

**Cumberland Council**  
**Audit of Accounts for the Year Ended 31 March 2024**  
**Notice of delayed publication of the audited statement of accounts,  
annual governance statement and narrative statement**

[Accounts and Audit Regulations 2015 - Regulations 9 and 9A](#)

Regulation 9 of The Accounts and Audit (England) Regulations 2015 (SI 2015/234), as amended by regulation 2 of the Accounts and Audit (Amendment) Regulations 2024 (S.I. 2024/907), requires Category 1 bodies – unless limited exemptions apply – to publish audited accounts for the financial year 2023-24 by a statutory backstop date of 28 February 2025.

Where exemptions do not apply a Category 1 authority that has not published its accountability statements for a financial year beginning in 2023 must:

- (a) on or as soon as reasonably practicable after the last publication date, publish a notice stating—
  - (i) that it has not been able to publish its accountability statements,
  - (ii) its reasons for this, and
  - (iii) that it acknowledges that it must publish its accountability statements as soon as reasonably practicable,
- (b) on or as soon as reasonably practicable after the last publication date, send a copy of the notice mentioned in sub-paragraph (a) to the Secretary of State, and
- (c) as soon as reasonably practicable publish its accountability statements.

The term “accountability statements” means:

- (a) the statement of accounts together with the opinion and any certificate, entered by the local auditor in accordance with section 20(2) of the Act (general duties of auditors)
- (b) the annual governance statement approved in accordance with regulation 6(2); of The Accounts and Audit (England) Regulations 2015 (SI 2015/234)
- (c) the narrative statement prepared in accordance with regulation 8.

The Cumbria (Structural Changes) Order 2022 came into force on 18 March 2022. The order provided for the establishment of two new unitary councils for Cumbria, Cumberland Council and Westmorland and Furness Council and the abolition of the existing six district councils and Cumbria County Council. Vesting day for the new councils was 1 April 2023. Cumberland Council covers the former district council areas of Allerdale, Carlisle and Copeland.

The additional resourcing demands generated by Local Government Reorganisation, coupled with acute recruitment and retention challenges, systems and procedural issues and the prioritisation of resources to address inherited financial pressures, contributed to delays in the publication of 2022-23 unaudited Statement of Accounts of the three sovereign district councils, along with a delay to publication of the unaudited 2023-24 Statement of Accounts for Cumberland Council.

On 1 April 2023 Cumberland Council also inherited a backlog of accounts relating to Copeland Borough Council. The challenges associated with addressing this backlog have also contributed to the delay in publishing Cumberland Council's 2023-24 financial statements.

The audit of Copeland Borough Council's 2018-19 statement of accounts was still in progress at vesting day and unaudited statements for the four years 2019-20 to 2022-23 had not been completed and published. Following a challenging and protracted audit, the Council's auditors issued a disclaimer of opinion on the 2018-19 Statement of Accounts in April 2024.

Copeland Borough Council's unaudited Statement of Accounts for 2019-20 and 2020-21 were published in November 2024. The unaudited Statement of Accounts for 2021-22 and 2022-23 were published in December 2024 and February 2025, respectively.

Cumberland Council acknowledges the importance of high-quality and timely financial reporting and audit and is committed to publishing its unaudited accountability statements for 2023-24 as soon as possible.

Following conclusion of the period for the exercise of public rights in regulation 14, and subsequent approval of the statements of accounts in accordance with Regulation 9, the Council will, in accordance with Regulation 9A(6), publish its Accountability Statements for the financial year beginning 1 April 2023 as soon as reasonably practicable thereafter.

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Dated: 28 February 2025