



Phoenix Stars			Charity No (if any)	1170504	CC17a
Annual accounts for the period					
Period start date	01/01/2023	To	Period end date	31/12/2023	

## Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year	Total last year
			Unrestricted funds	income funds	Endowment funds		
			£	£	£	£	£
			F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>							
Incoming resources from generated funds			-	-	-	-	-
Voluntary income		S01	-	-	-	-	-
Activities for generating funds		S02	44,680	-	-	44,680	36,217
Investment income		S03	-	-	-	-	-
Incoming resources from charitable activities		S04	221,355	-	-	221,355	127,635
Other incoming resources		S05	-	-	-	-	2,426
<b>Total incoming resources</b>		S06	266,035	-	-	266,035	166,278
<b>Resources expended (Notes 4-8)</b>							
Costs of Generating Funds			-	-	-	-	-
Costs of generating voluntary income		S07	-	-	-	-	-
Fundraising trading costs		S08	87,987	-	-	87,987	74,883
Investment management costs		S09	-	-	-	-	-
Charitable activities		S10	150,274	-	-	150,274	111,088
Governance costs		S11	3,455	-	-	3,455	1,192
Other resources expended		S12	-	-	-	-	-
<b>Total resources expended</b>		S13	241,716	-	-	241,716	187,163
<b>Net incoming/(outgoing) resources before transfers</b>		S14	24,319	-	-	24,319	- 20,885
<b>Gross transfers between funds</b>		S15	-	-	-	-	-
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>		S16	24,319	-	-	24,319	- 20,885
<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	24,319	-	-	24,319	- 20,885
<b>Total funds brought forward</b>		S20	17,725	-	-	17,725	38,610
<b>Total funds carried forward</b>		S21	£ 42,044	-	-	£ 42,044	£ 17,725

## Section B Balance sheet

		Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>							
Tangible assets	(Note 9)	B01	18,244	-	-	18,244	11,343
		B02	-	-	-	-	-
Investments	(Note 10)	B03	-	-	-	-	-
<b>Total fixed assets</b>		B04	18,244	-	-	18,244	11,343
<b>Current assets</b>							
Stock and work in progress		B05	3,355	-	-	3,355	3,341
Debtors	(Note 11)	B06	26,305	-	-	26,305	12,675
(Short term) investments		B07	-	-	-	-	-
Cash at bank and in hand		B08	20,723	-	-	20,723	7,637
<b>Total current assets</b>		B09	50,383	-	-	50,383	23,653
Creditors: amounts falling due within one year	(Note 12)	B10	19,863	-	-	19,863	13,551
<b>Net current assets/(liabilities)</b>		B11	30,520	-	-	30,520	10,102
<b>Total assets less current liabilities</b>		B12	48,764	-	-	48,764	21,445
Creditors: amounts falling due after one year	(Note 12)	B13	6,720	-	-	6,720	3,720
Provisions for liabilities and charges		B14	-	-	-	-	-
<b>Net assets</b>		B15	£ 42,044	-	-	£ 42,044	£ 17,725
<b>Funds of the Charity</b>							
Unrestricted funds		B16	42,044			42,044	17,725
		B17	-			-	-
Restricted income funds (Note 13)		B18		-		-	-
Endowment funds (Note 13)		B19			-	-	-
<b>Total funds</b>		B20	£ 42,044	-	-	£ 42,044	£ 17,725

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

Signature	Print Name	Date of approval
<i>Mrs J Usher</i>	Mrs J Usher	30/10/2024
<i>Mr J Trevett</i>	Mr J Trevett	30/10/2024

Phoenix Stars

Trustees' Annual Report for the year ended 31 December 2023

The Trustees present their Report and Accounts for the year ended 31 December 2023

The charity's 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 Trustees are all individuals

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

Unit 2

The Gibraltar Centre  
Castlegate Business Park  
Old Sarum  
Salisbury  
SP4 6QX

Email Address: phoenixstars@live.co.uk

Web address: www.phoenixstars.co.uk

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

Jane Usher

J Trevel

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.

Thank you for your service again this year. This year has been an exciting one with the opening of our new gymnastics gym. We have been fortunate enough to keep many of our cheerleaders once again and have received an unexpected amount of new recruits this season.

September 2023- December 2023

Our new season saw 101 new cheerleaders join us together with approximately 50 gymnasts. The gymnastics arm was very much a learning curve but we felt we started off well with some enthusiastic children and some great coaches. We quickly grew over the month September to December to 150 gymnasts. This term has definitely been an administrative task like no other year. Our reputation as a successful gymnastics gym has spread and we are attracting gymnasts and cheerleaders from a greater distance than ever before.

Genihl hosted several fundraisers for their next trip to Worlds in April. Again we brought back the Diva Doss in September in Old Sarum Community Centre, the Halloween Party in October and then a Christmas Party in December. They also hosted a Train with Genihl camp which was popular.

Jan-24

In January, Genihl, Scorpio and Taurus attended the BCA competition in Worcester. They placed in 2<sup>nd</sup>, 1<sup>st</sup> and 7<sup>th</sup> places respectively.

Mar-24

In March we hosted our first in-house gymnastics competition. 54% of the gymnasts took part and all received a medal. There were trophies for the first, second and third places in each category of which there were eight. All the parents fed back that they thought it was very well organized and friendly which is what they wanted. We had an administrative nightmare with the new registration software for parents to buy spectator tickets but we got through it and we won't be using it again! However, this did not affect the day.

Apr-24

At the beginning of April we attended the BCA Spring Split competition in Crawley with all our teams this time. We had a great time and Auma (Try Prep level 1) beat the best try team in the UK. Coach Lauren was extremely pleased with that result. Most teams placed in the top three.

Genihl were once again gearing up to attend the World Cheerleading Championships but with a much stronger team this year. This year MJ did not fly out with the team as she remained in the UK to supervise the gymnastics gym. The team attended training in the week before Worlds and MJ arrived on the Thursday to make sure the team at Worlds with them.

The athletes again stayed together in a villa with another villa for the families. This worked well although some of the athletes who stayed with their families in the family villa felt a little left out sometimes.

They again met up with their friends Rebels Cheerleading Academy Stoke and had an excellent training session at the All Star Resort in Florida with them.

Genihl hit a great routine on Day 1 but had two bobbles which placed them in 18<sup>th</sup> place and sadly not enough to take them through to Day 2. They were very disappointed having last year made it through to day 2 to not be going through this year but carried on with the trip with good attitude and made the most of it.

May to June 2024

In May we performed a demo for the Fabulous Family Fun Day again which raises funds for the Stars Appeal. This was well supported by Supernova, (in their first demonstration), Auma and Virgo. The day was a great success and raised loads of money.

At BCA Telford Genihl placed 4<sup>th</sup> behind three very good teams which was their best placing in a national for the whole season. Taurus placed 9<sup>th</sup> having had a bad run and were very disappointed. Unfortunately, we had decided to let Taurus go for their Worlds bid at this competition and had withdrawn Genihl from the bid round. Genihl would have won a bid at this competition and Taurus did not so that only left us one more chance to get a Worlds Bid for Taurus which would be at the Bournemouth Competition in July.

On the 8<sup>th</sup> June we attended the ICC Southern Jam competition in Guildford. We thoroughly enjoyed this competition and placed extremely well in first, second and third places for all 15 teams. We will be attending this competition again next season.

On the 16<sup>th</sup> June, we joined forces with the other cheerleading programmes and ran Fun Out Fast. This is something that we had been planning since earlier in the year and we were very excited although a little nervous about how it would go. The idea of the festival was to hold a fundraising event because it was proving increasingly difficult to get any paid bids from the major event producers. Therefore, it was felt that there would be more to be gained by running our own event and making the money ourselves. We needn't have worried as the event was a great success and we took a share of the proceeds of £53,600. We are in talks again to hold another event in March this time so we would have the money before Worlds.

July and August 2024

We attended the Future Cheer Nationals at the start of July and gained a 2<sup>nd</sup> place with Genihl and a 5<sup>th</sup> place with Taurus. However, both teams successfully won bids to the World Championships for 2025. We had invited some alumni to compete with Genihl and this added an extra level of excitement to the competition as we welcomed them back.

Having won the bid for Genihl we discussed whether to go again to Worlds with Genihl in 2025. It was decided that we take a monthly level 6 team to Worlds renamed Zodiac and that Genihl would progress to level 7. The athletes in Genihl are so excited to start this new level and have been in the gym practicing ever August. Genihl will attend a competition in Las Vegas in February and will then work towards a Worlds Bid at Level 7 for 2026.

Our end of season showcase on 14<sup>th</sup> July was very successful. We were glad to have our usual VIPs plus John Glen MP in attendance. John has been a staunch supporter of Phoenix Stars since we began and we are always grateful to have him with us.

Looking Ahead

We are looking forward to continuing to grow our gymnastics division. We currently have almost 100 gymnasts on the waiting list who we are hoping to be able to accommodate into our normal classes. Coaches Ali and Pinar are enrolled for their level 2 gymnastics qualification in September and will hopefully be qualified by April 2025. This will mean that we can offer more days of gymnastics in Unit 2, as there must always be a Level 2 coach in attendance for insurance purposes.

We have welcomed 58 new cheerleaders after tryouts and are hoping that this will continue to grow the programme. We have 68 cheerleaders in Youth division, 38 of these in Level 2 which means that, if these all stay on and commit to training, there will be an enormous amount of talent to choose from when selecting future Worlds athletes.

The trustees' banknotes and addresses

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

Financial review

The financial position of the charity at 31 December 2023 as more fully detailed in the accounts, can be summarised as follows:-

	£
Net surplus	21,319
Unvested Revenue Funds available for the general purposes of the charity	42,044
Total Funds	42,044

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 30 October 2024

Trustee

Mr J Usher

Mrs J Usher

**Section C****Notes to the accounts****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 (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\* 

✓

 Accounting Standards;
- or 

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 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

[\*\* except for the following].

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

\* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick "Accounting Standards";
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick "Financial Reporting Standards for Smaller Enterprises (FRSSE)".

\*\* - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ 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 these words.

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years (§§ except for the following).

**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 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>	<p>Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.</p> <p>Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.</p> <p>Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.</p>
<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	(cont)
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**Note 3 Analysis of incoming resources**

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

	Analysis	This year £	Last year £
Voluntary income	Start up donations		
	Grant	3,000	-
		-	-
		-	-
		-	-
	<b>Total</b>	3,000	-
Activities for generating funds	Clothing sales	23,241	18,339
	Fundraising	18,439	17,878
		-	-
		-	-
		-	-
	<b>Total</b>	41,680	36,217
Investment income	Bank interest received	-	-
		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	-	-
Incoming resources from charitable activities	Cheerleading tuition	108,162	84,998
	Tumbling tuition	30,595	24,976
	Competition fees	61,763	17,661
	Gymnastics	20,836	
	Various	-	-
	<b>Total</b>	221,356	127,635

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

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

	Analysis	This year £	Last year £
<b>Costs of generating voluntary income</b>		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	-	-
<b>Fundraising trading costs</b>	Clothing purchase	26,706	32,116
	Premises expenses	43,349	30,875
	Administration costs	17,946	9,743
	Stock movement	- 14	2,149
		-	-
	<b>Total</b>	87,987	74,883
<b>Investment management costs</b>		-	-
		-	-
		-	-
	<b>Total</b>	-	-
<b>Charitable activities</b>	Coaching	69,141	44,763
	Travel and accomodation	35,294	33,995
	Competition fees	31,256	26,521
	Christmas party and trips out	-	-
	Other	14,583	5,810
	<b>Total</b>	150,274	111,089
<b>Governance costs</b>	Legal and professional	3,455	1,192
			-
	<b>Total</b>	3,455	1,192

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**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 £
3455	1191
	0



<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 7**                      **Paid employees**  
*Please complete this note if the charity has any employees.*

**7.1 Staff Costs**

	This year £	Last year £
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**

	This year Number	Last year Number
The parts of the charity in which the employees work		
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

	This year £	Last year £
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****(cont)****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 £	Grants to individuals 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 cost associated with grantmaking. Please enter "Nil" if the charity does not identify and/or allocate 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 its grantmaking please give details of the institution supported, purpose of the grant and total paid to each institution listed. Sufficient information should be given to provide a reasonable understanding of the range of institutions supported.*

Names of institutions	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
<b>Total grants to institutions</b>		-

**Section C** **Notes to the accounts** **(cont)**

**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	-	-	-	37,343	-	37,343
Additions	-	-	-	10,637	-	10,637
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	-	47,980	-	47,980

**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	-	-	-	26,000	-	26,000
Depreciation charge for year	-	-	-	3,735	-	3,735
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	29,735	-	29,735

**9.3 Net book value**

Brought forward	-	-	-	11,343	-	11,343
Carried forward	-	-	-	18,245	-	18,245

**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****(cont)****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 balance sheet row B03.**

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

**Analysis of investments**

	<b>10.2 Market value at year end  £</b>	<b>10.3 Income from investments for the year  £</b>
<b>Investment properties</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	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
<b>Total</b>	-	-

**10.4 Material investment holdings**

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held

Market Value


**Section C****Notes to the accounts****(cont)****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 £
17,102	7,950	-	-
-	-	-	-
9,203	4,725	-	-
-	-	-	-
£ 26,305	£ 12,675	-	-

**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 £
-	-	-	-
7,935	53	-	-
-	-	-	-
9,130	11,489	3,720	3,720
2,798	2,009	-	-
£ 19,863	£ 13,551	£ 3,720	£ 3,720

**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.*

--

**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****(cont)****Note 14 Transactions with related parties**

*If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, 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 a trustee 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 benefit value	
		This year £	Last year £

**14.2 Loans**

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

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties	J Usher		£ 2,220.00	£ 3,720.00
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 trustee or related party has a material interest.*

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

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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<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.





Phoenix Stars			Charity No (if any)	1170504	CC17a
Annual accounts for the period					
Period start date	01/01/2023	To	Period end date	31/12/2023	

## Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year	Total last year
			Unrestricted funds	income funds	Endowment funds		
			£	£	£	£	£
			F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>							
Incoming resources from generated funds			-	-	-	-	-
Voluntary income		S01	-	-	-	-	-
Activities for generating funds		S02	44,680	-	-	44,680	36,217
Investment income		S03	-	-	-	-	-
Incoming resources from charitable activities		S04	221,355	-	-	221,355	127,635
Other incoming resources		S05	-	-	-	-	2,426
<b>Total incoming resources</b>		S06	266,035	-	-	266,035	166,278
<b>Resources expended (Notes 4-8)</b>							
Costs of Generating Funds			-	-	-	-	-
Costs of generating voluntary income		S07	-	-	-	-	-
Fundraising trading costs		S08	87,987	-	-	87,987	74,883
Investment management costs		S09	-	-	-	-	-
Charitable activities		S10	150,274	-	-	150,274	111,088
Governance costs		S11	3,455	-	-	3,455	1,192
Other resources expended		S12	-	-	-	-	-
<b>Total resources expended</b>		S13	241,716	-	-	241,716	187,163
<b>Net incoming/(outgoing) resources before transfers</b>		S14	24,319	-	-	24,319	- 20,885
<b>Gross transfers between funds</b>		S15	-	-	-	-	-
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>		S16	24,319	-	-	24,319	- 20,885
<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	24,319	-	-	24,319	- 20,885
<b>Total funds brought forward</b>		S20	17,725	-	-	17,725	38,610
<b>Total funds carried forward</b>		S21	£ 42,044	-	-	£ 42,044	£ 17,725

## Section B Balance sheet

		Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>							
Tangible assets	(Note 9)	B01	18,244	-	-	18,244	11,343
		B02	-	-	-	-	-
Investments	(Note 10)	B03	-	-	-	-	-
<b>Total fixed assets</b>		B04	18,244	-	-	18,244	11,343
<b>Current assets</b>							
Stock and work in progress		B05	3,355	-	-	3,355	3,341
Debtors	(Note 11)	B06	26,305	-	-	26,305	12,675
(Short term) investments		B07	-	-	-	-	-
Cash at bank and in hand		B08	20,723	-	-	20,723	7,637
<b>Total current assets</b>		B09	50,383	-	-	50,383	23,653
Creditors: amounts falling due within one year	(Note 12)	B10	19,863	-	-	19,863	13,551
<b>Net current assets/(liabilities)</b>		B11	30,520	-	-	30,520	10,102
<b>Total assets less current liabilities</b>		B12	48,764	-	-	48,764	21,445
Creditors: amounts falling due after one year	(Note 12)	B13	6,720	-	-	6,720	3,720
Provisions for liabilities and charges		B14	-	-	-	-	-
<b>Net assets</b>		B15	£ 42,044	-	-	£ 42,044	£ 17,725
<b>Funds of the Charity</b>							
Unrestricted funds		B16	42,044			42,044	17,725
		B17	-			-	-
Restricted income funds (Note 13)		B18		-		-	-
Endowment funds (Note 13)		B19			-	-	-
<b>Total funds</b>		B20	£ 42,044	-	-	£ 42,044	£ 17,725

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

Signature	Print Name	Date of approval
<i>Mrs J Usher</i>	Mrs J Usher	30/10/2024
<i>Mr J Trevett</i>	Mr J Trevett	30/10/2024

Phoenix Stars

Trustees' Annual Report for the year ended 31 December 2023

The Trustees present their Report and Accounts for the year ended 31 December 2023

The charity's 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 Trustees are all individuals

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

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

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

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

Jane Usher  
J Trevel  
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.

Thank you for your service again this year. This year has been an exciting one with the opening of our new gymnastics gym. We have been fortunate enough to keep many of our cheerleaders once again and have received an unexpected amount of new recruits this season.

September 2023- December 2023

Our new season saw 101 new cheerleaders join us together with approximately 50 gymnasts. The gymnastics arm was very much a learning curve but we felt we started off well with some enthusiastic children and some great coaches. We quickly grew over the month September to December to 150 gymnasts. This term has definitely been an administrative task like no other year. Our reputation as a successful gymnastics gym has spread and we are attracting gymnasts and cheerleaders from a greater distance than ever before.

Genihl hosted several fundraisers for their next trip to Worlds in April. Again we brought back the Diva Dosa in September in Old Sarum Community Centre, the Halloween Party in October and then a Christmas Party in December. They also hosted a Train with Genihl camp which was popular.

Jan-24

In January, Genihl, Scorpio and Taurus attended the BCA competition in Worcester. They placed in 2<sup>nd</sup>, 1<sup>st</sup> and 7<sup>th</sup> places respectively.

Mar-24

In March we hosted our first in-house gymnastics competition. 54% of the gymnasts took part and all received a medal. There were trophies for the first, second and third places in each category of which there were eight. All the parents fed back that they thought it was very well organized and friendly which is what they wanted. We had an administrative nightmare with the new registration software for parents to buy spectator tickets but we got through it and we won't be using it again! However, this did not affect the day.

Apr-24

At the beginning of April we attended the BCA Spring Split competition in Crawley with all our teams this time. We had a great time and Auma (Try Prep level 1) beat the best try team in the UK. Coach Lauren was extremely pleased with that result. Most teams placed in the top three.

Genihl were once again gearing up to attend the World Cheerleading Championships but with a much stronger team this year. This year MJ did not fly out with the team as she remained in the UK to supervise the gymnastics gym. The team attended training in the week before Worlds and MJ arrived on the Thursday to make sure the team at Worlds with them.

The athletes again stayed together in a villa with another villa for the families. This worked well although some of the athletes who stayed with their families in the family villa felt a little left out sometimes.

They again met up with their friends Rebels Cheerleading Academy Stoke and had an excellent training session at the All Star Resort in Florida with them.

Genihl hit a great routine on Day 1 but had two bobbles which placed them in 18<sup>th</sup> place and sadly not enough to take them through to Day 2. They were very disappointed having last year made it through to day 2 to not be going through this year but carried on with the trip with good attitude and made the most of it.

May to June 2024

In May we performed a demo for the Fabulous Family Fun Day again which raises funds for the Stars Appeal. This was well supported by Supernova, (in their first demonstration), Auma and Virgo. The day was a great success and raised loads of money.

At BCA Telford Genihl placed 4<sup>th</sup> behind three very good teams which was their best placing in a national for the whole season. Taurus placed 9<sup>th</sup> having had a bad run and were very disappointed. Unfortunately, we had decided to let Taurus go for their Worlds bid at this competition and had withdrawn Genihl from the bid round. Genihl would have won a bid at this competition and Taurus did not so that only left us one more chance to get a Worlds Bid for Taurus which would be at the Bournemouth Competition in July.

On the 8<sup>th</sup> June we attended the ICC Southern Jam competition in Guildford. We thoroughly enjoyed this competition and placed extremely well in first, second and third places for all 15 teams. We will be attending this competition again next season.

On the 16<sup>th</sup> June, we joined forces with the other cheerleading programmes and ran Fun Out Fast. This is something that we had been planning since earlier in the year and we were very excited although a little nervous about how it would go. The idea of the festival was to hold a fundraising event because it was proving increasingly difficult to get any paid bids from the major event producers. Therefore, it was felt that there would be more to be gained by running our own event and making the money ourselves. We needn't have worried as the event was a great success and we took a share of the proceeds of £53,600. We are in talks again to hold another event in March this time so we would have the money before Worlds.

July and August 2024

We attended the Future Cheer Nationals at the start of July and gained a 2<sup>nd</sup> place with Genihl and a 5<sup>th</sup> place with Taurus. However, both teams successfully won bids to the World Championships for 2025. We had invited some alumni to compete with Genihl and this added an extra level of excitement to the competition as we welcomed them back.

Having won the bid for Genihl we discussed whether to go again to Worlds with Genihl in 2025. It was decided that we take a monthly level 6 team to Worlds renamed Zodiac and that Genihl would progress to level 7. The athletes in Genihl are so excited to start this new level and have been in the gym practicing over August. Genihl will attend a competition in Las Vegas in February and will then work towards a Worlds Bid at Level 7 for 2026.

Our end of season Showcase on 14<sup>th</sup> July was very successful. We were glad to have our usual VIPs plus John Glen MP in attendance. John has been a staunch supporter of Phoenix Stars since we began and we are always grateful to have him with us.

Looking Ahead

We are looking forward to continuing to grow our gymnastics division. We currently have almost 100 gymnasts on the waiting list who we are hoping to be able to accommodate into our normal classes. Coaches Ali and Pinar are enrolled for their level 2 gymnastics qualification in September and will hopefully be qualified by April 2025. This will mean that we can offer more days of gymnastics in Unit 2, as there must always be a Level 2 coach in attendance for insurance purposes.

We have welcomed 58 new cheerleaders after tryouts and are hoping that this will continue to grow the programme. We have 68 cheerleaders in Youth division, 38 of these in Level 2 which means that, if these all stay on and commit to training, there will be an enormous amount of talent to choose from when selecting future Worlds athletes.

The trustees' banknotes and addresses

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

Financial review

The financial position of the charity at 31 December 2023 as more fully detailed in the accounts, can be summarised as follows:-

	£
Net surplus	21,319
Unvested Revenue Funds available for the general purposes of the charity	42,044
Total Funds	42,044

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 30 October 2024

Trustee

Signature

Mrs J Usher

**Section C****Notes to the accounts****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 (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\* 

✓

 Accounting Standards;
- or 

--

 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

[\*\* except for the following].

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

\* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick "Accounting Standards";
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick "Financial Reporting Standards for Smaller Enterprises (FRSSE)".

\*\* - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ 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 these words.

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years (§§ except for the following).

**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 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>	<p>Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.</p> <p>Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.</p> <p>Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.</p>
<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	(cont)
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**Note 3 Analysis of incoming resources**

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

	Analysis	This year £	Last year £
Voluntary income	Start up donations		
	Grant	3,000	-
		-	-
		-	-
		-	-
	<b>Total</b>	3,000	-
Activities for generating funds	Clothing sales	23,241	18,339
	Fundraising	18,439	17,878
		-	-
		-	-
		-	-
	<b>Total</b>	41,680	36,217
Investment income	Bank interest received	-	-
		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	-	-
Incoming resources from charitable activities	Cheerleading tuition	108,162	84,998
	Tumbling tuition	30,595	24,976
	Competition fees	61,763	17,661
	Gymnastics	20,836	
	Various	-	-
	<b>Total</b>	221,356	127,635

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

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

	Analysis	This year £	Last year £
<b>Costs of generating voluntary income</b>		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	-	-
<b>Fundraising trading costs</b>	Clothing purchase	26,706	32,116
	Premises expenses	43,349	30,875
	Administration costs	17,946	9,743
	Stock movement	- 14	2,149
	<b>Total</b>	87,987	74,883
<b>Investment management costs</b>		-	-
		-	-
		-	-
	<b>Total</b>	-	-
<b>Charitable activities</b>	Coaching	69,141	44,763
	Travel and accomodation	35,294	33,995
	Competition fees	31,256	26,521
	Christmas party and trips out	-	-
	Other	14,583	5,810
	<b>Total</b>	150,274	111,089
<b>Governance costs</b>	Legal and professional	3,455	1,192
	<b>Total</b>	3,455	1,192

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**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 £
3455	1191
	0



<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 7**                      **Paid employees**  
*Please complete this note if the charity has any employees.*

**7.1 Staff Costs**

	This year £	Last year £
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**

	This year Number	Last year Number
The parts of the charity in which the employees work		
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

--

	This year £	Last year £
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****(cont)****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 £	Grants to individuals 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 cost associated with grantmaking. Please enter "Nil" if the charity does not identify and/or allocate 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 its grantmaking please give details of the institution supported, purpose of the grant and total paid to each institution listed. Sufficient information should be given to provide a reasonable understanding of the range of institutions supported.*

Names of institutions	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
<b>Total grants to institutions</b>		-

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**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	-	-	-	37,343	-	37,343
Additions	-	-	-	10,637	-	10,637
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	-	47,980	-	47,980

**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	-	-	-	26,000	-	26,000
Depreciation charge for year	-	-	-	3,735	-	3,735
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	29,735	-	29,735

**9.3 Net book value**

Brought forward	-	-	-	11,343	-	11,343
Carried forward	-	-	-	18,245	-	18,245

**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****(cont)****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 balance sheet row B03.**

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

**Analysis of investments**

	<b>10.2 Market value at year end  £</b>	<b>10.3 Income from investments for the year  £</b>
<b>Investment properties</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	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
<b>Total</b>	-	-

**10.4 Material investment holdings**

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held

Market Value


**Section C****Notes to the accounts****(cont)****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 £
17,102	7,950	-	-
-	-	-	-
9,203	4,725	-	-
-	-	-	-
£ 26,305	£ 12,675	-	-

**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 £
-	-	-	-
7,935	53	-	-
-	-	-	-
9,130	11,489	3,720	3,720
2,798	2,009	-	-
£ 19,863	£ 13,551	£ 3,720	£ 3,720

**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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**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****(cont)****Note 14 Transactions with related parties**

*If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, 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 a trustee 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 benefit value	
		This year £	Last year £

**14.2 Loans**

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

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties	J Usher		£ 2,220.00	£ 3,720.00
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 trustee or related party has a material interest.*

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

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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<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.





Section A

Independent Examiner's Report

Report to the trustees/  
members of

Charity Name  
Phoenix Stars

On accounts for the year  
ended

31 December 2023

Charity no  
(if any)

1170504

Set out on pages

1-18

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2023

Responsibilities and  
basis of report

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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination 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.

Signed:

Date:

30 October 2024

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