## **Cheshire West and Chester Council**

## Statement of Accounts – Year Ended 31st March 2024

Accounts and Audit (England) Regulations 2015, Regulations 9 and 15 Local Audit and Accountability Act 2014, Sections 25, 26 and 27

Delay in publishing draft Statement of Accounts: Year Ended 31 March 2024

Under section 10 of the Accounts and Audit Regulations 2015, the Council is required to publish its draft annual Statement of Accounts by 31 May each year. Due to increased audit rigour and residual outstanding prior year issues, the accounts for the period to 31 March 2024 will be delayed.

The Statement of Accounts includes the Council's Annual Governance Statement, Narrative Report and Cheshire Pension Fund accounts.

The delay in publishing the 2023-24 Draft Statement of Accounts has been due to the delayed completion of the audit of the 2022-23 Statement of Accounts. This audit is now close to being finalised but has led to additional ongoing work during 2024 and consequentially impacted the publication of 2023-24 Draft Accounts.

Further notifications will be placed on the website once the 2023-24 Draft Statement of Accounts is available for public inspection.