Kirklees COUNCIL

Report title: Approval of the Council's final accounts for 2024/25

Meeting:	**Corporate Governance and Audit Committee**
Date:	**30 January 2026**
Cabinet Member (if applicable)	**Cllr Graham Turner**
Key Decision **Eligible for Call In**	**No**

Purpose of Report

The report updates Members on the final accounts and audit processes for 2024/25 and asks Members of this Committee to approve the Council's Statement of Accounts for 2024/25 including the final version of the Annual Governance Statement.

Recommendations

Consideration of this report by the committee is required to comply with the Council's duties under the Accounts and Audit regs 2015 (as amended by the Accounts and Audit (amendment) Regulations 2024 which require the audited Statement of Accounts to be published by 27 February 2026.

Corporate Governance and Audit Committee are recommended to approve:

(i) The Statement of Accounts 2024/25 (Appendix A) including the Annual Governance Statement (Appendix B), with the Chair of the Corporate Governance and Audit Committee certifying the Statement of Responsibilities on page 21 upon completion of the audit.

(ii) The draft Letter of Representation (Appendix C), with the Chair signing the final version on behalf of the Committee upon completion of the audit.

Reasons for Recommendations

- To approve the 2024/25 Audited Statement of Accounts.

Resource Implications:

N/A

Date signed off by <u>Executive Director</u> & name	
Is it also signed off by the Service Director for Finance?	**Kevin Mulvaney – 19 January 2026**
Is it also signed off by the Service Director for Legal Governance and Commissioning?	**Sam Lawton – 19 January 2026**

Electoral wards affected: **All**
Ward Councillors consulted: **All**
Public or private: **Public**

Have you considered GDPR: Yes – there is no personal data within the budget details and calculations set out in this report and accompanying Appendices

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1 Summary

The report updates Members on the final accounts and audit processes for 2024/25 and asks Members of this Committee to approve the Council's Statement of Accounts for 2024/25 including the final version of the Annual Governance Statement.

The preparation of the Statement of Accounts is a statutory requirement and local authorities are now required to have them signed by the Section 151 Officer by 30 June. The Accounts and Audit (amendment) Regulations 2024 which came into force on 30th September 2024 extended the deadline for the publication of final audited accounts to 27th February for 2024/25 accounts, 31st January for 2025/26 accounts and then 30th November for 2026/27 and 2027/28 accounts. The deadline extension has been introduced to address the national backlog of local authority audits.

1.2 Despite the significant challenges to the Council's finance team dealing with multiple competing demands, the draft accounts were completed and signed by the Council's Service Director - Finance on 27 June 2025. The six week public inspection period for the draft accounts ran from 27 June to 8 August 2025. There were no queries or objections raised in the six week public inspection period.

1.3 The audit of the 2024/25 Statement of Accounts is substantially complete and the Council's auditors, Grant Thornton, have issued their Draft Audit Findings Report (ISA 260). The Annual Governance Statement was approved by this Committee earlier on today's agenda. Following consideration of this report, the Committee is responsible for the approval of the Council's Accounts and the Annual Governance Statement.

2 Information required to take a decision

2.1 The process for producing the accounts went smoothly and the draft accounts were signed on 27 June 2025 by the Service Director- Finance. This is before the statutory sign off deadline of 30 June 2025. The draft accounts have been available to view on the Council's website.

2.2 The six week period when the public are permitted to inspect the accounts started on 27 June and finished on 8 August. During the period, local electors can ask the auditor questions about or raise objections to items in the accounts.

2.3 An objection was raised separately by two local electors during the Public Inspection period for the 2023/24 accounts. It was formally accepted by the Council's auditors, Grant Thornton and work is on-going. However it has not impacted on their audit work in connection with the Statement of Accounts for 2024/25 and has not affected the audit opinion in 2023/24 and likewise will not affect their opinion on the 2024/25 Statement of Accounts.

2.3 It is anticipated that Grant Thornton will issue an unqualified opinion on the Council's Statement of Accounts. Grant Thornton have issued their Draft Audit Findings Report (ISA 260). The report summarises significant findings, conclusions and recommendations arising from their audit work throughout the year and will have been presented to Members earlier at this meeting.

2.4 The auditor's report comments that the Council produces high quality and materially correct financial statements, the quality of working papers provided was good and queries have been responded to in an acceptable timeframe. No material misstatements have been identified. The accounts have been amended for typographical corrections and a few minor disclosure errors. A final version of the Statement of Accounts is contained in Appendix A.

2.5 In line with the new Code of Audit Practice, the Auditor's Annual Report (the value for money (VFM) report), which provides a judgement on performance, as well as key recommendations on any significant weaknesses in arrangements identified during the audit, will follow on separately.

2.6 The Council's Annual Governance Statement was approved earlier on this meeting's agenda and will be published alongside the Statement of Accounts 2024/25. The Leader of the Council and the Chief Executive have formally signed the Statement.

2.7 The auditor seeks a Letter of Representation from the Section 151 Officer and the Chair, including confirmation that this Committee has considered this item and the comments in the Annual Governance Report. A draft copy is included as Appendix B.

2.8 It is important that the Council has sound financial, governance and resources management arrangements in place to ensure that resources are available and used to support the Council's priorities, improve services and secure value for money for our taxpayers. Specifically in respect of financial statements members are expected to "exercise collective responsibility for, and prioritise, financial reporting and demonstrate robust challenge and scrutiny". To assist councillors in this regard, a copy of the Unaudited Statement of Accounts was provided to members of this committee.

3 Implications for the Council

3.1 Council Plan

N/A

3.2 Financial Implications

N/A

3.3 **Legal Implications**
N/A

3.4 **Climate Change & Air Quality**
N/A

3.5 **Other (eg Risk, Integrated Impact Assessment or Human Resources)**
The Annual Statement of Accounts are subject to external validation by appointed auditors to ensure that Council funds are also properly accounted for.

4 Consultation

The main consultation has been with Grant Thornton leading to their report.

5 Engagement
N/A

6 Options

6.1 Options Considered
N/A

6.2 Reasons for Recommended Option
N/A

7 Next steps and timelines

The accounts will be formally published. The conclusion of the audit will be advertised on the Council's website.

8 Contact Officer and Relevant Papers

James Anderson Head of Accountancy

9 Appendices

Appendix A Statement of Accounts 2024/25
Appendix B Annual Governance Statement
Appendix C Draft Letter of Representation

10 Service Director Responsible

Kevin Mulvaney Service Director – Finance