

Cumbria Fire and Rescue Authority
Unaudited Accounts for the Year Ended 31 March 2026

**Notice of delay in publication of the 2025/26 Statement of Accounts
and in the commencement of the public inspection period**

Pursuant to the Local Audit and Accountability Act 2014 and Audit regulations 2015, notice is hereby given that the Authority has not:

1. published the draft Statement of Accounts for the year ended 31st March 2026 by the statutory deadline of 30th June, and
2. commenced the period for the exercise of public inspection because the Statement of Accounts are not ready for publication.

Under section 26 of the Local Audit and Accountability Act 2014, any persons interested has a right to inspect the accounting records for the financial year including all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records.

Regulations 14 and 15 of the Accounts and Audit Regulations 2015 (as amended) require that this right (and associated rights) be exercisable over a single period of 30 working days.

The publication of the Authority's draft 2025/26 accounts by 30th June 2026 has been delayed due to a combination of factors. Capacity and resourcing shortfalls as well as delays in receiving the Firefighters' Pension Scheme actuarial valuation information required to complete the accounts have led to a delay in their publication. As a result, the Authority has been unable to finalise the draft Statement of Accounts by the statutory deadline, and this has consequently delayed the commencement of the public inspection period.

The Authority will aim to publish the draft 2025/26 accounts as soon as is practically possible, following which the period for the exercise of public inspection will commence.

Steven Tickner
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Dated: 3 July 2026