



Report to: Full Council Meeting – 5 March 2026

Relevant Committee Chair: Councillor Slyvia Michael, Audit & Accounts Committee

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

Lead Officers: Jenna Norton, Senior Accountant - Financial Services, Ext 5327

Report Summary	
Report Title	Capital Strategy 2026/27
Purpose of Report	This report seeks approval to the Capital Strategy 2026/27, this incorporates the Minimum Revenue Provision Policy and Capital Prudential Indicators, updated in accordance with latest guidance.
Recommendations	That Council approve: <ul style="list-style-type: none"> a) the Capital Strategy 2026/27, contained within Appendix A; b) the Capital Prudential Indicators and Limits for 2026/27, contained within Appendix A; c) the Minimum Revenue Provision (MRP) Policy Statement as contained within Appendix C, which sets out the Council’s policy on MRP; d) the Flexible Use of Capital Receipts Strategy, contained with Appendix D;
Reason for Recommendation	It is a legislative requirement for a Local Authority to approve a Capital strategy, and the attached appendices meet that requirement. In addition, the External Auditors (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 4 March 2026, the Audit and Accounts Committee considered the proposed Capital Strategy 2026/27 and agreed to recommend it to Council. A copy of the report is attached at **Appendix 1**.

2.0 Proposal/Options Considered

2.1 The Capital Strategy outlines the principles and framework that shape the Council’s capital decisions. The principal aim is to deliver a programme of capital investment that contributes to the achievement of the Council’s priorities and objectives as set out in the Corporate Plan.

3.0 **Implications**

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

Implications Considered			
Yes – relevant and included / NA – not applicable			
Financial	Yes	Equality & Diversity	NA
Human Resources	NA	Human Rights	NA
Legal	NA	Data Protection	NA
Digital & Cyber Security	NA	Safeguarding	NA
Sustainability	NA	Crime & Disorder	NA
LGR	NA	Tenant Consultation	NA

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

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