



REPORT of DIRECTOR OF FINANCE

to
PERFORMANCE GOVERNANCE AND AUDIT COMMITTEE
12 MARCH 2026

STATEMENT OF ACCOUNTS 2024/25

1. PURPOSE OF THE REPORT

- 1.1 To present the statement of accounts for the year 2024/25 for Maldon District Council to the Performance, Governance and Audit Committee (the Committee) for approval.
- 1.2 To confirm the final position arising from the completion of the External Audit review of the 2024/25 accounts.

2. RECOMMENDATION

That the Committee approves the attached accounts (**APPENDIX 1**) as the final version of the accounts for the Council for the year 2024/25.

3. SUMMARY OF KEY ISSUES

- 3.1 The accounts for 2024/25 were presented to the Committee in July 2025 having been prepared and published on the council website by the deadline of 30 June 2025. These were the 'pre-audit' or 'draft' accounts.
- 3.2 The independent external auditor undertook a review of the accounts and the supporting working papers. This was reported back to the Committee in subsequent meetings.
- 3.3 In January 2026 the Committee received a final update and agreed delegated responsibility for any further changes to be made by the Director of Finance in consultation with the Committee Chairperson ahead of the 'back stop' date for signing the accounts, which was 27 February 2026.
- 3.4 The back stop date was achieved with fully signed accounts being confirmed on 26 February 2026. The Committee can take considerable assurance from the progress of the audit review of the accounts, both in terms of the accuracy of the accounts and also in terms of the ability of the council to prepare them in a timely way. If records are not held in a structured and robust manner it is much more difficult to prepare accurate accounts. It is incumbent on the council to properly account for public money due to the considerable sums involved.
- 3.5 The fully signed accounts for 2024/25 are brought back to the Committee for formal acceptance and approval in line with the recommendations approved in January 2026.

- 3.6 The fully signed accounts have been published on the Council's website, alongside the accounts for previous years and the reports made by the external auditors (here: [Statement of Accounts | Statement of Accounts | Maldon District Council](#)).

4. CONCLUSION

- 4.1 The accounts for the Council for the year 2024/25 are now finalised and are presented for approval by the Committee.

5. IMPACT ON PRIORITIES AS SET OUT IN THE CORPORATE PLAN 2025 - 2028

5.1 Supporting our communities

- 5.1.1 The accounts demonstrate how the funding received by the council has been applied during the year. Audit review and confirmation of the accuracy of the accounts provides the community with assurance that the accounts are transparently prepared.

5.2 Investing in our District

- 5.2.1 As at 5.1.1.

5.3 Growing our economy

- 5.3.1 As at 5.1.1.

5.4 Protecting our environment

- 5.4.1 As at 5.1.1.

5.5 Delivering good quality services

- 5.5.1 As at 5.1.1.

6. IMPLICATIONS

- (i) **Impact on Customers** – None directly.
- (ii) **Impact on Equalities** – None directly.
- (iii) **Impact on Risk (including Fraud implications)** – None directly.
- (iv) **Impact on Resources (financial)** – None directly.
- (v) **Impact on Resources (human)** – None directly.
- (vi) **Impact on Devolution / Local Government Reorganisation** – Maintaining clear progress towards unqualified accounts will be a key objective for all councils affected by reorganisation. The progress made by this Council in this regard is clearly demonstrated by the conclusion of the 2024/25 accounts.

Background Papers: [Statement of Accounts | Statement of Accounts | Maldon District Council](#)

Enquiries to: Ben Jay, Director of Finance.