

Southwold Harbour

Annual Report and Accounts | 31st March 2024



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1. Introduction

Chris Bally is the Chief Executive of East Suffolk Council.

“Southwold Harbour remains one of East Suffolk’s most treasured assets, cherished by residents, visitors and businesses alike. Its unique location offers not only natural beauty but also critical economic opportunities. However, we are acutely aware that with these opportunities comes great responsibility. The Harbour, river, estuary and surrounding coastline demand careful management and constant vigilance to protect them from the forces of nature and ensure they remain a resource for future generations.

This year, like many before, has presented significant fiscal challenges, including rising operational costs and the need for substantial infrastructure upgrades. Despite these obstacles, the Harbour, Caravan and Campsite have remained resilient, providing a thriving environment for visitors and businesses. With the right strategic planning, agile thinking and robust leadership, we are confident that we can meet these challenges head-on and secure the long-term sustainability of these critical assets.

The Harbour Management Committee (HMC), now firmly established, has continued to play a vital role in shaping the Harbour’s future. Under the leadership of our Strategic Director, Kate Blakemore, and in partnership with the business and resident communities of Southwold, Walberswick and surrounding areas, we are focused on balancing operational needs with the evolving demands of the modern maritime and tourism industries. The HMC remains committed to ensuring all

stakeholders have a voice in the decisions that will shape the future of Southwold Harbour.

Looking forward, we know that the journey ahead will not be without its difficulties. However, with a proactive and collaborative approach, we believe that the Harbour, along with the Caravan and Campsite, will continue to thrive, serving as a vital economic and social hub for East Suffolk for many years to come. We extend our gratitude to the community for their ongoing support and look forward to working together to ensure a sustainable and prosperous future”.

Chris Bally



2. Activity Report – Update

Southwold Harbour is sited within The Southwold Harbour Lands, as prescribed and delineated by the 1933 Harbour Order.

As Harbour Authority and ‘Corporation’ for the purpose of the 1933 Harbour Order, East Suffolk Council lets a number of holdings within Southwold Harbour Lands, to various parties.

Revenue from Southwold Harbour is retained for use in its operation, in accordance with and as outlined in sec 39 of the 1933 Harbour Order.

Southwold Harbour is managed by a Harbour Master and Deputy Harbour Master.

Southwold Harbour attracts a large number of pedestrian visitors as well as pleasure and business vessels, who use its facilities. The port is home to a number of artisanal fishermen; visiting wind farm and Sizewell C survey vessels are increasing, due to developing projects for renewable energy in the area.

The Harbour is fully compliant with the Trinity House requirements, confirmed at their annual inspection of navigation marks. It is also pleasing to report there have been no injuries reported at the Harbour during the past year.

Harbour Visitors (April 2023 – March 2024)

Southwold Harbour saw a total of 811 visitors during the reporting period.

VHF Radio Traffic

The Harbour Office logged a total of 3,060 radio calls during the year, reflecting the ongoing demand for communication and coordination with vessels using the harbour’s facilities.

Fuel Sales

A total of 53,000 litres of fuel was sold during the reporting period.

Significant Incidents: Dutch Yacht “Liberty”

On 21 July 2023, the Dutch yacht *Liberty*, suspected to be involved in people smuggling, was seized after arriving at Southwold Harbour. Proceeds from the sale of the vessel (£3,000) were used to cover outstanding mooring fees. A related incident occurred in early August, where Border Force intercepted another Dutch yacht, leading to the discovery of 12 illegal immigrants.

The regular cyclical maintenance routine observed by harbour staff and East Suffolk Council has also continued.

Touring Caravan and Campsite Activity

The touring caravan and campsite at Southwold Harbour saw consistent occupancy across the season. Below is a summary of the data from April 2023 - March 2024:

- **Total Pitches Booked:** 12,791
- **Total Occupants:** 23,228
- **Total Pitch Arrivals:** 4,377
- **Total Occupant Arrivals:** 8,048

The summer months, particularly July and August, saw the highest numbers, with over 5,000 occupants during the peak season.

5. Static Caravan Site Activity

The static caravan site remains a vital aspect of the Harbour's accommodation offerings. The current status of the site is as follows:

- **Viable Plots:** 147
- **Occupied Plots:** 117
- **Vacant Plots:** 30

Age Profile of Static Caravans:

- 10 years and under: 16 caravans
- 11-20 years: 35 caravans
- 21+ years: 68 caravans
- Average age of caravans: 23.7 years

A though a review of caravan age may be required to meet evolving best practices.



3. Supporting Legislation

Relevant legislation:

- Pier and Harbour Orders (Elgin and Lossiemouth and Southwold) Confirmation Act 1933;
- The Harbours Act 1964;
- The Transport Act 1981;
- The Harbour, Docks and Piers Clauses Act 1847;
- The Statutory Harbour Undertakings (Accounts etc.) Regulations 1983; and
- Local Government Act 1972.

4. Report on Statutory Harbour Undertakings

East Suffolk Council is the statutory harbour authority for Southwold Harbour and 'The Corporation' for the purpose of the Pier and Harbour Orders (Elgin and Lossiemouth and Southwold) Confirmation Act 1933 (Hereafter referred to as the 1933 Harbour Order). Harbour legislation requires the Council to prepare an annual statement of accounts relating to harbour activities and any associated activities for each harbour for which it is the statutory harbour authority. This report contains a summary of activities during the year and the financial statements for the year ended 31st March 2024 for Southwold Harbour.

Principal activities:

The principal activities during this year continue to be the provision and maintenance of anchorage, moorings, pontoons and associated harbour facilities as well as the management of leases for harbour land and buildings.

Harbour Management Committee Update

The Council's Cabinet confirmed the appointments to the Harbour Management Committee (HMC). The HMC is made up of four Cabinet Members and four Co-opted Members: Councillor Paul Ashton, Councillor David Beavan, Councillor Jan Candy, Mr David Gledhill, Mr Alistair MacFarlane, Mr John Ogden, Mr Mike Pickles and Councillor Lee Reeves.

The Harbour Management Committee (HMC) has overseen a period of significant development, operational challenges and long-term planning throughout 2023 and into 2024. Key strategic decisions and discussions have focused on improving the safety, functionality and financial viability of Southwold Harbour, the Caravan and Camp Site, and associated facilities. This section outlines the most important outcomes and decisions from HMC meetings held over the past year.

Leadership Changes and Strategic Direction

In January 2024, Kate Blakemore took over as the new Strategic Director, bringing a fresh perspective and taking on the responsibility for overseeing Southwold Harbour, Caravan and Campsite. Her leadership marks the beginning of a renewed focus on integrating the operations of both the Harbour and Caravan Site, ensuring a unified management strategy going forward. A restructuring was carried out to bring more expertise to the management of the harbour and campsite. A new combined Harbour and Caravan Site Manager position was created from October 2023.

Early in the year, the role of Vice-Chair was filled by Councillor Paul Ashton, reflecting a commitment to stable leadership during this period of transition.

Key Operational Developments

The committee has been working through several operational challenges and key decisions, including:

May 2023 Harbour Fire Incident. A significant fire at the harbour in May 2023 prompted the committee to undertake a comprehensive review of all lease agreements and tenant responsibilities. The fire exposed critical safety issues, particularly concerning unauthorised modifications and improper storage of materials in leased properties. The committee agreed to enforce tighter controls on leases and coordinate future redevelopment in line with planning and building control guidelines.

Following the fire, it was highlighted that some tenants had made structural changes without appropriate permissions, and several leases were outdated. This prompted the committee to resolve to modernise these agreements, ensuring they were legally compliant and aligned with the current operational needs.

Southwold Harbour Investment Plan. One of the most significant operational developments was the approval of the Southwold Harbour Investment Plan. This plan focused on the replacement of the South Training Arm with a new breakwater structure, a critical infrastructure project aimed at safeguarding the harbour's long-term functionality and resilience against coastal erosion.

A detailed business case and environmental assessments were initiated, with Coastal Partnership East engineers brought in to oversee the technical aspects and ensure the project aligns with broader environmental and operational goals.

Financial and Budgetary Management

The HMC continued to scrutinise the financial performance of both the Harbour and the Caravan Site. Key discussions included:

Review of Fees and Charges. The 6.7% increase in fees and charges proposed for the 2024/25 period was deferred following concerns raised by harbour businesses and caravan site owners. The committee acknowledged the current economic challenges faced by tenants and agreed to conduct a deeper analysis before finalising the fee structure. This decision demonstrated the committee's sensitivity to stakeholder feedback and its commitment to balancing financial sustainability with affordability. The final decision was to increase fees by 3% across the board.

Budget Monitoring and Outturn. A draft outturn report for 2023/24 was reviewed, showing positive results in terms of income from the Touring Site, particularly from increased occupancy and demand. However, the committee noted the rising operational costs, especially regarding utilities and maintenance at the Caravan Site and emphasised the need for budget adjustments in future years.

Harbour and Caravan Site Redevelopment

Static Caravan Site Consultation. The committee began developing plans for the future of the static caravan site, including infrastructure improvements and new leasing models. Although these discussions are ongoing, the committee assured caravan owners that they would be fully consulted on any proposed changes. The committee's aim is to maximise the sites potential while maintaining fairness and transparency in its management practices.

Southwold Caravan Owners Association. The committee recognised the importance of involving the Southwold Caravan Owners Association in future planning discussions. Representatives from the association attended several meetings, highlighting the need for clear timelines and transparent communication regarding any changes that may impact owners.

Environmental and Operational Concerns

Water Cleanliness and Sewage Management. One of the recurring concerns raised during meetings was the environmental impact of sewage discharges into the harbour by Anglian Water. These discharges, which risk undermining Southwold's Blue Flag Beach status, became a focal point for legal discussions. The committee expressed a strong desire to work with Anglian Water and local authorities to monitor and manage these issues, while also highlighting the lack of adequate by-laws to prevent individual users from pumping out sewage into the water.

It was noted that the harbour currently lacks facilities for pumping out waste from vessels, making enforcement difficult. The committee is exploring ways to improve waste management infrastructure and align its environmental practices with wider industry standards.

Jet Ski and Marine Safety. There were growing concerns over the use of jet skis within the harbour and adjacent waters. The committee discussed the introduction of new safety measures and temporary regulations to control this activity, especially during peak visitor seasons, to ensure the safety of both swimmers and other vessel users.

Governance and Compliance

The committee continued to strengthen its governance and compliance framework, ensuring all operational procedures align with the Port Marine Safety Code and other regulatory standards. An Emergency Plan for Southwold Harbour was drafted, outlining the harbour's response to critical incidents, including storm surges and other environmental threats. This plan will be tested annually to ensure its efficacy.

Key Performance Indicators (KPIs). The committee approved the final set of Marine Key Performance Indicators (KPIs) and a Standard Operating Procedure for harbour craft. These KPIs will form the basis for future operational monitoring, helping the committee track performance and respond to any emerging issues swiftly.

5. Officers' Report

Section 42 of the Harbours Act 1964, as amended by paragraph 10 of Schedule 6 to the Transport Act 1981, specifies requirements as to accounts and reports relating to the activities of statutory harbour undertakings. It is the duty of every statutory harbour undertaker to prepare an annual statement of accounts relating to the harbour activities and to any associated activities carried out. This requirement cannot be satisfied by the preparation of a statement of accounts which relates to other activities in addition to harbour activities.

The accounts prepared under the Harbours Act 1964 shall be prepared in accordance with the requirements of the Companies Act 2006 as to the form and content of the accounts and reports and shall be subject to an assurance review. It shall be the duty of any person by whom a statement of accounts is prepared to send to the Secretary of State for Transport a copy of the statement, together with a copy of the assurance reviewer's report on it.

In the case of the harbour undertakings carried out by East Suffolk Council, all of the harbour undertakings are part of the Council's service provision to residents, and in accordance with their duties as the Corporation as outlined in the 1933 Harbour Order. On that basis, these accounts have been prepared for Southwold Harbour activities in a style which is consistent with the reporting requirements of the Companies Act 2006.

However, the legislation does not prescribe the form of assurance review to be undertaken, and neither does the Local Audit and Accountability Act 2014 (or the previously extant legislation, the Audit

Commission Act 1998) which specifies the audit requirement for public bodies. Clarification was issued by the Audit Commission that, as the Council's harbour accounts are below the threshold for the Companies Act, they are reviewed by the assurance reviewer on the basis of Agreed Upon Procedures. In this case, the Council's external auditor is required to confirm that the harbour accounts have been prepared on a reasonable basis, by confirming that the transactions recorded in the annual statement of accounts relating to harbour activities agree to the underlying records upon which they have been prepared and are consistent with the transactions recorded in the local authority financial statements for the same reporting period. They will also confirm that the accounts cast correctly.

It is considered that Southwold Harbour activities as presented here in abbreviated form are consistent with the reporting requirements of the Companies Act 2006. We have acknowledged our responsibilities for ensuring that accounting records are kept which comply with Companies Act 2006, and for preparing accounts which give a true and fair view of the state of affairs of Southwold Harbour and of the profit or loss for the financial year. Accordingly, we have prepared abbreviated financial statements which comprise the Profit and Loss Account, the Balance Sheet and the related notes to the accounts from the accounting records of the Council's Southwold Harbour activities and on the basis of information and explanations that have been provided by operational staff and officers engaged in port and harbours activities. The financial statements are basically a memorandum account of the financial information held in East Suffolk Council's records and summarise the transactions for the 2023/24 financial year

and the financial position at the year-end of 31 March 2024. The authority is required to prepare the accounts in accordance with proper accounting practices. The accounting convention adopted is principally historical cost, modified by the revaluation of certain categories of non-current assets.



6. Profit and Loss Account

This statement provides information on how the harbour authority has performed throughout the year and as a result, whether or not their operations have resulted in a surplus or a deficit.

The 2023/2024 season saw further investments in the Harbour and Campsite, including the upgrade of shower and ablution facilities at one of the facilities on the static caravan site. Additionally, improved drainage on the touring site has enhanced pitch viability year-round,

ensuring availability even during adverse weather conditions. Safety and control measures were also implemented on the touring site, successfully reducing incidents of guests transgressing through pitches and minimizing friction between visitors. The Campsite was fully booked throughout the peak season, delivering a strong commercial return. These improvements are part of our ongoing commitment to delivering a safe, high-quality experience for all users.

<u>Profit and Loss Account</u>	2023/24	2022/23	2021/22
	£'000	£'000	£'000
Turnover:			
- Sale of fuel / electricity	(44)	(41)	(39)
- Harbour dues and mooring	(48)	(42)	(36)
- Lease income	(42)	(42)	(42)
- Property and stage rent	(160)	(121)	(147)
- Car parking income	(58)	(64)	(35)
- Contribution from Campsite to capital investment	(206)	(96)	(224)
- Other income	(77)	(45)	(55)
Total income	(635)	(451)	(578)
Operating Expenses:			
- Employees	141	103	101
- Premises	37	30	18
- Supplies and services	107	94	42
	285	227	161
Other Expenses:			
- Support services	37	36	32
- Depreciation/Revaluation	104	120	156
- Repayment of capital investment	179	20	103
	320	176	291
Total expenditure	605	403	452
(Profit) or Loss for the year	(30)	(48)	(126)

7. Balance Sheet

This statement provides a snapshot of the financial position as at 31st March 2024, showing what the harbour authority owns and owes.

<u>Balance Sheet</u>	2023/24	2022/23	2021/22
	£'000	£'000	£'000
Non current assets:			
- Property, plant and equipment	6,124	6,228	5,390
Total non current assets	6,124	6,228	5,390
Current assets:			
- Cash	0	0	0
Total current assets	0	0	0
Current Liabilities:			
- Creditors	(42)	(42)	(9)
Total current liabilities	(42)	(42)	(9)
Long term liabilities:			
- Long term creditors	(1,537)	(1,672)	(914)
Total long term creditors	(1,537)	(1,672)	(914)
Net Assets	4,546	4,515	4,468
Capital and reserves	(4,546)	(4,515)	(4,468)
Total Reserves	(4,546)	(4,515)	(4,468)

8. Notes to the Accounts – Accounting Policies

a. General principles

The Statement of Accounts summarises the Harbour Authority's transactions for the 2023/24 financial year and its position at the year-end of 31 March 2024. The Harbour Authority is required to prepare an annual Statement of Accounts to meet the requirements of the Harbours Act 1964 (Section 42) and in accordance with the requirements of the Companies Act 2006. The figures disclosed in this Statement of Accounts may vary from those disclosed in the District Council's statement of accounts due to the differences in accounting requirements.

b. Accruals of income and expenditure

Activity is accounted for in the year that it takes place, not simply when cash payments are made or received. In particular:

- Revenue from the sale of goods is recognised when the Harbour Authority transfers the significant risks and rewards of ownership to the purchaser and it is probable that economic benefits or service potential associated with the transaction will flow to the Harbour Authority.
- Revenue from the provision of services is recognised when the Harbour Authority can measure reliably the percentage of

completion of the transaction, and it is probable that economic benefits or service potential associated with the transaction will flow to the Harbour Authority.

- Supplies are recorded as expenditure when they are consumed - where there is a gap between the date supplies are received and their consumption; they are carried as inventories on the Balance Sheet.
- Expenses in relation to services received (including services provided by employees) are recorded as expenditure when the services are received rather than when payments are made.
- Where revenue and expenditure have been recognised but cash has not been received or paid, a debtor or creditor for the relevant amount is recorded in the Balance Sheet. Where debts may not be settled, the balance of debtors is written down and a charge made to revenue for the income that might not be collected.
- Where payments have been received in advance of obligations being performed, they have been recognised as a liability on the Balance Sheet.
- Works are charged as expenditure when they are completed, before which they are carried as works in progress with inventories on the Balance Sheet.

c. Leases

Leases are classified as finance leases where the terms of the lease transfer substantially all the risks and rewards incidental to ownership of the property, plant or equipment from the lessor to the lessee. All other leases are classified as operating leases.

Where a lease covers both land and buildings, the land and buildings elements are considered separately for classification. Arrangements that do not have the legal status of a lease but convey a right to use an asset in return for payment are accounted for under this policy where fulfilment of the arrangement is dependent on the use of specific assets.

The Harbour Authority as Lessor

Operating leases

Where the Harbour Authority grants an operating lease over a property or an item of plant or equipment, the asset is retained in the Balance Sheet. Rental income is credited to the Other Operating Expenditure line in the Profit and Loss Account. Credits are made on a straight-line basis over the life of the lease, even if this does not match the pattern of payments (e.g. there is a premium paid at the commencement of the lease). Initial direct costs incurred in negotiating and arranging the lease are added to the carrying amount of the relevant asset and charged as an expense over the lease term on the same basis as rental income.

d. Overheads and support services

The costs of overheads and support services are charged to those that benefit from the supply or service.

e. Property, plant and equipment

Assets that have physical substance and are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes and that are expected to be used during more than one financial year are classified as property, plant and equipment.

Recognition

Expenditure on the acquisition, creation or enhancement of property, plant and equipment is capitalised on an accruals basis, provided that it is probable that the future economic benefits or service potential associated with the item will flow to the Council and the cost of the item can be measured reliably. Expenditure that maintains but does not add to an asset's potential to deliver future economic benefits or service potential (i.e. repairs and maintenance), and expenditure below a de-minimis level of £10,000, is charged as an expense when it is incurred.

Measurement

Assets are initially measured at cost, comprising:

- the purchase price;
 - any costs attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management; and
 - the initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located.
- Assets are then carried in the Balance Sheet using the following measurement bases:
- infrastructure - depreciated historical cost;
 - all other assets – current value, determined as the amount that would be paid for the asset in its existing use (existing use value - EUV).

Assets included in the Balance Sheet are revalued at least every five years, and this rolling revaluation was carried out in 2020/21.

Increases in valuations are matched by credits to the Revaluation Reserve to recognise unrealised gains. Exceptionally, gains might be credited to Other Expenses where they arise from the reversal of a revaluation or impairment loss previously charged to a service.

Where decreases in value are identified, the revaluation loss is accounted for as follows:

- where there is a balance of revaluation gains for the asset in the Revaluation Reserve, the carrying amount of the asset is written down against that balance (up to the amount of the accumulated gains).
- where there is no or insufficient balance in the Revaluation Reserve, the carrying amount of the asset is written down against Other Expenses in the Profit and Loss Account for the amount not covered by any Revaluation Reserve balance for that asset.

The Revaluation Reserve contains revaluation gains recognised since 1 April 2007 only, the date of its formal implementation. Gains arising before that date have been consolidated into the Capital Adjustment Account.

Impairment

Assets are assessed at each year-end as to whether there is any indication that an asset may be impaired. Where indications exist and any possible differences are estimated to be material, the recoverable amount of the asset is estimated and, where this is less than the carrying amount of the asset, an impairment loss is recognised for the shortfall.

Where impairment losses are identified they are accounted for as follows:

- where there is a balance of revaluation gains for the asset in the Revaluation Reserve, the carrying amount of the asset is written down against that balance (up to the amount of the accumulated gains).
- where there is no or insufficient balance in the Revaluation Reserve, the carrying amount of the asset is written down against Other Expenses in the Profit and Loss Account for the amount not covered by any Revaluation Reserve balance for that asset.

Where an impairment loss is reversed subsequently, the reversal is credited to Other Expenses in the Profit and Loss Account, up to the amount of the original loss, adjusted for depreciation that would have been charged if the loss had not been recognised.

Depreciation

Depreciation is provided for on all property, plant and equipment assets by the systematic allocation of their depreciable amounts over their useful lives. An exception is made for assets without a determinable finite useful life (i.e. freehold land) and assets that are not yet available for use (i.e. assets under construction).

Depreciation is calculated on the following bases:

- other buildings - straight-line allocation over the useful life of the property as estimated by the valuer;
- vehicles, plant, furniture and equipment - straight line allocation over the useful life of the asset, as advised by a suitably qualified officer; or
- infrastructure - straight-line allocation over 40 to 60 years.

Where an item of property, plant and equipment asset has major components whose cost is significant in relation to the total cost of the item, and whose life is materially different to that of the main asset, the components are depreciated separately. This will generally apply where the cost of the potential component exceeds 25% of the total cost of the asset, and where the life of that component is less than 50% of the expected life of the main asset. Below those de minimis levels, it is unlikely that a failure to account separately for components would have a material impact on depreciation charges, using the Harbour Authority's capital expenditure de minimis level of £10,000 as a guide for material impact.

Revaluation gains are also depreciated, with an amount equal to the difference between current value depreciation charged on assets and the depreciation that would have been chargeable based on their historical cost being transferred each year from the Revaluation Reserve to the Capital Adjustment Account.

Disposals and non-current assets held for sale

When an asset is disposed of or decommissioned, the carrying amount of the asset in the Balance Sheet (whether property, plant and equipment or assets held for sale) is written off to Other Expenses in the Profit and Loss Account as part of the gain or loss on disposal. Receipts from disposals (if any) are credited to the same line in the Profit and Loss Account also as part of the gain or loss on disposal (i.e.

netted off against the carrying value of the asset at the time of disposal). Any revaluation gains accumulated for the asset in the Revaluation Reserve are transferred to the Capital Adjustment Account.

Amounts received for a disposal in excess of £10,000 are categorised as capital receipts.

f. VAT

VAT payable is included as an expense only to the extent that it is not recoverable from His Majesty's Revenue and Customs. VAT receivable is excluded from income.

Property, plant and equipment

Property, plant and equipment	2023/24			Total £'000
	Land £'000	Buildings £'000	Infrastructure £'000	
Cost:				
As at 1st April 2023	2,583	774	3,702	7,059
Additions	0	0	0	0
Revaluations	0	0	0	0
Derecognition	0	0	0	0
As at 31st March 2024	2,583	774	3,702	7,059
Depreciation and impairment:				
As at 1st April 2023	0	66	765	831
Charge for the year	0	38	66	104
Revaluation	0	0	0	0
Derecognition	0	0	0	0
As at 31st March 2024	0	104	831	935
Net book value as at 31st March 2024	2,583	670	2,871	6,124
Net book value as at 31st March 2023	2,583	708	2,937	6,228

Long Term Creditors

The long-term creditor disclosed within the balance sheet relates to the outstanding sum due to East Suffolk Council for the capital investment into the harbour which has been paid for by the taxpayers of East Suffolk Council as the Harbour itself did not have the funds available to undertake the works required.

9. Auditors Opinion

The audit of East Suffolk Council's Statement of Accounts for 2023/24 has been completed in accordance with the 28th February 2025 backstop date and reflects a disclaimed audit opinion. East Suffolk Council's Disclaimed Statement of Accounts for the 2023/24 financial year, which includes the Independent Auditors Report, can be located via the Council's website.