

Statement of Accounts 2025/26 - Public Inspection Notice

Halton Borough Council

Notice of the Commencement of the Period for the Exercise of Public Rights

The Local Audit and Accountability Act 2014

The Accounts and Audit Regulations 2015

The Local Audit (Public Access to Documents) Act 2017

The period for the exercise of public rights commences at 9am on the 20 July 2026 and will conclude at 4pm on the 28 August 2026.

The following documents will be made available:

- The Statement of Accounts
- The Annual Governance Statement
- The Narrative Report

The Councils accounts are subject to external audit by Liz Luddington, Director, For Grant Thornton UK LLP, Royal Liver Building, Liverpool, L3 1PS

(1) From 9am on 20 July 2026 to 4pm on 28 August 2026 any person may inspect the accounting records of the Council for the financial year to 31 March 2026, and certain related documents (comprising books, deeds, contracts, bills, vouchers and receipts). They may also make copies of the accounts and documents. Contact should be made by e-mailing statementofaccounts@halton.gov.uk or writing to the below address.

(2) From 9am on 20 July 2026 to 4pm on 28 August 2026 at the request of a local government elector, the local auditor must give the elector, or any representative of the elector, an opportunity to question the auditor about the accounting records of the Council.

(3) From 9am on 20 July 2026 to 4pm on 28 August 2026 a local government elector for the area of the Council or his/her representative may object to the Council's accounts asking that the auditor issue a report in the public interest or apply for a declaration that an item of account is unlawful under section 28 of the Local Audit and Accountability Act 2014. Written notice of the proposed objection and the grounds on which it will be made must be sent to the auditor at the address given above and also copied to the Council at the address given below.

17 July 2026

E. Dawson, Director of Finance
Halton Borough Council
Municipal Building, Kingsway, Widnes
Cheshire, WA8 7QF