

**INDEPENDENT EXAMINERS REPORT
FOR THE PERIOD ENDED 31st March 2025**

I report on the accounts of Cre8 Theatre Ltd for the period ended 31 March 2025.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees who are also the directors of Cre8 Theatre Ltd for the purposes of company law, are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 65(9)(b) of the Charities Act (Northern Ireland) 2008 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the general directions given by the Charity Commission. 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 you as trustees concerning any 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 the matters set out in the next statement.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities; have not been met, or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Aidan Corrigan, ACA
Corrigan CA Limited, 24 Greystone Road, Antrim, BT41 2QN
9th October 2025