

Date of Meeting 29 January 2026

Document classification: Part A Public Document

Exemption applied: None

Review date for release N/A

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## Statement of Accounts 2024/25 including Annual Governance Statement

### **Report summary:**

The Council's Statement of Accounts for 2024/25 have now been audited and is available to the Audit & Governance Committee for approval.

A report is contained on the Agenda from the Council's external auditors Grant Thornton detailing the work carried out and audit conclusion.

Members are asked to note the letter of representation to Grant Thornton in respect of the financial statements for the year ended 31 March 2025.

### **Is the proposed decision in accordance with:**

Budget Yes  No

Policy Framework Yes  No

### **Recommendation:**

- (1) **To adopt the 2024/25 Statement of Accounts and delegated authority is given to the Chair of Audit & Governance and the Finance Director (CFO/S151) to sign when all matters concluded.**
- (2) **That the letter of representation be approved and signed by the Chair of Audit & Governance and the Finance Director (CFO/S151).**

### **Reason for recommendation:**

There is a legal requirement for the Council to approve the Council's Statement of Accounts, the Council has delegated this function to the Audit & Governance Committee.

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### Portfolio(s) (check which apply):

- Assets and Economy
- Communications and Democracy
- Council, Corporate and External Engagement
- Culture, Leisure, Sport and Tourism
- Environment - Nature and Climate
- Environment - Operational
- Finance
- Place, Infrastructure and Strategic Planning
- Sustainable Homes and Communities

**Equalities impact** Low Impact

**Climate change** Low Impact

**Risk:** Low Risk;

**Links to background information** [Financial Information - Financial information 2024/25 - East Devon](#)

### **Link to Council Plan**

Priorities (check which apply)

- A supported and engaged community
- Carbon neutrality and ecological recovery
- Resilient economy that supports local business
- Financially secure and improving quality of services

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### **Report in full**

#### **1. Approval of 2024/25 Statement of Accounts**

- 1.1 The Accounts, which include the Annual Governance Statement, is appended to this report for members' approval.
- 1.2 The audit is now complete subject to those points raised in Grant Thornton's audit findings report that is contained on the agenda for members' consideration.
- 1.3 The unaudited Statement of Accounts 2024/25 were signed off by the Council's S151 Officer and also available online from 30 June 2025.
- 1.4 The main highlights of the Financial Statements are included in the Narrative Report by the Finance Director.
- 1.5 The narrative report covers the main general fund outturn variances against budget, a position statement of the main reserves held, a summary position with regard to the Housing Revenue Account and also the Capital Programme outturn.
- 1.6 Similarly, the year-end financial outturn position for 2024/25 was reported to Cabinet on the 30 July 2025. This position has not changed through the preparation and audit of the accounts.
- 1.7 Members are asked to approve the 2024/25 Statement of Accounts which reflect a true and fair view of the financial position of the Council as at 31 March 2025. The Committee is also required to formally approve and sign the letter of representation (included within Grant Thornton audit findings report).

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### **Financial implications:**

There are no direct financial implication arising from this report.

**Legal implications:**

The legal requirements for a statement of accounts is set out within the report otherwise there is nothing which requires comment.