

Cheltenham Borough Council

Notice of Delay to Publication of the Audited Statement of Accounts 2024/25

05/03/2026

The Accounts and Audit regulations 2015 (as amended) requires Local Authorities to publish their audited statement of accounts for the financial year end of the 31st of March 2025 by the statutory backstop date of the 27th of February 2026.

This delay has arisen due to:

- Requirement to revalue fixed assets and process the relevant adjustments and notes.
- Availability of key staff due to unforeseen circumstances such as loss of Section 151 officer and therefore reduction in capacity of the finance team.
- The level of assurance work that auditors are required undertake with respect to pensions and asset valuations.
- Prior years HRA knowledge lost through staff leaving.

Cheltenham Borough Council continues to work closely with its external auditor to conclude the audit at the earliest opportunity. The audited accounts and auditor's opinion will be published immediately upon completion and once complete this will be followed by a period for the exercise of public inspection to take place.

This notice is published in compliance with statutory requirements, and a copy has been provided to the Secretary of State.

Jon Whitlock

Head of Finance (Deputy S151 Officer)

05/03/2026