



**NOTICE OF PUBLIC RIGHTS
AUDIT OF ACCOUNTS YEAR ENDED 31ST MARCH 2026**

**LOCAL AUDIT & ACCOUNTABILITY ACT 2014 (ss 26, 27, 28)
ACCOUNTS AND AUDIT REGULATIONS 2015
REGULATIONS 9, 14, 15**

The unaudited Statement of Accounts for the year ended 31st March 2026 have been published on the Council's website by 30 June 2026. Please note that the accounts published for public rights of inspection are draft unaudited accounts and as such may be subject to change.

The Council's accounts are subject to external audit by Matt Derrick for and on behalf of Grant Thornton UK LLP. Members of the public and local government electors have certain rights in the audit process:

1. Notice is hereby given under Regulation 15(2)(b) of the Accounts and Audit Regulations 2015 (as amended) that from Wednesday 1st July 2026 to Tuesday 11th August 2026 (inclusive) between the hours of 9.00am to 4.30pm Monday to Friday any person may on reasonable notice inspect and make copies of the accounts of the Council for the year ended 31st March 2022 and certain related documents (comprising books, deeds, contracts, bills, vouchers and receipts), as stipulated in sections 25 and 26 of the Local Audit and Accountability Act 2014. The accounts and other documents will be available for inspection at the offices at which they are normally kept or otherwise by arrangement; application should be made initially to the Director of Resources, Town Hall, Nelson, BB9 7LG – creditors@pendle.gov.uk.
2. During this period, a local government elector of 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 Director of Resources at the address given below. Any objection must state the grounds on which the objection is being made and particular of:
 - a. any item of account which is alleged to be contrary to law; and
 - b. 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.

Written notice of the proposed objection and the grounds on which it will be made must be sent to the auditor at the address given below, or via the Grant Thornton UK LLP website (www.grantthornton.co.uk) and also copied to the Council at the address given above.

A guide to your rights can be found at www.nao.org.uk/code-audit-practice/wp-content/uploads/sites/29/2015/03/Council-accounts-a-guide-to-your-rights.pdf.

Questions to the auditor should be addressed to Matt Derrick Grant Thornton UK LLP, Royal Liver Building, Liverpool, L3 1PS; tel: 0151 224 7200.

K Spencer

Director of Resources
Nelson Town Hall
Lancashire
BB9 7LG
30th June 2026