

Reading Borough Council
Statement of Accounts 2025/26
Public Inspection Notice

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

Local Audit and Accountability Act 2014, sections 25-28

Accounts and Audit Regulations 2015, regulations 9, 14-15

The period for the exercise of public rights commences at 9:30 am on Wednesday, 1 July 2026 and will conclude at 4:00pm on Tuesday, 11 August 2026.

The following unaudited documents are made available:

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

The Narrative Report and Annual Governance Statement are included within the Statement of Accounts document which can be found on the Council's website here <https://www.reading.gov.uk/the-council-and-democracy/finance-and-legal-information/statement-of-accounts/>

The Statement of Accounts is draft and is subject to an audit. Until the conclusion of the audit the Statement of Accounts may be subject to change.

The Council's accounts are subject to external audit by Jonathan Brown of KPMG LLP, 66 Queen Square, Bristol, BS1 4BE.

From 9:30 am on Wednesday, 1 July 2026 to 4:00pm on Tuesday, 11 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) by sending a request to the email address given below. They may also request copies of the accounts and documents.

1. 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.
2. 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. Any objection must state the grounds on which the objection 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.

Questions may be received by prior arrangement with the appointed auditor, Jonathan Brown, KPMG, 66 Queen Square, Bristol, BS1 4BE or e-mail (jonathan.brown@kpmg.co.uk) to whom requests for this purpose should be addressed. No objection may be made unless the auditor has previously received written notice of the proposed objection and its grounds. A copy of that notice must be sent to the Director of Finance, Reading Borough Council, Resources Directorate, Civic Offices, Bridge Street, Reading, RG1 2LU or e-mail Darren.Carter@reading.gov.uk

A guide to your rights can be found at: <https://www.nao.org.uk/code-audit-practice/wp-content/uploads/sites/29/2015/03/Council-accounts-a-guide-to-your-rights.pdf>

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