

End of financial year timetable summary 2025/26

1. INTRODUCTION

The Council is required to draft its Statement of Accounts for 2025/26 to meet statutory requirements and deadlines.

2. SUMMARY OF KEY DEADLINES

Task	Responsible	Deadline
Check your budget, ensure you are aware of outstanding orders and invoices - plan ahead.	Budget holders	During March
Month-end finance report issued, including open purchase order commitment listings.	Systems team	Mon 2 nd Mar
Identify commitments that have not been receipted where goods or services have been received, and complete goods receipt notes (GRNs). Budget holders will be able to use the new finance information page. If GRNs are not completed by 31 st March, an accrual must be raised through Unit4/Agresso (creditor form).	Requisitioners & budget holders	During March
Deadline for charges to schools to be completed.	Requisitioners & budget holders	Mon 9 th Mar
Final date to send all purchase invoices to Payments Office Payments.Office@slough.gov.uk to ensure accounted for in 2025/26.	Requisitioners & budget holders	Mon 24 th Mar – 12pm
Advise Treasury (Slough.Treasury@slough.gov.uk) of any large payments expected to be made or received on 31 st March.	Requisitioners & budget holders	Thu 26 th Mar
Final date for posting invoices by P2P team.	P2P team	Thu 27 th Mar
Final date for all sales invoices to be input for those who owe us money on Unit4/Agresso, for 2025/26, and for any credit notes to be approved.	Requisitioners & budget holders	Tue 31 st Mar
Period 12 to be closed.	Systems team	Wed 1 st Apr
End of year budget holder reports distributed.	Systems team	Wed 1 st Apr
Friday 3 rd April to Monday 6 th April are bank holidays for the easter weekend.		
Budget holders review end of year reports and submit any accrual forms. All accruals require supporting evidence.	Budget holders	Thu 2 nd - Fri 10 th Apr
Budget holders submit declaration form to finance that all accruals are in, and they've discussed any potential contingent liabilities or provisions with their SFM.	Budget holders	Fri 10 th Apr
Deadline for declaration of interest forms to be returned	Senior officers	Fri 10 th Apr

Deadline for capitalisation of revenue costs (inc recharges).	Budget holders	Mon 13 th April
Final date for all accruals to be loaded onto the system.	Finance teams	Fri 17 th Apr
Deadline for processing all internal recharges between services.	Finance teams	Fri 17 th Apr
Final date for revenue carry forward requests/additions to or creation of new earmarked reserves.	Budget holders	Fri 17 th Apr
Review Draft Outturn and make final amendments	Finance teams	Mon 20 th – Fri 24 th Apr
General Ledger closes to service finance teams.	Systems team	Fri 24 th Apr
Finalise outturn monitoring ready for senior finance review	Dir Fin Mgmt	Mon 27 th Apr
Completion of standalone notes to the accounts which don't rely on finalisation of main statements	Accounting	Fri 29 th May
All accounting entries to be completed, including capital, pensions, employee absence, collection fund etc.	Accounting	Fri 29 th May
Draft narrative report (excluding final numbers) for discussion with S151	Dir Corp & Strat Fin	Fri 29 th May
Review of AGS, including action plan (AGS to be published in July 2026 and incorporated into the final SOA)	CLT	June
Populating main statements and completing cross-checks and reviewing and entering final entries to fix identified problems	Accounting	Fri 12 th June
Copying into main Word document for internal review, and circulation with S151 & Finance Commissioner	Accounting	Tue 16 th June
Sign-off of draft accounts by S.151 officer, for publishing and public inspection	S151	Tue 30 th June

3. Risks and mitigations

Risk area	RAG rating	Mitigation
Revenue outturn completed on time, and accurately	Amber	<ul style="list-style-type: none"> • New staff, clear deadlines, and no backlog as an excuse • Training for finance staff and budget holders • Outturn report to be supported by ledger download and no manual adjustments
Capital Increased risk due to loss of capital accountant	Red	<ul style="list-style-type: none"> • Recruitment to vacated capital accountant role (in progress) • Soft-closing for period 9 • Reconciling in-year transactions up to date • Coding improvements for income • Review of capitalisation in-year
Schools	Red	<ul style="list-style-type: none"> • More timely school accounting entries • Correction of legacy issues prior to year-end • Movement of Agresso schools to cash schools

		<ul style="list-style-type: none"> • Better co-ordination between teams
Collection fund	Amber	<ul style="list-style-type: none"> • Better cash reconciliations in-year • System reports cross-checked to ensure consistency • Improved use of system, and in-year reconciliation
Financial instruments	Amber	<ul style="list-style-type: none"> • External support • New SFM Treasury & Capital • Implementing feedback from GT