

From: [REDACTED] [REDACTED] [REDACTED]@icaew.com [REDACTED]
Subject: RE: Statutory auditor query
Date: 29 October 2024 at 17:48
To: Dan Neidle [REDACTED]@taxpolicy.org.uk



Good afternoon

Thank you for your emails and apologies for the delay, I have only received your latest email.

I cannot find any record for the individual or firm you have named below.

If there is anything further you require, please let us know.

Kind regards

Danielle

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Regulatory Support Advisor

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From: Dan Neidle <[REDACTED]@taxpolicy.org.uk>
Sent: Sunday, October 13, 2024 12:20 PM
To: RegulatorySupport <[REDACTED]@icaew.com>
Subject: Re: Statutory auditor query

Hi,

I'd be grateful if you could acknowledge receipt of my email below.

Many thanks,

Dan

On 3 Oct 2024, at 08:00, Dan Neidle <[REDACTED]@taxpolicy.org.uk> wrote:

Hi,

I'm the founder of Tax Policy Associates, a think tank established to improve UK tax policy.

I would be most grateful if you could assist with a query we have about a claimed statutory audit which may be fraudulent.

We are looking at the 2019 accounts of a company called Gofer Mining plc (attached for your reference). The company [claims to be worth £1.3bn](#)
<gofer mining plc accounts.pdf>

The accounts are signed by a senior statutory auditor called Dr James Whitelaw, acting for and on behalf of Smith Barclay LLP.

Smith Barclay LLP never filed accounts for 2019 or subsequent years and dissolved in January 2024. I can find no evidence of it ever existing (beyond its incorporation) and certainly not of it having an audit licence.

However I cannot be sure of this, and your database only shows current authorisations.

I would be hugely appreciative if you could check your database to see if Smith Barclay LLP or James Whitelaw was on the register of statutory auditors for 2019/2020. Would that be possible?

Kind regards,

Dan Neidle