Independent auditor's statement to the members of Dorset Council on the pension fund financial statements of Dorset Pension Fund included within the pension fund annual report

Opinion

We have examined the pension fund financial statements of Dorset 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 the financial statements, including material accounting policy information.

In our opinion, the 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 Dorset 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. However, we expressed a qualified audit opinion on the pension fund financial statements of Dorset Council for the year ended 31 March 2025.

We have not considered the effects of any events between X February 2026, being the date we signed our auditor's report on the audited financial statements of Dorset Council, and the date of this statement.

The audited financial statements and our report thereon

As explained below, we expressed a qualified audit opinion on the pension fund financial statements of Dorset Council for the year ended 31 March 2025 in our report dated X February 2026.

The Accounts and Audit (Amendment) Regulations 2024 ('the Regulations') require the Authority to publish audited financial statements, including for the Pension Fund, for the year ended 31 March 2025 by 27 February 2026 ('the backstop date'). The backstop date has been put in law with the purpose of clearing the backlog of historical financial statements. The latest date on which unaudited accounts could be published to enable local elector rights to be met in time for the backstop was 15 January 2026. The Authority published its unaudited accounts on 16 June 2025.

As a result of the limitations imposed by the backstop date, we were unable to obtain sufficient appropriate audit evidence over the corresponding figures and opening balances reported in the Pension Fund's financial statements or whether there was any consequential effect on the Fund Account's and in-year movements reported in the Net Asset Statement for the year ended 31 March 2024. We issued a disclaimer of opinion on the financial statements for the year ended 31 March 2024 accordingly. Our audit opinion on the current period's financial statements is modified because of the possible effect of this matter on the comparability of the current period's figures and the corresponding figures. This enables the Authority to comply with the requirement of the Regulations to publish the financial statements for the year ended 31 March 2025 by the backstop date.

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law, as required by the Code of Audit Practice (2024) ("the Code of Audit Practice") approved by the Comptroller and Auditor General. Our responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial statements' section of our report. We are independent of the Authority in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Respective responsibilities of the Corporate Director Finance & Commercial and the auditor

As explained more fully in the Statement of the Responsibilities, the Corporate Director Finance & Commercial 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 Dorset Council our opinion on the consistency of the pension fund financial statements within the pension fund annual report with the financial statements of Dorset 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 Dorset 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 Dorset 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 Dorset Council 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 Dorset Council and the members of Dorset Council as a body, for our work, for this statement, or for the opinions we have formed.

[Signature**]**

Julie Masci, Key Audit Partner

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

Bristol

X February 2026