FOLKESTONE & HYTHE DISTRICT COUNCIL

AUDIT OF ACCOUNTS YEAR ENDED 31 MARCH 2026
NOTICE OF PUBLIC RIGHTS

Local Audit and Accountability Act 2014
http://www.legislation.gov.uk/ukpga/2014/2/pdfs/ukpga_20140002_en.pdf
The Accounts and Audit Regulations 2015
http://www.legislation.gov.uk/uksi/2015/234/pdfs/uksi_20150234_en.pdf
Local Audit (Public Access to Documents) Act 2017
http://www.legislation.gov.uk/ukpga/2017/25/pdfs/ukpga_20170025_en.pdf
The Accounts and Audit (Amendment) Regulations 2021
https://www.legislation.gov.uk/uksi/2021/263/pdfs/uksi_20210263_en.pdf
The Accounts and Audit (Amendment) Regulations 2022
The Accounts and Audit (Amendment) Regulations 2022 (legislation.gov.uk)
The Accounts and Audit (Amendment) Regulations 2024
The Accounts and Audit (Amendment) Regulations 2024

Notice is hereby given under Regulation 15(2)(b) of the Accounts and Audit Regulations 2015 that from 1st July 2026 to 11th August 2026 any persons interested or any journalist may, on request, inspect the accounting records for the financial year ended 31 March 2026 and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records and make copies of all or any part of those records or documents, as stipulated in Section 25 of the Local Audit and Accountability Act 2014.

The unaudited statement of accounts for 2025/26 is available to view at https://www.folkestone-hythe.gov.uk/your-council/finances-and-audit/statement-of-accounts. The accounts may be subject to change pending the outcome of review by the appointed auditor.

During the above period, a local government elector for any area to which the accounts relate, or their representative, may question the auditor about the accounts, or make an objection to the accounts as set out in sections 26 and 27 of the Local Audit and Accountability Act 2014.

Any objection, and the grounds on which it is made, must be sent to the auditor in writing, with a copy to Alan Mitchell, Director of Finance & Customer Services (S151 Officer), at the address below. The objection must state the grounds on which it is being made and particulars of:

i) any item of account which is alleged to be contrary to law; and
ii) any matter in respect of which it is proposed that the auditor could make a public interest report under section 24 of, and paragraph 1 of Schedule 7 to, the Local Audit and Accountability Act 2014.

Objections should be addressed to the auditor, Paul Dossett, Grant Thornton UK LLP, 8 Finsbury Circus, London. EC2M 7EA.

Councils, and so local taxpayers, must meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved. The auditor will only continue with the objection if it is in the public interest to do so. If you appeal to the courts, you might have to pay for the action yourself.

Alan Mitchell
Director of Finance & Customer Services,
Folkestone & Hythe District Council,
Civic Centre,
Castle Hill Avenue,
Folkestone, Kent
CT20 2QY

Date: 30/06/2026