

Mr Jonathan Rhodes BSc (Hons) FCA
Walter Hunter & Co Limited
Chartered Accountants
24 Bridge Street
Newport
NP20 4SF

10 Mar 2026
Date

Dear Sir,

During the course of your independent examination of the financial statements of the charity for the year ended 31 August 2025, the following representations were made to you by management and trustees.

1. We have fulfilled our responsibilities as trustees under the Charities Act 2011 for preparing financial statements, in accordance with the applicable financial reporting framework, that give a true and fair view and for making accurate representations to us and for the financial statements which we have prepared on your behalf for the charity.
2. We confirm that all accounting records have been made available to you for the purpose of the accounts preparation, in accordance with our terms of engagement, and that all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management, trustees' and members' meetings, have been made available to you.
3. We confirm that significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
4. We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to you and accounted for and disclosed in accordance with the applicable financial reporting framework.
5. We confirm that there had been no events since the balance sheet date which require disclosure or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.
6. We confirm that we are aware that a related party of the charity is a person or organisation which either (directly or indirectly) controls, has joint control of, or significantly influences the charity or vice versa and as a result will include: trustees/directors, other key management, close family and other business interests of the previous.
7. We confirm that all related party relationships and transactions have been accounted for and disclosed in accordance with the applicable financial reporting framework.
8. We confirm that the charity has had, at no time during the year, any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit transactions) for trustees, nor to guarantee nor provide security for such matters.
9. We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements.
10. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its activities and which are central to the charity's ability to conduct its activities except as explained to you and as disclosed in the financial statements.
11. We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect fraud. We confirm that we have disclosed to you the results of our own risk assessment that the financial statements may be misstated as a result of fraud.
12. We confirm that there have been no actual or suspected instances of fraud involving trustees,

management or employees who have a significant role in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by former trustees, employees, regulators or others.

13. We confirm that, having considered our expectations and intentions for the next 12 months and the availability of unrestricted reserves, the charity is a going concern.
14. We confirm that all grants, donations and other income, including those subject to special terms or conditions or received for restricted purposes, have been notified to you. There have been no breaches of terms or conditions during the period regarding the application of such income.
15. We confirm that we are not aware of any matters of material significance that should be reported to the Charity Commission.
16. We confirm that funds paid to Trustees in the year are as follows:
 - £2,500 for administrative services
 - £6,000 for coaching.

We confirm that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience (and, where appropriate of supporting documentation) sufficient to satisfy us that we can properly make each of the above representations to you and that to the best of our knowledge and belief they accurately reflect the representations made to you by the trustees during the course of your independent examination.

Yours faithfully,



.....

Signed on behalf of the board of trustees, Newport Acrobatic Gymnastic Club

Date



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CHARITY REGISTRATION NUMBER: 1179691

Newport Acrobatic Gymnastic Club
Unaudited Financial Statements
31 August 2025

WALTER HUNTER & CO LIMITED

Chartered accountants
24 Bridge Street
Newport
South Wales
NP20 4SF

Newport Acrobatic Gymnastic Club

Financial Statements

Year ended 31 August 2025

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Newport Acrobatic Gymnastic Club

Trustees' Annual Report

Year ended 31 August 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2025.

Reference and administrative details

Registered charity name	Newport Acrobatic Gymnastic Club
Charity registration number	1179691
Principal office	31 Enville Road Newport NP20 5AD

The trustees

Mr A Jones	
Ms AR Turner	Appointed 1 st May 2025
Mrs A Walker Pole	
Mr B Brain	
Mr G Gage	
Mr J Pole	Appointed 23 rd October 2024
Mrs S Watkins	Resigned December 2024

Independent examiner	Mr Jonathan Rhodes BSc BFP FCA
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Structure, governance and management

The charity is governed by its constitution and is a charity registered with the Charity Commission.

The election of trustees:

According to the constitution of Newport Acrobatic Gymnastic Club in a general meeting shall elect the officers and the other trustees in line with the terms of the constitution.

The Trustees may appoint any person who is willing to act as a Trustee. They may appoint a maximum of 9 and minimum of 3 trustees. Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

The Charity Structure, Our Team

Our head coach, coaching assistant and administrative person are all volunteers. Our coaches attend safeguarding and protecting children courses, first aid and coaching qualification courses. The club has 3 welfare officers voluntary working at each session.

Objectives and activities

The club is a non-profit distributing charity whose principal objective is to advance public participation in sport, the encouragement of and the provision of gymnastic opportunities predominantly, but not exclusively, for individuals from South Wales and surrounding areas.

Newport Acrobatic Gymnastic Club

Trustees' Annual Report *(continued)*

Year ended 31 August 2025

Public Benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charities aims and objectives and in planning future activities.

Achievements and performance

The main achievement in the year was to add other necessary equipment. As well as the continued success with the competition gymnasts, the club continues to grow its daytime activities for pre schoolers and recreational gymnasts and also offering half term fun days and tumbling classes.

Financial review

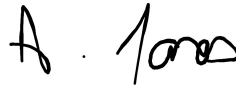
The club continues to promote its gymnastic sessions in the local community and around South Wales and relies on fees from these sessions to support the overheads of the club.

10 Mar 2026

The trustees' annual report was approved onand signed on behalf of the board of trustees by:



Mr J Pole
Trustee



Mr A Jones
Trustee

Newport Acrobatic Gymnastic Club

Independent Examiner's Report to the Trustees of Newport Acrobatic Gymnastic Club

Year ended 31 August 2025

I report to the trustees on my examination of the financial statements of Newport Acrobatic Gymnastic Club ('the charity') for the year ended 31 August 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do 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.

J Rhodes

Mr Jonathan Rhodes BSc BFP FCA
Independent Examiner
Walter Hunter & Co Limited
24 Bridge Street
Newport
South Wales
NP20 4SF

Newport Acrobatic Gymnastic Club

Statement of Financial Activities

Year ended 31 August 2025

		2025		2024
		Unrestricted	Total funds	Total funds
	Note	funds	£	£
		£	£	£
Income and endowments				
Donations	4	—	—	68
Charitable activities	5	158,992	158,992	155,237
Investment income	6	1,289	1,289	1,743
Other income	7	1,840	1,840	2,425
Total income		<u>162,121</u>	<u>162,121</u>	<u>159,473</u>
Expenditure				
Expenditure on charitable activities	8,9	<u>153,151</u>	<u>153,151</u>	<u>138,413</u>
Total expenditure		<u>153,151</u>	<u>153,151</u>	<u>138,413</u>
Net income and net movement in funds		<u>8,970</u>	<u>8,970</u>	<u>21,060</u>
Reconciliation of funds				
Total funds brought forward		172,155	172,155	151,095
Total funds carried forward		<u>181,125</u>	<u>181,125</u>	<u>172,155</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 6 to 12 form part of these financial statements.

Newport Acrobatic Gymnastic Club

Statement of Financial Position

31 August 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	16	4,799	7,628
Current assets			
Debtors	17	—	628
Cash at bank and in hand		178,279	165,765
		<u>178,279</u>	<u>166,393</u>
Creditors: amounts falling due within one year	18	<u>1,953</u>	<u>1,866</u>
Net current assets		<u>176,326</u>	<u>164,527</u>
Total assets less current liabilities		<u>181,125</u>	<u>172,155</u>
Net assets		<u>181,125</u>	<u>172,155</u>
Funds of the charity			
Unrestricted funds		<u>181,125</u>	<u>172,155</u>
Total charity funds	20	<u>181,125</u>	<u>172,155</u>

These financial statements were approved by the board of trustees and authorised for issue on 10 Mar 2026, and are signed on behalf of the board by:



Mr J Pole
Trustee



Mr A Jones
Trustee

The notes on pages 6 to 12 form part of these financial statements.

Newport Acrobatic Gymnastic Club

Notes to the Financial Statements

Year ended 31 August 2025

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 31 Enville Road, Newport, NP20 5AD, South Wales.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Newport Acrobatic Gymnastic Club

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

3. Accounting policies *(continued)*

Incoming resources *(continued)*

- income from donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Tangible assets

Tangible assets are initially recorded at cost and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 20% p.a. straight line

Newport Acrobatic Gymnastic Club

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Donations

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	—	—	68	68

5. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Gymnastic sessions fee income	158,992	158,992	155,237	155,237

6. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	1,289	1,289	1,743	1,743

7. Other income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Rental income	1,840	1,840	2,425	2,425

Newport Acrobatic Gymnastic Club

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Gymnastic sessions	150,911	150,911	135,632	135,632
Support costs	2,240	2,240	2,781	2,781
	<u>153,151</u>	<u>153,151</u>	<u>138,413</u>	<u>138,413</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Gymnastic sessions	150,911	2,240	153,151	138,413

10. Analysis of support costs

	Gymnastic sessions £	Total 2025 £	Total 2024 £
Communications and IT	288	288	316
General office	497	497	1,079
Independent examination fees	1,455	1,455	1,386
	<u>2,240</u>	<u>2,240</u>	<u>2,781</u>

11. Taxation

As a charity, Newport Acrobatic Gymnastic Club is exempt from tax on income and gains, to the extent that such income or gains are applied exclusively to charitable purposes. No tax charges have arisen in the charity.

12. Net income

Net income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	2,829	9,814
Operating lease rentals	<u>36,709</u>	<u>29,024</u>

13. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>1,455</u>	<u>1,386</u>

Newport Acrobatic Gymnastic Club

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	27,360	29,333
Employer contributions to pension plans	634	661
	<u>27,994</u>	<u>29,994</u>

The average head count of employees during the year was 1 (2024: 1).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

15. Trustee remuneration and expenses

Trustee Alex Jones received £6000 in the period for remuneration of coaching expenses and Sue Watkins received £2,500 for administrative duties and in recognition of her services as a trustee. No other trustee or any persons connected with them have received remuneration in the current period.

16. Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 September 2024 and 31 August 2025	<u>49,486</u>
Depreciation	
At 1 September 2024	41,858
Charge for the year	<u>2,829</u>
At 31 August 2025	<u>44,687</u>
Carrying amount	
At 31 August 2025	<u>4,799</u>
At 31 August 2024	<u>7,628</u>

17. Debtors

	2025	2024
	£	£
Trade debtors	<u>—</u>	<u>628</u>

Newport Acrobatic Gymnastic Club

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

18. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	1,455	1,394
Social security and other taxes	362	336
Other creditors	136	136
	<u>1,953</u>	<u>1,866</u>

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £634 (2024: £661).

20. Analysis of charitable funds

Unrestricted funds

	At 1 September 2024 £	Income £	Expenditure £	At 31 August 20 25 £
General funds	<u>172,155</u>	<u>162,121</u>	<u>(153,151)</u>	<u>181,125</u>

	At 1 September 2023 £	Income £	Expenditure £	At 31 August 20 24 £
General funds	<u>151,095</u>	<u>159,473</u>	<u>(138,413)</u>	<u>172,155</u>

Newport Acrobatic Gymnastic Club

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

21. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	4,799	4,799
Current assets	178,279	178,279
Creditors less than 1 year	(1,953)	(1,953)
Net assets	181,125	181,125

	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	7,628	7,628
Current assets	166,393	166,393
Creditors less than 1 year	(1,866)	(1,866)
Creditors greater than 1 year	—	—
Net assets	172,155	172,155

22. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2025	2024
	£	£
Not later than 1 year	35,595	32,431
Later than 1 year and not later than 5 years	142,380	149,499
Later than 5 years	—	28,476
	177,975	210,406



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Chartered Accountants and Business Advisors

24 Bridge Street
Newport
South Wales
NP20 4SF

01633 265323
enquiries@walterhunter.co.uk
www.walterhunter.com

Our ref: JR/BH

10 Mar 2026
Date

The Trustees
Newport Acrobatic Gymnastic Club
Unit 4, Wern Trading Estate
Rogerstone
NEWPORT
Gwent
NP10 9FQ

Dear Sirs

We are pleased to be appointed as your accountants.

The purpose of this schedule and the Standard Terms of Business is to set out the basis on which we are to act as accountant and advisors to the charity in respect of the independent examination you have requested us to carry out and to clarify our respective responsibilities in respect of that work.

1 Your responsibilities as trustees/directors

- 1.1 Our independent examination will be conducted on the basis that you acknowledge and understand that you have responsibility:
- (a) to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources of the charitable company for that period. As directors/trustees, you must not approve the financial statements unless you are satisfied that they give a true and fair view of the assets, liabilities, financial position and surplus or deficit of the charitable company;
 - (b) in preparing those financial statements, to:
 - (i) select suitable accounting policies and then apply them consistently;
 - (ii) make judgments and accounting estimates that are reasonable and prudent; and
 - (iii) prepare the financial statements on the going concern basis, considering in particular the charitable company's ability to continue in operation for at least twelve months from the date when the financial statements are expected to be approved, unless it is inappropriate to presume that the charitable company will continue in operation;

- (b) for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the relevant SORP, the Companies Act 2006 (CA 2006) and applicable accounting standards. You are also responsible for such internal control as you determine is necessary to enable the preparation of financial statements that are free from material misstatement whether due to fraud or error; and
 - (c) for safeguarding the assets of the charitable company and hence for taking reasonable steps to ensure the charitable company's activities are conducted honestly and for the prevention and detection of fraud and other irregularities.
- 1.2 As trustees of the charitable company, you have a duty under CA 2006 to prepare a directors' report for each financial year and also an annual report complying in its form and content with regulations made under the Charities Act 2011 (ChA 2011). You should also have regard to the relevant Statement of Recommended Practice Accounting and Reporting by Charities (SORP), published jointly by the Charity Commission for England and Wales and the Office of the Scottish Charity Regulator, and any subsequent amendments or variations to this statement.
- 1.3 In addition to the general duties of directors specified in CA 2006 s. 170-177, you are responsible for ensuring that the charitable company complies with laws and regulations applicable to its activities, and for establishing arrangements designed to prevent any non-compliance with laws and regulations and to detect any that occur.
- 1.4 You are also responsible for determining whether, in respect of the year, the charity meets the conditions for exemption from an audit set out in the ChA 2011 and the CA 2006, namely that:
 - (a) no notice has been received from the Charity Commission requiring an audit;
 - (b) no notice has been received from the members requiring an audit;
 - (c) the charity's gross income in the current year is not more than £500,000 for years ending before 31 March 2015, or £1m for years ending on or after this date;
 - (d) where gross income exceeds £250,000, the charity's gross assets do not exceed £3.26m; and
 - (e) the charity is not ineligible for audit exemption under the CA 2006.
- 1.5 The exemption from audit is available only if you, as director/trustees, sign a declaration on the balance sheet stating that:
 - (a) for the year in question, the company is eligible to take advantage of the audit exemptions;
 - (b) the members have not required the company to obtain an audit of its financial statements for the year in accordance with CA 2006, s. 476; and
 - (c) you acknowledge your obligations for complying with the requirements of CA 2006 with respect to accounting records and preparation of financial statements.
- 1.6 The availability of the exemption from an audit of the financial statements is conditional upon your causing an independent examiners' report to be prepared in respect of the financial statements in accordance with the ChA 2011, s. 145. You are responsible for deciding whether that report shall be made and for appointing us as reporting accountants to make that report to the trustees of the charity.

- 1.7 If gross income falls to £25,000 or less for the year, then, provided the other criteria set out above are met, you will need neither an audit nor an independent examiner's report.
- 1.8 You have undertaken to make available to us, as and when required, all the charity's accounting records and related financial information, including minutes of management and members' meetings, necessary to carry out our work. You will make full disclosure to us of all relevant information.
- 2 Our responsibilities as independent examiners**
- 2.1 We shall plan our work on the basis that an independent examiner's report is required for the year, unless you inform us in writing that either:
- (a) the charity requires an audit of the financial statements; or
 - (b) the charity requires neither an audit nor an independent examiner's report.
- 2.2 Should you instruct us to carry out an audit, then the terms of that assignment will be dealt with in a new engagement letter. Should you inform us that the charity requires neither an audit nor an independent examiner's report, then we shall have no responsibilities to the charity, except those specifically agreed upon between us in respect of other professional services.
- 2.3 As independent examiners, we have a statutory responsibility to report to the members of the charity whether, in our opinion, there is reasonable cause to believe that, in any material respect:
- (a) adequate accounting records have not been kept, contrary to the requirements of the CA 2006;
 - (b) the financial statements do not agree with those accounting records; or
 - (c) the financial statements do not comply with any of the accounting requirements specified in the Charities (Accounts and Reports) Regulations 2008 (SI 2008/629), Regulation 4 (or 5 for common investment funds or common deposit funds) and applicable accounting standards, except to the extent necessary to show a true and fair view.
- 2.4 Should our work indicate that the charity is not entitled to exemption from an audit of the financial statements then we will inform you. In such circumstances, we will not issue any report and will withdraw from the engagement to prepare an independent examiner's report, notifying you in writing of the reasons. In these circumstances, if appropriate, we will discuss with you the possibility of appointing us as auditors.
- 2.5 We have a professional responsibility not to allow our name to be associated with financial statements that are, or may be, misleading. Therefore, although we are not required to search for such matters, should we become aware, for any reason, that the financial statements are, or may be, misleading, if the matter cannot be adequately dealt with by means of qualifying our opinion (or by other appropriate modifications of the report), we will not issue any report. In such circumstances, we will withdraw from the engagement, and will notify you in writing of the reasons. In these circumstances you agree that we have a right to invoice you for our time spent examining the financial statements and for time spent on any other work that is not completed as a result of our resignation.

- 2.6 Under the ChA 2011, s. 156(2), we have a statutory duty to make a written report to the Charity Commission on such matters (which relates to the activities or affairs of the charity or of any connected institution or body) of which we become aware during the course of our examination and which we have reasonable cause to believe is likely to be of material significance for the purposes of the exercise by the Commission of its functions under the ChA 2011, s. 156(3). In addition under s. 156(4) if we become aware of any matter which does not require to be reported under s. 156(2) but which we have reasonable cause to believe is likely to be relevant for the purposes of the exercise by the Charity Commission of any of its functions then we may make a report on the matter to the Commission. We may have to make this report without your knowledge and consent and we cannot undertake to you to fetter this discretion in any manner.

Scope of independent examination

- 2.7 Our work as independent examiners will be carried out in accordance with guidance for such engagements issued by the Charity Commission. It will consist of comparing the financial statements with the accounting records kept by the charity, and making such limited enquiries of the trustees and staff of the charity as we may consider necessary for the purpose of our report.
- 2.8 As part of our normal procedures, we may request you to provide written confirmation of any information or explanations provided by you orally during the course of our work.
- 2.9 Our work as independent examiners will not be an audit of the financial statements in accordance with International Standards on Auditing (UK). Accordingly, we will not obtain any independent evidence relating to entries in the accounting records, or to the amounts or disclosures in the financial statements. Consequently our work as independent examiners will not provide any assurance that the accounting records or the financial statements are free from material misstatement whether caused by fraud, other irregularity or error.
- 2.10 Because we will not carry out an audit, nor otherwise confirm the accuracy or reasonableness of the accounting records maintained by the charity, we will be unable to provide any assurance as to whether the financial statements that we prepare from those records give a true and fair view.

3 Limitation of liability

- 3.1 We have discussed with you the extent of our liability to you in respect of the professional services described within this engagement letter (the professional services).
- 3.2 Having considered both your circumstances and our own, we have reached a mutual agreement that £50,000 represents a fair maximum limit to our liability as a firm in the event of any one claim arising in respect of the professional services. This maximum total liability includes any claims for loss or damage, however caused, whether in respect of breaches of contract, tort (including negligence) or otherwise in respect of the professional services and shall also include all other related costs including legal fees, interest, etc.
- 3.3 We acknowledge that the limit in respect of our total aggregate liability will not apply to any acts, omissions or representations that are in any way criminal, dishonest or fraudulent on the part of the firm, its principals or employees.

4 Agreement of terms

- 4.1 This engagement will start with your accounts period ending on 31 August 2025.
- 4.2 We will not be responsible for earlier years.

- 4.3 You or we may agree to vary or terminate our authority to act on your behalf at any time without penalty. Notice of variation or termination must be given in writing.
- 4.4 The terms set out in this letter and our Standard Terms of Business available to view on our website at www.walterhunter.com (last revised 2025) shall take effect immediately upon your countersigning this letter and returning it to us. If we are instructed to start work before receiving a signed copy of this letter we will treat that as acceptance of all the terms of this engagement letter, unless we hear from you to the contrary within 30 days of you giving that instruction.
- 4.5 Once it has been agreed, this letter and the Standard Terms of Business available to view on our website at www.walterhunter.com will remain effective until they are replaced. We shall be grateful if you could confirm your agreement to these terms by signing the enclosed copy of this letter and returning it to us immediately. If this letter and the terms of business are not in accordance with your understanding of our terms of appointment, please let us know.

Yours sincerely,

Walter Hunter & Co Ltd

I confirm that I have read and understood the contents of this letter and the attached Standard Terms of Business and agree that they accurately reflect the services that I have instructed you to provide.



10 Mar 2026

..... Dated

For and on behalf of Newport Acrobatic Gymnastic Club



Issuer Walter Hunter

Document generated Tue, 10th Mar 2026 14:21:58 GMT

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Parties involved with this document

Document processed	Party + Fingerprint
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Wed, 11th Mar 2026 7:00:22 GMT	Mr Alex Jones - Signer (f5553bfcbbf74b969a22ef855bce49fd)
Thu, 12th Mar 2026 13:41:08 GMT	Jonathan Rhodes - Signer (2f46c867c9a6c3fd6995d7b7134054a0)
Thu, 12th Mar 2026 13:41:08 GMT	Beth Horton - Copied In (7e0204748fc24400dd2178ca5ea07446)

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