



TO: Audit & Governance Committee

FROM: Strategic Director Finance and Resources

DATE: 26th November 2024

PORTFOLIOS AFFECTED: All

WARDS AFFECTED: All

TITLE OF REPORT: Statement of Accounts 2022/23

1. PURPOSE

- 1.1 This report seeks the Committee's approval to the Council's Statement of Accounts for 2022/23 so that they can be published by the statutory deadline of 13th December 2024.

RECOMMENDATIONS

- 1.2 The Audit and Governance Committee is recommended to:-
- a) approve the Statement of Accounts for 2022/23 as presented at **Appendix A** and, in doing so, agree that the Chairman of the Committee sign the Statement of Accounts as appropriate;
 - b) approve the Letter of Representations shown at **Appendix B**.

2. BACKGROUND

- 2.1 At the last meeting of this Committee, Councillors considered a report providing details of the Government's proposals to clear the backlog of unaudited Statement of Accounts that has built up over recent years. In the case of this Council, this applies to the Statement of Accounts for both 2022/23 and 2023/24.
- 2.2 As outlined in the last report, the Government set out various 'backstop' dates by which Councils are required to publish financial statements. These dates are as set out in the table below:-

Financial Year	Backstop Date
Up to 2022/23	13 th December 2024
2023/24	28 th February 2025
2024/25	27 th February 2026
2025/26	31 st January 2027
2026/27	30 th November 2027
2027/28	30 th November 2028

- 2.3 Approval of the Statement of Accounts for 2022/23 as requested here should allow the Council to comply with the requirement to publish accounts by 13th December 2024.

3. KEY ISSUES

- 3.1 The Council's Statement of Accounts for 2022/23 is presented at **Appendix A**.
- 3.2 The Statement of Accounts presented here represent the Council's formal Financial Accounts; details of the Council's final Management Accounts for 2022/23, which compare actual income and expenditure to the Council's agreed budgets, were presented to the Executive Board in July 2023 ([Agenda for Executive Board on Thursday, 6th July, 2023, 6.00 pm | Blackburn with Darwen Borough Council](#))
- 3.3 The Accounts have been produced in accordance with the Code of Practice for Local Authority Accounting published by the Chartered Institute of Public Finance and Accountancy (CIPFA) as it applied in 2022/23.
- 3.4 In accordance with the Local Audit and Accountability Act 2014, setting out the rights of the public to inspect the accounts and underlying records, the draft Statement of Accounts was subject to a 30-day public inspection period from 2nd April 2024 to 15th May 2024. Neither the Council nor the External Auditors (Grant Thornton) received any requests to inspect the Accounts or any objections to them.
- 3.5 These Accounts have not been subject to a full external audit for the reasons outlined in a report elsewhere on the Agenda for this meeting. Nevertheless, the Committee is asked to approve the Statement of Accounts so that the Committee Chair can sign and date the Statement accordingly.
- 3.6 Provided at **Appendix B** is a Letter of Representations. The Council is required to provide this letter to the External Auditors before they issue their audit report. The Audit and Governance Committee is asked to approve the Letter of Representations following which the Strategic Director Finance and Resources will sign it on behalf of the Council.

4. POLICY IMPLICATIONS

- 4.1 There are no policy implications arising directly from this report.

5. FINANCIAL IMPLICATIONS

- 5.1 There are no financial implications arising directly from this report. As indicated above, the Statement of Accounts represents the formal financial statements of the Council and have been produced in accordance with proper accounting practice for Local Authorities.

6. LEGAL IMPLICATIONS

- 6.1 There are no legal implications arising directly from the contents of this report.

7. RESOURCE IMPLICATIONS

- 7.1 There are no other resources implications arising from the contents of this report.

8. EQUALITY AND HEALTH IMPLICATIONS

9.1 There are no equality and health implications arising from the contents of this report.

9. CONSULTATIONS

9.1 None arising from the contents of this report.

10. STATEMENT OF COMPLIANCE

11.1 The recommendations in this report are made further to advice from the Monitoring Officer.

Appendices

Appendix A – Statement of Accounts 2022/23

Appendix B – Draft Letter of Representations

VERSION:	1
CONTACT OFFICER:	Dean Langton – Strategic Director Finance and Resources
DATE:	November 2024
BACKGROUND PAPERS:	