

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BEDFORD BOROUGH COUNCIL ON THE PENSION FUND FINANCIAL STATEMENTS INCLUDED IN THE BEDFORDSHIRE PENSION FUND ANNUAL REPORT

Opinion

We have examined the Pension Fund Financial Statements of Bedfordshire Pension Fund ("the Pension Fund") for the year ended 31 March 2024 included in the Pension Fund Annual Report, which comprise the Fund Account, the Net Assets Statement and the related notes to the Pension Fund Financial Statements, including the accounting policies in note 3.

In our opinion, the Pension Fund Financial Statements included in the Pension Fund Annual Report are consistent, in all material respects, with the Pension Fund financial statements included in the annual statement of accounts of Bedford Borough Council ("the Council") for the year ended 31 March 2024 that were approved on 28 February 2025.

Council and the Chief Finance Officer responsibilities

As explained more fully in the Statement of the Chief Finance Officer Responsibilities, the Chief Finance Officer is responsible for the preparation of the Pension Fund Financial Statements in accordance with applicable law and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2023/24.

Auditor's responsibilities

Our responsibility is to report to you our opinion on the consistency of the Pension Fund Financial Statements included in the Pension Fund Annual Report with the Pension Fund financial statements included in the annual statement of accounts of the Council.

In addition, we read the other information contained in the Pension Fund Annual Report and, if we become aware of any apparent material misstatements or inconsistencies, we consider the implications for our report.

We conducted our work in accordance with Auditor Guidance Note 07 – Auditor Reporting, issued by the National Audit Office in November 2024.

We have not considered the effects of any events between the date we signed our audit report on the annual statement of accounts of the Authority on 28 February 2025 and the date of this report.

Our audit report on the Authority's annual published statement of accounts that we issued on 28 February 2025 describes the basis of our opinion on those financial statements.

The purpose of our work and to whom we owe our responsibilities

This auditor's statement is made solely to the members of the Council, as a body, in accordance with Part 5 of the Local Audit and Accountability Act 2014. Our work has been undertaken so that we might state to the members of the Council those matters we are required to state to them in such a statement and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Council and the members of the Council, as a body, for our work, for this statement, or for the opinions we have formed.




Richard Walton

Director

for and on behalf of KPMG LLP

Chartered Accountants

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Nottingham

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20 May 2025