

## **CHELTENHAM BOROUGH COUNCIL**

### **Public Inspection Notice - Statement of Accounts 2025/26**

**Notice of the Commencement of the Period for the Exercise of Public Rights  
The Local Audit and Accountability Act 2014 regulations 26, 27 and 28  
The Accounts and Audit Regulations 2015 regulations 14 and 15  
Local Audit (Public Access to Documents) Act 2017**

The period for the exercise of public rights commences on the 1 July 2026 and will conclude at 4pm on the 11 August 2026.

The following documents will be made available:

- The draft Statement of Accounts
- The draft Annual Governance Statement
- The Narrative Report

The Council's accounts are subject to external audit by:

Mr Nathan Coughlin  
Bishop Fleming  
Salt Quay House  
4 North East Quay  
Sutton Harbour  
Plymouth  
PL4 0BN

1. From 9 am on 1 July 2026 to 4pm on 11 August 2026 any person may inspect the accounting records of the Council for the financial year to 31 March 2026, and certain related documents (comprising books, deeds, contracts, bills, vouchers and receipts) by prior arrangement at the address given below. They may also make copies of the accounts and documents.

Deputy Chief Executive S151 Officer  
Cheltenham Borough Council  
Municipal Offices  
The Promenade  
Cheltenham  
GL50 9SA

2. A person is not entitled to inspect or copy any part of any record or document containing:

- Information which is protected on the grounds of commercial confidentiality
- Personal information

3. From 9 am on 1 July 2026 to 4pm on 11 August 2026 at the request of a local government elector, the local auditor must give the elector, or any representative of the elector, an opportunity to question the auditor about the accounting records of the Council. Please contact the auditor at the address given above to make arrangements to ask any questions.

4. From 9 am on 1 July 2026 to 4pm on 11 August 2026 a local government elector for any area to which the accounts relate, or their representative, may question the auditor about the accounts, or make an objection to the accounts as set out in sections 26 and 27 of the Local Audit and Accountability Act 2014. Written notice of the proposed objection and the grounds on which it will be made must be sent to the auditor at the address given above and also copied to the Council at the address given in note 1 above.

A comprehensive guide to your rights can be found at:

<https://www.nao.org.uk/code-auditpractice/council-accounts-a-guide-to-your-rights/>

**Dated: 29 June 2026**