INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE LONDON BOROUGH OF HILLINGDON

Issue of audit opinion on the financial statements

In our audit report for the year ended 31 March 2025 issued on 27 February 2026 we reported that we could not express an opinion on the financial statements.

Issue of audit opinion on the pension fund financial statements

In our audit report for the year ended 31 March 2025 issued on 26 February 2026 we reported that, in our opinion the pension fund's financial statements

- gave a true and fair view of the financial transactions of the pension fund during the year ended 31 March 2025 and the amount and disposition of the fund's assets and liabilities as at 31 March 2025; and
- had been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25.

Delay in certification of completion of the audit

In our report dated 27 February 2026, 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 the London Borough of Hillingdon. This confirmation has now been received.

We also explained that we could not formally conclude the audit until we had issued our opinion on the consistency of the financial statements of the pension fund included in the Pension Fund Annual Report of the Hillingdon Pension Fund with the full annual statement of accounts of the London Borough of Hillingdon. We have now issued our opinion.

No matters have come to our attention since that date that would have resulted in additional exception reporting on significant weaknesses in the Authority's value for money arrangements.

We certify that we have completed the audit of the financial statements of the London Borough of Hillingdon 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.

Ernst & Young LLP

Stephen Reid (Key Audit Partner)
Ernst & Young LLP (Local Auditor)
London
23 June 2026