

SPECIAL COUNCIL MEETING HELD MONDAY 22 SEPTEMBER 2025

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No.	Item	Decision
1.	Apologies	<i>Alderman Callan, Councillor Callaghan, Chivers, Kane, McCully, McGlinchey, McGurk, McQuillan, McShane, Watson</i>
2.	Declaration of Members' Interests	<i>None</i>
3.	Annual Accounts 2024/25	<i>That the Council approves of the adoption of the annual statement of accounts as presented and where applicable any amendments notified during the meeting.</i>
4.	Self-Assessment of Performance 2024/25	<i>That the Council notes and approves the content of the 2024/25 Self-Assessment of Performance as set out in Appendix 1.</i>

**MINUTES OF THE PROCEEDINGS OF THE SPECIAL COUNCIL
HELD IN THE COUNCIL CHAMBER ON
MONDAY 22 SEPTEMBER 2025 AT 7.00PM**

In the Chair : The Mayor, Councillor McMullan

Present : Alderman Boyle, Coyle, Fielding,
Knight-McQuillan, J McAuley, S McKillop, Scott, Stewart

Councillors Anderson, C Archibald, N Archibald, Elder,
Huggins, Kennedy, Mairs, MA McKillop, Nicholl, Peacock,
Schenning, Storey, Watton, Wilson

Officers Present : D Jackson, Chief Executive
D Wright, Chief Finance Officer
J Culkin, Management Accountant (R)
J McCarron, Performance Officer
J Keen, Committee and Member Services Officer

In attendance : A Lennox, Mobile Operations Officer
M Kennedy, ICT Technical Support Officer

Press, 2 no. (R)

Key – (R) = Attended Remotely

1. APOLOGIES

Apologies were recorded for Alderman Callan, Councillor Callaghan, Chivers, Kane, McCully, McGlinchey, McGurk, McQuillan, McShane, Watson

2. DECLARATION OF MEMBERS' INTERESTS

There were no Declarations of Interest.

* **Alderman S McKillop joined the meeting in the Chamber at 7.05pm during consideration of the following item**

* **Alderman Knight-McQuillan joined the meeting in the Chamber at 7.08pm during consideration of the following item**

3. ANNUAL ACCOUNTS 2024/25

Report, previously circulated, was presented by The Chief Finance Officer.

Purpose of Report

The purpose of this report is to present the annual accounts for Causeway Coast and Glens Borough Council for the financial year ended 31 March 2025 for approval.

Background

Councils and other public bodies are required to prepare and submit to the Department for Communities (DfC) by 30 June each year their annual accounts for the previous financial period, I can confirm Council complied with this requirement. Under current regulation the approval of the accounts now occurs after completion of the audit meaning Council are approving what will eventually be published. Northern Ireland Audit Office (NIAO) are in the process of completing their work in this regard and the accounts are presented in conjunction with the reports from NIAO.

Detail

Attached as an appendix is a draft copy of the Annual Statement of Accounts for Causeway Coast and Glens Borough Council. At the time of writing this report NIAO are still completing aspects of the audit therefore the accounts being approved may contain a few amendments when compared to the accounts appended, any such changes will be advised verbally at the Council meeting, these are not expected to be significant.

Income and Expenditure that was controlled by Budget Holders is £4,479k (page 82) surplus to budget. The surplus includes a positive rates finalisation of £608k. The Financial Recovery Reserve was increased by £501k leaving a balance at 31 March 2025 of £15,282k. These accounts also include the creation of a Strategic Events Reserve with a transfer of £350k into that reserve specifically for costs related to the 2025 Open Championship.

The Comprehensive Income and Expenditure Statement (CIES) recorded within the Annual Accounts includes expenses outside the control of Budget Holders. It includes property, provisions and pension revaluations and accumulated absences. Some of these adjustments are accounting entries or future long-term liabilities that are based on pension assumptions and will only materialize on retirements.

The main figure members will be interested in can be found in the Movement in Reserves statement which details an in-year movement in the General Fund Summary of an increase of £3,120k giving a carrying total of £8,284k. Under regulation we are recommended to carry a minimum fund balance in the range of 5% to 7.5% of our Net Operating Expenditure (£60,908k) which translates into a recommended balance between £3,045k and £4,568k. Causeway Coast and Glens Borough Council are compliant with these recommendations.

Whilst the result is favourable it should be noted that in addition Council has increased other useable reserves by £1,751k to a total of £25,985k. Aside from the increases to the Financial Recovery Reserve mentioned in 3.4 above the other significant movement in useable reserves was the transfer to the Repairs and Renewals Reserve (£900k) the purposes of which were to provide for future Estates maintenance and the annual investment in Holiday and Leisure Parks from surpluses generated in those parks.

The breakdown of these reserves was circulated within the report.

The Financial Performance Outturn was circulated within the report.

Overall Council expenditure was favourable to budget by £1.392m, the majority of this arising from staffing costs at £1.151m. The favourable variance in staffing occurred as a result of various factors including reduced staffing requirements at a facility and turnover of staff leading to a significant saving through vacant posts for the year.

In addition to close expenditure control Council income for the year was £3.536m favourable against budget and was driven for the most part by an excellent performance in a number of Council's income streams. This included Sport & Well Being (£878k) which follows a significant investment in gym facilities across all our sports centres leading to a substantial increase in memberships being taken out.

Additional rates income of £608k has been included as well as £552k relating to a historic VAT claim.

Further positive variances against budget of £357k from Environmental Health and Building Control and £356k from investment income have contributed to the excellent final position.

Finally, our Community & Culture and Prosperity & Place teams have been able to leverage a combined £1.2m in additional funding to offset costs against various grants and programmes.

The financial performance for 2024/25 should be viewed in the context that Council had budgeted for use of reserves to the value of £432k but has in fact increased the General Reserve balance by £3,120k.

Recommendation

It is recommended that the Council approves of the adoption of the annual statement of accounts as presented and where applicable any amendments notified during the meeting.

The Chief Finance Officer addressed Council:

The Annual Statement of Accounts for the year ended 31 March 2025 is presented this evening for Council approval.

Council is required annually to prepare and submit draft accounts to the Department for Communities by 30 June, and I am pleased to be able to confirm Council's compliance with this requirement our accounts being delivered on 27 June.

There are no material amendments to the accounts as circulated with the agenda to report although there may have been some typo's corrected.

The audit of the accounts is nearing completion with just final certification by Northern Ireland Audit Office, Certification to take place once Council have approved and the publication of the certified accounts by 30 September in accordance with regulations.

Initial audit findings were reported to the Audit committee last week in the draft report to those charged with governance and the associated audit recommendations received by Council, this is an excellent report from Council's viewpoint with only 5 recommendations, none of which is priority one, two further recommendations may be challenged or rejected, leaving three potentially to address.

Turning to the accounts themselves, Council set a budget for the 2024/25 year that included an applied balance of £0.432m, during the year close expenditure control together with enhanced income I am pleased to report that Council has managed to overturn the budgeted deficit and generate a sizeable surplus for the year with the General Fund increasing by £3.120m to a carrying balance of £8.284m, which, as stated in the report, is well within guidelines.

In addition to this Council benefitted from a refund of VAT which was part of a historic claim dating back to 2007, this has not been added to the General Fund but rather transferred into the Financial Recovery Reserve so that it can be considered by Council for future application.

The accounts as presented therefore show an increase in other usable reserves of £1.751m to £25.985m.

It should also be noted that the accounts contain several transfers to/from other usable reserves, the main ones being the movement of £900k to the repairs and renewals reserve in and the creation of a Strategic Events Reserve with the addition of £350k in anticipation of costs associated with the support of the 2025 Open Championship, Council has already approved these transfers between reserves.

The final point I would like to draw members attention to is the debt position, during the 2024/25 financial year this has improved from £49.972m to £45.933m, significantly down from the inherited position of £72m, indeed as we speak in the current financial year this has further improved to £41.992m. Such a reduction has been achieved as a result of close financial monitoring of the capital spend and expenditure limits imposed by this Council in an effort to keep these costs under control. Eagle eyed readers of the accounts may notice that these figures do not correspond to the debt figures in the balance sheet, the difference being due to a change in accounting treatment for leases which has added to the recorded debt figures in the accounts, notes 15a and b show some more details around this.

Mr Mayor, I present the accounts for Council approval.

Alderman Scott commented on the Annual Accounts stating that Council can be proud of its finance performance in 2024/25 and commended staff for their hard work and professionalism.

Councillor Storey concurred with comments made by Alderman Scott and sought clarification on the governance issues highlighted on page 17 of the Accounts.

The Chief Finance Officer advised the governance issues were on the corporate risk register and provided commentary on each risk – Procurement, Finance and Financial Resilience, Digital and Cyber Security and Recruitment of Professional Staff. The Chief Finance Officer advised that risks identified in the Extraordinary Audit have been dealt with.

The Chief Executive advised that Council has received 2 accreditations for cyber security and confirmed that Council meet the deadlines set for publishing Annual Accounts.

Councillor Schenning thanked staff for their hard work and commented on the decrease in debt and there being no new loans.

Proposed by Alderman Scott

Seconded by Councillor Huggins and

RESOLVED - that the Council approves of the adoption of the annual statement of accounts as presented and where applicable any amendments notified during the meeting.

4. SELF-ASSESSMENT OF PERFORMANCE 2024/25

Report, previously circulated, was presented by the Performance Officer.

Purpose of Report

The purpose of this report is to present to Members, for Decision, Council's 2024/25 Self-Assessment of Performance Report.

Background

The Local Government Act (NI) 2014, Part 12, sets out the key responsibilities that each Council has in relation to the Performance Duty. One of these key responsibilities is that in September of each year Council must make arrangements for the publication of its assessment of its performance during a financial year. Please find Council's self-assessment of performance for 2024/25 attached at Appendix 1 (circulated).

The key outcomes that are listed and assessed within this document relate to Performance Improvement Objectives, Statutory Indicators and Self-Imposed indicators. Furthermore, Council takes this opportunity to assess the mechanisms and systems that it has to ensure compliance with the Performance Duty including national benchmarking outcomes and the arrangements that we have in place to achieve continuous improvement.

Recommendation

It is recommended that the Council notes and approves the content of the 2024/25 Self-Assessment of Performance as set out in Appendix 1.

Proposed by Councillor Schenning

Seconded by Alderman Coyle and

RESOLVED - that the Council notes and approves the content of the 2024/25 Self-Assessment of Performance as set out in Appendix 1.

This being all the business, The Mayor thanked everyone for their attendance and the meeting concluded at 7:20pm

Mayor