

# LONDON BOROUGH OF CROYDON

## AUDIT OF ACCOUNTS YEAR ENDED 31 MARCH 2025

### The Accounts and Audit Regulations 2015 The Accounts and Audit (Amendment) Regulations 2024

The Accounts and Audit Regulations 2015 and Accounts and Audit (Amendment) Regulations 2024 Regulation 9A require the Council to publish its final accountability statements for the financial year ending 31 March 2025 by **30<sup>th</sup> June 2025**.

Accountability statements include:

- the statement of accounts together with the opinion and any certificate from the local auditor approved in accordance with regulation 9(2)
- the annual governance statement approved in accordance with regulation 6(2)
- the narrative statement prepared in accordance with regulation 8

If the Authority is not able to publish accounts by this date, then the Authority is required to publish a notice explaining the reason.

The primary reason for the delay is:

*The need to finalise the 2023-24 prior years accounts first, which have been published now as draft annual accounts, meant a delay in preparing the 2024-25 draft accounts, which are reliant on the figures coming forward from the prior year.*

The Council has published its accountability statements as draft (unaudited) documents for all years up to and including 2023-24 and is now awaiting approval by MHCLG (Ministry of Housing, Communities & Local Government) of the capitalisation directions for outstanding prior years accounts in order to progress to sign-off by external audit.

Dated: 30 June 2025

Jane West  
Corporate Director for Resources and Section 151 Officer