

**West Dunbartonshire Council**  
**Report by the Chief Officer - Resources**  
**Council: 4 March 2026**

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**Subject: Capital Strategy 2026/27 to 2035/36**

**1. Purpose**

- 1.1 The purpose of this report is to provide Members with West Dunbartonshire Council's (the Council) updated capital strategy for the period 2026/27 to 2035/36.

**2. Recommendations**

- 2.1 To approve West Dunbartonshire Council's updated capital strategy for the period 2026/27 to 2035/36.

**3. Background**

- 3.1 In December 2017, the Chartered Institute of Public Finance and Accountancy, (CIPFA), issued revised Prudential and Treasury Management Codes. As from 2019/20, all local authorities are required to prepare a Capital Strategy which provides:

- a high-level overview of how capital expenditure, capital financing and treasury management activity contribute to the provision of services
- an overview of how the associated risk is managed
- the implications for future financial sustainability.

- 3.2 The Council's first Capital Strategy was approved by Council in March 2019 and is subject to an annual update.

**4. Main Issues**

Capital Strategy

- 4.1 The revised Capital Strategy covers the period 2026/27 to 2035/36 which is the same period covered by the revised Council capital plan reported to Council as part of a separate budget report to this Council meeting.
- 4.2 There are some minor changes in relation to updated information on dates for the various individual strategies which feed into the overall capital strategy. These strategies are approved at the appropriate Committees during the year.

**5. Option Appraisal**

5.1 No option appraisal was required for this report.

## 6. People Implications

6.1 There are no personnel issues.

## 7. Financial and Procurement Implications

7.1 There are no direct financial or procurement implications arising from this report.

## 8. Risk Analysis

8.1 While the appended report provides the capital strategy of the Council there are three main risks associated with long term capital planning. These risks are noted below along with assurances over existing procedures to mitigate these risks.

<b>Risk</b>	<b>Mitigation</b>
Capital plans are not fully aligned to Council strategic objectives	Council has controls included within the prioritisation and approval process to mitigate this risk.
Non-deliverability of capital investment plans	Council has management and monitoring controls, including regular capital budget reporting, that will assist in mitigating this risk.
Inflation may increase capital expenditure levels, which may affect the capital financing and borrowing requirement leading to an increase in borrowing, assuming no additional capital receipts are available	Council has management and monitoring controls, including regular capital budget reporting, that will assist in mitigating this risk. This includes reconsidering the inclusion of capital projects in the capital programme due to concerns around affordability.

## 9. Equalities Impact Assessment

9.1 No equalities impact assessment was required in relation to this report.

## 10. Environmental Sustainability

10.1 No assessment of environmental sustainability was required in relation to this report.

## 11. Consultation

**11.1** The views of Legal Services have been requested on this report and have advised there are neither any issues nor concerns.

## **12. Strategic Assessment**

**12.1** Proper budgetary control and sound financial practice are cornerstones of good governance and support Council and officers to pursue the five strategic priorities of the Council's Strategic Plan.

**12.2** The capital strategy contributes to the Financial Strategy via the interdependency that exists between pro-active long term capital planning and the formulation of long term financial plans.

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**Laurence Slavin**  
**Chief Officer – Resources**  
**27 January 2026**

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<b>Appendix:</b>	Capital Strategy 2026/27 to 2035/36
<b>Background Papers:</b>	Capital Prudential Indicators 2025/26 to 2033/34 and Treasury Management Strategy 2025/26 to 2033/34 (Council 26 March 2025)
<b>Wards Affected:</b>	No wards directly affected.

