

## **Transport for the North - Statement of Accounts Year Ended 31 March 2025**

### **Delayed Publication Notice**

Notice issued under Regulation 9A(6) of the Accounts & Audit Regulations 2015, (S.I. 2015, No. 234, as amended by the Accounts & Audit (Amendment) Regulations 2024, (S.I. 2024, No. 907).

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Transport for the North (TfN) has been unable to publish its 2024-25 accountability statements by 27 February 2026.

The reasons for this are as follows:-

1. TfN published its draft 2024-25 accounts promptly by the required deadline of 30 June 2025. Its other accountability statements (draft Annual Governance Statement and Narrative Report) were incorporated into the same document.
2. TfN's annual statement of accounts are required to be approved by the TfN Board, after prior consideration by the Audit & Governance Committee (AGC).
3. Central government imposed "backstop" dates to help address a significant backlog of external audit work across the local government sector. The "backstop" requires auditors to complete their work, (or issue a disclaimer of opinion if they are unable to complete it), so that councils and statutory public bodies like TfN can consider the audit report and opinion, approve their accounts and publish them by the required date. As regards the 2024-25 accounts, the relevant date was specified as 27 February 2026.
4. The Audit & Governance Committee and the TfN Board met throughout the year. An Audit & Governance Committee meeting was scheduled for 5 December 2025 and a TfN Board meeting for 8 December 2025 to consider and approve the 2024-25 accounts. However, there were delays in the completion of the final accounts and the audit could not be completed until the end of January 2026. However, another AGC and TfN Board meeting had not been scheduled in February to meet the 27 February deadline and one could not be convened in time due to other constraints on the governance timetable.

TfN acknowledges that it must now publish the statements as soon as reasonably practicable. The Audit & Governance Committee is scheduled to meet on 6 March 2026, when the final audited accounts will be presented for consideration and a TfN Board meeting is scheduled to meet on 16 March 2026 to approve these accounts. It is expected that the statements will be published on the Council's website as soon as possible after that TfN Board meeting.

The draft accounts will remain on the website until the final statements are published. The Auditor's Report was published within the papers for the 6 March 2026 meeting of the Audit & Governance Committee and will be re-published on the website alongside the final statements once they are available.

Lisa Pitt  
Interim s.151 Officer, Transport for the North

### Context for this notice

The Accounts & Audit Regulations 2015 (S.I. 2015, No. 234) set out statutory requirements for the production, audit and publication of local authority accounts. The Regulations were modified by a further Statutory Instrument, The Accounts & Audit (Amendment) Regulations 2024 (S.I. 2024, No.907). The modified Regulations require local authorities to publish their 2024/25 accountability statements by 27 February 2026. These statements comprise:-

1. The statement of accounts together with the opinion and any certificate, entered by the local auditor in accordance with section 20(2) of the Local Audit and Accountability Act 2014.
2. The annual governance statement (which is published alongside the accounts).
3. The narrative statement (which is also published alongside the accounts).

If a council or other statutory public body such as Transport for the North is unable to comply with the deadline, it must:-

- a) On or as soon as reasonably practicable after the last publication date, publish a notice stating—
  - i. that it has not been able to publish its accountability statements,
  - ii. its reasons for this, and
  - iii. that it acknowledges that it must publish its accountability statements as soon as reasonably practicable,
- b) On or as soon as reasonably practicable after the last publication date, send a copy of the notice mentioned in sub-paragraph (a) to the Secretary of State, and
- c) As soon as reasonably practicable publish its accountability statements.