

# Draft Statement of Accounts Financial Year 2025/26

## Report of the Section 151 Officer & Treasurer

For further information about this report please contact Jacqueline Dungey, S151 Officer, on 01743 260200.

### 1 Executive Summary

This report provides an update on the draft Statement of Accounts for Financial Year 2025/26, year ending 31 March 2026.

The draft Statement of Accounts can be found at the following link:

[Draft Statement of Accounts 2025-26](#)

### 2 Recommendations

The Committee is asked to be aware of the statutory timescales surrounding the publication of the Statement of Accounts for financial year 2025/26 and comment on any initial observations.

### 3 Background

In accordance with the authority delegated to it by the Fire Authority, the Audit & Standards Committee are required to consider and approve the annual Statement of Accounts.

For financial year 2025/26, the statutory reporting timescales require the draft Statement of Accounts to be published by 30 June 2026. The statutory completion for the final audited accounts is 31 January 2027, although Shropshire and Wrekin Fire Authority are working to the end of November 2026, to align with the revised statutory timescales for the following financial year.

## **4 Considerations within the draft Statement of Accounts**

The draft Statement of Accounts have been produced in accordance with accounting standards and policies.

The draft Statement of Accounts for 2025/06 were published on the Shropshire and Wrekin Fire Authority website on 30 June 2026. A notice of public rights has also been published, giving notice that from 01 July to 07 August 2026, any person interested may inspect the accounts and information on the process to follow.

Contained within the Statement of Accounts is the Annual Governance Statement (AGS) to review the effectiveness of the Fire Authority and it's internal controls.

The draft accounts will now be subject to external audit with the final accounts coming to the Audit and Standards Committee in November 2026.

## **5 Conclusions**

The Committee is asked to review the draft Statement of Accounts for financial year 2025/26.

## **6 Financial Implications**

No additional financial implications to those already outlined in this report.

## **7 Legal Comment**

The Fire Authority's annual Statement of Accounts must be produced and published in accordance with the statutory timescales.

## **8 Equality Impact Assessment**

There are no equality or diversity implications arising from this report. An e-EQIA is not, therefore, required.

## **9 Appendix**

No separate appendix included.

## **10 Background Papers**

There are no additional background papers associated with this report.