Yorkshire Dales National Park Authority **Item 5**

Finance & Resources Committee

30 September 2025

Draft Statement of Final Accounts 2024/25

Purpose of the Report

1. To submit for Members' approval, the Statement of Final Accounts (SoFA) for 2024/25.

Recommendations

2. That Members:

    a. approve the SoFA for the Financial Year Ended 31 March 2025, and note the Annual Governance Statement which was approved and signed by the Chief Executive and the Chair of Audit & Review Committee on 15 April 2025;

    b. note that the approved SoFA will be signed by the Chair of Finance & Resources Committee, once the external audit of the SoFA has been completed, provided that the overall opinion in the audit report is unqualified, or that the qualified/disclaimed statements are materially unchanged from the version presented here.

Strategic Framework

3. The information and recommendations contained in this report are consistent with the Authority's statutory purposes and support the strategic planning framework:

    - Corporate Plan Objective 30:

      Operate governance arrangements that are fit for purpose, as reported through the Annual Governance Statement and the Annual Governance Report.

Background

4. The Accounts and Audit Regulations 2015 require the Treasurer to sign and date the pre-audit SoFA, certifying that it presents a true and fair view of the financial position of the Authority, thereafter making it available for public inspection. That aspect of the process has been completed.

5. The audit and approval timetable for 2024/25 is modified in line with the backstop dates laid before Parliament. These rules require the publication of our final, audited accounts for 2024/25 by 28 February 2026.

6. It is not clear if the two previous disclaimed audits will lead to a further disclaimed audit for 2024/25. 2023/24 was subject to full audit and closing balances were verified, but the opening balances were not confirmed due to the lack of an audit in 2022/23. If the auditors can find appropriate assurance in the 2024/25 audit following guidance on building back assurance, an unqualified audit may be possible.

7. Although this is not a situation we would ideally find ourselves in, a number of Local Government establishments will be in the same position due to the National Issues with Local Government auditing.

8. The 2024/25 SoFA is **appended** to this report, labelled 'draft 'simply because this is the unaudited version. The external audit work on these accounts will commence in December, if that audit report is 'qualified', other than for unverified opening balances from the 2022/23 unaudited year, we will bring a further report to the meeting of this committee that follows the publication of the audit report.

Statement of Final Accounts

9. The format and content of the SoFA (see **Appendix**) must comply with the CIFPA Code of Practice on Local Authority Accounting in the United Kingdom: A Statement of Recommended Practice (SORP) and is therefore largely outside the control of this Authority. The SORP sets out the proper accounting practice required for the SoFA within the statutory framework of the Accounts and Audit Regulations 2015 and the Local Government and Housing Act 1989.

Financial Implications

10. None.

Legal Implications

11. None.

Equality, Diversity and Inclusion Implications

12. None.

Conclusion

13. Members are asked to agree the recommendations as stated in paragraph 2.

Michelle Clyde
Head of Finance