



Cumbria Commissioner Fire and Rescue Authority

Statement of Accounts 2025/26

External Audit of Accounts Year Ended 31 March 2026

Publication of the Cumbria Commissioner Fire and Rescue Authority Statement of Accounts and Audit Opinion

The Accounts and Audit Regulations 2015 – Regulation 10, as amended by the Accounts and Audit (Amendment) Regulations 2024

Notice is hereby given under The Accounts and Audit Regulations 2015 as amended by the Accounts and Audit (Amendment) Regulations 2024 that from 21 July 2026 to 1 September 2026 between 9:30am and 4pm on weekdays any person may inspect and make copies of the accounts and certain related documents (comprising books, deeds, contracts, bills, vouchers and receipts) of the Cumbria Commissioner Fire and Rescue Authority for the year ended 31 March 2026, as stipulated in Section 25 of the Local Audit and Accountability Act 2014.

The deadlines applicable to local authorities are as follows:

- Approve Draft Accounts 30 June 2026
- Public Inspection Period commence on or before the first working day of July (see #)
- Publish Final Audited Accounts 31 January 2027

Please note that although the public inspection period is required to include the first 10 working days in June, as the statement of accounts were not authorised for issue by the Chief Finance Officer until the 20 July 2026, this was not possible. For that reason, the public inspection period has therefore been amended to six weeks from Tuesday 21 July 2026.

The accounts and other documents will be available for inspection at Fire Headquarters, Penrith, CA10 2FA by prior arrangement. Please telephone 01768 812612 to make an appointment. The accounts will also be available on the Commissioner's and Cumbria Fire and Rescue Service respective websites: www.cumbria-pfcc.gov.uk / www.cumbriafire.gov.uk

During this period, a local government elector for any area to which the accounts relate, or their representative, may question the auditor about the accounts, or make an objection to the accounts as set out in sections 26 and 27 of the Local Audit and Accountability Act 2014. Any objection, and the grounds on which it is made, must be sent to the auditor in writing, with a

copy to the relevant officer of the Office of the PCC or Constabulary (see below). Any objection must state the grounds on which the objection is being made and particulars of:

- any item of account which is alleged to be contrary to law; and
- 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.

Objections should be addressed to the auditor, Liz Luddington of Grant Thornton UK LLP, Landmark, St Peter's Square, 1 Oxford Street, Manchester, M1 4PB.

More information is available to you on your rights with regard to the accounts in the National Audit Office document: local authority accounts, a guide to your rights. This document refers to Council's but all the information and rights set out in the publication also apply to the Police, Fire and Crime Commissioner and Fire Authority. You can view this document, the Statement of Accounts and a quick, highly summarised version of the accounts by clicking on the links below. We can also send a printed copy of the accounts to you for a fee of £15. The 2024/25 audited accounts for Cumbria Commissioner Fire and Rescue Authority are available in our document library on this website.

Date: 20 July 2026

G Shearer, Chief Executive & Monitoring Officer

Cumbria Commissioner Fire and Rescue Authority

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