

Annex B - Draft Financial Reporting Timetable

Report	Financial Cycle	Committee	When
Service Budgets 2025/26	Planning	All Service Committees	March/April 2025
Cheshire Pension Fund update	Reporting	Finance Sub Committee	March 2025 (available on Members hub)
Medium Term Financial Strategy Assumptions and Reporting Cycle for 2026-30	Planning	Finance Sub Committee	June 2025
Financial Management Code update	Reporting	Finance Sub Committee	June 2025
Financial Outturn 2024/25	Reporting	All Committees / Council	June 2025 July 2025 (Council)
Final Outturn and Draft Statement of Accounts 2024/25	Reporting	Audit and Governance	July 2025
Companies Draft Statements of Accounts 2024/25	Reporting	Audit and Governance / Finance Sub Committee	July 2025 September 2025
First Financial Review 2025/26	Monitoring	All Committees / Council	September / October 2025 October 2025 (Council)
ECW (Enterprise Cheshire & Warrington) First Financial Review 2025/26	Monitoring	Finance Sub Committee	September 2025
Companies First Financial Review 2025/26	Monitoring	Finance Sub Committee	September 2025
Cheshire Pension Fund update	Reporting	Finance Sub Committee	June 2025 (available on Members hub)

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Medium Term Financial Planning Assumptions - update	Planning	Finance Sub Committee	September 2025
Cheshire Pension Fund update	Monitoring	Finance Sub Committee	September 2025
ECW (Enterprise Cheshire & Warrington) 2024/25 Accounts - Audit & Governance Committee	Reporting	Audit and Governance / Council	September 2025 October 2025 (Council)
Medium Term Financial Strategy Consultation for 2026/27-2029/30 - launch	Planning	Corporate Policy Committee	October 2025
Second Financial Review 2025/26	Monitoring	All Committees / Council	November 2025 December 2025 (Council)
ECW (Enterprise Cheshire & Warrington) Second Financial Review 2025/26	Monitoring	Finance Sub Committee	November 2025
Companies Second Financial Review 2025/26	Monitoring	Finance Sub Committee	November 2025
Medium Term Financial Strategy Consultation 2026/27-2029/30 - committees to review their respective Service proposals	Planning	All Committees	November 2025
Final Statement of Accounts 2024/25	Reporting	Audit and Governance / Council	December 2025
Audit of Accounts 2024/25 - report from A&G Committee to Council on main items from the external auditors report	Reporting	Audit and Governance / Council	December 2025
Companies Audited Financial Statements 2024/25	Reporting	Audit and Governance / Council	December 2025

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Report	Financial Cycle	Committee	When
Council Tax Base 2026/27	Reporting	Corporate Policy Committee / Council	November 2025 December 2025 (Council)
Financial Management Code – In Year update	Monitoring	Finance Sub Committee	January 2026
Cheshire Pension Fund update	Monitoring	Finance Sub Committee	January 2026
Third Financial Review 2025/26	Monitoring	All Committees / Council	January / February 2026 February 2026 (Council)
ECW (Enterprise Cheshire & Warrington) Third Financial Review 2025/26	Monitoring	Finance Sub Committee	January 2026
Companies Third Financial Review 2025/26	Monitoring	Finance Sub Committee	January 2026
Medium Term Financial Strategy Consultation 2026/27 to 2029/30 plus Provisional Settlement update	Planning	All Committees	January / February 2026
Medium Term Financial Strategy 2026/27-2029/30 - including any supplementary updates	Reporting	Corporate Policy Committee / Council	February 2026
Cheshire Pension Fund update	Monitoring	Finance Sub Committee	March 2026
Service Budgets 2026/27	Planning	Finance Sub Committee	March 2026