

North East Derbyshire District Council

Cabinet

26 February 2026

Treasury Management Strategy Update April – December 2025 (Q1 to Q3)

Report of the Deputy Leader of the Council with responsibility for Finance

Classification: This report is public

Report By: **Jayne Dethick, Director of Finance and Resources (S151 Officer)**

Contact Officer: **Jayne Dethick**

PURPOSE/SUMMARY

To present to Cabinet a summary of the Treasury Management position for the first three quarters of 2025/26.

RECOMMENDATIONS

1. That Cabinet note the report concerning the Council's Treasury Management report for Quarter 3.

Approved by Cllr P Kerry, Deputy Leader with responsibility for finance.

IMPLICATIONS

Finance and Risk: Yes No

Details:

These are detailed in the attached report.

On Behalf of the Section 151 Officer

Legal (including Data Protection): Yes No

Details:

There are no legal issues arising directly from this report.

On Behalf of the Solicitor to the Council

Staffing: Yes No

Details:

There are no staffing issues arising directly from this report.

On Behalf of the Head of Paid Service

DECISION INFORMATION

Decision Information	
Is the decision a Key Decision? A Key Decision is an executive decision which has a significant impact on two or more District wards or which results in income or expenditure to the Council above the following thresholds: NEDDC: Revenue - £125,000 <input type="checkbox"/> Capital - £310,000 <input type="checkbox"/> <input checked="" type="checkbox"/> <i>Please indicate which threshold applies</i>	No
Is the decision subject to Call-In? (Only Key Decisions are subject to Call-In)	No
District Wards Significantly Affected	None
Equality Impact Assessment (EIA) details:	
Stage 1 screening undertaken Completed EIA stage 1 to be appended if not required to do a stage 2	No, not applicable, report for noting.
Stage 2 full assessment undertaken Completed EIA stage 2 needs to be appended to the report	No, not applicable
Consultation: Leader / Deputy Leader <input type="checkbox"/> Cabinet <input type="checkbox"/> SMT <input type="checkbox"/> Relevant Service Manager <input type="checkbox"/> Members <input type="checkbox"/> Public <input type="checkbox"/> Other <input type="checkbox"/>	No Details:

Links to Council Plan priorities;

- **A great place that cares for the environment**
- **A great place to live well**
- **A great place to work**
- **A great place to access good public services**

All

REPORT DETAILS

1 Background

- 1.1 In January 2023, the Council adopted the Chartered Institute of Public Finance and Accountancy's Treasury Management in the Public Services: Code of Practice (the CIPFA Code) which requires the Council to approve treasury management semi-annual and annual outturn reports.
- 1.2 As per the Code requirements, quarterly reporting of the treasury management indicators and the prudential indicators is now mandatory.
- 1.3 Whilst treasury management updates have been provided for many years alongside the quarterly revenue and capital monitoring reports, requirements of the Code now need to include detailed reporting. Therefore, to meet these requirements a separate treasury management update is now presented quarterly alongside the monitoring.

2. Details of Proposal or Information

Treasury Management

- 2.1 The treasury management function covers the borrowing and investment of Council funds. All transactions are conducted in accordance with the Council's approved strategy and the CIPFA Code of Practice. Good treasury management plays an important role in the sound financial management of the Council's resources.
- 2.2 The Council approved the 2025/26 Treasury Management Strategy at its meeting on 27 January 2025. **Appendix 1** identifies the Treasury Management activity undertaken in the first three quarters of 2025/26. This includes reporting on the treasury management indicators as required by the Code such as the maturity structure of borrowing.

Prudential Indicators

- 2.3 Since 1 April 2023 there has been a requirement that monitoring of prudential indicators should be reported quarterly. Prudential Indicators are a means of demonstrating that capital expenditure plans are affordable to aid decision making. **Appendix 2** identifies the impact on the Prudential Indicators from the treasury management activity in the first three quarters of 2025/26.

3 Reasons for Recommendation

- 3.1 To ensure that the Cabinet is kept informed of the latest position concerning treasury management.

4 Alternative Options and Reasons for Rejection

- 4.1 This report is concerned with monitoring the position against the Council's previously approved treasury management strategy. Accordingly, the report does not set out any options where a decision is required by Members.
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DOCUMENT INFORMATION

Appendix No	Title
Appendix 1	Treasury Management Monitoring Q3 2025/26
Appendix 2	Prudential Indicators Monitoring Q3 2025/26
<p>Background Papers (These are unpublished works which have been relied on to a material extent when preparing the report. They must be listed in the section below. If the report is going to Cabinet you must provide copies of the background papers)</p>	
<p>None</p>	