

North Yorkshire Council

Audit Committee

16 March 2026

Statement of Final Accounts 2024/25

Report of the Corporate Director Resources

1.0 PURPOSE OF REPORT

- 1.1 To provide an update on the signing and publication of the 2024/25 Statement of Final Accounts.

2.0 SUMMARY

- 2.1. This report provides an update on the audit, signing and publication of the 2024/25 Statement of Final Accounts (SOFA).

3.0 BACKGROUND

- 3.1. The Accounts and Audit Regulations set out the requirements and timelines for Member approval of Local Authority Accounts and one of the Terms of Reference for this Committee is to approve the Annual Statement of Accounts (SOFA).

- 3.2. The regulations set out the requirement for the Statement of Accounts (SOFA) to be certified by the Section 151 Officer (Corporate Director – Resources) and approved by Members (the Audit Committee) in advance of publication.

- 3.3. As previously agreed by Audit Committee on 15 December 2025, the SOFA for 2024/25 was approved with a disclaimed audit opinion and, subject to no further material audit changes, authorisation was delegated to:

3.3.1. The Chairman and Corporate Director Resources to sign the accounts on behalf of the Committee, and

3.3.2. The Chairman, Chief Executive and Corporate Director Resources to sign the Statement of Responsibilities for the SOFA

4.0 STATEMENT OF ACCOUNTS UPDATE

- 4.1. As no further material audit changes were made the 2024/25 SOFA was signed by the Chairman and Corporate Director Resources and the Statement of Responsibilities for the Statement of Accounts was signed by the Chairman, Chief Executive and Corporate Director Resources on 24 February 2026.

- 4.2. In accordance with the Accounts and Audit (Amendment) Regulations 2024 (SI 2024/907) the SOFA was published on 24 February 2026 before the statutory deadline of 27 February 2026.

5.0 ALTERNATIVE OPTIONS CONSIDERED

5.1 No alternative options were considered.

6.0 FINANCIAL IMPLICATIONS

6.1 There are no specific financial implications.

7.0 LEGAL IMPLICATIONS

7.1 There are no specific legal implications.

8.0 EQUALITIES IMPLICATIONS

8.1 There are no equalities implications.

9.0 CLIMATE CHANGE IMPLICATIONS

9.1 There are no climate change implications.

10.0 REASONS FOR RECOMMENDATIONS

10.1 Members need to be aware of the current status of the sign off of the audited SOFA in order to fulfil the obligations of those charged with the council's governance (i.e. the Audit Committee).

11.0 RECOMMENDATIONS

- i) That Members note the signing and publication of the final Statement of Accounts for North Yorkshire Council and North Yorkshire Pension Fund for 2024/25.
- ii) That Members note the signing of the Statement of Responsibilities for the Statement of Accounts for North Yorkshire Council and North Yorkshire Pension Fund for 2024/25

BACKGROUND DOCUMENTS:

CIPFA Code of Practice on Local Authority Accounting in the United Kingdom 2024/25

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March 2026

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Note: Members are invited to contact the author in advance of the meeting with any detailed queries or question