

# **Joint Independent Audit Committee**

23 September 2025

## **Statement of Accounts 2024/25 and Annual Governance Statement**

**Status: to note**

### **Purpose of the report**

To update the committee on the Draft Statement of Accounts for the financial year 7 May 2024 to 31 March 2025 and the Annual Governance Statement.

### **Background information**

The Annual Statement of Accounts is an important statutory document produced and published by the organisation every year.

It sets out the financial position and financial direction of travel, which is pertinent to future strategy and decision-making. The central role of the Statement of Accounts is to enhance the financial accountability to those external to the organisation.

The Local Government Act 2003 (section 21) enables the Secretary of State to issue regulation on the preparation and publication of accounts for local authorities, which is fulfilled by the Accounts and Audit Regulations 2015 (as amended).

The Accounts and Audit Regulations include a deadline for the council to prepare the Statement of Accounts and submit these to their external auditors for review. The deadline date for 2024/25 Accounts was 30 June 2025. It is considered good practice for these unaudited accounts to be discussed at the Audit Committee, but there is no formal requirement for them to be approved by anyone other than the organisation's Responsible Financial Officer and Chief Constable.

The unaudited accounts are frequently referred to as the 'draft accounts' although in fact they need to be complete and, to the best of the organisation's knowledge, accurate before they are submitted for audit and published on the website.

The regulations 15(1)(a) of the Accounts and Audit Regulations 2015 require for a 30 day period for the public to have the right to inspect the unaudited accounts and associated documents, which starts once the Accounts are published, along with the Annual Governance Statement.

The Annual Governance Statement (AGS), is prepared at the same time as the unaudited accounts which, explains the processes and procedures in place to enable the organisation to carry out its functions effectively. It is produced following a review of the organisation's governance arrangements including an action plan to address any significant governance issues identified. The AGS is subject to a separate report on the agenda.

## **Current position**

This year the Statement of Accounts 2024/25 was a short year from 7<sup>th</sup> May 2024 to 31 March 2025 due to the formation of the York & North Yorkshire Combined Authority (YNYCA) with the Mayor being elected to office from 7th May. Therefore, the Statement of Accounts completed for 2023/24 was an extended financial year from 1 April 2023 to 6th May 2024.

The 2024/25 unaudited accounts and the Annual Governance Statement were published on North Yorkshire Police's website and YNYCA website on 12 August 2025 with a copy of the Accounts being provided to external Audit - Forvis Mazars.

The delay in publishing the Chief Constable's Statement of Accounts, from 30 June 2025, was due to the new requirement to consolidate YNYCA Accounts where the Chief Constable Accounts is connected through the Police Fire and Crime Function. Prior to the formation of the YNYCA this Committee would have received the Chief Constables Statement of Accounts and the Police Fire and Crime Commissioner's (PFCC) Statement of Accounts. Now, however, with the formation of YNYCA the PFCC Accounts, along with North Yorkshire Fire & Rescue Service Accounts are all consolidated into one set of YNYCA Accounts which was also published on 12<sup>th</sup> August 2025.

The publication started a formal 30-day period where local electors have the right to inspect the accounting records (including detailed transactional documentation) and to question North Yorkshire Police and the auditor or make formal objections on a matter of public interest or to report to the auditor if they consider that any item of account is unlawful. This effectively starts the external audit process where Forvis Mazars has confirmed the audit will take place for the 2024/25 Chief Constable's Statement of Accounts in January 2026.

## **Conclusion**

The unaudited Statement of Accounts and Annual Governance Statement are presented to JIAC at this meeting.

Louise Branford-White  
Director of Finance and S151 to Chief Constable