athletes for the forthcoming season.

We will be hoping to offer five scholarships, of differing degrees, in our 11<sup>th</sup> season.

A decision was made in May that the mats had to be replaced urgently. Several of these have completely disintegrated due to having to spray them with disinfectant and constantly cleaning them during the Covid years. We have paid for these mats and are awaiting delivery which should be around September time. Some of the old mats will be able to be sold to other clubs and saved for spares and we can also maybe sell the off cuts of the mat rolls to individual cheerleaders for practice at home. This will be discussed at the Trustees meeting to be held shortly.

Financial Summary

We are in a weaker financial situation this year than last year although with the addition of some many new athletes this should be addressed very quickly. The new mats for the floor were £7,800.00.

Our bills remain paid up to date and we are financially sound going forward. I am about to hand over the accounts for 2021 to the accountants and will report on these separately.

All the fundraising was spent last year on the Gemini Worlds trip which enabled us to give £450 each to all of the athletes. We therefore need to start from scratch to raise the funds again.

Amanda Jane Usher, Programme Director and Chair of Trustees, July 28, 2022

The trustees' bankers and advisors

Bankers: The Co-operative

Accountants: Berkeley Bate Outsourcing LLP, 24-25 Barnack Business Centre, Blakey Road, Salisbury, Wiltshire SP1 2LP

Financial review

The charity's financial position at the end of the year ended 31 December 2021

The financial position of the charity at 31 December 2021 as more fully detailed in the accounts, can be summarised as follows:-

	£
Net income	- 8,081
Unrestricted Revenue Funds available for the general purposes of the charity	45,000
Total Funds	45,000

Financial review of the position at the reporting date, 31 December 2021.

Policies on reserves.

The Charity only distributes its income / capital on a discretionary basis as agreed by the trustees.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets are available and adequate to fulfil its obligations

The Independent Examiner  
Mr Christopher Bush FCA  
Member of The Institute of Chartered Accountants in England and Wales (ICAEW)  
24-25 Barnack Business Centre, Blakey Road  
Salisbury  
Wiltshire  
SP1 2LP

Statement of Trustees' Responsibilities

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;

This report was approved by the board of trustees on 29 October 2022

Trustee

Mrs J Usher

Mrs J Usher

Note 1 **Basis of preparation**

***This section should be completed by all charities.***

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (or fair value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP) 2019
  - and with\* 

✓

 Accounting Standards;
  - or 


 Financial Reporting Standards for
  - and with the Charities Act.
- [\*\* except for the following].

***Give details in this box if a different standard has been***

\* -Tick as appropriate:

- ☐ if all relevant disclosures shown in the pack have been given
- ☐ if disclosures completed in these accounts have been restricted to the "Financial Reporting Standards for Smaller Enterprises (FRSSE)".

\*\* - If no departures from the chosen standards have been made then tick the boxes.

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation basis) except for the following).

***Give details in this box of any material changes that have***

§ if no changes have been made to accounting policies then delete this section

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years (§)

***Give details in this box of any material changes that have***

§§ if no changes have been made to accounts for previous periods then delete this section

## accounts

st (except that investments are shown at market

nmended Practice (SORP 2005);

Smaller Enterprises (FRSSE);

***followed.***

then please tick "Accounting Standards";

ed to those required by the FRSSE, then please tick

n delete these words; otherwise give details of any changes

n rules and methods of accounting) since last year (\$

***ve been made.***

hese words.

\$ except for the following).

***ve been made.***

en delete these words.

## Note 2

## Accounting policies

***This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.***

**INCOMING RESOURCES****Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Incoming resources with related expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

**Grants and donations**

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

**Tax reclaims on donations and gifts**

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

**Contractual income and performance related grants**

This is only included in the SoFA once the related goods or services have been delivered.

**Gifts in kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

**Donated services and facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

**Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

**Investment income**

This is included in the accounts when receivable.

**Investment gains and losses**

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES****Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**Governance costs**

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

**Grants with performance conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

**Grants payable without performance conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

**Support Costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**ASSETS****Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

**Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

**Stocks and work in progress**

These are valued at the lower of cost or market value.

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM THOSE  
ABOVE**



**Section C****Notes to the accounts****Note 3****Analysis of incoming resources**

*Incoming resources may be further analysed if this would help the reader of the accounts.*

	<b>Analysis</b>	<b>This year £</b>
<b>Voluntary income</b>	Start up donations	
	Grant	-
		-
		-
		-
	<b>Total</b>	-
<b>Activities for generating funds</b>	Clothing sales	15,777
	Fundraising	2,828
		-
		-
		-
	<b>Total</b>	18,606
<b>Investment income</b>	Bank interest received	-
		-
		-
		-
		-
	<b>Total</b>	-
<b>Incoming resources from charitable activities</b>	Cheerleading tuition	65,069
	Tumbling tuition	9,523
	Competition fees	1,218
	Various	-
	<b>Total</b>	75,810

**Last year  
£**

7,173
-
-
-
7,173

5,335
3,148
-
-
-
8,483

-
-
-
-
-
-

76,414
8,590
3,616
-
88,620

**Section C****Notes to the accounts****Note 4****Analysis of resources expended**

Resources expended may be further analysed if this would help the reader of the account

	Analysis	This year £
<b>Costs of generating voluntary income</b>		-
		-
		-
		-
	<b>Total</b>	-
<b>Fundraising trading costs</b>	Clothing purchase	20,658
	Premises expenses	27,937
	Administration costs	11,394
	Stock movement	2,019
	<b>Total</b>	62,007
<b>Investment management costs</b>		-
		-
	<b>Total</b>	-
<b>Charitable activities</b>	Coaching	25,014
	Travel and accomodation	222
	Competition fees	7,099
	Christmas party and trips out	-
	Other	5,692
	<b>Total</b>	38,027
<b>Governance costs</b>	Legal and professional	2,463
	<b>Total</b>	2,463

(

S.

Last year  
£

-
-
-
-
-
-

11,964
28,898
7,864
-
-
48,726

-
-
-
-

25,354
1,753
3,629
-
2,407
33,143

2,310
-
2,310

**Section C****Notes to the accounts****Note 5 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total</b>	-	-	-	-

**Note 6 Details of certain items of expenditure****6.1 Trustee expenses**

*Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).*

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
None	None
None	None

**6.2 Fees for examination or audit of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).*

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
1200	1200
	1110

**Section C**
**Notes to the accounts**
**(c)**
**Note 7**
**Paid employees**

*Please complete this note if the charity has any employees.*

**7.1 Staff Costs**

	<b>This year £</b>	<b>Last year £</b>
Gross wages, salaries and benefits in kind	-	-
Employer's National Insurance costs	-	-
Pension costs	-	-
<b>Total staff costs</b>	-	-

**7.2 Average number of full-time equivalent employees in the year**

The parts of the charity in which the employees work

	<b>This year Number</b>	<b>Last year Number</b>
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
<b>Total</b>	-	-

**7.3 Defined contribution pension scheme**

*Please complete if a defined contribution pension scheme is operated.*

Brief details of the scheme

--

	<b>This year £</b>	<b>Last year £</b>
The costs of the scheme to the charity for the year		
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		

**Section C****Notes to the accounts****Note 8 Grantmaking**

*Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.*

**8.1 Total value of grants**

Purpose for which grants made	Grants to institutions Total amount £
	-
	-
	-
	-
	-
	-
	-
<b>Total</b>	-

**8.1 Grantmaking costs**

*If the charity's accounts are prepared on the "activity basis" please give details of any support costs associated with grantmaking. Please enter "Nil" if the charity does not identify any support costs.*

Support costs of grantmaking

**8.3 Grants made to institutions**

*If the charity has made grants to particular institutions that are material in the context of grantmaking please give details of the institution supported, purpose of the grant and the amount of the grant for each institution listed. Sufficient information should be given to provide a reasonable basis for the range of institutions supported.*

Names of institutions	Purpose
<b>Total grants to institutions</b>	

(c)

*Aggregate form a*

Grants to individuals Total amount £
-
-
-
-
-
-
-

*Any support cost  
or allocate*

£
---

*Next of its  
and total paid to  
the understanding*

Total amount of grants paid £
-
-
-
-
-
-
-
-
-
-
-



**Section C****Notes to the accounts****Note 9 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***9.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	-	28,236	-	28,236
Additions	-	-	-	1,232	-	1,232
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	-	29,468	-	29,468

**9.2 Accumulated depreciation and impairment provisions**

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	SL	SL or RB
<b>** Rate</b>				20%	

Balance brought forward	-	-	-	17,707	-	17,707
Depreciation charge for year	-	-	-	5,730	-	5,730
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	23,438	-	23,438

**9.3 Net book value**

Brought forward	-	-	-	10,528	-	10,528
Carried forward	-	-	-	6,030	-	6,030

**9.4 Revaluation***If any fixed assets have been revalued please give details of the valuer and method of valuation*

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\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**Section C****Notes to the accounts****Note 10 Investment assets**

**Please complete this note if the charity has any investment assets.**

**10.1 Fixed assets investments**

	£
Carrying (market) value at beginning of year	-
<b>Add:</b> additions to investments at cost	-
<b>Less:</b> disposals at carrying value	-
<b>Add/(deduct):</b> net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

**Please provide below:**

**10.2 A breakdown of the market values of investments shown above agreeing with the sheet row B03.**

**10.3 A breakdown of the income from investments agreeing with SOFA row S03.**

**Analysis of investments**

	10.2 Market value at year end  £
<b>Investment properties</b>	-
<b>Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes</b>	-
<b>Investments in subsidiary or connected undertakings and companies</b>	-
<b>Securities not listed on a recognised Stock Exchange</b>	-
<b>Cash held as part of the investment portfolio</b>	-
<b>Other investments</b>	-
<b>Total</b>	-

**10.4 Material investment holdings**

**If any single investment is material in terms of its value (for example represents more than 10% of the value of the charity's total investments) please provide details.**

**Investment held**

**Market Value**


(cc)

balance

10.3 Income from investments for the year £
-
-
-
-
-
-
-

in 5 per cent


**Note 11 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**Analysis of debtors****Trade debtors****Amounts due from subsidiary and associated undertakings****Other debtors****Prepayments and accrued income****Total**

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
11,750	7,771	-	-
-	-	-	-
4,684	4,232	-	-
-	-	-	-
£ 16,434	£ 12,003	-	-

**Note 12 Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**12.1 Analysis of creditors****Loans and overdrafts****Trade creditors****Amounts due to subsidiary and associated undertakings****Other creditors****Accruals and deferred income****Total**

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
-	-	-	-
2,511	1,897	-	-
-	-	-	-
3,865	5,950	6,020	10,620
2,730	4,341	-	-
£ 9,106	£ 12,188	£ 6,020	£ 10,620

**12.2 Security over assets**

*If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.*

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**Section C****Notes to the accounts****Note 13****Endowment and restricted income funds**

*Please complete this section if the charity has any endowment or restricted income funds.*

**13.1 Funds held**

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and Restrictions

**13.2 Movements of major funds**

*Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.*

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Total Funds</b>	-	-	-	-	-	-

**13.3 Transfers between funds**

*Please give details of any transfers between funds.*

From Fund (Name)	To Fund (Name)	Reason	Amount

**Section C****Notes to the accounts****Note 14 Transactions with related parties**

*If the charity has any transactions with related parties (other than the trustee expenses note 6) details of such transactions should be provided in this note. If there are no transactions, please enter "None" in the relevant boxes.*

**14.1 Remuneration and benefits**

*Please give the amount of, and legal authority for, any remuneration or other benefits paid to trustees or other related parties by the charity or any institution or company connected with it.*

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or received
		This year £

**14.2 Loans**

*Please give details of and amounts owing to or from the charity's trustees or other related parties at the year end.*

	Name of trustee or connected party	Legal authority	Amount
			This year £
Due to trustees and related parties	J Usher		£ 6,020.00
Due from trustees and related parties			

**14.3 Other transaction(s) with trustees or related parties**

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest.*

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £

(co

is explained in  
actions to

aid to a trustee

or benefit value
Last year £

ed parties by

t owing
Last year £
£ 10,620.00

h a trustee or

Last year £

<b>Note 15</b>	<b>Additional Disclosures</b>
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The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

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## Section A

## Independent Examiner's Report

### Report to the trustees/ members of

Charity Name  
Phoenix Stars

### On accounts for the year ended

31 December 2021

Charity  
no (if  
any)

1170504

### Set out on pages

1-18

### Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2021

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

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

### Independent examiner's statement

~~{The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [ ] if not applicable.~~

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination ~~{other than that disclosed below \*}~~ which gives me cause to believe that in, any material respect:

- ☐ the accounting records were not kept in accordance with section 130 of the Charities Act; or
- ☐ the accounts did not accord with the accounting records; or
- ☐ the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

*\* Please delete the words in the brackets if they do not apply.*

Signed: C J Bush

Date: 29 October 2022

**Name:** Christopher John Bush

**Relevant professional qualification(s) or body (if any):** FCA

**Address:** 24-25 Barnack Business Centre, Blakey Road, Salisbury,  
Wiltshire SP1 2LP

**Section B Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

None

