



Report to: Full Council Meeting – 6 March 2025

Relevant Committee Chair: Councillor Rhona Holloway, Audit & Governance Committee

Director Lead: Sanjiv Kohli, Deputy Chief Executive / Director – Resources / Section 151 Officer

Lead Officers: Nick Wilson, Business Manager - Financial Services, Ext 5317

Report Summary	
Report Title	Treasury Management Strategy 2025/26
Purpose of Report	This report seeks approval for the Treasury Management Strategy, which incorporates the Borrowing Strategy, Investment Strategy, and Treasury Prudential Indicators, updated in accordance with latest guidance.
Recommendations	That Council approve: <ul style="list-style-type: none"> a) The Treasury Management Strategy 2025/26, incorporating the Borrowing Strategy and the Annual Investment Strategy Appendix A; b) the Treasury Prudential Indicators and Limits, contained within Appendix A; c) the Authorised Limit Treasury Prudential Indicator contained within Appendix A.
Reason for Recommendation	It is a legislative requirement for a Local Authority to approve a Treasury Management Strategy and the attached appendices meet that requirement. In addition, the External Auditors (Forvis Mazars) may pass comment in their Report to those charged with governance should relevant strategies not be approved.

1.0 Background

1.1 At its meeting on 18 February 2025 the Audit and Governance Committee considered the proposed Treasury Management Strategy 2025/26 and agreed to recommend it to Council. A copy of the report is attached at **Appendix 1**.

2.0 Proposal/Options Considered

2.1 This report seeks approval for the Treasury Management Strategy 2025/26 (Appendix A), which encompasses the Treasury Prudential Indicators, the Borrowing Strategy, and the Annual Investment Strategy, in accordance with latest guidance.

3.0 Implications

In writing this report and in putting forward the recommendations, officers have considered the following implications: Data Protection, Digital and Cyber Security, Equality and Diversity, Financial, Human Resources, Human Rights, Legal, Safeguarding and Sustainability and where appropriate they have made reference to these implications and added suitable expert comment where appropriate.

3.1 All the financial implications are contained within the appendices to this report.

Legal Implications LEG2425/8177

3.2 Approval of the Budget (including the Treasury Management Strategy) is a function reserved to Full Council.

Background Papers and Published Documents

Except for previously published documents, which will be available elsewhere, the documents listed here will be available for inspection in accordance with Section 100D of the Local Government Act 1972.

None