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:

	Lower Limit	Upper Limit	28.06.24 Actual
Under 12 months	0%	20%	2.64%
12 months and within 24 months	0%	20%	2.49%
24 months and within 5 years	0%	30%	6.92%
5 years and within 10 years	0%	50%	15.43%
10 years and above	0%	100%	72.52%

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.

Long-term treasury management investments: 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 prudential limits on the long-term treasury management investments will be:

Price risk indicator	2024/25 Limit	28.06.24 Actual
Limit on principal invested beyond year end	£5m	£0m

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.

	2024/25 Limit	28.06.24 Actual
Operational boundary – TOTAL	£485m	£324m
Authorised limit – TOTAL	£520m	£324m

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 2024 and 30th June 2024

Interest rate risk indicator	**31.03.24 £'000**	**28.06.24 £'000**
Upper limit on one-year revenue impact of a 1% rise in interest rates	(198)	(48)
Upper limit on one-year revenue impact of a 1% fall in interest rates	344	177

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