

Statement of Accounts 2025/26 – Public Inspection of Accounts

Anyone interested or any journalists can inspect the accounting records for the 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.

You can read a [guide to public inspection for local authority accounts](#)

We aim to respond within 5 working days to an individual query.
Correspondence that includes multiple queries may take longer to compile.

Requests that require us to assemble significant volumes of information may take longer. A copy of the requested information will be provided by e-mail or in hard copy through the post.

There is no additional charge for providing an email response to inspection requests.

Responses that exceed 20MB in size may not be suitable for emailing and will be posted to you instead.

We reserve the right to make charges for copies however this will not be the case where information is provided via email. Charges for copies will be in line with the Council's published fees and charges schedule.

An inspection request may be refused if:

- It does not comply with the regulations and guidance on public inspection. [A Freedom of Information enquiry](#) may be more appropriate.
- The information is already published on our website. [Link to our data transparency page](#).
- It relates to information which is protected on the grounds of commercial confidentiality.
- It requires disclosure of personal information that identifies a particular individual or enables a particular individual to be identified.
- It requires us to assemble unreasonable volumes of information or create new records solely for the purpose of responding.

- It does not explicitly relate to the Statement of Accounts and notes and balances contained therein.
- It does not state the page reference, section and note/balance in question, to ensure clarity of request.

How to submit an inspection request

Online <https://fhdcformassembly.tfaforms.net/f/public-inspection-requests>

Useful links:

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](#)

The Accounts and Audit (Amendment) Regulations 2024

[The Accounts and Audit \(Amendment\) Regulations 2024](#)