

# **BROMSGROVE DISTRICT COUNCIL**

## **Audit, Standards and Performance Committee 17<sup>th</sup> February 2026**

### **Financial Compliance Report**

Relevant Portfolio Holder	Councillor Simon Nock Finance Portfolio Holder
Portfolio Holder Consulted	Yes
Relevant Head of Service	Debra Goodall
Report Author	Job Title: Assistant Director Finance & Customer Services Contact email: Debra Goodall@bromsgroveandredditch.gov.uk Contact Tel:
Wards Affected	All
Ward Councillor(s) consulted	No
Relevant Council Priorities	All
Non-Key Decision	
If you have any questions about this report, please contact the report author in advance of the meeting.	

#### **1. RECOMMENDATIONS**

The Audit, Standards and Governance Committee is asked to **RESOLVE** that:

- 1) The Committee are assured regarding the position in relation to the auditing of the 2023/24 and 2024/25 Accounts;
- 2) The Committee are assured in relation to the position for the other financial indicators set out in this report; and
- 3) The Committee are assured in relation to the position on the Financial Stability Plan.

The Audit, Standards and Governance Committee is asked to **RECOMMEND** to Cabinet:

- 4) Any areas of concern within this key compliance report for consideration.

#### **2. BACKGROUND**

2.1 From a Governance point of view, the financial framework under which the Council works is set out in the Constitution. In addition to this there are legislative reporting requirements which set out what needs to be done and by when. The Accounting Policies report which was tabled at the Audit, Standards and Governance Committee on the 1<sup>st</sup> June set out the Financial Governance Framework, and associated references to key documentation, that the Council, it's Member and Officers work to. These are (in summary):

- **The Budget and Policy Framework Procedure Rules.** These set out: The framework for Cabinet Decisions, Decisions outside the budget or policy framework, Urgent Decisions outside of the Budget or Policy Framework, Virement rules, In-year changes to policy framework and, Call-in of decisions outside the budget or policy framework.

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These rules set out how decisions can be made, by whom and how they can be challenged.

- **Financial Procedure Rules** which are set out in Part 15 of the Constitution. These “operational policies” run to 36 pages and set out how the organisation financially runs its “day to day” business. A full review of these is being undertaken as part of the Financial Stability Plan, discussed in further detail in a separate section of this report.
- **Finance Protocols** which set out requirements and expectations of the Finance Team and Services in terms of financial administration and demarcation of duties.

- 2.2 The Accounting Policies that the Council will use in the production of the financial statements are the subject of a report to this Committee.
- 2.3 One of the legislative reporting requirements the Council had not achieved is the delivery of the 2020/21, 2021/22 and 2022/23 Statement of Accounts which resulted in the issuing of a Section 24 Statement for the Council. Redditch Borough Council (RBC) were also issued with a Section 24 Statement for the same non delivery of these accounts which is understandable given that officers support both Councils via a shared service.
- 2.4 Following the issuing of the original Section 24 Statements, and a review of why this happened which was undertaken by a Task Group of this Committee, the decision was taken to increase the frequency of Audit Committee meetings to six times a year until the Council rectified the situation. This was revised back to 4 meetings a year at the Audit, Standards and Governance Committee in January 2025.
- 2.5 The 2025/6 budget was approved at Council on the 19<sup>th</sup> February 2025.

### **Legislative Requirements**

- 2.6 Attached as Appendix A are the key legislative deliverables, which were circulated by the Government for the 2025/26 financial year. The Council has delivered against all of the deadlines to date with the exception of the Whole of Government Accounts Cycle 1 which was due on 29<sup>th</sup> August. The Council has been unable to complete the Whole of Government Accounts for this financial year (in line with a number of other Councils) but will work to complete the return for 2026/27.
- 2.7 Although the VAT returns are up to date, work continues to provide assurance to HRMC regarding the VAT return submitted in December 2024 covering the three years previous to this. In order to provide additional assurance, the Council has employed an experienced VAT accountant to work alongside our VAT consultants, PS Tax. The Council has also arranged mandatory VAT training for all Finance staff which has now taken place. Training will now be rolled out across the organisation.
- 2.8 Appendix B reflects a wider set of deliverables (outside the 2025/26 MHCLG Listing). These have now been fully delivered.

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### **Financial Stability Plan**

- 2.9 Following the successful completion of the Financial Improvement Plan and the delivery of the Accounts for 2020/21 – 2024/25, the Council has now developed a Financial Stability Plan. This covers a number of areas including; the Tech One system; financial regulations; and structure of the finance team.

#### **Tech One system**

- 2.10 A full root and branch review of the Tech One system has taken place relating to the cash receipting functionality. It is likely that some elements of the current system can be fixed through 'patches' whilst other parts may well need a full re-instatement. There is currently a health check underway with Tech 1. The revised implementation will be entered into with the support of Technology One and will include full interaction with end-users and a re-specification based on the feedback from user-acceptance testing. A project team has been set up in the Council with the Assistant Director of Legal and Procurement as the Project Sponsor. A full health check on the remainder of the system is underway, with the detailed exercise planned for April.

#### **Stabilisation of the Council's finance service**

- 2.11 The Council is seeking to increase the capacity and resilience of its finance service through a number of ways, including a recruitment campaign and will engage with Members as appropriate. Any immediate pressures are being addressed through a hybrid of a permanent recruitment campaign to resource the service as deemed necessary combined with an urgent need to recruit covering interim staff whilst the permanent team is established. Interim resource has successfully been recruited into a number of key roles within the finance team, and an ongoing review of how this is progressing is taking place.

### **Update on the Statement of Accounts**

- 2.12 Following the General Election in July 2024, the previous Minister of State for Housing, Communities and Local Government Jim McMahon OBE MP wrote to Councils noting the significant and unacceptable backlog of unaudited accounts. This situation undermines trust and transparency in the way taxpayers' money is being spent and auditors cannot focus on up-to-date accounts, where assurance is most valuable.
- 2.13 To tackle the backlog, The Minister laid secondary legislation, and this legislation was approved on the 9<sup>th</sup> September to provide for an initial backstop date of 13 December 2024 for financial years (FYs) up to and including 2022/23 and five subsequent backstop dates: 2015/16 through to 2019/20 had to be signed off by the 30th December 2023.

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<b>Financial Year</b>	<b>Backstop date</b>
2023/24	28 February 2025
2024/25	27 February 2026
2025/26	31 January 2027
2026/27	30 November 2027
2027/28	30 November 2028

- 2.14 The Council, as set out at the meeting on the 5<sup>th</sup> December has received “Disclaimer Opinions” for the 2020/21, 2021/22, and 2022/23. The 2023/24 Accounts are currently being audited by Ernst and Young. An update is given in a later section of this report.
- 2.15 The council's position on these key Closure deliverables are as follows:
- Closure 2020/21- Reported as per the 5<sup>th</sup> December Audit Committee and Disclaimer Opinion received and approved.
  - Closure 2021/22 - Reported as per the 10<sup>th</sup> December Audit Committee and Disclaimer Opinion received and approved.
  - Closure 2022/23 - Reported as per the 5<sup>th</sup> December Audit Committee and “Disclaimer Opinion” received and approved.
  - Closure 2023/24 - Draft Accounts have been available for public consultation since the 14<sup>th</sup> January. Ernst & Young, the External Auditors, are currently carrying out their audit. However, they are expecting to issue a ‘disclaimer opinion’ for these accounts
  - Closure 2024/25– completed by 30<sup>th</sup> June deadline as required for public inspection period.
- 2.16 As per the requirement of the Draft External Auditors Report 2021/22 and 2022/23 on the 27<sup>th</sup> November 2023, the External Auditors made a further written recommendation of the Authority under section 24 of the Local Audit and Accountability Act 2014 in relation to its financial systems and governance arrangements. They recommended that the authority should produce “true and fair” draft accounts for 2020/21, 2021/22 and 2022/23 signed off by the S151 Officer and supported by high quality working papers. This has now been complied with although given the instigation by the Government of the backstop date and the requirement of “disclaimer opinion” audits across the Country it is not clear how the new Auditors will frame their 2023/4 External Audit Report in respect of this matter.
- 2.17 As has been reported previously the combined 2021/21 & 2022/23 Draft External Audit Report set out that:
- The S24 Recommendation still in place and extended for 2021/22 and 2022/23 Accounts.
  - All of the 6 2020/21 Key Recommendations either delivered or now linked to Improvement Recommendations.
  - 9 of 13 2020/21 Improvement Recommendations either fully or partially delivered.
  - There was one new Key Recommendation – linked to Workforce Strategy.
  - There were ten updated Improvement Recommendations. The Council has met nine of these.

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- 2.18 In terms of those Draft External Audit Reports the following progress has been made against recommendations (Key and Improvement):
- The Accounting Policies Report goes to every Audit Committee.
  - The key closure deliverables for each financial year are clearly set out. The owners of these deliverables are the S151 and Deputy S151 Officers.
  - Progress on key financial and compliance indicators are reported quarterly to CLT and to both Audit Committees bi-monthly by the S151/Deputy S151 Officers. There is a requirement to report all finance deliverables as per the Recommendations of the Audit Task Group.
  - Delivery of Financial training detailed in this document will move staff to right level of skills.
  - TechOne has been upgraded to version 25B in December 2025.
  - Quarterly combined financial and performance monitoring started in the 2022/23 financial year and has continued in 2025/26.
  - The 2024/25 and 2025/26 MTFP process has been completed in both Councils. Work for the 2026/27 MTFP process has begun in both Councils.
  - Risk workshops are still to be run to assess Risk Appetite of Executive and Audit Committees.
  - A Treasury Management strategy, half yearly report, and outturn report are now part of the work programme. 2024/5 Half Yearly Reports have been delivered and an Outturn Report went to July Cabinet. 2025/26 Half Yearly Reports have also been delivered
  - To address staffing issues, additional posts have been recruited to as part of the stability programme.

In terms of more specific items:

- More Budget Consultation was addressed in Tranche 1 of the budget through a targeted consultation process which finished in early January 2026.
- Wider savings monitoring is now being undertaken as part of the Quarterly monitoring process.
- Capital and its deliverability has been reviewed as part of the 2026/27 Budget Tranche 2. This has continued as part of the 2026/27 MTFP and the in-year monitoring processes.
- Benchmarking is now incorporated into the budget process (using LG Futures data).
- The Internal Audit Service has been externally assessed in early 2024 and passed that assessment.
- The Council is seeking an independent Audit Committee member and ensures the Committee remains apolitical in nature.
- Procurement and contract rules have been updated (to reflect changes to legislation in February 2025).
- Performance Indicators have been reviewed and updated following the Strategic Priority setting sessions and the delivery of simplified Business Plans during the summer of 2024. The first updated performance indicators were part of the Q3 monitoring.
- Work has been undertaken to fully review and update our risks.

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- 2.19 It was confirmed by the PSAA that Ernst and Young would become the Councils External Auditors on the 24<sup>th</sup> October. The onboarding process has now completed and Ernst and Young have completed auditing 2023/24 Statement of Accounts. They have confirmed that they expect these to be fully disclaimed.
- 2.20 In terms of the 2024/5 Closure position, the draft accounts were ready for Public Consultation at the end of June 2025 as per existing Government legislation. The Public Consultation end date was Thursday 7 August 2025. Auditing of these accounts is expected to be close to the Government backstop date of 27 February 2026. These accounts are expected to be fully disclaimed.

#### **Update On 2025/26 Budget**

- 2.21 The Council's 2025/26 Budget was approved on the 19<sup>th</sup> February 2025 at Council. Budgets were loaded onto TechOne in July.
- 2.22 Quarter One 2025/6 Financial and Performance monitoring reports went to Cabinet in September. Quarter Two has now been produced and went to Cabinet in November. Quarter Three has been produced and is expected to go to Cabinet in March 2026.

#### **Compliance Items**

- 2.23 In their meeting in January 2024, Members requested further training to ensure they were informed in their decision making in this committee. Two sessions have been held in May and July 2024 and a further session was held on the Accounts in July 2025.
- 2.24 There are a number of areas where compliance is now being measured going forwards. Compliance to process and timetable is a key underlying theme of the Draft External Audit Report 2020/21 and the Combined 2021/22 & 2022/23. These items are being measured to improve how we work and change behaviours. This will lead to an improved financial health/knowledge across both Councils.

#### **Training:**

- Mandatory Budget Manager Training (including the use of TechOne) took place in September 2023 – upskilling budget managers with the tools to input their forecasts directly onto TechOne. This will be reviewed again as part of the Financial Stability Plan.
- Mandatory Financial Awareness Training for managers took place in August and September 2024. It is planned that this training will take place again in Summer 2026.
- Payments Purchase Order Training takes place monthly.
- Mandatory Purchase Order Retraining is now taking place annually.
- Mandatory VAT training for all finance staff took place in November 2025.

New tranches of training are being organised regularly.

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#### **Treasury Management**

- The 2023/4 Outturn Report was approved by Cabinet in September (Council in October).
- The 2025/6 Strategies were approved by Council on the 19<sup>th</sup> February 2025.
- The Q1,Q2 and Q3 2024/5 positions have been reported in the Finance and Performance Reports. The Outturn report will be reported to Council in September.
- The 2024/25 Outturn Report was presented to Council in September 2025.
- The Q1 2025/26 position has been reported to Council in September 2025.
- The Q2 2025/26 position was reported to Council in December 2025.

#### **Errors:**

- Non delivery of GPC Card Data (monthly basis) – – now being completed on a monthly basis
- Miscoding on TechOne per month – by Service Area –miscoding is now being cleared on a monthly basis. Previous years have been reconciled in most areas.

#### **Procurement:**

- The new 'No Compliance No Order' process has been live since April 2023.
- We have now got to the place where the number of orders coming to procurement for approval where contracts are not in place are minimal and SLT are now putting in place measures to stop these going forward.
- Council in February 2024 approved an increase of the Key Decision Level from £50k to £200k. The Finance and Performance Monitoring Reports now set out:
  - All contracts requiring renewal over the next year that are over the present £200k threshold and these are placed on the forward plan.
  - All contracts requiring renewal over the next year that are between £50k and £200k for reference.
  - All contracts that are being procured by Redditch over this period that relate to Bromsgrove Services.

- 2.25 The issues with cash receipting work is ongoing but the closure of 2020/21 through to 2023/4 has reallocated over £125m of income wrongly allocated to suspense accounts. This ongoing work will be picked up as part of the Financial Stability Plan

#### **Summary**

- 2.26 This report sets out the policies (local and national) that underpins the Council finances and the key deliverables. The 2020/21 to 2023/24 draft Accounts have now been submitted for Public Inspection and Audit and the report sets out the Plan for the delivery of other years accounts. This report is now up to date as at the end of December 2025 and delivered to each Audit, Standards and Governance Committee at Bromsgrove to updates it on progress against targets and also alert them to any issues and risks.

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### **3. FINANCIAL IMPLICATIONS**

- 3.1 This paper sets out the financial frameworks within which the Council works. The Closure of accounts process and the associated audit process confirms the overall financial position of the Council

### **4. LEGAL IMPLICATIONS**

- 4.1 There are no direct legal implications arising as a result of this report; however, the frameworks are generally linked to statute or the Council's Constitution.

### **5. STRATEGIC PURPOSES - IMPLICATIONS**

#### **Relevant Strategic Purpose**

- 5.1 The Strategic purposes are included in the Council's Corporate Plan and guides the Council's approach to budget making ensuring we focus on the issues and what are most important for the District and our communities. Our Financial monitoring and strategies are integrated within all our Strategic Purposes.

#### **Climate Change Implications**

- 5.2 There are no direct climate change implications arising as a result of this report.

### **6. OTHER IMPLICATIONS**

#### **Equalities and Diversity Implications**

- 6.1 There are no direct equalities implications arising as a result of this report.

#### **Operational Implications**

- 6.2 Operational implications have been dealt with as part of the 2023/24 MTFP and 2024/25 MTFP, quarterly monitoring and the Closedown process.

### **7. RISK MANAGEMENT**

- 7.1 The financial stability and sustainability of the Council is a core underlying theme of the Council's Risk Management Strategy and part of this Committees remit to scrutinise. The closure of the four years accounts up to 2023/24 and submission of an audit opinion up to 2022/23 is key to ensuring there is external validation to the Councils overall financial position.
- 7.2 The Impact of the government imposed "backstop position", which has led to "disclaimer opinions here and also at numerous other Councils is still to be understood and remains a significant risk, especially as the Council now has three of these Opinions.



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- 7.3 Deliver of financial data to government is important in their allocation of resources process. It is key that the Council deliver this information to timetable and the required standards.

### **8. BACKGROUND PAPERS**

Interim Auditors Annual Report on Bromsgrove District Council 2021/22 & 2/22/23 – Audit Standards and Governance Committee November 2023, Council December 2023.

Section 24 Report to Audit and Council – November/December 2022.

Accounting Policies Report – March, July, September and November 2023, January, March, May, July, September and December 2024, January 2025 – Audit, Standards and Governance Committee

Finance Recovery Report – July 2023, October 2023, September 2024 – Cabinet

Programme Management Office Requirements – June 2023 – Cabinet

Approvals to Spend Report - July 2023 – Cabinet

### **9. Appendices**

Appendix A – DLUHC Deliverables timetable

Appendix B – Timetable of other deliverables

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## Appendix A Audit, Standards and Performance Committee 17<sup>th</sup> February 2026

Return	Council	Return Type	Code	Description	Period End	Submission Deadline	Completed?
Revenue Account Budget	BDC/RBC	GVT	RA	Local authority revenue expenditure and financing for 2025-26 Budget	2025-26	04-Apr-25	Complete
Quarterly Borrowing & Lending - Quarter 4	BDC/RBC	GVT	QB4	Local authority borrowing and investments from all local authorities to the end of Q4 2024-25	Q4 2024-25	07-Apr-25	Complete
Capital payments & receipts Q4 and provisional outturn	BDC/RBC	GVT	CPR4	Cumulative capital expenditure and receipts for Q1, Q2, Q3, and Q4 2024-25. Expanded collection, used as provisional outturn.	Y/E 2024-25	25-Apr-25	Complete
Monthly Borrowing & Lending	BDC/RBC	GVT	MB	Monthly sample used to provide an estimate of the level of net borrowing by local authorities to go into the ONS/HMT monthly publication Public Sector Finance Statistics	31-Apr-2025	08-May-25	Complete
Council Tax & NDR Collection - Quarter 4	BDC/RBC	GVT	QRC4	Annual data of levels of council tax and non-domestic rates collected by local authorities in 2024-25; and receipts collected in Q4 and local council tax support claimants at the end of Q4	Q4 2024-25	09-May-25	Complete
Non Domestic Rates Outturn- unaudited	BDC/RBC	GVT	NNDR3	Collects information from all billing authority on the amount of non-domestic rates collected in 2024-25- provisional data	Prov'n Outturn 2024-25	31-May-25	Complete
Monthly Borrowing & Lending	BDC/RBC	GVT	MB	Monthly sample used to provide an estimate of the level of net borrowing by local authorities to go into the ONS/HMT monthly publication Public Sector Finance Statistics	31-May-25	06-Jun-25	Complete
Exit payments	BDC/RBC	GVT	exit	Local authority exit payments, 2024-25	Y/E 2024-25	06-Jun-25	Complete
Monthly Borrowing & Lending	BDC/RBC	GVT	MB	Monthly sample used to provide an estimate of the level of net borrowing by local authorities to go into the ONS/HMT monthly publication Public Sector Finance Statistics	30-Jun-25	07-Jul-25	Complete
Quarterly Borrowing & Lending - Quarter 1	BDC/RBC	GVT	QB1	Local authority borrowing and investments from all local authorities to the end of Q1 2025-26	Q1 2025-26	07-Jul-25	Complete
Council Tax & NDR Collection - Quarter 1	BDC/RBC	GVT	QRC1	Quarterly return of how much council tax and non-domestic rates are collected in Q1 2025-26; Number of local council tax support claimants at the end of Q1 2025-26	Q1 2025-26	11-Jul-25	Complete
Revenue Outturn suite - provisional	BDC/RBC	GVT	RO	Local authority revenue expenditure and financing, 2024-25 Outturn (first release)	Prov'n Outturn 2024-25	25-Jul-25	Complete
Capital Payments & Receipts - Quarter 1	BDC/RBC	GVT	CPR1	Cumulative capital expenditure and receipts for Q1 2025-26	Q1 2025-26	25-Jul-25	Complete
Quarterly Revenue Update - Quarter 1	BDC/RBC	GVT	QRU1	Q1 2025-26 data and forecast end year local authority revenue expenditure update	Q1 2025-26	01-Aug-25	Complete
Monthly Borrowing & Lending	BDC/RBC	GVT	MB	Monthly sample used to provide an estimate of the level of net borrowing by local authorities to go into the ONS/HMT monthly publication Public Sector Finance Statistics	31-Jul-25	07-Aug-25	Complete
Capital Outturn Return	BDC/RBC	GVT	COR	Final capital outturn figures for 2024-25	Outturn 2024-25	22-Aug-25	Complete
Monthly Borrowing & Lending	BDC/RBC	GVT	MB	Monthly sample used to provide an estimate of the level of net borrowing by local authorities to go into the ONS/HMT monthly publication Public Sector Finance Statistics	31-Aug-25	05-Sep-25	Complete
Local Government Pension Funds	BDC/RBC	GVT	SF3	Collect information on income and expenditure on local government pension schemes for 2024-25	Outturn 2024-25	12-Sep-25	Complete
Monthly Borrowing & Lending	BDC/RBC	GVT	MB	Monthly sample used to provide an estimate of the level of net borrowing by local authorities to go into the ONS/HMT monthly publication Public Sector Finance Statistics	30-Sep-25	07-Oct-25	Complete
Quarterly Borrowing & Lending - Quarter 2	BDC/RBC	GVT	QB2	Local authority borrowing and investments from all local authorities to the end of Q2 2025-26	Q2 2025-26	07-Oct-25	Complete
Revenue Outturn suite - certified	BDC/RBC	GVT	RO	Local authority revenue expenditure and financing, 2024-25 Outturn (second release)	Certified Outturn 2024-25	10-Oct-25	Complete
Council Tax Base/ Supplementary	BDC/RBC	GVT	CTB	Information about the 2025 council tax base for each billing authority.	2025	10-Oct-25	Complete
Council Tax & NDR Collection - Quarter 2	BDC/RBC	GVT	QRC2	Quarterly return of how much council tax and non-domestic rates are collected in Q2 2025-26; Number of local council tax support claimants at the end of Q2 2025-26	Q2 2025-26	10-Oct-25	Complete

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Return	Council	Return Type	Code	Description	Period End	Submission Deadline	Completed?
Quarterly Revenue Update - Quarter 2	BDC/RBC	GVT	QRU2	Quarter 1 & 2 2025-26 data and forecast end year local authority revenue expenditure update	Q2 2025-26	17-Oct-25	Complete
Capital Payments & Receipts - Quarter 2	BDC/RBC	GVT	CPR2	Cumulative capital expenditure and receipts for Q1 and Q2 2025-26	Q2 2025-26	24-Oct-25	Complete
Monthly Borrowing & Lending	BDC/RBC	GVT	MB	Monthly sample used to provide an estimate of the level of net borrowing by local authorities to go into the ONS/HMT monthly publication Public Sector Finance Statistics	31-Oct-25	07-Nov-25	Complete
Monthly Borrowing & Lending	BDC/RBC	GVT	MB	Monthly sample used to provide an estimate of the level of net borrowing by local authorities to go into the ONS/HMT monthly publication Public Sector Finance Statistics	30-Nov-25	05-Dec-25	Complete
Monthly Borrowing & Lending	BDC/RBC	GVT	MB	Monthly sample used to provide an estimate of the level of net borrowing by local authorities to go into the ONS/HMT monthly publication Public Sector Finance Statistics	31-Dec-25	08-Jan-26	Complete
Quarterly Borrowing & Lending - Quarter 3	BDC/RBC	GVT	QB3	Local authority borrowing and investments from all local authorities to the end of Q3 2025-26	Q3 2025-26	08-Jan-26	Complete
Council Tax & NDR Collection - Quarter 3	BDC/RBC	GVT	QRC3	Quarterly return of how much council tax and non-domestic rates are collected in Q3 2025-26; Number of local council tax support claimants at the end of Q3 2025-26	Q3 2025-26	16-Jan-26	
Capital Payments & Receipts - Quarter 3	BDC/RBC	GVT	CPR3	Cumulative capital expenditure and receipts for Q1, Q2 and Q3 2025-26	Q3 2025-26	23-Jan-26	
Quarterly Revenue Update - Quarters 3 & 4	BDC/RBC	GVT	QRU3	Quarter 1 to 3 2025-26 data and forecast end year local authority revenue expenditure update.	Q3 2025-26	23-Jan-26	
Non Domestic Rates Forecast	BDC/RBC	GVT	NNDR1	Billing authority forecasts of the amount of non-domestic rates to be collected in the 2026-27	2026-27 Forecast	31-Jan-26	
Monthly Borrowing & Lending	BDC/RBC	GVT	MB	Monthly sample used to provide an estimate of the level of net borrowing by local authorities to go into the ONS/HMT monthly publication Public Sector Finance Statistics	31-Jan-26	06-Feb-26	
Monthly Borrowing & Lending	BDC/RBC	GVT	MB	Monthly sample used to provide an estimate of the level of net borrowing by local authorities to go into the ONS/HMT monthly publication Public Sector Finance Statistics	28-Feb-26	06-Mar-26	
Council Tax Requirement/ Parish Council Tax	BDC/RBC	GVT	CTR1/2/3/4	Information on council tax levels set by local authorities in 2026-27. Council tax levels for 2026-27 set by parishes	2026-27 Forecast	11-Mar-26	
of which: Parish council tax	BDC/RBC	GVT	-	Information on council tax levels set by parish and town councils in 2026-27. This data is collected on the CTR1 form but published later		11-Mar-26	
Capital Estimates Return	BDC/RBC	GVT	CER	Capital forecast for 2026-27	2026-27 Forecast	27-Mar-26	
Revenue Account Budget	BDC/RBC	GVT	RA	Local authority revenue expenditure and financing for 2026-27 Budget	2026-27 Forecast	03-Apr-26	
Monthly Borrowing & Lending	BDC/RBC	GVT	MB	Monthly sample used to provide an estimate of the level of net borrowing by local authorities to go into the ONS/HMT monthly publication Public Sector Finance Statistics	31-Mar-26	07-Apr-26	

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### **Appendix B – Calendar of Financial Requirements**

#### **Budget**

- **2025/6 Budget and MTFP delivered 19<sup>th</sup> Feb 2025.**
- Council Tax Base – Yearly – **2026/27 delivered on 7<sup>th</sup> January 2026**
- Council Tax Resolution – **Yearly 2025/26 delivered on 19<sup>th</sup> February 2025**
- Council Tax Billing – Yearly (2 weeks before 1<sup>st</sup> DD is due to be taken) – **Bills distributed in March 2025**
- **Policies**
  - Treasury and Asset Management Strategies
    - **24/25 Outturn delivered July 25**
    - **25/26 Strategy – delivered as part of the MTFP on the 19th Feb 2025.**
  - 2026/27 Council Tax Support Scheme **approved on 21st January 2026.**
  - Minimum Revenue Provision – yearly – **delivered as part of the MTFP on the 19th Feb 2025.**
- Financial Monitoring – **2024/5 Q1 Finance and Performance Report delivered to Cabinet Sept 24. Q2 on 10<sup>th</sup> Dec 24, Q3 on 26<sup>th</sup> March 2025, Outturn in July 2025, Q1 2025/26 Sept 2025, Q2 2025/26 Nov 2025**
- Risk Management – **Q1 2024/5 delivered July 2024, Q2 in Dec 24, Q3 in March 25, Outturn in July 2025, Q1 2025/26 Sept 2025, Q2 2025/26 Nov 2025**
  - **Savings Report – 23/4 Outturn Report delivered in May 2024, Q1 24/5 in Sept 24, Q2 in Dec 24, Q3 in March 25, Q4 in July 25 onwards. NOW PART OF QUARTERLY MONITORING**
- Over £500 spending.
  - **Updated to December 2025**

The following deliverables, prior to December 2023 are still to be delivered:

- Government Returns
  - Whole of Government Accounts Returns
    - **No longer required for previous years. Outstanding for Cycle 1 2024/25.**
  - VAT – Monthly
    - **discussions ongoing with HMRC since mid-summer 2024 with final versions provided to get transactions up to date on the 19<sup>th</sup> December 2024. Monthly returns are now being submitted from December 2024**