

INDEPENDENT AUDITOR'S CERTIFICATE OF COMPLETION OF THE AUDIT

DISCLAIMER OF OPINION ON THE FINANCIAL STATEMENTS

The Accounts and Audit (Amendment) Regulations 2024 (“the Regulations”) require the Authority to publish its statements of accounts, together with accompanying auditor’s reports for the years ended 31 March 2022 and 31 March 2023 by 13 December 2024.

In the ‘basis of disclaimer of opinion’ section of our audit report for the year ended 31 March 2023 issued on 12 December 2024 we set out the reasons why we were unable to express an opinion on the financial statements.

The Authority published its draft statement of accounts for the year ended 31 March 2023 on 31 July 2023. Following the introduction of the Regulations, there was insufficient time to complete the necessary financial statement audit work to form an audit opinion on the statement of accounts for the years ended 31 March 2022 and 2023.

As a result, we were unable to determine whether any adjustments might have been identified in respect of recorded or unrecorded items within the statement of accounts for both the years ended 31 March 2022 and 2023.

Additionally, from the procedures that we performed, we identified that:

- The pension membership data used in the 31 March 2022 statement of accounts was not updated for the results of the 31 March 2022 triennial valuation. As a result of the pervasive limitations set out above we were unable to determine the value of any adjustments required to the pension liability as shown in note 41 and related amounts in Actuarial Gains / Losses on Pension Assets / Liabilities in the statement of accounts for the year ending 31 March 2022. Consequently we were unable to determine whether there was any consequential effect on Actuarial Gains / Losses on Pension Assets / Liabilities for the year ended 31 March 2023.
- Included in the Other Long Term Liabilities shown on the balance sheet and Note 41 is an asset of £31,294k. This balance was determined as the difference between pension asset and pension liability per the IAS 19 Employee Benefits output and no adjustment has been made to reflect the pension asset ceiling in accordance with the requirements of paragraph 64 of IAS 19. As a result of the pervasive limitations set out above we were unable to determine the value of the adjustment required. In addition, any recognisable pension asset should have been included within the Long Term Assets section of the balance sheet.

AUTHORITY’S ARRANGEMENTS FOR SECURING ECONOMY, EFFICIENCY AND EFFECTIVENESS IN ITS USE OF RESOURCES

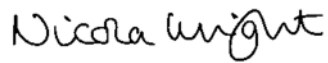
In our audit report for the year ended 31 March 2023 issued on 12 December 2024, we were required to report to you if we had not been able to satisfy ourselves that the Authority had made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. We had nothing to report in respect of this matter.

CERTIFICATE OF COMPLETION OF THE AUDIT

In our audit report for the year ended 31 March 2023 issued on 12 December 2024, we explained that we could not formally conclude the audit on that date until we had completed our considerations of matters brought to our attention by a local authority elector relating to the years ending 31 March 2021, 31 March 2022 and 31 March 2023. We have now completed our work in these areas.

No matters have come to our attention since that date that would have a material impact on the financial statements on which we gave our opinion or on our exception reporting on the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources.

We certify that we have completed the audit of Lancaster City Council in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice issued by the National Audit Office.

A handwritten signature in black ink that reads "Nicola Wright". The script is cursive and fluid.

Nicola Wright (Key Audit Partner)

For and on behalf of Deloitte LLP

Newcastle upon Tyne, United Kingdom

Date: 3 July 2025

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