

## Independent auditor's statement to the members of Bath and North East Somerset Council on the pension fund financial statements of Avon Pension Fund included within the Avon Pension Fund annual report

### Opinion

We have examined the pension fund financial statements of Avon Pension Fund (the 'pension fund') for the year ended 31 March 2025 included within the pension fund annual report, which comprise the Fund Account, the Net Assets Statement, and the notes to accounts, including the summary of significant accounting policies.

In our opinion, the Avon pension fund financial statements included within the pension fund annual report are consistent, in all material respects, with the audited pension fund financial statements of Bath and North East Somerset Council for the year ended 31 March 2025 and comply with applicable law and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25.

We have not considered the effects of any events between date the auditor's report on the financial statements of the administering authority was signed, being the date we signed our auditor's report on the audited financial statements of Bath and North East Somerset Council, and the date of this statement.

### Respective responsibilities of the Director of Financial Services, Assurance & Pensions (s151 Officer) and the auditor

As explained more fully in the Statement of the Director of Financial Services, Assurance & Pensions (s151 Officer)'s Responsibilities, the Director of Financial Services, Assurance & Pensions (s151 Officer) is responsible for the preparation of the pension fund's financial statements in accordance with applicable law and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25.

Our responsibility is to state to the members of Bath and North East Somerset Council our opinion on the consistency of the pension fund financial statements within the pension fund annual report with the financial statements of Bath and North East Somerset Council.

We also read the other information contained in the pension fund annual report and consider the implications for our statement if we become aware of any apparent misstatements or material inconsistencies with the pension fund financial statements. The other information comprises the information included in the pension fund annual report, other than the pension fund financial statements and our auditor's statement thereon.

We conducted our work in accordance with Auditor Guidance Note 07 – Auditor Reporting, issued by the National Audit Office. Our report on the financial statements of Bath and North East Somerset Council describes the basis of our opinion on those financial statements.

### Use of this auditor's statement

This statement is made solely to the members of Bath and North East Somerset 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 Avon Pension Fund those matters we are required to state to them and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Bath and North East Somerset Council and the members of Bath and North East Somerset Council as a body, for our work, for this statement, or for the opinions we have formed.

*Beth Bowers*

Beth Bowers, Key Audit Partner

for and on behalf of Grant Thornton UK LLP, Local Auditor

Bristol

Xx September 2025