

<b>Title of Report:</b>	<b>Management Accounts Period 5</b>
<b>Committee Report Submitted To:</b>	<b>Finance Committee</b>
<b>Date of Meeting:</b>	<b>9 October 2025</b>
<b>For Decision or For Information</b>	<b>For decision</b>
<b>To be discussed In Committee YES/NO</b>	<b>No</b>

<b>Linkage to Council Strategy (2021-25)</b>	
Strategic Theme	Cohesive Leadership
Outcome	Council has agreed policies and procedures and decision making is consistent with them.
Lead Officer	Chief Finance Officer

<b>Estimated Timescale for Completion</b>	
Date to be Completed	

<b>Budgetary Considerations</b>	
Cost of Proposal	
Included in Current Year Estimates	<b>YES/NO</b>
Capital/Revenue	Revenue
Code	
Staffing Costs	

<b>Legal Considerations</b>	
Input of Legal Services Required	<b>YES/NO</b>
Legal Opinion Obtained	<b>YES/NO</b>

<b>Screening Requirements</b>	Required for new or revised Policies, Plans, Strategies or Service Delivery Proposals.		
Section 75 Screening	Screening Completed:	<del>Yes</del> /No	Date:
	EQIA Required and Completed:	<del>Yes</del> /No	Date:
Rural Needs Assessment (RNA)	Screening Completed	<del>Yes</del> /No	Date:
	RNA Required and Completed:	<del>Yes</del> /No	Date:
Data Protection Impact Assessment (DPIA)	Screening Completed:	<del>Yes</del> /No	Date:
	DPIA Required and Completed:	<del>Yes</del> /No	Date:

## 1.1 Purpose of Report

The purpose of this report is to present the current management accounts to Council for information and analysis.

## 1.2 Background

Causeway Coast and Glens Borough Council (CC&GBC) provides a range of services to the Borough of Causeway Coast and Glens which stretches from Lough Foyle in the west to the Glens of Antrim in the east covering an area of 1,968 square kilometres and with a population of approximately 145,000. The council is currently made up of 3 directorates (Leisure and Development, Environmental Services, Corporate Policy and Resources) and includes a Planning, Finance and Legal department, that are reported separately in this report. The Annual Budgeted Spend for 2025/26 controlled by the Directorates is £86.408m (excludes depreciation, actuarial adjustments, provisions, accumulated absences, and it is these figures that change the figures in the Audited Accounts). Gross Income is budgeted at £86.408m meaning a balanced budget was approved for the year.

## 1.3 Financial Overview by Directorate

The table below details a draft summary of the financial position at period 5 (up to and including 31 August 2025).

Council is showing a favourable variance against budget at period 5 amounting to £1,456,424 (period 4 - £1,165,847) however it should be noted that this contains an exceptional income item relating to Leisure VAT of £371,681. Adjusting for this the operational variance at period 5 is £1,084,743 (Period 4 - £794,166), an increase of £290,577 therefore should this position be maintained throughout the year Council would be in surplus operationally, increasing reserves by this amount. The most significant contributor to this position is Leisure & Development.

Directorate	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Leisure & Development	1,673,253.96	2,485,746.01	812,492.05	11,692,803.39	10,019,549.43
Environmental Services	13,096,187.20	12,842,808.00	(253,379.20)	32,689,479.07	19,593,291.87
Corporate Services	2,572,215.62	2,828,017.80	255,802.18	7,167,859.36	4,595,643.74
Chief Executive	2,710,570.83	2,689,878.91	(20,691.92)	3,930,463.96	1,219,893.13
Planning	648,288.94	719,698.72	71,409.78	1,956,420.48	1,308,131.54
Finance	684,186.40	670,691.79	(13,494.61)	1,839,879.36	1,155,692.96
Financing & Investment Expenditure	971,269.61	971,270.29	0.68	8,265,668.84	7,294,399.23
Financing & Investment Income	(868,184.10)	(620,230.14)	247,953.96	(1,306,325.23)	(438,141.13)
Taxation and Non-Specific Grant Income	(27,728,585.50)	(27,743,935.50)	(15,350.00)	(66,236,249.23)	(38,507,663.73)
Exceptional Income	(371,681.20)		371,681.20		371,681.20
<b>Grand Total</b>	<b>(6,612,478.24)</b>	<b>(5,156,054.12)</b>	<b>1,456,424.12</b>	<b>0.00</b>	<b>6,612,478.24</b>

### 1.3 Income and Expenditure Analysis

The overall position with regards staffing costs is shown in the table below by Directorate:

Directorate	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Leisure & Development	5,495,838.35	5,223,808.64	(272,029.71)	13,218,679.00	7,722,840.65
Environmental Services	9,196,942.74	9,073,446.60	(123,496.14)	22,585,905.92	13,388,963.18
Corporate Services	1,649,049.34	1,791,445.93	142,396.59	4,533,210.52	2,884,161.18
Chief Executive	560,439.94	565,845.76	5,405.82	1,407,981.80	847,541.86
Planning	1,139,221.84	1,157,601.94	18,380.10	2,863,497.48	1,724,275.64
Finance	588,076.82	559,700.78	(28,376.04)	1,390,399.36	802,322.54
<b>Grand Total</b>	<b>18,629,569.03</b>	<b>18,371,849.65</b>	<b>(257,719.38)</b>	<b>45,999,674.08</b>	<b>27,370,105.05</b>

Council is currently adverse against budget in terms of staffing at £257,719 (period 4 - £134,892); this is after adjusting for the impending pay award which had been budgeted for at 3%. At the time of writing this report it had just been announced that a 3.2% pay award had been agreed and this will be implemented in September thereby being included from period 6 onwards, it is anticipated that the payroll budget should be sufficient to meet the year's total pay bill the current adverse balance possibly being due to some seasonality.

The table below sets out the budgetary position of all other areas of expenditure against budget by Directorate:

Directorate	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Leisure & Development	3,757,459.47	3,604,270.13	(153,189.34)	8,951,235.10	5,193,775.63
Environmental Services	6,656,283.26	6,447,821.60	(208,461.66)	16,925,962.14	10,269,678.88
Corporate Services	1,053,794.90	1,126,140.92	72,346.02	2,850,950.93	1,797,156.03
Chief Executive	2,175,590.87	2,162,484.27	(13,106.60)	2,649,212.32	473,621.45
Planning	87,001.71	49,644.85	(37,356.86)	302,626.00	215,624.29
Finance	100,889.75	112,844.45	11,954.70	454,070.00	353,180.25
Financing & Investment Expenditure	971,269.61	971,270.29	0.68	8,265,668.84	7,294,399.23
Financing & Investment Income	8,400.75	5,907.98	(2,492.77)	8,675.00	274.25
<b>Grand Total</b>	<b>14,810,690.32</b>	<b>14,480,384.49</b>	<b>(330,305.83)</b>	<b>40,408,400.33</b>	<b>25,597,710.01</b>

At period 5 this is £330k (Period 4 - £298k) adverse. It should be noted that the Funding Unit (£215k [period 4 - £178k]) relates mainly to grant expenditure, which is externally funded, and these adverse variances will be offset by income. Estates (£221k £239k) is adverse mainly due to maintenance materials and equipment.

Income levels remain strong for period 5 following on from 2024/25 and the position is as detailed in the table below by Directorate, at period 4 the variance was £1,599k:

Directorate	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Leisure & Development	(7,580,043.86)	(6,342,332.76)	1,237,711.10	(10,477,110.71)	(2,897,066.85)
Environmental Services	(2,757,038.80)	(2,678,460.20)	78,578.60	(6,822,388.99)	(4,065,350.19)
Corporate Services	(130,628.62)	(89,569.05)	41,059.57	(216,302.09)	(85,673.47)
Chief Executive	(25,459.98)	(38,451.12)	(12,991.14)	(126,730.16)	(101,270.18)
Planning	(577,934.61)	(487,548.07)	90,386.54	(1,209,703.00)	(631,768.39)
Finance	(4,780.17)	(1,853.44)	2,926.73	(4,590.00)	190.17
Financing & Investment Income	(876,584.85)	(626,138.12)	250,446.73	(1,315,000.23)	(438,415.38)
Taxation and Non-Specific Grant Income	(27,728,585.50)	(27,743,935.50)	(15,350.00)	(66,236,249.23)	(38,507,663.73)
Exceptional Income	(371,681.20)		371,681.20		371,681.20
<b>Grand Total</b>	<b>(40,052,737.59)</b>	<b>(38,008,288.26)</b>	<b>2,044,449.33</b>	<b>(86,408,074.41)</b>	<b>(46,355,336.82)</b>

As mentioned previously above the main contributor to this position is Leisure & Development with the excellent income generation from our Leisure Centres continuing into 2025/26, despite significant increases in budgeted income the service continues to exceed budget at this stage. In addition, the income for Prosperity & Place and the Funding Unit are favourable, Funding Unit as indicated above offsetting the adverse expenditure variances in this area. Also performing well at period 4 are Planning (£90k favourable [period 4 - £117k favourable]) and investment income (£250k favourable [period 4 - £150k favourable]), it is anticipated that Investment Income will exceed the annual budget for the year.

## 2.0 Leisure And Development Directorate

### 2.1 Background

Council has approved the annual budget for Leisure and Development and delegated authority to officers to utilise this budget in the provision of services to the rate payers. The L&D budget for 2025/26 is £11,692,803. The net budget is a calculation of the forecast:

- Gross Expenditure of £22.170m.
- Gross Income of £10.477m.

Table 1, Illustrates a P5 Net Position of £1,673,254 [Period 4 - £834,964], which is favourable by £812,492 (Period 4 - £613,459).

The service area financial positions are also shown in Table 1.

### 2.2 Service Area Budgets

**Table 1**

Head of Service	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Community and Culture	834,560.81	909,464.89	74,904.08	2,249,341.50	1,414,780.69
Prosperity and Place	500,782.25	541,715.70	40,933.45	1,768,942.80	1,268,160.55
Leisure and Development Management	272,432.79	259,509.91	(12,922.88)	650,185.12	377,752.33
Sport and Wellbeing	1,097,413.20	1,335,892.76	238,479.56	4,332,477.94	3,235,064.74
Tourism and Recreation	(1,204,645.33)	(796,743.33)	407,902.00	2,069,434.23	3,274,079.56
Funding Unit	86,200.69	157,985.23	71,784.54	429,801.52	343,600.83
Strategic Projects	86,509.55	77,920.85	(8,588.70)	192,620.28	106,110.73
	1,673,253.96	2,485,746.01	812,492.05	11,692,803.39	10,019,549.43

### 2.3 Income and Expenditure

Generally, the budgetary performance of Leisure and Development at Period 5 has performed well for the early part of the financial year, main areas to highlight are:

#### • Salaries and Wages.

The table below shows the position regarding staffing costs across the Directorate, currently adverse by £272k (period 4 - £171k), after adjustment for the impending pay award.

Head of Service	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Community and Culture	704,541.02	712,396.49	7,855.47	1,788,694.84	1,084,153.82
Prosperity and Place	441,952.82	435,659.72	(6,293.10)	1,096,879.44	654,926.62
Leisure and Development Management	269,270.55	256,390.31	(12,880.24)	642,695.12	373,424.57
Sport and Wellbeing	2,510,617.77	2,333,547.38	(177,070.39)	5,880,051.08	3,369,433.31
Tourism and Recreation	1,302,905.95	1,235,590.78	(67,315.17)	2,966,233.36	1,663,327.41
Funding Unit	180,040.69	172,303.11	(7,737.58)	651,504.88	471,464.19
Strategic Projects	86,509.55	77,920.85	(8,588.70)	192,620.28	106,110.73
	5,495,838.35	5,223,808.64	(272,029.71)	13,218,679.00	7,722,840.65

### Energy and Utilities.

At Period 5, energy costs and utilities have an adverse variance of £38k (period 4 -£72k), this is an area where Council must monitor budgets closely as the year progresses.

Head of Service	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Community and Culture	23,211.94	27,382.39	4,170.45	86,703.94	63,492.00
Prosperity and Place	317.84	550.00	232.16	1,743.00	1,425.16
Sport and Wellbeing	514,862.25	549,699.43	34,837.18	1,544,242.02	1,029,379.77
Tourism and Recreation	185,311.69	107,804.98	(77,506.71)	359,487.55	174,175.86
	723,703.72	685,436.80	(38,266.92)	1,992,176.51	1,268,472.79

- Repairs and Maintenance.

At Period 5, scheduled and reactive repairs / maintenance are favourable by £43k (period 4 - £48k).

Head of Service	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Community and Culture	0.00	15,938.97	15,938.97	63,085.00	63,085.00
Sport and Wellbeing	5,242.01	63,388.33	58,146.32	195,600.00	190,357.99
Tourism and Recreation	76,793.45	50,538.48	(26,254.97)	160,714.00	83,920.55
	82,035.46	129,865.78	47,830.32	419,399.00	337,363.54

- Supplies and Services

At period 5 Supplies and Services are currently showing an adverse variance of £215k (period 4 - £154k, this does include the grant funded expenditure mentioned previously.

- Income

Is currently showing a favourable variance of £1,237k (period 4 - £941k) mainly in Sport & wellbeing (£336k [period 4 - £284k]) but also including Funding Unit (£294k [period 4 - £246k]) as referenced previously.

Head of Service	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Community and Culture	(487,062.36)	(347,346.92)	139,715.44	(1,121,147.18)	(634,084.82)
Prosperity and Place	(455,927.42)	(299,164.23)	156,763.19	(685,907.00)	(229,979.58)
Sport and Wellbeing	(2,174,425.91)	(1,837,893.14)	336,532.77	(3,994,012.67)	(1,819,586.76)
Tourism and Recreation	(4,148,421.74)	(3,838,152.34)	310,269.40	(4,420,485.50)	(272,063.76)
Funding Unit	(314,206.43)	(19,776.13)	294,430.30	(255,558.36)	58,648.07
	(7,580,043.86)	(6,342,332.76)	1,237,711.10	(10,477,110.71)	(2,897,066.85)

## **2.4 Analysis by Head of Service**

### **Community & Culture**

Community & Culture currently showing a net favourable position of £75k, the main factors being employee costs £13k (vacant/gapped posts, including sickness and secondment). Premises has a positive variance of £32k due to cost savings in art centres and museums. Supplies & services currently £81k adverse, income currently £106k favourable offsetting supplies and services.

### **Prosperity & Place**

Prosperity & Place has an overall favourable variance of £41k. Supplies and services showing underspends of £11k and income is £118k favourable with £17k due to debt management of Go Succeed grants.

### **Leisure & Development Management**

Leisure & Development management, made up of director salary costs and that of the L&D admin team currently £13k adverse, the budget profiling for agency staff may need reviewed.

### **Sport & Wellbeing**

SWB is showing a positive variance of £238k. In particular, income for the 7 Leisure/ Sports Centres is up £260k on the estimated target which evidences the positive benefit of recent gym equipment upgrades across the sites.

Employee costs currently showing a negative variance of £177k. Premises costs currently showing a favourable variance of £117k although this may fluctuate as we enter the winter months and energy usage increases.

### **Tourism & Recreation**

Tourism & Recreation £408k favourable overall with employee costs currently £67k adverse. Premises currently £124k adverse mainly in the HALP's this may be due to preparation work for the new season

Supplies and services currently £182k favourable arising across various service areas. Customer & client receipts also £224k favourable mainly attributable to HALPs.

It should be noted that £200k of budget released during this period in relation to the future provision of the Air Show, Council had provided in the current year's budget in

preparation for the next event, it will be recommended that this amount be transferred to the Strategic Events Reserve in anticipation of the next event thereby reducing the operational variance for Period 6.

### **Funding Unit**

Funding unit currently £72k under budget, £32k due to savings on agency staff working on grant funded projects, £28k Government grants received.

### **Strategic Projects**

Strategic projects which consists of two SIB staff. Currently £9k overspent.



### 3.0 Environmental Services Directorate

#### 3.1 Background

Council has approved the annual budget for Environmental Service and delegated authority to officers to utilise this budget in the provision of services to the rate payers. ES budget for 2025/26 is **£32,689,479.07**. This is based on expenditure budget of **£39,511,868.06** and income budget of **£6,822,388.99**.

The Environmental Services position at Period 5 shows a **£253,379.20 adverse variance** (P4 was a £193k adverse variance).

The main costs and income attributing to the ES P5 position are summarised as follows as variances against budget.

- Employee costs are £123k (period 4 - £63k) adverse
- Premises costs are £73k (period 4 - £64k) favourable
- Transport Costs are £137k (period 4 - £131k) favourable
- Supplies and Services are £408k (period 4 - £283k) adverse
- Third Party Payments are £21k favourable (period 4 - £2k adverse)
- Income is £78k favourable (period 4 - £11k adverse)

ES Summary	ACTUAL NET VARIANCE	ACTUAL NET VARIANCE	ACTUAL NET VARIANCE	ACTUAL NET VARIANCE
Period	P1&2	P3	P4	P5
Employee	£ 173	£ 79	-£ 63	-£ 123
Premises	£ 25	-£ 46	£ 64	£ 73
Transport	£ 74	£ 99	£ 131	£ 138
Supplies & Services	-£ 52	-£ 145	-£ 283	-£ 408
Support Services	£ 23	-£ 18	-£ 28	-£ 32
Third Party Payments	£ 8	£ 30	-£ 2	£ 21
Income	£ 36	-£ 63	-£ 11	£ 78
<b>Total</b>	<b>£ 287</b>	<b>-£ 64</b>	<b>-£ 192</b>	<b>-£ 253</b>

Head of Service	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Estates	3,423,148.83	3,088,494.59	(334,654.24)	7,651,860.02	4,228,711.19
Health and Built Environment	1,045,099.70	1,078,341.14	33,241.44	2,672,847.00	1,627,747.30
Infrastructure	(469,048.68)	(255,422.55)	213,626.13	(66,593.79)	402,454.89
Operations	8,708,943.66	8,578,922.60	(130,021.06)	21,544,580.48	12,835,636.82
ES Business Support	323,040.27	296,208.87	(26,831.40)	733,302.20	410,261.93
Environmental Services Centrally Managed	65,003.42	56,263.35	(8,740.07)	153,483.16	88,479.74
	<b>13,096,187.20</b>	<b>12,842,808.00</b>	<b>(253,379.20)</b>	<b>32,689,479.07</b>	<b>19,593,291.87</b>

#### Estates.

P5 Actual Expenditure	P5 Budget Expenditure	P5 Actual Income	P5 Budget Income	Net Expenditure Variance
3,532,472.34	3,203,338.07	(109,323.51)	(114,843.48)	(334,654.24)

£335k (period 4 - £248k) adverse.

Expenses are adverse by £329k. £108k of this relates to adverse labour costs due to events and seasonal cover out of normal working hours. Supplies and Services are adverse by £256k, of which £116k relates to equipment. Premises costs are adverse by £32k. Transport costs are favourable by £69k.

Income is adverse by £6k. Cemetery income is adverse £20k. Other Services income is adverse by £7k. Insurance Claim income is favourable by £15k and Sale of Bins is favourable by £7k.

#### Health and Built Environment.

P5 Actual Expenditure	P5 Budget Expenditure	P5 Actual Income	P5 Budget Income	Net Expenditure Variance
1,767,832.49	1,885,453.70	(722,732.79)	(807,112.56)	33,241.44

£33k (period 4 - £24k) positive.

Expenses are favourable by £118k. Labour costs are favourable by £146k, of which £77k is in Building Control, £57k is in Public Health & Housing and the remainder in various areas. Transport costs are £15k adverse. Supplies and Services are adverse by £9k. This is a change of £54k, of which £42k comes from Air Quality: expenditure of £41,800 has been removed from Air Quality since P4. Support Services costs are adverse by £16k. Third party payments are favourable by £11k.

Income is adverse by £84k. By far the largest item is a shortfall in Building Control income, which is adverse by £132k. HBE Gen Mgt is favourable by £15k due to Other Services Income. Food Safety is favourable by £10k, due to a Non-Govt Revenue Grant. Licensing and Emergency Planning is favourable by £7k. Environmental Protection is favourable by £7k.

#### Infrastructure.

P5 Actual Expenditure	P5 Budget Expenditure	P5 Actual Income	P5 Budget Income	Net Expenditure Variance
810,552.93	974,794.08	(1,279,601.61)	(1,230,216.63)	213,626.13

£214k (period 4 - £69k) positive.

Expenses are £164k favourable. Labour costs are favourable by £126k, of which £108k in savings relates to Harbours & Marinas. Premises costs are adverse by £10k. Supplies and Services are favourable by £30k. Third Party payments, which is the Car Park contract alone, are favourable by £23k.

## Operations.

P5 Actual Expenditure	P5 Budget Expenditure	P5 Actual Income	P5 Budget Income	Net Expenditure Variance
9,335,407.15	9,085,716.03	(626,463.49)	(506,793.43)	(130,021.06)

£130k adverse (period 4 - £13k favourable) variance in at end of Period 5.

Expenses are adverse by £250k. Employee costs are adverse by £252k, of which £239k is overtime due to events and seasonal cover out of normal working hours. Premises costs are favourable by £113k, of which £76k is electricity. Transport costs are favourable by £82k, including £112k favourable in vehicle fuel but £56k adverse in insurable vehicle hire, plus other items. Supplies and Services are adverse by £173k, including £66k adverse in recycling costs, £60k adverse in equipment repairs, £20k adverse in wheeled refuse bins and numerous other items.

Income is favourable by £120k. Recoupment of Costings is favourable by £38k. Sale of Scrap Metal is favourable by £30k. Trade Waste is favourable by £19k. Overhead Recovery Income is £11k favourable.

Function	Variance	Comments
Waste Collection & Street Cleansing	£47k favourable	Income over plan by £25k, mainly due to Trade Waste. Employee costs adverse by £127k. Other items favourable by £55k.
Landfill & Compost Site	£6k favourable	£44k adverse on labour costs. Other costs are £51k favourable, including £39k below budget in electricity costs.
HRCs & Civic Amenities	£63k adverse	£34k over budget on labour costs. Supplies and Services are over by £72k, Premises costs are favourable by £19k.
Waste Disposal Contracts	£22k adverse <ul style="list-style-type: none"> <li>Black Bin Contract – £78k favourable</li> <li>Blue Bin Contract - £23k favourable</li> <li>Brown Bin Contract - £151k adverse</li> <li>Other Waste Contracts - £28k favourable</li> </ul>	<p>Black bin contract has moved from £151k favourable to £78k favourable due to seasonal collections.</p> <p>Brown bin contract has gone from being on target at end of P3 to £110k over budget at end of P4, and</p>

		now £151k adverse at end of P5 due to seasonal collections.
Transfer Stations & Depots	£49k favourable	Labour costs are £1k adverse. Other costs are favourable by £48k.
Public Conveniences	£25k adverse	£16k adverse on employee costs.
Garages	£16k favourable	£18k under on labour costs. £3k over on other costs.
Ops Management	£46k adverse	£49k adverse on labour. £2k favourable on other costs.

ES Business Support.

£26k adverse (period 4 - £21k adverse) - agency costs to cover sickness.

ES Centrally Managed.

£9k adverse (period 4 - £7k adverse) – agency costs.

### **3.0 In-year Savings**

At the end of Period 5, ES financial position has an adverse variance of **£253,379.20.**

## 4.0 Corporate Services

4.1 The table below demonstrates the financial position for Corporate Services at period 5:

Head of Service	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
⊞ Democratic Services	608,464.64	841,627.30	233,162.66	2,137,608.07	1,529,143.43
⊞ Land and Property	115,324.50	130,689.64	15,365.14	318,729.08	203,404.58
⊞ Human Resources	533,614.39	547,567.53	13,953.14	1,528,177.20	994,562.81
⊞ ICT and Business Continuity	849,611.20	787,970.56	(61,640.64)	1,889,199.05	1,039,587.85
⊞ Contributions to Other Bodies	98,187.17	98,187.17	0.00	170,703.00	72,515.83
⊞ Policy & Community Planning	219,923.23	223,377.45	3,454.22	551,014.44	331,091.21
⊞ Centrally Managed	147,090.49	198,598.15	51,507.66	572,428.52	425,338.03
	<b>2,572,215.62</b>	<b>2,828,017.80</b>	<b>255,802.18</b>	<b>7,167,859.36</b>	<b>4,595,643.74</b>
⊞ Planning	648,288.94	719,698.72	71,409.78	1,956,420.48	1,308,131.54
	<b>648,288.94</b>	<b>719,698.72</b>	<b>71,409.78</b>	<b>1,956,420.48</b>	<b>1,308,131.54</b>
	<b>3,220,504.56</b>	<b>3,547,716.52</b>	<b>327,211.96</b>	<b>9,124,279.84</b>	<b>5,903,775.28</b>

The Corporate Services position at Month 5 shows a **£255,802** positive variance, as a result of **£237k** under budget in expenditure and **£19k** over budget in income.

## 4.2 Democratic Services (DS)

£233k favourable due to various elements of expenditure being less than budget in Period 5 including the following: Members allowances £106k, PR Salaries £20k, PR Printing £12k, Corporate & Democratic salary Costs £43k, and Registration services £30k.

## 4.3 Land and Property

£15k (period 4 - £14k) favourable at Period 5, £12k favourable on salary costs, £5k favourable on Valuation costs and £3k adverse on Legal Costs.

## 4.4 Human Resources

£14k (period 4 - £32k) favourable in Period 5

£6k favourable in salary costs, £3k favourable on Job advertising costs.

## 4.5 ICT

£62k adverse overall in Period 5 due to adverse variances in Telephones £50k, Internet and Data Connections £16k and Computer Equipment £8k.

## 4.6 Contributions to other bodies

No variance at period 5, as budget has been released to cover costs to date.

#### **4.7 Internal Audit.**

£25k favourable as at Period 5, £27k favourable on salary Costs and £5k adverse on Legal Costs.

#### **4.8 Centrally Managed**

Overall, £27K favourable position at the end of Period 5, due to underspends in Telephones £13k and £8k on other Professional costs.

#### **4.9 Policy & Community Planning**

Overall, £3k favorable variance at the end of Period 5, due to overspend on salary costs of £12k and underspends in Programme Management Costs of £16k.

#### **4.10 Planning**

£71k favourable at end of Period 5, largely due to improvement in income from planning applications and property certificates and maintaining staff costs and wages within budget.

## 5.0 Chief Executive

5.1 The table below demonstrates the financial position for areas reporting directly to the Chief Executive at period 5:

Head of Service	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Legal Services	57,204.65	69,957.15	12,752.50	207,730.48	150,525.83
Performance	2,653,366.18	2,619,921.76	(33,444.42)	3,722,733.48	1,069,367.30
	2,710,570.83	2,689,878.91	(20,691.92)	3,930,463.96	1,219,893.13

The variance under Performance includes costs relating to the Joey Dunlop memorial event.

## 6.0 Finance, Investment Income, Interest and Rates

6.1 The table below demonstrates the financial position relating to Finance, Investment Income, Interest payments, Central Government Support and Rates as at the end of period 5:

Head of Service	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Finance	684,186.40	670,691.79	(13,494.61)	1,839,879.36	1,155,692.96
	684,186.40	670,691.79	(13,494.61)	1,839,879.36	1,155,692.96
Interest Payable and Similar Charges	971,269.61	971,270.29	0.68	1,842,243.84	870,974.23
Minimum Revenue Provision				6,423,425.00	6,423,425.00
	971,269.61	971,270.29	0.68	8,265,668.84	7,294,399.23
Investment Income	(868,184.10)	(620,230.14)	247,953.96	(1,306,325.23)	(438,141.13)
	(868,184.10)	(620,230.14)	247,953.96	(1,306,325.23)	(438,141.13)
Rates Income	(26,294,595.00)	(26,294,595.00)	0.00	(63,337,568.23)	(37,042,973.23)
General Grant	(1,433,990.50)	(1,449,340.50)	(15,350.00)	(2,898,681.00)	(1,464,690.50)
<b>Total</b>	<b>(27,728,585.50)</b>	<b>(27,743,935.50)</b>	<b>(15,350.00)</b>	<b>(66,236,249.23)</b>	<b>(38,507,663.73)</b>
	<b>(26,941,313.59)</b>	<b>(26,722,203.56)</b>	<b>219,110.03</b>	<b>(57,437,026.26)</b>	<b>(30,495,712.67)</b>

Investment Income is £248k (period 4 - £148k) favourable and is projected to at least maintain this position throughout the year.

## 7.0 Capital Expenditure

The tables below set out the capital expenditure that has been approved through Council thus far for the 2025/26 Financial Year:

### Environmental Services

Month/Year	Agenda Item No.	Fleet/Project	Amount
April 2025	19	Repair Works to Portstewart Harbour Breakwater	c. £35,838
May 2025	6	Operations and Estates fleet, plant and renewal programme for 2025-26.	£2,174,000
June 2025	16	Generator for Emergency Control Centre	c. £23,811
June 2025	17	Festive Light Upgrades and Repairs 2025	c. £92,222.24
August 2025	CM 11.1	Ballycastle and Portrush Dredging	£1,347,266
September 2025	26	Portrush Harbour Footbridge Repairs	£274,468.50
<b>Total</b>			<b>£3,947,605.74</b>

### Leisure & Development

Committee Date	Project / Capital Works	Stage	Approval Amount
250515	Ballycastle Museum		£137,000
250617	MUGA Resurfacing		£107,600
250617	Pitch fencing		£147,453
250617	Ballycastle LC		£1,500,000
250916	Play park upgrades		£81,587
250916	Station square		£90,833
			<b>£2,064,923</b>

**Total Capital Commitment £6,012,5287.24**



## 7.1 Cash expenditure of capital projects

The table below sets out the cash outlay by month on ongoing capital projects:

Actual Capital Spend	Month					
Project Code & Description	April	May	June	July	August	Grand Total
200001 Technology 1 Finance System	22,521.75		18,914.30	1,048.87		42,484.92
200005 Knock Road Depot		35,416.39				35,416.39
200010 Kilrea Town Hall					213.75	213.75
200014 Castlerock Railway Footbridge (LC)			0.00	0.00		0.00
200017 Ballycastle Leisure Centre	116,491.08	359,862.70	220,138.15	293,483.04	424,676.64	1,414,651.61
200028 Ballymoney Public Realm	(1,468.08)			2,257.50		789.42
200034 CLC Redevelopment Project		7,437.50	4,075.00	1,600.00		13,112.50
200043 Refurb Ballycastle Museum	590.00	5,840.00	1,055.00	0.00	1,350.00	8,835.00
200051 CA / HRC Site Upgrades			2,718.00			2,718.00
200100 Dernaflaw MUGA (SSP)		0.00		0.00	0.00	0.00
200104 Dervock MUGA (SSP)		0.00	23,110.51	(23,110.51)		0.00
200110 Enhance Core Path Network - C1 (SSP)		2,075.00		0.00	3,466.00	5,541.00
200111 Rural All Ability Cycle Scheme- C2 (SSP)				2,151.60		2,151.60
200113 Rasharkin Com Facility/Path (SSP)				8,699.86		8,699.86
200114 Armoys Walking Path Upgrade (SSP)	3,573.00					3,573.00
200116 Crosstagherty HRC Upgrade			0.00	90.00		90.00
200119 Festive Lights Coleraine 2022					(4,190.91)	(4,190.91)
200128 Portrush Harbour Footbridge			0.00			0.00
200142 Red Bay Pier Repair FS				1,260.00	2,007.68	3,267.68
200148 Regional Planning System				9,364.00		9,364.00
200156 Ballintoy Harbour Waste System		32,242.97	1,423.88			33,666.85
200157 Car Park Resurfacing 2023	0.00	0.00				0.00
200160 Portballintrae Harbour Slipway Works				4,538.00		4,538.00
200167 Ballycastle Shared Education Campus	10,100.82	25,341.52				35,442.34
200168 Cemetery Administration Software Upgrade	1,427.92	1,427.92	1,427.92	1,427.92	1,427.92	7,139.60
200177 ICT Phone Systems	0.00	0.00	11,785.00	(11,785.00)	3,975.00	3,975.00
200188 South Pier Portrush					2,317.50	2,317.50
200214 Council-wide Building Surveys		4,450.00	3,120.00	5,005.00	19,100.00	31,675.00
200218 Crosstagherty civic Amenity Site	0.00					0.00
200226 JDLC Utility Management	0.00			2,259.96	6,156.29	8,416.25
200227 Jim Watt Structural Works	2,793.50					2,793.50
200230 Rathlin Island Changing Places Compartment	724.00					724.00
200234 Portstewart Harbour Breakwater		1,680.00				1,680.00
200238 Coleraine West Community Centre Fencing					20,400.85	20,400.85
200239 Dernaflaw MUGA			0.00			0.00
200241 Garvagh Path - Phase 2 (SSP)	2,777.89	43,113.00	1,041.71	32,738.18		79,670.78
200244 Goal Post Replacement		0.00		0.00		0.00
200245 Portrush to Giants Causeway Greenway (GD)				12,132.05		12,132.05
200246 Dungiven Regeneration (GD)				3,780.00		3,780.00
200247 Connected Causeway (GD)				10,093.05	1,060.28	11,153.33
200248 Cushendall Innovation Centre (GD)		3,000.00		1,860.00		4,860.00
200249 Bushmills Connected Regeneration (GD)				8,604.58	6,818.28	15,422.86
200251 Limavady Revitalise Scheme 2024/2025		3,735.00	2,967.00	6,658.20	38,624.81	51,985.01
200252 Fire Alarm Installation Limavady Offices	0.00					0.00
200253 Ballyreagh Golf Club		4,970.00			29,500.00	34,470.00
200254 Arcadia Multi Play Unit				0.00		0.00
200255 Bushmills MUGA			0.00			0.00
200256 CLC Air Conditioning Replacement				0.00		0.00
200263 LCRT1.3 Upgrade of Causeway Coastal Path (PP)					1,375.00	1,375.00
200266 Repairs to Coastal Path Waterfot			3,630.00			3,630.00
<b>Grand Total</b>	<b>159,531.88</b>	<b>530,592.00</b>	<b>295,406.47</b>	<b>374,156.30</b>	<b>558,279.09</b>	<b>1,917,965.74</b>

## 8.0 Cashflow

8.1 The table below sets out a projected cashflow for the next three months.

Causeway Coast and Glens Borough Council			
Projected Cashflow Forecast for 3 Months to 31st December 2025			
	October	November	December
Closing Bank Balance at 30th September 2025	24,780,846.59	23,045,000.59	24,909,902.59
Estimates payment runs	6,000,000.00	4,800,000.00	4,800,000.00
Estimated Weekly Wages	345,815.00	276,652.00	276,652.00
Estimated Weekly specials	226,140.00	180,912.00	180,912.00
Estimated monthly salaries	1,309,527.00	1,309,527.00	1,309,527.00
Estimates monthly specials	927,900.00	927,900.00	927,900.00
Estimated councillors	52,015.00	52,015.00	52,015.00
Estimated councillors specials	37,011.00	37,011.00	37,011.00
Estimated DD payments	60,000.00	60,000.00	60,000.00
Loan repayment (Govt)			
Loan Repayments (Commercial)			
<b>Total Expenditure</b>	<b>8,958,408.00</b>	<b>7,644,017.00</b>	<b>7,644,017.00</b>
Rates Income	5,258,919.00	5,258,919.00	5,258,919.00
Rates support income	110,644.00		
Derating Grant	553,642.00		
Transferring functions	99,357.00		
Vat refund		1,250,000.00	
General Income	1,200,000.00	3,000,000.00	1,000,000.00
Loan Draw down			
<b>Total Income</b>	<b>7,222,562.00</b>	<b>9,508,919.00</b>	<b>6,258,919.00</b>
<b>Closing Bank Balance</b>	<b>23,045,000.59</b>	<b>24,909,902.59</b>	<b>23,524,804.59</b>
** Bank balance includes £24m of investments at 30.09.25			

## 9.0 Summary

9.1 This report represents steady performance following a solid start to the financial year, especially again with regards some of our income streams however it is imperative that Council remains vigilant over the coming months to ensure the performance is maintained.

## 10 Recommendation

**10.1 It is recommended that Council approve** the transfer of the £200,000 budget allocation in preparation for the next staging of the Air Show be transferred into the Strategic Events Reserve.

