



# Auditor's Annual Report for Fylde Council

**Year-ended 31 March 2025**

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25 November 2025

# Contents



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	Page
<b>01 Executive Summary</b>	3
<b>02 Value for Money</b>	6
a) Financial Sustainability	
b) Governance	
c) Improving economy, efficiency and effectiveness	

Our audit report will be made solely to the members of Fylde Council (the Council), as a body, in accordance with Part 5 of the Local Audit and Accountability Act 2014. Our audit work has been undertaken so that we might state to the members of the Council, as a body, those matters we are required to state to them in an auditor's report 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 audit work, for our auditor's report, for this Auditor's Annual Report, or for the opinions we have formed.

External auditors do not act as a substitute for the Council's own responsibility for putting in place proper arrangements to ensure that public business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

01

# Executive Summary



# Executive Summary



## Purpose of the Auditor's Annual Report

This Auditor's Annual Report provides a summary of the findings and key issues arising from our 2024-25 audit of Fylde Council ('the Council'). This report has been prepared in line with the requirements set out in the Code of Audit Practice published by the National Audit Office (the 'Code of Audit Practice') and is required to be published by the Council alongside the annual report and accounts.

## Our responsibilities

The statutory responsibilities and powers of appointed auditors are set out in the Local Audit and Accountability Act 2014 (the Act). Our responsibilities under the Act, the Code of Audit Practice and International Standards on Auditing (UK) ('ISAs (UK)') include the following:

-  **Financial Statements** - To provide an opinion as to whether the financial statements give a true and fair view of the financial position of the Council and of its income and expenditure during the year and have been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting 2024/25 ('the CIPFA Code').
-  **Other information (such as the narrative report)** - To consider, whether based on our audit work, the other information in the Statement of Accounts is materially misstated or inconsistent with the financial statements or our audit knowledge of the Council.
-  **Value for money** - To report if we have identified any significant weaknesses in the arrangements that have been made by the Council to secure economy, efficiency and effectiveness in its use of resources. We are also required to provide a summary of our findings in the commentary in this report.
-  **Other powers** - We may exercise other powers we have under the Act. These include issuing a Public Interest Report, issuing statutory recommendations, issuing an Advisory Notice, applying for a judicial review, or applying to the courts to have an item of expenditure declared unlawful.

In addition to the above, we respond to any valid objections received from electors.

## Findings

We have set out below a summary of the conclusions that we provided in respect of our responsibilities.

<b>Financial statements and other information</b>  <b>Value for money</b>  <b>Whole of Government Accounts</b>  <b>Other powers</b>	<p>The Code of Audit Practice requires us to issue the Auditor's Annual Report no later than 30 November of each year. In order for us to comply with this requirement, we have issued this Auditor's Annual Report prior to the completion of our work in relation to the financial statements and other information. Consequently, we have not reached our conclusions in respect of these areas.</p> <p>Our work to assess the arrangements the Council has put in place to secure economy, efficiency, and effectiveness in the use of its resources is complete. Further details of our findings to date are set out on page 7.</p> <p>We are required to perform procedures and report to the National Audit Office in respect of the Council's consolidation return to HM Treasury in order to prepare the Whole of Government Accounts.</p> <p>As the National Audit Office has not yet informed us that we are not required to perform any further procedures, we are unable to confirm that we have concluded our work in this area.</p> <p>See overleaf. Note that, as we are still performing our procedures in relation to the financial statements, we may choose to exercise our other powers in relation to the 2024-25 audit in the future.</p>
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# Executive Summary



There are several actions we can take as part of our wider powers under the Act:

## Public interest reports

We may issue a Public Interest Report if we believe there are matters that should be brought to the attention of the public.

If we issue a Public Interest Report, the Council is required to consider it and to bring it to the attention of the public.

**As at the date of this report, we have not issued a Public Interest Report this year.**

## Recommendations

We can make recommendations to the Council. These fall into two categories:

1. We can make a statutory recommendation under Schedule 7 of the Act. If we do this, the Council must consider the matter at a general meeting and notify us of the action it intends to take (if any). We also send a copy of this recommendation to the relevant Secretary of State.
2. We can also make other recommendations. If we do this, the Council does not need to take any action, however should the Council provide us with a response, we will include it within this report.

**As at the date of this report, we made no recommendations under Schedule 7 of the Act.**

**As at the date of this report, we have not raised any other recommendations.**

## Advisory notice

We may issue an advisory notice if we believe that the Council has, or is about to, incur an unlawful item of expenditure or has, or is about to, take a course of action which may result in a significant loss or deficiency.

If we issue an advisory notice, the Council is required to stop the course of action for 21 days, consider the notice at a general meeting, and then notify us of the action it intends to take and why.

**As at the date of this report, we have not issued an advisory notice this year.**

## Judicial review/Declaration by the courts

We may apply to the courts for a judicial review in relation to an action the Council is taking. We may also apply to the courts for a declaration that an item of expenditure the Council has incurred is unlawful.

**As at the date of this report, we have not applied to the courts.**

In addition to these powers, we can make performance improvement observations to make helpful suggestions to the Council. Where we raise observations we report these to management and the Audit and Governance Committee. The Council is not required to take any action to these, however it is good practice to do so and we have included any responses that the Council has given us.

02

# Value for Money



# Value for Money



## Introduction

We are required to be satisfied that the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources or 'value for money'. We consider whether there are sufficient arrangements in place for the Council for the following criteria, as defined by the Code of Audit Practice:

-  **Financial sustainability:** How the Council plans and manages its resources to ensure it can continue to deliver its services.
-  **Governance:** How the Council ensures that it makes informed decisions and properly manages its risks.
-  **Improving economy, efficiency and effectiveness:** How the Council uses information about its costs and performance to improve the way it manages and delivers its services.

We do not act as a substitute for the Council's own responsibility for putting in place proper arrangements to ensure that public business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. We are also not required to consider whether all aspects of the Council's arrangements are operating effectively, or whether the Council has achieved value for money during the year.

## Approach

We undertake risk assessment procedures in order to assess whether there are any risks that value for money is not being achieved. This is prepared by considering the findings from other regulators and auditors, records from the organisation and performing procedures to assess the design of key systems at the organisation that give assurance over value for money.

Where a significant risk is identified we perform further procedures in order to consider whether there are significant weaknesses in the processes in place to achieve value for money.

We are required to report a summary of the work undertaken and the conclusions reached against each of the aforementioned reporting criteria in this Auditor's Annual Report. We do this as part of our commentary on VFM arrangements over the following pages.

We also make recommendations where we identify weaknesses in arrangements or other matters that require attention from the Council.

## Summary of findings

Our work in relation to value for money is complete.

	Financial sustainability	Governance	Improving economy, efficiency and effectiveness
<b>Commentary page reference</b>	9	12	15
<b>Identified risks of significant weakness?</b>	✗ No	✗ No	✗ No
<b>Actual significant weakness identified?</b>	✗ No	✗ No	✗ No
<b>2023-24 Findings</b>	No significant risks identified.	No significant risks identified.	No significant risks identified.
<b>Direction of travel</b>	↔	↔	↔

# Value for Money



## National context

We use issues affecting Councils nationally to set the scene for our work. We assess if the issues below apply to this Council.

### Local Government Reorganisation

The Government has announced proposals to restructure local government throughout England. County and District councils (and, in some cases, existing Unitary authorities) will be abolished and replaced with new, larger Unitary authorities, which will (in many cases) work together with peers in a regional or sub-regional Combined Authority. Authorities which are unaffected by these proposals may still see changes in local police and fire authorities and in the Councils they already work in collaboration with.

Restructuring has, in some cases, resulted in differing views on how services should be provided in their regions – with little consensus on how previously separate organisations will be knitted together. Councils will need to ensure that investment decisions are in the long-term interest of their regions, and that appropriate governance is in place to support decision making.

### Financial performance

Over recent years, Councils have been expected to do more with less. Central government grants have been reduced, and the nature of central government support has become more uncertain in timing and amount. This has caused Councils to cut services and change the way that services are delivered in order to remain financially viable.

Whilst the Government has indicated an intention to restore multi-year funding settlements, giving Councils greater certainty and ability to make longer-term investment decisions, the Government has also proposed linking grant funding to deprivation. For some authorities this presents a significant funding opportunity, whereas for others this reinforces existing financial sustainability concerns and creates new financial planning uncertainties.

## Local context

Fylde Borough is located on the west coast of Lancashire and spans approximately 166 square kilometres. The area comprises the coastal towns of Lytham and St Anne's-on-Sea, the historic market town of Kirkham, and a network of rural villages.

The borough has an estimated population of around 81,400 residents. Notably, 27.8% of the population is aged 65 and over, the highest proportion in Lancashire and significantly above the national average of 19%. This demographic profile influences local service demand, particularly in health, housing, and social care.

Following the May 2023 local elections, Fylde Council adopted a revised governance structure. The council now operates with one Executive Committee, supported by two Scrutiny Committees and a standalone Standards Committee, replacing the previous four service-focused programme committees. This change aims to streamline decision-making and strengthen accountability.

In the 2024/25 financial year, the council reported a favourable outturn variance of £0.405 million, reflecting strong financial management. Fylde maintains a robust reserve position, with £4.9 million in non-earmarked General Fund reserves and £10.8 million in earmarked General Fund reserves. Importantly, the council remains debt-free, providing resilience against future financial pressures and flexibility for strategic investment.

Fylde Council continues to engage in regional discussions around potential reorganisation with shadow unitary authorities expected to be created in May 2027 and the 15 existing Lancashire authorities disbanded in April 2028.

# Financial Sustainability



## How the Council plans and manages its resources to ensure it can continue to deliver its services.

We have considered the following in our work:

- How the Council ensures that it identifies all the significant financial pressures that are relevant to its short and medium-term plans and builds these into them;
- How the Council plans to bridge its funding gaps and identifies achievable savings;
- How the Council plans finances to support the sustainable delivery of services in accordance with strategic and statutory priorities;
- How the Council ensures that its financial plan is consistent with other plans such as workforce, capital, investment, and other operational planning which may include working with other local public bodies as part of a wider system; and
- How the Council identifies and manages risks to financial resilience, e.g. unplanned changes in demand, including challenge of the assumptions underlying its plans.

## Budget setting and monitoring for 2024/25

- The Chief Finance Officer prepares a comprehensive Medium Term Financial Strategy (MTFS) which must be approved annually at the budget setting meeting of the Council. The 2024/25 budget was approved on the 4th of March 2024.
- The financial plan is considered as part of the MTFS which also incorporates the capital programme, treasury management and any other operational changes that have financial implications. This ensures consistency between the plans.
- Within the MTFS, key areas of financial risk are identified alongside the general base budget assumptions. The Council considers a range of assumptions which are realistic and which take into account both known and unknown cost pressures, such as inflation, pay awards and the uncertainty around future central government funding. The Council sets out financial risks from both a revenue and capital perspective.
- For 2024/25 onwards, the Budget setting process is in the remit of the Leadership Board. The budget setting exercise involves budget holders reviewing the roll forward budget, identifying any changes required such as one-off costs or any changes in capital schemes for example.
- For any changes, budget holders prepare detailed business cases, specifying any financial implications which are presented for challenge and approval through the governance structure. Once approved these are incorporated into the financial plan. The changes since the previous budget meetings are noted in an Appendix to the MTFS. This includes changes as a result of member approvals, the budget rightsizing exercise, staffing costs and updated estimates of income budgets and other changes.
- The responsibility for budget monitoring and control rests primarily with the Chief Executive, Deputy Chief Executive and Heads of Service and with the staff to whom they have delegated responsibility as nominated budget-holders. The Chief Financial Officer distributes monthly budget monitoring reports electronically to nominated budget holders allowing budget-holders regular sight of the areas they are responsible for.

# Financial Sustainability



## Budgeted performance vs. actual

- The outturn position for 2024/25 shows favourable variances on both revised revenue net Budget Requirements of £0.405m and Forecast Financing of £0.707m. Therefore, there was a total favourable variance of £1.112m. £0.366m of this variance can be attributed to slippage on several services/projects during the current year which will now occur in the 2025/26 year and therefore this sum was transferred to general fund balances so it can be released to fund the expenditure in 2025/26.
- The remaining favourable outturn variance for 2024/25, after accounting for the transfer for slippage items, is £0.746m which was transferred to the Capital Investment Reserve.
- During the 2024/25 year, the Council carried out a review of the financing of the capital programme. A Fleet Replacement Reserve has been established as a result. This reserve will finance the replacement of operational vehicles which were previously funded from borrowing.

## Capital and Treasury Management

- In 2024/25, there was a capital expenditure budget of £13.682m and the outturn expenditure was £10.040m resulting in a net underspend of £3.642m for the year. This can be attributed to slippage on a number of schemes, with the largest variances being on the St Annes Square Public Realm Improvements (£1.606m) and Future High Street Fund Kirkham (£0.848m). It is anticipated that these schemes will continue at pace in 2025/26.
- Throughout the year, the Council held an average cash balance of £28m. Cash is invested with approved banks, money market funds, Lancashire County Council and other Local Authorities in line with the Council's approved Treasury Management Strategy.
- The Council reports that it has complied with the 2024/25 Treasury Management Strategy and the Prudential Indicators as approved by Council in March.
- On the 3<sup>rd</sup> March 2025, the Council approved the 2025/26 budget as part of the MTFS for 2024/25 to 2028/29. The general fund budget for 2025/26 shows a forecast surplus of £0.576m which is to be transferred to the Fleet Replacement Reserve mentioned above.

Key financial and performance metrics:	2024-25 £m	2023-24 £m
Actual surplus/(deficit) on provision of services	(3.990)	2.536
Usable reserves	18.169	20.040
Year-end borrowings	0	0
Year-end cash position	5.853	5.140

# Financial Sustainability



## Reserves

- The Treasury Management policy approved in March 2024 recommends that a minimum balance of £1.0m is held in the General Fund Reserve to provide a contingency to cushion the impact of unexpected events or emergencies. The Council's forecast for the next five years demonstrates the Council being able to maintain the minimum level. Clearly any increases in financial pressures will impact on the Council's financial sustainability and present a risk to the Council. However, to date we are satisfied with the Council's arrangements to maintain financial sustainability.
- The Council does not have a 2024/25 efficiency plan. As per the mid-year MTFS, it is forecast that the Council will deliver a surplus in 2025/26 of £0.576m followed by growing deficits from 2026/27 onwards, with a £0.197m deficit forecast for 2026/27 rising to £0.760m in 2028/29. Efficiency plans will become increasingly important as the Council moves from generating surpluses to deficits. We have raised a performance improvement observation in this area; however we do not consider this to be indicative of a significant weakness given the current strong financial position of the Council.

Reserve	2024/25 Actual (£m)	2024/25 Forecast (£m)	2023/24 Actual (£m)	2022/23 Actual (£m)
<b>General Fund</b>	4.9	4.6	5.1	5.0
<b>General Fund Earmarked</b>	10.8	9.2	12.0	12.8
<b>Total General Fund Balance</b>	<b>15.7</b>	<b>13.8</b>	<b>17.1</b>	<b>17.8</b>

# Governance



## How the Council ensures that it makes informed decisions and properly manages its risks.

We have considered the following in our work:

- how the Council monitors and assesses risk and how the body gains assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud;
- how the Council approaches and carries out its annual budget setting process;
- how the Council ensures effective processes and systems are in place to ensure budgetary control; to communicate relevant, accurate and timely management information (including non-financial information where appropriate); supports its statutory financial reporting requirements; and ensures corrective action is taken where needed, including in relation to significant partnerships;
- how the Council ensures it makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency; and
- how the Council monitors and ensures appropriate standards, such as meeting legislative/regulatory requirements and standards in terms of management or Board members' behaviour.

### Risk management

- The Council has a Strategic Risk Management Group (SRMG) which reviews the strategic risks on a quarterly basis. These are the risks that could pose a threat to the achievement of the Council's corporate objectives. These risks are maintained on the strategic risk register.
- Operational risks are maintained on GRACE, a risk management system. Managers have access to this system and are empowered to identify, record and manage risks relevant to their area of work.
- The Council engages Mersey Internal Audit Agency (MIAA) to carry out its Internal Audit and Assurance service. 2024/25 was the fourth year that MIAA provided this service.
- The Annual Governance Statement (AGS) has been produced as part of the Statement of Accounts following relevant CIPFA guidance. This provides assurance over the system of internal control including arrangements for the management of risk.

### Governance structures

- Fylde Council operates a committee system style of governance of an Executive Committee and two Scrutiny Committees together with regulatory committees and Council. The Executive Committee has full delegated authority to take decisions within the parameters set by Council. However, the full Council retains the ability to exercise its authority in any matter relating to the council's functions.

### Counter fraud arrangements

- The Council has a joint fraud service in partnership with Preston City Council and Lancaster City Council. The Corporate Fraud, or Corporate Enquiry Team (CET) as it is also known, also works in partnership with the Housing Department (Lancaster) and other Social Housing providers to investigate tenancy fraud. One of the key objectives of the CET is to create and promote a robust "anti-fraud" culture across the three authorities, highlighting the Council's zero tolerance of fraud, bribery and corruption.
- The Council also has an Anti-Fraud, Bribery and Corruption Statement and Strategy which sets out the policies and procedures in place to prevent fraud, bribery and corruption.

# Governance



## Governance of finances

- As detailed above, the budget for the year was approved by the Council in March 2024. The budget was prepared alongside the MTFS containing details of the key financial risks, both revenue and capital risks.
- The Chief Executive, Deputy Chief Executive, and Heads of Service hold primary responsibility for monitoring and controlling budgets, along with any staff delegated as nominated budget holders. To support this process, the Chief Financial Officer issues monthly electronic budget monitoring reports to the designated budget holders, ensuring they have regular visibility of the areas under their control.
- The Council's Constitution outlines the scheme of delegation and the financial procedure rules including the process for considering and approving business cases. Our review of this document has identified that there is an appropriate escalation framework in place to ensure that risks, issues and decisions follow an appropriate framework, including financial and non-financial considerations.

## Key decisions

- In 2023, the YMCA permanently closed the swimming baths in Kirkham. The Council resolved to consider all practicable options to work with partner and stakeholders to support swimming provision in the area. Throughout 2024/25, the Council has continued to consider the options available regarding the swimming baths. Consultation has been undertaken to obtain stakeholder views and an options appraisal was carried out to determine interest from third parties in reinstating and operating the facility. This transaction invoked the Land Transaction Procedure Rules (LTPR). The Council commissioned a detailed condition survey in order to better understand the financial implications of the transfer. Throughout the year, potential risks, including financial risks, relating to the transaction have been outlined in the reports to the various Committees. The reports outline:
  - the importance of making a best value assessment and the need to consider value for money;
  - the unfunded revenue budget increases required in order to repair and maintain the asset, regardless of any longer term plans to return it to use as a swimming pool. These revenue increases are in excess of initial expectations; and
  - the uncertainty of the timing and availability of funding to restore the pool under the preferred option.
- At the Council meeting on the 31 March 2025 it was resolved that the committee recommends to Full Council an unfunded revenue budget increase of £75,000 per annum from 2025/26 onwards to fund the necessary security, monitoring, assessment, and inspection of the Kirkham Pool asset for the period it remains vacant; and an addition to the capital programme of £150,000, fully funded from the capital investment reserve; to fund temporary holding, security, preservation, and project enabling works required from the date the asset is transferred to the Council.
- From our review we have not identified any departure from due process in relation to the making of this decision. The Council has been clearly briefed on the opportunities, risks and additional costs to be incurred, prior to the decision being made.

# Governance



## Standards

- It is the responsibility of the Council's Monitoring Officer to ensure compliance with policies, laws and regulations.
- The Council has procedures and policies in place to monitor officer compliance with expected standards of behaviour. Policies include the Whistleblowing Policy, a Code of Conduct for Elected Members, a Code of Conduct for Employees and a Disciplinary Policy and Procedures. Policies are available to all staff through the intranet.

	2024-25	2023-24
Control deficiencies reported in the Annual Governance Statement	None	None
Head of Internal Audit Opinion	Substantial assurance	Moderate assurance
Local Government Ombudsman findings	No significant findings	No significant findings

# Improving economy, efficiency and effectiveness



## How the Council uses information about its costs and performance to improve the way it manages and delivers its services

We have considered the following in our work:

- how financial and performance information has been used to assess performance to identify areas for improvement;
- how the Council evaluates the services it provides to assess performance and identify areas for improvement;
- how the Council ensures it delivers its role within significant partnerships and engages with stakeholders it has identified, in order to assess whether it is meeting its objectives; and
- where the Council commissions or procures services, how it assesses whether it is realising the expected benefits.

### Corporate Peer Challenge

- In September 2024, the Council was subject to the Local Government Association (LGA) Corporate Peer Challenge (CPC) process. All local authorities are expected to have a CPC at least every five years. The process is to assist local authorities in meeting part of their Best Value duty. The report produced following the CPC outlines 9 recommendations for the Council to consider. The Council has produced and published an Action Plan outlining the improvement actions it will take to address the recommendations. This Action Plan was presented to the Executive Committee in June 2025 and is available to view on the Council's website.

### Service Performance

- The Council had been using a system called INPHASE which documents all the performance monitoring indicators. During the year, this system was replaced with a new in-house performance management system using Microsoft 365, which has been branded as iPerform. This system can be accessed at any time by employees enabling people to monitor performance in real time.
- During the year, performance updates are presented to the Internal Affairs Scrutiny Committee. The report sets out the targets for the year and current performance against them. Narrative is provided for all targets that are currently showing as over performing and under performing to provide more context and allow scrutiny.
- For the 2024/25 year, as reported to the Committee in September 2025, the majority of targets were met or performance exceeded target. There was particularly strong performance regarding website traffic, IT service satisfaction and time taken to process Council Tax Reduction claims. Areas which still require improvement are long-term sickness absence and complaint response times.

### Stakeholder Engagement

- The Council's primary strategic document is the Corporate Plan. A new Corporate Plan has been developed in year, covering the period 2024 to 2028. This plan was approved by Council on 15 July 2024 after having been considered at both the Internal Affairs Scrutiny Committee and the Executive Committee. This outlines the key priorities, outcomes and targets for the Council and the community it serves. The plan was developed through consultation and feedback from key stakeholders.

# Improving economy, efficiency and effectiveness



- At the same time as presenting the new Corporate Plan, a closure report was taken to Council to demonstrate the progress made under the previous Corporate Plan (covering the period 2020 to 2024). The Council reported as delivering 69 out of 82 (84%) actions contained within this plan. 9 of the outstanding actions have been carried forward into the latest plan and 4 actions were determined to no longer be applicable.

## Partnership Working

- The Council works closely with the other Lancashire councils to benchmark performance and review costs through the Lancashire Chief Financial Officer Association. Regular meetings of this group allow the authorities to work together to see what levers they have to manage pressures and learn from best practice of others.
- The Council continues to outsource a number of services to Blackpool Council, namely Revenue and Benefits, HR, Payroll and Health and Safety. The Council has a number of controls in place to monitor the Service Level Agreement in place including performance targets, a delegated Link Officer and quarterly minuted meetings between the Deputy Chief Executive, Unions and Blackpool HR take place to discuss policies/pay award, pay increases etc.
- In terms of Local Government Reorganisation, the proposal is for all 15 authorities in Lancashire, the County, two unitary, and 12 districts, to be disestablished and replaced by a number of new unitary councils. At the Executive Committee meeting on the 26 June 2025, it was resolved to appoint a cross-party member steering group on Local Government Reorganisation. This purpose of this group is to receive progress updates from the Chief Executive and other senior officers and to provide a steer on the most appropriate unitary business case proposal(s) for Lancashire and throughout the process. It is anticipated that new shadow unitary authorities will be established in May 2027, with the existing 15 authorities disbanded in April 2028.



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