

**UPDATE TO PUBLICATION OF 2021/22 AUDITED ACCOUNTS AND  
2022/23 UNAUDITED ACCOUNTS**

**Delay to the publication of The Royal Borough of Kingston upon Thames statement of accounts: financial year ending 31 March 2022 and 31 March 2023.**

The Royal Borough of Kingston upon Thames has produced its draft statement of accounts for the year 2021/22, which is available to view on this page.

Under the Accounts and Audit (Amendment) Regulations 2021 the Council is required to publish its 2021/22 Final Audited Accounts by 30th November 2022. The audit of the Council's accounts is not yet complete as our external auditors require additional time to complete their work.

The audit work is substantially complete and the Council expects an unqualified opinion on its statement of accounts. However a national issue has arisen due to timing of the Local Government Pension Funds' triennial revaluations and the reflection of pension fund assets and liabilities in the statement of accounts which has delayed the issuing of the final opinion.

The Accounts and Audit (Amendment) Regulations 2022 require the publication of the unaudited 2022/23 Statement of Accounts by 31 May 2023. Due to the delays with the previous year, publication has been delayed.

As such, under Regulation 10, paragraph (2a) of the Accounts and Audit Regulations 2015, this notice is hereby given that the audited statement of accounts for 2021/22 and unaudited statement of accounts for 2022/23 cannot currently be published. The accounts will be published as soon as reasonably practicable to do so and the period of public inspection for 2022/23 will commence as soon as reasonably practicable.

Dated: 31 May 2023

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Interim Director of Finance / S151 Officer

Royal Borough Kingston upon Thames

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