



**Audit & Governance Committee:  
30 January 2024**

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**Report of:** Head of Finance, Procurement and Commercial Services

**Relevant Portfolio Holder:** Councillor Rob Molloy

**Contact for further information:** James Pierce  
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**SUBJECT: STATEMENT OF ACCOUNTS 2020-21, 2021-22 & 2022-23**

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Wards affected: Borough wide

## **1.0 PURPOSE OF REPORT**

- 1.1 To approve the Council's Annual Statement of Accounts for 2020-21
- 1.2 To note and review the Draft Statement of Accounts for 2021-22 which have been amended following the 2020-21 audit.
- 1.3 To note and review the Draft Statement of Accounts for 2022-23

## **2.0 RECOMMENDATIONS**

- 2.1 That the Statement of Accounts for 2020-21 set out in Appendix A be approved.
- 2.2 That the Statement of Accounts for 2021-22 set out in Appendix B be noted.
- 2.3 That the Statement of Accounts for 2022-23 set out in Appendix C be noted.

## **3.0 BACKGROUND**

- 3.1 The external auditors have now completed their audit on the 2020-21 accounts, and issued their final Audit Findings Report (AFR)
- 3.2 At a meeting of this committee on 24 October 2023 the draft AFR report and the accounts were presented for approval. Members delegated authority to the Head

of Finance, Procurement and Commercial Services to make any non-material amendments required.

- 3.3 A material item in relation to the treatment of a transfer of an asset in the previous financial year resulting in a Prior Period Adjustment (PPA). This was initially removed from the PPA note following discussion with the external auditors however a further review within Grant Thornton amended this opinion and the PPA was therefore re-inserted.
- 3.4 The addition of the material error therefore requires that the Statement of Accounts be represented to this committee for approval.
- 3.5 Following the conclusion of the audit of the 2020-21 Statement of Accounts and a comprehensive review, the 2021-22 Statement have been amended to reflect these changes and ensure that they present a true and fair view.
- 3.6 The Statement of Accounts 2021-22 have previously been presented and published and are re-presented here for completeness as this is the version which will be audited.
- 3.7 The Statement of Accounts 2022-23 have also been amended to reflect the audit adjustments and undergone a comprehensive review process. They will now be published and open for public inspection for a period of 30 days in line with the Accounts and Audit Regulations following approval by the s151 Officer.
- 3.8 The SOA 2021-22 and 2022-23 are now available for the commencement of the external audit process.

#### **4.0 APPROVAL OF STATEMENT OF ACCOUNTS**

- 4.1 Members are now asked to approve the Statement of Accounts 2020-21 in accordance with the Accounts and Audit Regulations.
- 4.2 Members are now asked to note the Statement of Accounts 2021-22.
- 4.3 Members are now asked to note the Statement of Accounts 2022-23.

#### **5.0 SUSTAINABILITY IMPLICATIONS**

- 5.1 There are no significant sustainability impacts associated with this report and, in particular, no significant impact on crime and disorder. The report has no significant links with the Sustainable Community Strategy

## **6.0 RISK ASSESSMENT**

- 6.1 The formal reporting to Council of the Statement of Accounts is part of the overall framework set out in Code of Practice and the Accounts and Audit Regulations.

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### **Background Documents**

There are no background documents (as defined in Section 100D(5) of the Local Government Act 1972) to this Report.

### **Equality Impact Assessment**

The decision does not have any direct impact on members of the public, employees, elected members and / or stakeholders. Therefore, no Equality Impact Assessment is required.

### **Appendices**

Statement of Accounts 2020-21

Draft Statement of Accounts 2021-22

Draft Statement of Accounts 2022-23