



Report of the Section 151 Officer

Council – 21 March 2024

Statement of Accounts 2022/23

Purpose:	The Council is required to approve the 2022/23 accounts on or before 31 st July 2023.
Policy Framework:	Budget and Accounts 2022/23.
Consultation:	Legal, Finance and Access to Services.
Recommendation(s):	It is recommended that: 1) Council approves the 2022/23 Statement of Accounts attached at Appendix A.
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Finance Officer:	Ben Smith
Legal Officer:	Debbie Smith
Access to Services Officer:	Catherine Window

1.0 Introduction

1.1 The Statement of Accounts for the year 2022/23 is attached in Appendix A and is recommended to Council for approval.

2.0 Timetable for completion and audit of the 2022/23 accounts

2.1 The key dates in relation to the 2022/23 accounts process are as follows:-

31 st July 2023	Statutory date for the completion of the external audit of the Statement of Accounts.
27 th October 2023	The draft Statement of Accounts was completed

	and certified by the Section 151 Officer in line with the requirements of the Accounts and Audit Regulations.
6 th December 2023	Governance and Audit Committee has reviewed the draft Statement of Accounts.
14 th March 2024	Governance and Audit Committee has reviewed the Statement of Accounts and the draft Auditor's report.
21 st March 2024	Council is asked to formally approve the 2022/23 Statement of Accounts.

3. Changes to the format and content of the Statement of Accounts

- 3.1 The 2022/23 Opening Balance figures have been restated to correct historical cost depreciation adjustments between the Revaluation Reserve and the Capital Adjustment Account.

4.0 Financial Implications

- 4.1 There are no direct financial implications arising from this report.

5.0 Legal Implications

- 5.1 There are no legal implications associated with this report.

6. Integrated Assessment Implications

- 6.1 The Council is subject to the Equality Act (Public Sector Equality Duty and the socio-economic duty), the Well-being of Future Generations (Wales) Act 2015 and the Welsh Language (Wales) Measure, and must in the exercise of their functions, have due regard to the need to:

- Eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by the Acts.
- Advance equality of opportunity between people who share a protected characteristic and those who do not.
- Foster good relations between people who share a protected characteristic and those who do not.
- Deliver better outcomes for those people who experience socio-economic disadvantage.
- Consider opportunities for people to use the Welsh language.
- Treat the Welsh language no less favourably than English.
- Ensure that the needs of the present are met without compromising the ability of future generations to meet their own needs.

The Well-being of Future Generations (Wales) Act 2005 mandates that public bodies in Wales must carry out sustainable development. Sustainable development means the process of improving the economic, social, environmental and cultural well-being of Wales by taking action, in accordance with the sustainable development principle, aimed at achieving the 'well-being goals'.

Our integrated Impact Assessment process ensures we have paid due regard to the above. It also takes into account other key issues and priorities, such as poverty and social exclusion, community cohesion, carers, the United Nations Convention on the Rights of the Child (UNCRC) and Welsh language.

- 6.2 It is essential where service levels are affected by changes to the Revenue budgets (including savings options) that the IIA process (alongside consultation and engagement as appropriate) is applied to ensure due regard is paid to the potential equality impacts of any proposals prior to decision making. An IIA has been undertaken on this report. This report outlines the statement of accounts and there are no implications to consider at this time.

Background Papers: None.

Appendices:

Appendix 'A' – Statement of Accounts 2022/23

Appendix 'B' – IIA Screening form.