

Prudential and Treasury Management Indicators for 2025/26
1 April 2025 to 30 November 2025

Appendix 2

A) Prudential Indicators

Affordability:

i)	Capital Expenditure	£ 6,413,400	£ 10,159,800	£ 7,150,800
ii)	Capital Financing Requirement	£ 21,226,000	£ 21,052,378	£ 19,637,178
iii)	Gearing (CFR to Long Term Assets)	43%	45%	45%
iv)	Ratio of Financing Costs to Net Revenue Stream-Services	2.21%	2.30%	2.30%
v)	Maximum Gross Debt	£ 21,226,000	£ 10,811,577	£ 10,811,577
vi)	Ratio of Internal Borrowing to CFR	45%	49%	45%

B) Treasury Management Indicators

Affordability:

i)	Operational Boundary for External Debt:			
	Borrowing	£ 22,000,000	£ 10,811,577	£ 10,811,577
	Other Long Term Liabilities	£ 1,500,000	£ -	£ -
	Total Operational Boundary	£ 23,500,000	£ 10,811,577	£ 10,811,577
ii)	Authorised Limit for External Debt:			
	Borrowing	£ 23,000,000	£ 10,811,577	£ 10,811,577
	Other Long Term Liabilities	£ 1,500,000	£ -	£ -
	Total Authorised Limit	£ 24,500,000	£ 10,811,577	£ 10,811,577

Prudence:

iii)	Investment Treasury Indicator and limit: Max. NEW principal sums invested in 2025/26 for periods OVER 365 days (ie. non-specified investments), subject to maximum non specified per counterparty of £3m AND to the prevailing overall counterparty limit, AND to the TOTAL non specified limit of £5m.	£ 3,000,000	£ 3,000,000	£ 3,000,000
iv)	Upper & Lower limits for the maturity structure of outstanding Borrowing during 2025/26			
	Under 1 Year	40%	0%	0%
	1 Year to 2 Years	40%	0%	0%
	2 Years to 5 Years	50%	0%	0%
	5 Years to 10 Years	50%	6%	6%
	Over 10 Years	100%	94%	94%