APPENDIX 6

Treasury Management Indicators

The Authority measures and manages its exposures to treasury management risks using the following indicators.

Maturity Structure of Borrowing: This indicator is set to control the Authority's exposure to refinancing risk. The upper and lower limits on the maturity structure of all borrowing were:

	Upper Limit	Lower Limit	30.06.23 Actual
Under 12 months	20%	0%	8.13%
12 months and within 24 months	20%	0%	2.37%
24 months and within 5 years	30%	0%	6.15%
5 years and within 10 years	50%	0%	13.89%
10 years and above	100%	0%	69.46%

Time periods start on the first day of each financial year. The maturity date of borrowing is the earliest date on which the lender can demand repayment.

Principal Sums Invested for Periods Longer than a year: The purpose of this indicator is to control the Authority's exposure to the risk of incurring losses by seeking early repayment of its investments. The limits on the long-term principal sum invested to final maturities beyond the period end were:

	2022/23	2023/24	2024/25
Actual principal invested beyond year end	£0m	£0m	£0m
Limit on principal invested beyond year end	£5m	£5m	£5m

Borrowing Limits - The Council approved these Prudential Indicators as part of the Capital Strategy report. However they are repeated in the Treasury Management Strategy for completeness.

	2023/24 Limit	30.06.23 Actual
Operational boundary – TOTAL	£403m	£298.3m
Authorised limit – TOTAL	£438m	£298.3m

Interest Rate Exposures: The reporting of this indicator is not required by the CIPFA Code; however this calculation shows the Authority's exposure to interest rate risk. The table below shows a comparison between the one-year revenue impact of a 1% rise or fall in interests at 31st March 2023 and 30th June 2023

Interest rate risk indicator	31.03.23 £'000	30.06.23 £'000
Upper limit on one-year revenue impact of a 1% rise in interest rates	27.1	30.2
Upper limit on one-year revenue impact of a 1% fall in interest rates	118.9	99.5

The impact of a change in interest rates is calculated on the assumption that maturing loans and investment will be replaced at current rates.