

## Appendix B - Draft Financial Reporting Timetable

| Report   | Financial Cycle | Committee                                 | When   |
|--|-----------------|---|--|
| Companies Financial Statements 2022/23                                     | Reporting       | Audit and Governance                      | May 2024   |
| Service Budgets 2024/25  | Planning        | All Service Committees                    | June 2024  |
| Local Government Pension Scheme and Cheshire Pension Fund                  | Reporting       | Finance Sub Committee / Pension Committee | June 2024 / TBC  |
| Medium Term Financial Strategy Assumptions and Reporting Cycle for 2025-29 | Planning        | Finance Sub Committee                     | June 2024  |
| Financial Management Code - compliance with the Code                       | Reporting       | Finance Sub Committee                     | June 2024  |
| Financial Outturn 2023/24  | Reporting       | All Committees / Council                  | June 2024<br>July 2024 (Council)                       |
| Draft Statement of Accounts 2023/24  | Reporting       | Audit and Governance                      | July 2024  |
| Companies Draft Statements of Accounts 2023/24                             | Reporting       | Audit and Governance                      | July 2024  |
| First Financial Review 2024/25   | Monitoring      | All Committees / Council                  | September / October 2024<br><br>October 2024 (Council) |
| Companies First Financial Review 2024/25                                   | Monitoring      | Finance Sub Shareholder Working Group     | TBC  |
| Medium Term Financial Planning Assumptions                                 | Planning        | Finance Sub Committee                     | September 2024   |

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| Final Statement of Accounts 2023/24   | Reporting       | Audit and Governance / Council            | September 2024<br>October 2024 (Council) |
| Audit of Accounts 2023/24 - report from A&G Committee to Council on main items from the external auditors report      | Reporting       | Audit and Governance / Council            | September 2024<br>October 2024 (Council) |
| Companies Audited Financial Statements 2023/24  | Reporting       | Audit and Governance / Council            | September 2024<br>October 2024 (Council) |
| Medium Term Financial Strategy Consultation for 2025/26-2028/29 - launch  | Planning        | Corporate Policy Committee                | October 2024                             |
| Financial Management Code - interim update  | Monitoring      | Finance Sub Committee                     | November 2024                            |
| Second Financial Review 2024/25   | Monitoring      | All Committees / Council                  | November 2024<br>December 2024 (Council) |
| Companies Second Financial Review 2024/25   | Monitoring      | Finance Sub Shareholder Working Group     | TBC                                      |
| Medium Term Financial Strategy Consultation 2025/26-2028/29 - committees to review their respective Service proposals | Planning        | All Committees                            | November 2024                            |
| Cheshire Pension Fund Briefing (Financial Review 1)   | Monitoring      | Finance Sub Committee / Pension Committee | November 2024 / TBC                      |

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| Council Tax Base 2025/26   | Reporting       | Corporate Policy Committee / Council      | November 2024<br>December 2024 (Council)           |
| Third Financial Review 2023/24   | Monitoring      | All Committees / Council                  | January / February 2025<br>February 2025 (Council) |
| Medium Term Financial Strategy Consultation 2024/25 to 2027/28 plus Provisional Settlement | Planning        | All Committees                            | January / February 2025                            |
| MTFS Strategies - Treasury Mgt, Investment, Capital and Reserves                           | Planning        | Finance Sub Committee / Council           | January 2025<br>February 2025 (Council)            |
| Cheshire Pension Fund Briefing (Financial Review 2)  | Monitoring      | Finance Sub Committee / Pension Committee | January 2025 / TBC                                 |
| Companies Third Financial Review 2024/25   | Monitoring      | Finance Sub Shareholder Working Group     | TBC  |
| Medium Term Financial Strategy 2024/25-2027/28 - including any supplementary updates       | Reporting       | Corporate Policy Committee / Council      | February 2025                                      |
| Cheshire Pension Fund Briefing (Financial Review 3)  | Monitoring      | Finance Sub Committee / Pension Committee | March 2025 / TBC                                   |
| Service Budgets 2025/26  | Planning        | Finance Sub Committee                     | March 2025   |