

Unaudited annual accounts 2024/25 accepted etc.

6 There was submitted a report by the Executive Director of Financial Services regarding the Council's unaudited annual accounts for 2024/25,

- (1) advising that the Local Authority Accounts (Scotland) Regulations 2014 required a local authority to consider the unaudited annual accounts no later than 2 months after publication;
- (2) outlining the key aspects of the unaudited annual accounts for 2024/25, as detailed in an appendix to the report; and
- (3) intimating that the annual accounts were prepared in line with proper accounting practice and statute and had been submitted to the Council's appointed external auditor, Ernst and Young (EY).

After consideration, the committee

- (a) accepted the unaudited annual accounts for 2024/25; and
- (b) noted that
 - (i) the Executive Director of Financial Services had submitted the unaudited annual accounts to the Council's external auditor EY; and
 - (ii) EY was aiming to complete its audit and report its findings to this committee and the City Administration Committee prior to the end of November 2025.