

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SMASHING TIMES THEATRE COMPANY

I report on the financial statements of **Smashing Times Theatre Company** for the financial year ended 31 July 2024, Charity registration number **NI07321**.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

The charity trustees consider that an audit is not required for this year under Section 65(4) of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under Section 65 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under Section 65(7)(b) of the Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions issued by the Charity Commission for Northern Ireland. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out below.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 63 of the Charities Act (Northern Ireland) 2008; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Independent Examiner
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30 April 2025

Charity registration number: **NI07321**