



Section A Independent Examiner's Report

Report to the trustees/  
members of

Phoenix Stars  
Charity Name

On accounts for the year  
ended

31 December 2024

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 31/12/2024

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:

*[Signature]*

Date:

26 October 2025

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



Phoenix Stars	Charity No (if any)	Annual accounts for the period				Period start date			
							To	Period end date	31/12/2024
CC17a									

## Statement of financial activities

### Section A

Recommended categories by activity	Details of own analysis	Note	Unrestricted funds	Income funds	Endowment funds	Total this year	Total last year
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#### Incoming resources (Note 3)

Incoming resources from generated funds	
Voluntary income	
Activities for generating funds	
Investment income	
Incoming resources from charitable activities	
Other incoming resources	

#### Total incoming resources

F01	£	353,701	-	-	-	353,701	266,035
F02	£	-	-	-	-	-	-
F03	£	-	-	-	-	-	-
F04	£	47,530	-	-	-	47,530	44,680
F05	£	-	-	-	-	-	-

#### Resources expended (Notes 4-8)

Costs of Generating Funds	
Costs of generating voluntary income	
Fundraising trading costs	
Investment management costs	
Charitable activities	
Governance costs	
Other resources expended	

#### Total resources expended

#### Net incoming/(outgoing) resources before transfers

#### Gross transfers between funds

#### Net incoming/(outgoing) resources before other recognised gains/(losses)

#### Other recognised gains/(losses)

#### Gains and losses on revaluation of fixed assets for the charity's own use

#### Gains and losses on investment assets

#### Net movement in funds

#### Total funds brought forward



#### Total funds carried forward

S17	-	-	-	-	-	-	-
S18	-	-	-	-	-	-	-
S19	31,254	-	-	-	-	31,254	24,319
S20	42,044	-	-	-	-	42,044	17,725
S21	£ 73,298	-	-	-	-	£ 73,298	£ 42,044

# Section B

## Balance sheet

Note		Restricted			
		Unrestricted funds	Income funds	Endowment funds	Total this year
B01	Fixed assets	17,063	-	-	17,063
B02	Tangible assets	-	-	-	-
B03	Investments	-	-	-	-
B04	Total fixed assets	17,063	-	-	17,063
B05	Current assets	4,615	-	-	4,615
B06	Stock and work in progress	21,963	-	-	21,963
B07	Debtors	-	-	-	-
B08	(Short term) investments	56,887	-	-	56,887
B09	Cash at bank and in hand	83,465	-	-	83,465
B10	Total current assets	83,465	-	-	83,465
B11	Creditors: amounts falling due within one year	23,229	-	-	23,229
B12	Net current assets/(liabilities)	60,236	-	-	60,236
B13	Total assets less current liabilities	77,299	-	-	77,299
B14	Creditors: amounts falling due after one year	4,000	-	-	4,000
B15	Provisions for liabilities and charges	-	-	-	-
B16	Net assets	73,299	-	-	73,299
B17	Unrestricted funds	73,298	-	-	73,298
B18	Restricted income funds (Note 13)	-	-	-	-
B19	Endowment funds (Note 13)	-	-	-	-
B20	Total funds	73,298	-	-	73,298

Signature	Print Name	Date of approval
	Mrs J Usher	24/10/25
	Mr J Trevett	26/10/25

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



Phoenix Stars

Trustees' Annual Report for the year ended 31 December 2024

The Trustees present their Report and Accounts for the year ended 31 December 2024

The charity name:- Phoenix Stars

The charity's areas of operation and UK charitable registration.

Legal structure of the charity

The governing Document is dated the 26 November 2010.

The Trustees are all individuals.

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

Uk12

The Colston Centre

Cardiff Business Park

Old Sarnum

Salsbury

SP1 2LP

Web address: phoenixstars.co.uk

Email Address: phoenixstars@phoenixstars.co.uk

Jane Usher

J. Trewell

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 we have continued to build on the success of the gymnasium and have increased our membership in cheerleading. We have been fortunate enough to have many of our cheerleaders once again and have received a good amount of new recruits this season.

Our new season saw 80 new cheerleaders join us together with approximately 150 gymnasts. The gymnastics gym has gone from strength to strength to attract gymnasts and cheerleaders from a wide area including Bristol, Bournemouth, Southampton and North Wiltshire.

Gymnasts were not scheduled to attend the cheerleading World Championships as many of the members had decided they would need a year off. It was an expensive trip. Some of the gymnasts however, decided that they wished to go and as we had already obtained a bid for Bournemouth we decided to form a new squad which would travel with them to the event. This meant that we would be taking an 18 Level 5 team for the first time and the International Open Level 5 Team Zonal. Gymnasts decided that they wanted to go to an overseas competition through and it was therefore decided to go to Las Vegas to attend JMJZ Nationals. This was approximately half the price of Worlds and the Gymnasts were pleased with this.

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The highlight of Taurus's fundraising was the Ice Bath Challenge which they successfully completed and raised £2,000.

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

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The following week we again took part in the PUA Oat Fest which we enjoyed to organize. This was very lucrative and earned us £6,000 in fundraising which will be put towards Gemini's Worlds trip. It was not a very pleasant experience and we felt we had worked exceptionally hard but had not been treated very well. We therefore decided not to take part next year.

Apr-24

At the beginning of April we attended the Future Cheer Championships in Aintree competition. This was designed to reflect the way things would be done at Worlds with all participants competing twice on two days as they would at World.

May to June 2024

In May we sponsored a dinner for the Fabulous Family Fun Day again which raises funds for the Stars Appeal. This was great fun and we look forward to next year's event. We also look along some of our senior girls who did some harder stunts. As a BGA Titled Gemini placed 2<sup>nd</sup> and gained a Worlds bid for next year! This was Gemini's second 2<sup>nd</sup> place this season and put them firmly ahead of the competition.

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Our final competition was on the 21<sup>st</sup> and 22<sup>nd</sup> June at Bournemouth. Gemini gained a second Worlds bid there with both Taurus and Scorpio achieving a respectable 3<sup>rd</sup> place.

Other successes as our social events.

Looking Ahead

We have again grown our gymnastics division this year and are now sitting at approximately 215 gymnasts with a new intake in September. This is something that we will need to monitor going forward.

The trustees' bankers and advisors

Bankers: The Co-operative Accounts, Bankbury Dale Outcounth L.P., 24-25 Barnack Business Centre, Salsbury, Wiltshire SP1 2LP

Financial review

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Net profit

Unrestricted Reserves Funds available for the general purposes of the charity

Total Funds

Reserves 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

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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

Trustees

Mr J Usher

Mr J Trewell

Phoenix Stars

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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;  
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**

**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 are only included in the SoFA when the charity has unconditional entitlement to the resources.

**Tax reliefs on donations and gifts**

Incoming resources from tax reliefs are included in the SoFA at the same time as the gift to which they relate. This is only included in the SoFA once the related goods or services have been delivered.

**Contractual income and performance related grants**

**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 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**

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**

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
		£	£
Start up donations		500	3,000
Grant		500	3,000
		-	-
		-	-
		-	-
Total		500	3,000

Voluntary income

Clothing sales	14,163	23,241
Fundraising	32,867	18,439
	-	-
	-	-
	-	-
Total	47,030	41,680

Activities for generating funds

Bank interest received	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

Investment income

Cheerleading tuition	130,113	108,162
Tumbling tuition	34,653	30,595
Competition fees	57,854	61,763
Gymnastics	83,551	20,836
Various	-	-
Total	306,171	221,356

Incoming resources from charitable activities



(cont)

## Support Costs

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

[illegible]

### 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).

None	None
None	None
Last year	This year

Number of trustees who were paid expenses

Nature of the expenses

**Total amount paid**

### 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 examiners' or auditors' fees for reporting on the accounts  
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

0	
3455	2983
£ Last year	£ This year

Note 7

Paid employees

Please complete this note if the charity has any employees.

7.1 Staff Costs

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

7.2 Average number of full-time equivalent employees in the year	This year	Last year
	Number	Number
	-	-
	-	-
	-	-
The parts of the charity in which the employees work	Fundraising	-
	Charitable Activities	-
	Governance	-
	Other	-
	Total	-

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

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

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 £
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
Total grants to institutions			-



**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	-	-	47,980	-	47,980
Additions	-	-	4,334	-	4,334
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
Balance carried forward	-	-	52,314	-	52,314

**9.2 Accumulated depreciation and impairment provisions**

**Basis	SL or RB	SL or RB	SL or RB	SL	SL or RB
** Rate				20%	

Balance brought forward	-	-	-	29,735	-
Depreciation charge for year	-	-	-	5,516	-
Impairment provisions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers*	-	-	-	-	-
Balance carried forward	-	-	-	35,251	-

**9.3 Net book value**

Brought forward	-	-	-	18,245	-
Carried forward	-	-	-	17,063	17,063

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

\* 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.



## Investment assets

## 10.1 Fixed assets investments

Carrying (market) value at end of year

-
-
-
-
-

3

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.**

investment properties  
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

[illegible]

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

--

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

## 12.2 Security over assets

	Amounts falling due within one year		Amounts falling due after more than one year		Total
	This year	Last year	This year	Last year	
Loans and overdrafts	-	-	-	-	-
Trade creditors	56	7,935	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-	-
Other creditors	20,212	9,130	4,000	6,720	6,720
Accruals and deferred income	2,691	2,798	-	-	-
	£ 22,959	£ 19,863	£ 4,000	£ 6,720	

## 12.1 Analysis of creditors

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

## Note 12 Creditors and accruals

	Amounts falling due within one year		Amounts falling due after more than one year		Total
	This year	Last year	This year	Last year	
Trade debtors	18,984	17,102	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-	-
Other debtors	9,318	9,203	-	-	-
Prepayments and accrued income	-	-	-	-	-
	£ 28,302	£ 26,305	-	-	

## Analysis of debtors

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

## Note 11 Debtors and prepayments

Section C Notes to the accounts (cont)

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	£
	-		-		-		-		-		-	
	-		-		-		-		-		-	
	-		-		-		-		-		-	
	-		-		-		-		-		-	
	-		-		-		-		-		-	
	-		-		-		-		-		-	
	-		-		-		-		-		-	
Total Funds	-		-		-		-		-		-	

13.3 Transfers between funds

Please give details of any transfers between funds.

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

Note 14 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) 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
J Usher		£ -	£ 2,220.00

Due to trustees and related parties

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
			£	£



Section C		Notes to the accounts		(cont)	
Note 15		Additional Disclosures			
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.					