

2022/23 Audited Statement of Accounts

The external audit of the draft statement of accounts for the year ended 31 March 2023 has not yet been completed by our external auditors, EY LLP, due to the complex set of factors contributing to audit delays across the sector. This situation is allowed for by Regulation 10, paragraph (2a) of the Accounts and Audit Regulations 2015. (See attached link: [The Accounts and Audit Regulations 2015 \(legislation.gov.uk\)](https://www.legislation.gov.uk)). Therefore, this notification explains, as per paragraph (2a), that we are not yet able to publish our audited 2022/23 final statement of accounts in line with the deadline of 30th September 2023, as per paragraph (1). The Finance, Audit and Risk Committee will consider the results of the 2022/23 audit when it has been completed by EY LLP, after which we will publish the final audited accounts.

Ian Couper

Service Director - Resources (Chief Finance Officer)