

STATEMENT OF ACCOUNTS YEAR ENDED 31 March 2026

EXERCISE OF PUBLIC RIGHTS

Local Audit and Accountability Act 2014, sections 26 - 27  
Accounts and Audit Regulations 2015, Regulations 14 & 15

The draft statement of accounts for the year ended 31 March 2026 have been published on the [Council's website](#).

The Statement of Accounts document contains the following:

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

The Statement of Accounts, Narrative Report and Annual Governance Statement are unaudited and therefore the Statement of Accounts as published may be subject to change.

The Council's accounts are subject to external audit by Rashpal Khangura, for and on behalf of KPMG LLP (UK), 1 Sovereign Street, Leeds LS1 4DA.

From 1 July 2026 to 11 August 2026, members of the public and local government electors have certain rights in the audit process:

1. Any person may inspect the accounts of the Council for the year ended 31 March 2026 and certain related documents (comprising books, deeds, contracts, bills, vouchers and receipts). Applications should be made by email to [Finance@lincolnshire.gov.uk](mailto:Finance@lincolnshire.gov.uk) and we will respond by email with electronic copies of information requested.
2. A local government elector for the area of the Council, or his/her representative, may ask the local auditor questions about the accounts. Please contact the auditor at the address given above to make arrangements to ask any questions.
3. A local government elector for the area of the Council, or his/her representative, may make an objection to the auditor relating to any matter in respect of which the auditor could make a public interest report, and/or apply to the court for a declaration that an item in the accounts is contrary to law (under section 28 of the Local Audit and Accountability Act 2014). Written notice of a proposed objection and the grounds on which it is made must be sent to the auditor at the address given above and copied to me at the address given below or emailing [Finance@lincolnshire.gov.uk](mailto:Finance@lincolnshire.gov.uk).

Dated: 30 June 2026

Pam Clipson

Head of Financial Services

Email: [Finance@lincolnshire.gov.uk](mailto:Finance@lincolnshire.gov.uk)