

**Agenda Item 12**  
**Report NPA25/26-28**

Report to **South Downs National Park Authority**  
Date **20 March 2026**  
By **Interim Chief Finance Officer**  
Title of Report **Revenue Budget, Capital Strategy and Treasury Management Strategy 2026/27 and Medium-Term Financial Strategy 2026/27 – 2030/31**

**Decision**

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**Recommendation: The Authority is recommended to:**

- 1. Approve the Revenue Budget 2026/27 of £12.764m as detailed in paragraphs 3.1 to 3.10 and Appendix 1.**
- 2. Approve the Capital Strategy 2026/27 including new capital projects totalling £3.479m and capital reprofiles of £2.785m, a total of £6.264m of capital investment as detailed in paragraphs 3.11 to 3.16 and Appendix 2.**
- 3. Delegate authority to the Chief Executive Officer, in consultation with the Chair of the Authority, to vary the Capital Programme 2026/27 and to approve project plans as necessary as required by the SDNPA's Financial Procedures.**
- 4. Delegate authority to the Director of Landscape and Operations, in consultation with the Chair of the P&R Committee, to agree arrangements for the procurement of and to authorise the entering into of contracts of a value of £0.200m or greater to deliver the Capital Programme 2026/27.**
- 5. Note the process for monitoring and evaluating capital projects and the reporting schedule on the delivery of the Capital Programme as set out in paragraph 3.16.**
- 6. Approve the Treasury Management Strategy 2026/27 at Appendix 3 as recommended by Policy & Resources Committee.**
- 7. Approve the reserve balances as set out in Appendix 4 and approve the use of the general reserve to fund the projected deficits in the Medium-Term Financial Strategy 2026/27 – 2030/31.**
- 8. Note the Medium-Term Financial Strategy 2026/27 – 2030/31 at Appendix 5.**
- 9. Delegate authority to the Chief Finance Officer, in consultation with the Chief Executive Officer and Chair of the Authority, to update and approve the SDNPA's Financial Regulations and Financial Procedures in line with the processes outlined in this report and other minor changes as necessary.**

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**I Introduction**

- 1.1 The Authority fully recognises the importance of sustainable financial management and aims to set a balanced budget before the start of a new financial year in accordance with legislation. The Authority also looks to the longer term, and this report sets out the South Downs**

National Park Authority's (the Authority) proposed budget for the 2026/27 financial year together with a 5-year Medium Term Financial Strategy for the period 2022/23 to 2030/31.

- 1.2 In accordance with financial regulations, the Chief Finance Officer is responsible for preparing annually a detailed revenue and capital budget, and medium-term financial projections which take account of known and estimated resources for consideration and approval by the Authority. In terms of financial planning, the key elements of this are:
- The Revenue Budget;
  - The Capital Strategy;
  - The Treasury Management Strategy;
  - The Medium-Term Financial Strategy.

## 2 Policy Context

- 2.1 The budget has been developed in accordance with the authority's agreed budget framework alongside the Corporate Plan and the Partnership Management Plan (PMP) in order to ensure that the budget aligns with the authority's priorities and objectives.
- 2.2 The budget has been developed in the context of priorities further informed by two Member Budget Workshops (December 2025 and January 2026) and to align with the Corporate Plan.
- 2.3 The basis for the revenue expenditure is the pursuit of the statutory purposes for which National Parks were designated under the Environment Act 1995. Section 65 of the Act determines the purposes as conserving and enhancing the natural beauty, wildlife and cultural heritage of national parks, and of promoting opportunities for the understanding and enjoyment of the special qualities of those parks by the public. In pursuit of these dual purposes, the Authority also has a duty to foster the economic and social well-being of local communities within the national park.

## 3 Issues for consideration

### Revenue Budget 2026/27

- 3.1 The 2026/27 Revenue Budget is presented in detail in **Appendix I**. The gross revenue budget for 2026/27 amounts to £12.764 million, funded primarily by the anticipated National Park Grant of £9.626m (representing 75% of gross expenditure), a proposed contribution from reserves of £0.369m (3% of gross expenditure), and other income totalling £2.769 million (22% of gross expenditure).
- 3.2 Defra has confirmed the core grant allocations for National Park Authorities for the 2026/27 financial year. SDNPA will receive a total of £9.626 million. Additionally, the core revenue grant is assumed to remain unchanged over the course of the MTFS, providing £9.626m per annum over the Medium-Term Financial Plan.
- 3.3 Defra have announced they will continue to provide a separate capital grant to the Authority which for 2026/27 will be £2.000m. This capital funding allows the Authority to fund eligible costs to capital projects or applying the REFCUS accounting policy, for which the precedent has been set through the adjustments made during the 2024/25 accounts. This is a key factor in ensuring the budget for the authority to be balanced for the 2026/27 financial year.
- 3.4 This capital grant continues to provide the opportunity to fund projects from an external source allowing for a better for sustainable financial planning of the MTFS. The authority can hold a higher level of general reserves available to mitigate the estimated deficit within the MTFS.
- 3.5 The medium-term financial planning of the Authority identifies that, the 2026/27 budget is balanced through a combination of applying capitalisation of salaries of £0.365m, lease costs and a one-off contribution from the planning reserves of £0.220m.
- 3.6 The Authority has a 'best value duty' to plan to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and

effectiveness. The Authority therefore continues to adopt a prudent approach to budget setting, and cost savings have been reflected in the budget proposals where appropriate.

- 3.7 Due to the size and nature of the budgets and change in funding available via the annual Defra grant settlements, the Authority has worked hard to achieve financial sustainability, plan for the future and maintain some flexibility to fund one-off projects and unexpected costs. However, given the current economic environment against a backdrop of a cut to the grant settlements, all budgets have been reviewed regarding their value for money. This process has identified the requirement for short term funding for one-off proposals from reserves which have been reflected in the budget proposals.
- 3.8 The budget has continued to be developed with Budget Holders and the Senior Leadership Team (SLT) and known changes included in this paper and reflected in the tables in the accompanying appendices.
- 3.9 The 2026/27 budget covers the current staffing establishment of 156.2 full time equivalent posts, which includes a number of time limited funded posts and 3 full time equivalent apprenticeships. For financial planning purposes, the proposed budget therefore includes an assumption of a 3% increase on basic salary costs. Staffing budgets are a significant element of the Authority's expenditure budgets and therefore provision for cost-of-living increases is an important factor for both budget planning and recruitment and retention of a skilled workforce. When this level of award is translated into the provision in the Medium-Term Financial Strategy at **Appendix 5** the total provision for cost of living pay awards is overall 3% for 2026/27 and then follows the latest Officer for Budget Responsibility inflation estimates for 2026/27 to 2030/31 of 2% per annum.
- 3.10 The authorities' LGPS pension scheme, managed by West Sussex County Council, undergoes triennial valuations. The most recent valuation undertaken in 2025 reduced employer contributions from 19% to 14.7%, reducing the pension budget by £0.220m. This reduction has been included in MTFS calculations. A full review will follow the next valuation in 2028 to address any necessary changes to the budget provision.

### **Capital Strategy 2026/27**

- 3.11 The Prudential Framework requires the Authority to produce a Capital Strategy which must be presented to and approved by the Authority each year. The purpose of the Capital Strategy is to provide a single place for transparency and accountability of the Authority's non-financial investments and capital investment programme, including any commercial investments or loans to third parties.
- 3.12 The aim of the Capital Strategy is to ensure that members are fully conversant with the risks of non-financial investments and are aware of how the risks are proportional to the Authority's core services activity. The Capital Strategy is provided at **Appendix 2** and includes:
- The Governance & Risk Framework associated with capital investments;
  - The principles and strategy associated with capital investment;
  - The proposed Capital Programme covering the Medium-Term Financial Strategy period of 2026/27 – 2030/31.
- 3.13 The Capital Programme supports priorities informed by the Member Budget Workshops and outcomes identified in the PMP. The capital programme is being proposed to be funded from the capital grant that has been announced by Defra and other external resources which the authority are looking to secure. There is no call on the reserve position to fund the capital programme allowing for greater transparency in financial planning and use of reserves over the MTFS.
- 3.14 In order to be able to deliver the spend of the capital grant in year it is proposed that officers be delegated authority by the National Park Authority to vary the capital programme as necessary, should any project listed in table one prove to be unfeasible to deliver by the end of the financial year, and approve any associated project plans and procurement arrangements as required by the Authority's Financial Procedures and Contract Standing Orders. This is in

line with the management of projects during 2025/26 which has seen SDNPA deliver c.£2m worth of capital projects in a relatively short period of time. All projects will be reviewed by the Capital Working Group which is informed by specialist officers from across the authority to ensure the deliverability of the projects and their alignment with the PMP and Corporate Plan.

- 3.15 To mitigate the risk of having to return the capital grant the Authority will need to be agile and able to act swiftly in the delivery of projects which will complete within the 2026/27 financial year. To do so the Authority has a project pipeline which has a number of projects that could be delivered should any of those listed in **Appendix 2** not progress sufficiently.
- 3.16 Regular updates to members will be provided through the Authority's regular financial monitoring process. Project and budget monitoring will be done monthly with project managers and budget holders and quarterly updates will be reported to Committee which will include revisions to the capital programme presented alongside a schedule of decisions taken with the financial impact associated with those decisions. This will provide scrutiny and assurance that decisions are being taken in line with the Financial Regulations, Financial Procedures and Contract Standing Orders.
- 3.17 SDNPA can use its general reserves and capital grant to fund projects over time, with a focus on enhancing financial sustainability.

#### **Treasury Management Strategy 2026/27**

- 3.18 Part I of the Local Government Act 2003 requires the Authority to adopt and comply with the requirements of the 'Code of Practice for Treasury Management in the Public Services' issued by the Chartered Institute of Public Finance & Accountancy (CIPFA) and to comply with investment guidance issued by the Secretary of State. Part of the treasury management operation is to ensure that cash flow is adequately planned with cash being valuable when needed to meet the approved revenue and capital spending commitments as set out in this report.
- 3.19 The Treasury Management Strategy 2026/27 as set out in **Appendix 3** comprises the:
- Treasury Management Policy Statement 2026/27
  - Treasury Management Practices 2026/27
  - Borrowing Strategy for 2026/27
  - Prudential and Treasury Indicators 2026/27 to 20228/29
  - Minimum Revenue Provision (MRP) Policy Statement; an
  - Annual Investment Strategy 2026/27, including the benchmark risk factor of 0.05%.
- 3.20 Policy & Resources Committee agreed at its meeting of 19 February 2026 to recommend that the Authority approve the Treasury Management Strategy 2026/27 at **Appendix 3** to this report, note that the capital programme has been amended to reflect updates to the proposed investments. No fundamental changes to the strategy are required as there was no impact on the borrowing level for the authority.
- 3.21 The proposed investment periods within the Annual Investment Strategy take into account the Authority's expected cash flows including its net revenue outgoings versus grant income, capital expenditure plans, expected use of earmarked reserves including CIL allocations, and project and programme spend. It also accounts for the need to hold some cash in respect of risk reserves (Working Balance and Planning Reserve) and allows for the current policy of utilising cash balances to minimise any need to borrow. Taking all these factors into account, maximum investment periods of 12 months are still considered appropriate to minimise the risk of cash not being available when required.
- 3.22 As Brighton & Hove City Council (BHCC) provides the Treasury Management function for the South Downs National Park Authority (SDNPA), its recent technical work on decarbonisation and Net Zero investment planning offers a structured approach to assessing potential low-carbon projects, including early engagement with the National Wealth Fund on

possible financing routes. This ESG-informed context supports SDNPA in ensuring its investment and risk-management decisions remain aligned with recognised good practice. Reviews of sustainable investment opportunities will continue, and such opportunities will be prioritised where they are consistent with SDNPA's core Treasury Management principles of Security, Liquidity and Yield (SLY).

- 3.23 In exercising their statutory responsibilities, the SDNPA's Section 151 Officer must ensure that ESG considerations are balanced with the overriding requirement to manage public funds in a manner that is affordable, prudent and sustainable, in line with the CIPFA Prudential Code and the CIPFA Treasury Management Code. These codes require authorities to give primary regard to SLY when making investment decisions and to ensure that all borrowing and investment activity supports the organisation's long-term financial sustainability. While BHCC's treasury context provides a supportive framework, the Section 151 Officer must continue to apply rigorous due diligence, ensuring that any ESG-aligned opportunities remain consistent with statutory prudential indicators and do not expose the Authority to disproportionate financial or operational risk. This balanced approach enables the authority to incorporate ESG principles where appropriate while maintaining full compliance with established CIPFA guidance and its fiduciary duty in managing public funds.

### **Review of Reserves**

- 3.24 A schedule of all the reserves held by the Authority is shown in **Appendix 4** which shows, for each reserve, the approved purpose for which it is held, the forecast opening balance, anticipated movement during the year and forecast closing balance.
- 3.25 Following the budget workshops it was recommended to make the reserve balances more transparent and better reflect the current position the authority is in. The proposed changes to the reserves are:
- Reduce the strategic fund reserve to zero and release to the general reserve allowing greater flexibility in use of funds.
  - Reduce the invest to save reserve to reflect only projects with a clear commitment and release the balance to the general reserve allowing greater flexibility in use of funds.
  - Reduce the climate change fund reserve to zero and release to the general reserve allowing greater flexibility in use of funds.
  - Reduce the S106 interest reserve by 50% and release to the general reserve allowing greater flexibility in use of funds.
  - Move the S106 interest reserve to be considered within the authorities risk reserves, reflecting the nature of the reserve.
  - Increase the working balance to equal 10% of the core Defra grant.
- 3.26 The impact of this is a growth in the General Reserve of £1.177m to £2.031m. This allows the authority to use the funds across varying priorities and reacting to a changing investment climate in a more strategic way. Within this it is prudent to consider that £0.481m needs to be maintained to be able to react in an agile way to any economic shocks in the future. This in effect brings the working balance to 15% but allows for flexibility in its use.
- 3.27 When considering the use of the general reserves it should be considered in that context and only £1.550m truly available for projects in future years.
- 3.28 The Authority holds reserves for three main purposes:
- Risk Reserves / General Reserves to manage unforeseen costs including a minimum working balance to temporarily cover major unexpected items of expenditure on emergencies;
  - Earmarked Reserves set aside for a range of specific purposes such as future one-off events, identified invest-to-save schemes, or other priority projects.
  - Capital Reserves to manage the timing of capital expenditure (i.e. to carry forward capital resources into the year in which they are expected to be required);

- 3.29 Income related to planning agreements (i.e. CIL and S106) is also held in reserve pending allocation in accordance with the terms of the agreement. These have been allocated are not therefore available to or under the direct control of the Authority.
- 3.30 The working balance must last the lifetime of the Authority unless contributions are made from future years' revenue budgets and is based on approximately 10% of core funding made up of the Defra National Park Authorities Grant and estimated annual planning income. Taking the factors outlined above into account, it is considered by the Chief Finance Officer that increasing the working balance to £0.962m for the 2026/27 financial year is prudent, reasonable and affordable.
- 3.31 During 2026/27 consideration needs to be given to the need to top up the planning and PMP reserves to reflect the need for future work related to those areas. A clear strategy for doing so will be developed.
- 3.32 The 2025/26 revenue forecast position reported as at month 9 to Policy & Resources Committee was a below budget variance of (£0.181m). A below budget variance at the end of the financial year would increase the reserves position and therefore have implications for the Medium-Term Financial Strategy of the Authority. The final 2025/26 outturn position will not be known until the completion of the accounts for the 2025/26 financial year and transfers to reserves as part of the MTFs will be reported as part of the budget monitoring outturn report to Policy & Resources Committee. Therefore the figures in **Appendix 3** are subject to change.

### **Medium Term Financial Strategy**

- 3.33 The Medium Term Financial Strategy (MTFS) is set out in **Appendix 5** and shows projected changes in commitments, savings and grant income for 2026/27 to 20230/31. The forecasts in the MTFS reflect forecast Defra National Park grant allocations and also assumptions made for other expenditure and income over the period.
- 3.34 The MTFS is currently forecasting a deficit position from year two as presented at the two members budget workshops. It is proposed to fund the deficit from the general reserve over the four-year period to provide financial certainty over that period, should other savings and income generating opportunities not be identified. Using reserves is not sustainable so a clear plan to balance the position needs to be bought forward.
- 3.35 Officers will continue to seek stability within the overall budget whilst continuing to fund short term and one-off projects, identify savings, maximise potential income opportunities and provide flexibility for PMP priorities.
- 3.36 The MTFS reflects a number of initiatives and efficiency savings including:
- Applying an appropriate turnover rate to salary budgets to reduce the extent of in-year underspending as well as unlocking additional resources for the Authority;
  - A proactive approach to maximising income opportunities including potential income from corporate sponsorship and donations, as well as continued financial support for the South Downs National Park Trust to maximise fundraising opportunities through corporate sponsorship and donations;
  - Ongoing review of the performance and value for money provided under corporate contracts, including payments to other Local Authorities for planning services, and;
  - Maximising the opportunity to bid for external funding sources, in line with the Authority's purposes and duty.

### Report of the Chief Finance Officer under Section 25 of the Local Government Act 2003 – Robustness of Estimates and Adequacy of Reserves

- 3.37 Section 25 of the Local Government Act 2003 requires the Authority's appointed Chief Finance Officer to report on the robustness of the estimates included in the budget and the adequacy of the proposed financial reserves.

- 3.38 There is inevitably an element of judgement required, as budget estimates of spending and income are made at a point in time and may change as circumstances change. This budget has been developed based on practical experience, guidance from the two Member Budget Workshops, and the financial management track record of the Authority over recent years, including the detailed in-year budget monitoring. Other factors considered in determining the budget requirement include pension and national insurance contributions, income assumptions, and pay and price increases.
- 3.39 While the level of development management activity is difficult to predict, its effect on the Authority's overall financial position is to an extent being managed through activity based S101 Planning Agency Agreements with other authorities. In addition, the planning reserve is available to mitigate this risk in the short term. In the longer term, efficiency savings or increased income from discretionary fees would be required to offset any growth that could not be covered by fee increases.
- 3.40 In relation to budget estimates, the Chief Finance Officer has examined the budget proposals and believes that the assumptions used in the development of the budget are appropriate and reasonable and that the estimates are therefore robust and prudential.
- 3.41 A budget update paper will be presented to the board in the financial year outlining any significant changes the board should be aware of from this and any other Government announcements.
- 3.42 The recommendation on the prudent level of working balance has been based on the robustness of estimates information and a risk assessment of the budget.
- 3.43 The earmarked reserves cover a range of areas and have been reviewed to ensure they are set at appropriate levels for the requirements of the organisation and their intended purpose over the year. For example, earmarked reserves in relation to Planning provide resources for unexpected expenditure that cannot be funded within the base budget in any particular year. As normal, reserves will be reviewed again as part of the closure of the 2025/26 accounts.

**Financial Regulations and Financial Procedures**

- 3.44 The SDNPA Financial Regulations and Financial Procedures are required to be updated as result of an internal audit recommendation. These are a complex set of documents that need to consider the challenging financial environment that SDNPA is operating in, allowing for the flexibility that is required to operate effectively.
- 3.45 It was recommended to have them updated for the new financial year, they are currently under review and so would not be ready for NPA to consider. It is therefore recommended that NPA delegate authority to the S151 Officer, the Chief Executive and the Chair of NPA to agree the financial regulations and procedures in line with the audit recommendations.

**4 Options & cost implications**

- 4.1 Budget options and their cost implications have been considered and developed in the context of the medium-term financial position of the Authority and priorities informed by Members' Budget Workshops to align with the Corporate Plan and PMP.

**5 Next steps**

- 5.1 The Authority's projected income and expenditure compared with the approved 2026/27 budget will be reported at least four times to the Policy & Resources Committee.

**6 Other implications**

Implication	Yes*/No
Will further decisions be required by another committee/full authority?	No
Does the proposal raise any Resource implications?	Resource implications are contained in the report and its appendices.

Implication	Yes*/No
How does the proposal represent Value for Money?	Internal controls and governance are in place to ensure the economical, efficient and effective use of resources.
Which PMP Outcomes/ Corporate plan objectives does this deliver against	The budget paper allocates available resources across Corporate Plan priorities and PMP objectives.
Links to other projects or partner organisations	None
How does this decision contribute to the Authority's climate change objectives	The budget allocates available funds to climate change objectives identified within the Corporate Plan and PMP.
Are there any Social Value implications arising from the proposal?	Not directly applicable to decisions in this report, however, the requirements of the Public Services (Social Value) Act 2012 will be considered for appropriate expenditure and programmes undertaken by the Authority.
Have you taken regard of the South Downs National Park Authority's equality duty as contained within the Equality Act 2010?	There are no implications arising directly from this report. The Authority's equality duty shall be taken into account in respect to all expenditure and programmes undertaken by the National Park Authority.
Are there any Human Rights implications arising from the proposal?	Not directly applicable to decisions in this report, however, Human Right implications relating to all expenditure and programmes undertaken by the Authority should be considered.
Are there any Crime & Disorder implications arising from the proposal?	No
Are there any Health & Safety implications arising from the proposal?	There are no implications arising directly from this report, the Authority has a duty to ensure that Health & Safety is taken into account in all its activities.
Are there any Data Protection implications?	No

**7 Risks Associated with the Proposed Decision**

7.1 All of the projections within the report and appendices are based on the best information currently available, however, there is inevitably some uncertainty. The Chief Finance Officer's consideration of the robustness of estimates and the adequacy of reserves is described within the report. Part of this judgement includes identification of potential risks and an assessment of their impact and mitigation. The risk scoring key and assessment of risks are set out in the table overleaf.

<b>Risk Scoring Key</b>	
<b>Likelihood</b>	<b>Likelihood of Occurrence</b>
Rare (1)	Highly unlikely. It could happen but probably never will.
Unlikely (2)	Not expected but a slight possibility.
Possible (3)	The event might occur at some time.
Likely (4)	There is a strong possibility the event will occur.
Almost Certain (5)	The event is expected to occur in most circumstances.
<b>Impact</b>	<b>Example Descriptor of Impact</b>
Insignificant (1)	Basic first aid required, less than £100 financial impact, reputation remains intact.
Minor (2)	Short term injury to 1 or 2 people, minor localised disruption lasting less than 24 hours, between £100-£1000, minimal reputation impact.
Moderate (3)	Semi-permanent disability, affects between 3-50 people, high potential for complaints, financial burden between £1,000 and £10,000, litigation possible.
Major (4)	Causing death serious injury or permanent disability. Service closure for up to one week, significant financial burden, national adverse publicity, litigation expected.
Catastrophic (5)	Multiple deaths, financial burden over £100,000, international adverse publicity, widespread displacement of people (over 500), complaints and litigation certain.

<b>Risk</b>	<b>Likelihood</b>	<b>Impact</b>	<b>Mitigation</b>
<b>Potential Risk Affecting 2026/27 Budget</b>			
Planning income reduced below amount predicted by up to 5% (demand led)	2	4 (approx. £67k reduction in income)	Would require reductions in the budget (i.e. increased savings) for the following year, or replacement income, where there are not corresponding expenditure reductions in Delegated Agreement contract costs. Monitoring of statutory fee income on a quarterly basis is undertaken. Increased fees from pre-apps etc. could offset reductions in overall application numbers.
<b>Potential Risk Affecting Medium Term Financial Strategy</b>			
National Park Grant reduces by up to 5%	2	5 (approx. £481k reduction in income per year)	Would require reductions in budgets (i.e. increased savings) possibly over several years. A watching brief is maintained on existing and emerging attitudes in Government to National Park funding. The replacement of revenue grant with capital grant would in part offset this assuming the capitalisation of eligible costs.
Planning income reduced below amount predicted by up to 5%	2	4 (approx. £67k reduction in income per year)	Would require reductions in the budget (i.e. increased savings) for the following years. Monitoring of statutory fee income on a quarterly basis is undertaken. Increased fees from pre-apps and corresponding reductions in Delegated Agreement contract costs could offset reductions in overall application numbers. The predictions for planning income over the medium term are

			reasonably challenging and are volatile to economic conditions.
Staff salaries increased by more than budgeted in the MTFS	3	4 (1% would be approx. £82k per year)	Would require reductions in the budget (i.e. increased savings) for the following year. SDNPA is not covered by National Pay Bargaining therefore this risk is within the control of SDNPA. However, if inflation increases over the medium term, pressures and retention issues may force a review of current policy.
Increase in non-staff costs on like for like basis above estimated inflation	4	4 (1% would be approx. £45k per annum)	Would require reductions in the budget (i.e. increased savings) for the following year. Most non-staff costs are covered by long term contracts, which do not contain inflation indices. Continued inflationary pressure would be felt at the end of contracts, most of which will be due for renewal over the medium term. The policy will still be to offset within increased efficiencies.

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Appendices

1. Revenue Budget 2026/27
2. Capital Strategy 2026/27
3. Treasury Management Strategy 2026/27
4. Review of Reserves 2026/27
5. Medium Term Financial Strategy 2026/27 to 2030/31

SDNPA Consultees

Chief Executive; Director of Landscape and Strategy; Director of Placemaking; Director of Growth and Organisational Development; Head of Governance and Monitoring Officer; Legal Services; Head of Finance & Corporate Services.

External Consultees

None

Background Documents

This report is presented in accordance with the Authority's Financial Regulations and Standard Financial Procedures.