

**AUDITORS CERTIFICATE WHERE THE OPINION PREVIOUSLY ISSUED IN  
ADVANCE OF CLOSURE OF THE AUDIT**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NEWCASTLE CITY  
COUNCIL**

**Issue of audit opinion on the financial statements**

In our audit report for the year ended 31 March 2024 issued on 24 February 2025 we reported that we could not express an opinion on the financial statements.

**Certificate**

**Delay in certification of completion of the audit**

In our report dated 24 February 2025, we explained that we could not formally conclude the audit and issue an audit certificate until the NAO as group auditor has confirmed that no further assurances will be required from us as component auditors of Newcastle City Council. This confirmation has now been received.

We certify that we have completed the audit of the accounts of Newcastle City Council in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice issued by the National Audit Office.

Caroline Mulley  
Ernst + Young LLP.

Caroline Mulley (Key Audit Partner)  
Ernst & Young LLP (Local Auditor)  
Newcastle  
21 August 2025