Email

To: info@boveytracey.gov.uk

Date: 28 August 2026

Organisation: Bovey Tracey Town Council

Our ref: DV0044

From: sba@pkf-l.com

Your ref:

Dear Mr Wells

We issued our final report and certificate for Bovey Tracey Town Council on 3 August 2026 which contained an 'except for' matter that trust fund transactions and balances have not been excluded from the figures in Section 2, due to the trust fund not having its own bank account and therefore we concluded that Section 2, Box 11 should have been answered 'No'.

We have since been provided with a Tenancy Agreement for Allotment Holders which demonstrates that the agreement is between the Tenant and the Council. Had this information been available to us before issuing the report, we would have concluded that Section 2, Box 11 had been correctly answered as 'Yes'. Instead, we would have raised an 'other' matter noting that no evidence had been provided of an agreement between the trust fund and the Council that would allow tenancy agreements to be established directly between the tenant and the Council.

Unfortunately, once we issue our opinion and certify closure we are unable to reissue our report; however, this email may be published alongside the final report and certificate for clarification.

PKF Littlejohn LLP

Kind Regards

SBA Team
For and on behalf of PKF Littlejohn LLP
sba@pkf-l.com

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