

**Carlisle City Council**  
**Audit of Accounts for the Year Ended 31 March 2023**  
**Notice of delayed publication of the audited statement of accounts,  
annual governance statement and narrative statement**

[Accounts and Audit Regulations 2015 - Regulation 10](#)

Regulation 10(1) of The Accounts and Audit (England) Regulations 2015 (SI 2015/234), as amended by regulation 2 of The Accounts and Audit (amendment) Regulations 2022 (SI no 2022/708), requires the Authority to publish (including publication on the Authority's website), not later than 30 September 2023:

- (a) the statement of accounts for the year ended 31 March 2023 together with any certificate or opinion, entered by the local auditor in accordance with section 20(2) of the Local Audit and Accountability Act 2014
- (b) the annual governance statement approved in accordance with regulation 6(2) of The Accounts and Audit (England) Regulations 2015 (SI 2015/234), and
- (c) the narrative statement prepared in accordance with regulation 8.

Where the audit of the accounts has not been concluded before 30 September, the Authority must publish (which must include publication on the Authority's website), as soon as reasonably practicable on or after that date, a notice stating that it has not been able to publish the statement of accounts and its reasons for this.

Under the provisions of the Cumbria (Structural Changes) Order 2022, Carlisle City Council was abolished on 1 April 2023. On that date all existing functions of the Authority along with all property, rights, liabilities and financial reserves, vested in and transferred to Cumberland Council.

As a result of the additional resourcing demands associated with implementation of Local Government Reorganisation, publication of Carlisle City Council's unaudited Statement of Accounts for the year ending 31 March 2023 was unavoidably delayed beyond the 31 May deadline set out in regulation 15 of The Accounts and Audit (England) Regulations 2015. As a result of this delay, the Authority's external auditors, Grant Thornton UK LLP, have been unable to complete their audit of, and issue an audit opinion on the 2022-23 Statement of Accounts prior to 30 September 2023.

Consequently, and until such time as the audit is concluded and an audit opinion entered on those accounts, the Authority is unable to publish its audited statement of accounts for the year ended 31 March 2023.

In accordance with regulation 10(2)(b) the audited statement of accounts for the year ended 31 March 2023, along with the annual governance statement and narrative report, will be published as soon as reasonably practicable after the receipt of the auditors opinion on those statements.

Catherine Bell  
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Cumberland Council  
Civic Centre,  
Carlisle,  
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Dated: 2 October 2023