

Prudential and Treasury Management Indicators for 2026/27
1 April 2026 to 31 July 2026

Appendix 2

A) Prudential Indicators

Affordability:

i)	Capital Expenditure	£	10,194,000	£	9,988,700
ii)	Capital Financing Requirement	£	22,194,000	£	21,073,365
iii)	Gearing (CFR to Long Term Assets)		43%		43%
iv)	Ratio of Financing Costs to Net Revenue Stream-Services		5.45%		6.12%
v)	Maximum Gross Debt	£	22,194,000	£	10,811,577
vi)	Ratio of Internal Borrowing to CFR		45%		49%

B) Treasury Management Indicators

Affordability:

i)	Operational Boundary for External Debt:				
	Borrowing	£	23,200,000	£	10,811,577
	Other Long Term Liabilities	£	1,500,000	£	-
	Total Operational Boundary	£	24,700,000	£	10,811,577
ii)	Authorised Limit for External Debt:				
	Borrowing	£	24,200,000	£	10,811,577
	Other Long Term Liabilities	£	1,500,000	£	-
	Total Authorised Limit	£	25,700,000	£	10,811,577

Prudence:

iii)	Investment Treasury Indicator and limit:				
	Max. NEW principal sums invested in 2026/27 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	£	5,000,000
iv)	Upper & Lower limits for the maturity structure of outstanding Borrowing during 2025/26				
	Under 1 Year		40%		0%
	1 Year to 2 Years		40%		0%
	2 Years to 5 Years		50%		0%
	5 Years to 10 Years		50%		6%
	Over 10 Years		100%		94%