



Report to: Full Council Meeting – 5 March 2026

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

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

Lead Officers: Andrew Snape, Assistant Business Manager - Financial Services, Ext 5523

Report Summary	
Report Title	Investment Strategy 2026/27
Purpose of Report	This investment strategy is for 2026/27, meeting the requirements of statutory guidance issued by the Ministry of Housing, Communities and Local Government (MHCLG) Investment Guidance in January 2018.
Recommendations	That Council approve: a) the Non-Treasury Investment Strategy 2026/27 at Appendix A ; and b) the Investment Prudential Indicators and Limits for 2026/27, contained within Appendix A .
Reason for Recommendation	It is a legislative requirement for a Local Authority to approve an Investment 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 4 March 2026 the Audit and Accounts Committee considered the proposed Investment 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 definition of an investment covers all of the financial assets of the Council as well as other non-financial assets that the organisation holds primarily or partially to generate a profit; for example, investment property portfolios. This may therefore include investments that are not managed as part of normal treasury management processes or under treasury management delegations.

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