

Dear Ms Hart

Thank you for your email. We would like to apologise for the misunderstanding and any inconvenience caused. The report wording for the except for matter has been raised in error. As the accounts have been prepared on an Income and Expenditure basis, the original figures, as submitted on Section 2 of the AGAR are correct and do not require restatement when completing the 2018/19 AGAR.

We are not allowed to re-issue our external auditor report once the certificate has been issued, we can confirm that if this error had not occurred, we would have issued a clean report with no 'except for' matters or 'other' matters raised. We can confirm that our database has been updated to reflect this error and a copy of this email has been placed on file.

Please feel free to publish this explanatory email alongside our external auditor report if you wish.

Once again we apologise for any inconvenience caused.

Kind regards

**SBA Team**

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