



LONDON BOROUGH OF HILLINGDON

AUDIT OF ACCOUNTS YEAR ENDED 31ST MARCH 2026

NOTICE OF DELAY IN PUBLICATION OF DRAFT STATEMENT OF ACCOUNTS 2025/26

LOCAL AUDIT AND ACCOUNTABILITY ACT 2014

ACCOUNTS AND AUDIT REGULATIONS 2015

The Council's draft 2025/26 Statement of Accounts will not be available for public inspection by the deadline of 30 June 2026 as required by the Regulation 10 paragraph (1) of the Accounts and Audit regulations 2015.

The reasons for this arise from delays in producing the revenue and capital expenditure/ financing outturns, mainly due to ongoing issues with the Capital Projects sub-ledger following its implementation last year. Delays in the annual valuation process have also contributed to delays, with a full valuation of all the Council's property assets being carried out this year meaning that the valuation process is more extensive than in recent years.

Work remains ongoing to finalise corporate valuations and the Council Housing stock valuation reconciliations resulting in further delays beyond the previously advised estimated publication date of 15th July. The accounts are now estimated to be published by end of July at the earliest.

Pete Carpenter,

Acting S151 Officer