

FINAL ACCOUNTS REPORT 2019/20, 2020/21, 2021/22, AND 2022/23

Meeting: Council

Date Of Meeting: 12 December 2024

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Will the decision be open for call in (i.e. is it a key decision)? Yes No

Does the report contain confidential or exempt information? Yes No

1.0 Purpose of Report

1.1 Council is invited to approve the final accounts for financial years 2019/20, 2020/21, 2021/22, and 2022/23, based on the recommendations of the Audit and Governance Committee.

2.0 Recommendations

2.1 The Council is requested to:

RESOLVE THAT

The accounts attached are approved and submitted to the Council's external auditors, BDO, in line with the statutory backstop requirements, noting that this is done in the knowledge that they are based on the accounting policies and practices of the time and the information that was available at that time, additionally noting that:

- (i) the Council's Section 151 Officer, via his explanatory statement to Full Council on 26 September 2024, has confirmed that the accounts are based on the best information available and the policies and conventions in place for the year that the specific accounts refer to; and**
- (ii) Officers have confirmed that there are no further matters relevant to the above accounts as of the date of the Audit and Governance Committee meeting (on the 4 December 2024) that should be brought to the Committee's attention.**

3.0 Proposal and Outcome

3.1 A comprehensive report on the final accounts for 2019/20, 2020/21 and 2021/22 was considered by the Audit and Governance Committee at its meeting on 4 December

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2024. The report recommended the Committee to resolve that the 2019/20, 2020/21, and 2021/22 final accounts be referred to Council for approval subject to various caveats.

- 3.2 A copy of the report for the Audit and Governance Committee is attached for information, together with the accounts for the three years.
- 3.3 The legislation to implement the statutory backstop dates was laid before Parliament on 9th September and came into force on 30th September. The legislation requires that, in order to meet the backstop date, the authority must approve the statement of accounts in accordance with Regulation 9(2) by no later than the 13th December 2024. This regulation stipulates that, following the conclusion of the period for the exercise of public rights, the accounts must be considered and approved by committee. For Woking, this committee is Full Council.
- 3.4 The period for the exercise of public rights for the 2021/22 accounts ended on 29th November 2024. Therefore, the 2019/20, 2020/21, and 2021/22 accounts were able to be considered by the Audit and Governance Committee at the special meeting on 4th December 2024, before being submitted to Full Council.
- 3.5 The public rights period for the 2022/23 accounts does not end until 4:45pm on 12th December 2024. As such, these accounts were not considered alongside the 2019/20, 2020/21, and 2021/22 accounts at the 4th December Audit and Governance Committee meeting. However, they were noted by the Committee at the meeting on 21st November 2024.

4.0 Decision Type/Scope

- 4.1 The approval of these four sets of accounts is a key decision.

5.0 Implications

Legal

- 5.1 There are no direct legal implications in relation to this report. The accounts are prepared and audited in accordance with The Accounts and Audit Regulations 2015.
- 5.2 External legal advice has been sought in respect of various aspects of this report and will be included as an exempt appendix to this report once received.

Resources (including finance)

- 5.3 As set-out in the report to Audit and Governance Committee.

Risks and Mitigation

- 5.4 As set-out in the report to Audit and Governance Committee.

Consultation, Equality Impact Assessments

- 5.5 As set-out in the report to Audit and Governance Committee.

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Environment and Climate Change

5.6 As set-out in the report to Audit and Governance Committee.

6.0 Supporting Documents

Appendices

6.1 The financial statements for 2019/20, 2020/21, 2021/22, and 2022/23 are shown in the four appendices to this report.

6.2 Exempt appendix 1 (to follow)

6.3 A copy of the report for the 4th December Audit and Governance Committee is attached for information.

Report Ends