

TITLE
Treasury Management Strategy (TMS) 26/27
DATE
15 January 2026
LEAD OFFICER.
Andy McNally-Johnson

1. Summary description of the proposed change

What is the change to policy / service / new project that is being proposed?
How does it compare with the current situation?

The Treasury Management Strategy (TMS) is prepared each year to show how the Council will manage its treasury function effectively and in accordance with CIPFA requirements.

The TMS outlines the management of the local authority's investments and cash flows, its banking, money market and capital market transactions; the effective control of the risks associated with those activities; and the pursuit of optimum performance consistent with those risks.

The treasury management strategy aims to protect the council from market-related risks by monitoring interest rates and economic indicators.

2. Summary of evidence used to support this assessment

Eg: Feedback from consultation, performance information, service user.
Eg: Comparison of service user profile with Medway Community Profile

A range of information sources is used to inform economic analysis and forecasts.

3. What is the likely impact of the proposed change?

Is it likely to:

Adversely impact on one or more of the protected characteristic groups

Advance equality of opportunity for one or more of the protected characteristic groups

Foster good relations between people who share a protected characteristic and those who don't

(insert Yes when there is an impact or No when there isn't)

Protected characteristic groups (Equality Act 2010)	Adverse impact	Advance equality	Foster good relations
Age	N	N	N
Disability	N	N	N
Gender reassignment	N	N	N
Marriage/civil partnership	N	N	N
Pregnancy/maternity	N	N	N

Race	N	N	N
Religion/belief	N	N	N
Sex	N	N	N
Sexual orientation	N	N	N
Other (eg low income groups)	N	N	N

4. Summary of the likely impacts

Who will be affected?

How will they be affected?

The Treasury Management Strategy itself does not directly impact on protected characteristics as it deals with the treasury management functions of the authority. Changes to service provision or policy resulting from adherence to the principles of the TMS will be subject to their own impact assessment.

5. What actions can be taken to mitigate likely adverse impacts, improve equality of opportunity or foster good relations?

What alternative ways can the Council provide the service?

Are there alternative providers?

Can demand for services be managed differently?

Not Applicable

6. Action plan

Actions to mitigate adverse impact, improve equality of opportunity or foster good relations and/or obtain new evidence

Action	Lead	Deadline or review date
Not Applicable		

7. Recommendation

The recommendation by the lead officer should be stated below. This may be: to proceed with the change, implementing the Action Plan if appropriate, consider alternatives, gather further evidence

If the recommendation is to proceed with the change and there are no actions that can be taken to mitigate likely adverse impact, it is important to state why.

Proceed with the implementation of the Treasury Management Strategy 2026/27.

8. Authorisation

The authorising officer is consenting that the recommendation can be implemented, sufficient evidence has been obtained and appropriate mitigation is planned, the Action Plan will be incorporated into the relevant Service Plan and monitored

Assistant Director

Phil Watts, Chief Operating Officer

Date of authorisation

15 January 2026