

**BLACKPOOL GRAND THEATRE (ARTS & ENTERTAINMENTS) LIMITED**

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF**

**BLACKPOOL GRAND THEATRE (ARTS & ENTERTAINMENTS) LIMITED**

We have audited the accounts for the year ended 28th October 2006 on pages 4 to 7, which have been prepared in accordance with the accounting policies set out on page 7.

This report is made solely to the company's members, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in the auditors report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company or the company's members as a body, for our audit work, for this report or for the opinions we have stated.

**RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITORS**

As described on page 2F, the company's directors, who also act as trustees for the charitable activities of Blackpool Grand Theatre (Arts & Entertainments) Limited, are responsible for the preparation of the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

It is our responsibility to audit the accounts in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the accounts give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified in law regarding directors' remuneration and transactions with the company is not disclosed.

We read the director's report and consider the implications for our report if we become aware of any apparent misstatements within it.

**BASIS OF OPINION**

We have conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the significant estimates and judgements by the directors in the preparation of the accounts, and of whether the accounting policies are appropriate to the charitable company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the accounts.

**BLACKPOOL GRAND THEATRE (ARTS & ENTERTAINMENTS) LIMITED**

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF**

**BLACKPOOL GRAND THEATRE (ARTS & ENTERTAINMENTS) LIMITED**

**OPINION**

In our opinion the accounts give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the charitable company's affairs at 28th October 2006 and of its incoming resources and application of resources, including its income and expenditure for the year then ended and have been properly prepared in accordance with the Charities Act 1993 and the Companies Act 1985.

18th May 2007  
**BLACKPOOL**

**COOPE, BADMAN & CO**  
Chartered Accountants  
Registered Auditors