

Committee: Audit & Standards Committee

Date: Monday, 23
February, 2026

Title: Supplementary Report – Amendments to
2023/24 Comparative Figures

**Portfolio
Holder:** Cllr Hargreaves, Portfolio Holder for Finance
and the Economy

**Report
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Revenues and Benefits

Summary

1. The Statement of Accounts for 2023/24 were completed and signed off as disclaimed by the external auditors by the statutory backstop date of 28 February 2025.
2. During the course of preparing and auditing the 2024/25 financial statements, some errors in the opening balances were discovered and corrected. These form the comparative figures of the audited Statement of Accounts for 2024/25.
3. In the interests of transparency and full disclosure, a list of these amendments is reported at Appendix A. This appendix is to be read alongside the 2024/25 Statement of Accounts report presented in this meeting.

[SOA 2024-25 - UDC - 12.02.2026 - POST AUDIT - ED With Audit Opinion - V1.xlsx](#)

4. Appendix A will be reflected as a disclosure note within the full set of the 2024/25 Statement of Accounts ready for approval and sign-off at this committee meeting.

Recommendations

1. The Committee is recommended to approve the Appendix A as a disclosure note as part of the 2024/25 Statement of Accounts.