

COMMITTEE: East Lothian Council

MEETING DATE: 26 August 2025

BY: Executive Director for Council Resources

REPORT TITLE: Draft Annual Accounts 2024-25

REPORT STATUS: Public

1 PURPOSE OF REPORT

- 1.1 To provide an update on the draft unaudited accounts for the Council and Group entities for the year ending 31 March 2025. In accordance with regulations, the unaudited accounts must be formally scrutinised by Members by 31 August 2025.

2 RECOMMENDATIONS

Members are recommended to:

- 2.1 Note that the draft annual accounts for the Council and its wider group, and the Dr Bruce Trust, have been submitted to External Audit prior to the statutory deadline of 30 June 2025. Draft accounts were submitted without the adjustment for operating and non-operating asset valuations. These were not available ahead of the submission deadline due to the delays in finalising the 2023-24 audited accounts. The valuation report has since been received and an adjusted version of the draft accounts will be submitted to External Audit ahead of the statutory audit.
- 2.2 Note that the accounts will remain in draft pending the finalisation of the statutory audit which is expected to complete by November 2025.

3 BACKGROUND

- 3.1 A report on the 2024-25 financial year end position, and draft accounts was considered by Council at its meeting on [24 June 2025](#) (Item 02). The report highlighted that the draft accounts would be submitted for audit in line with the statutory deadline of 30 June 2025, with formal

Council consideration of the unaudited accounts to be undertaken after this.

3.2 In accordance with the requirements of the 2014 regulations, the unaudited accounts must be formally scrutinised by Members by 31 August 2025. To support this, a number of key elements have been undertaken:

- An Elected Members' briefing pack has been issued to support and assist Members in this statutory duty by highlighting key information relating to the 2024-25 unaudited accounts and explaining relevant aspects of the Local Government Financial Framework.
- All Elected Members have access to the draft accounts which have been published in the Members' Library Service ([MLS 67/25 East Lothian Council \(Unaudited\) Accounts 2024-25](#)) and the opportunity to raise any significant questions or lines of enquiry to provide further clarity and understanding.
- In accordance with statutory requirements, the draft accounts were made available for public inspection for a 3-week period concluding 21 July 2025. No objections were received during this period.

4 POLICY IMPLICATIONS

4.1 There are no direct policy implications associated with this report.

5 RESOURCE AND OTHER IMPLICATIONS

5.1 Finance: No direct financial implications arise from the submission for audit of the accounts. Audit fees are paid for the audit process.

5.2 Human Resources: No direct personnel implications arise from the submission for audit of the accounts. The audit and public inspection process involve East Lothian Council staff support.

5.3 Other (e.g. Legal/IT): None

5.4 Risk: None

6 INTEGRATED IMPACT ASSESSMENT

6.1 ***Select the statement that is appropriate to your report by placing an 'X' in the relevant box.***

An Integrated Impact Assessment screening process has been undertaken and the subject of this report does not affect the wellbeing of the community or have a significant impact on: equality and human rights; tackling socio-

X

economic disadvantages and poverty; climate change, the environment and sustainability; the Council's role as a corporate parent; or the storage/collection of personal data.

or

The subject of this report has been through the Integrated Impact Assessment process and impacts have been identified as follows:

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Subject	Impacts identified (Yes, No or N/A)
Equality and human rights	
Socio-economic disadvantage/poverty	
Climate change, the environment and sustainability	
Corporate parenting and care-experienced young people	
Storage/collection of personal data	
Other	

The Integrated Impact Assessment relating to this report has been published and can be accessed via the Council's website:

https://www.eastlothian.gov.uk/info/210602/equality_and_diversity/12014/integrated_impact_assessments

7 APPENDICES

7.1 None

8 BACKGROUND PAPERS

8.1 Members' Library Service – June 2025 – 67/25 East Lothian Council Draft Unaudited) Annual Accounts 2024/25

https://www.eastlothian.gov.uk/meetings/meeting/17445/members_library_service

8.2 Council – 24 June 2025 - Item 2 – Finance Review 2024/25

https://www.eastlothian.gov.uk/meetings/meeting/17335/east_lothian_council

9 AUTHOR AND APPROVAL DETAILS

Report Author(s)

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Date	8 August 2025

Head of Service Approval

Name	Ellie Dunnet
Designation	Head of Finance
Confirmation that IIA and other relevant checks (e.g. finance/legal) have been completed	Yes
Approval Date	13 August 2025