

Title of Report:	Management Accounts Period 6
Committee Report Submitted To:	Finance Committee
Date of Meeting:	13 November 2025
For Decision or For Information	For decision
To be discussed In Committee YES/NO	No

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

Estimated Timescale for Completion	
Date to be Completed	

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

Legal Considerations	
Input of Legal Services Required	YES/NO
Legal Opinion Obtained	YES/NO

Screening Requirements	Required for new or revised Policies, Plans, Strategies or Service Delivery Proposals.		
Section 75 Screening	Screening Completed:	Yes/No	Date:
	EQIA Required and Completed:	Yes/No	Date:
Rural Needs Assessment (RNA)	Screening Completed	Yes/No	Date:
	RNA Required and Completed:	Yes/No	Date:
Data Protection Impact Assessment (DPIA)	Screening Completed:	Yes/No	Date:
	DPIA Required and Completed:	Yes/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 6 (up to and including 30 September 2025).

Council is showing a favourable variance against budget at period 6 amounting to £1,310,474 (period 5 - £1,456,424) 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 6 is £938,793 (Period 5 - £1,084,743), a decrease of £145,940 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	2,953,966.62	3,676,877.25	722,910.63	11,692,803.39	8,738,836.77
Environmental Services	16,256,904.44	15,865,797.19	(391,107.25)	32,689,479.07	16,432,574.63
Corporate Services	3,089,717.00	3,393,782.75	304,065.75	7,167,859.36	4,078,142.36
Chief Executive	2,885,242.76	2,872,925.71	(12,317.05)	3,930,463.96	1,045,221.20
Planning	815,004.82	933,771.36	118,766.54	1,956,420.48	1,141,415.66
Finance	914,525.81	906,294.72	(8,231.09)	1,839,879.36	925,353.55
Financing & Investment Expenditure	971,269.61	971,270.29	0.68	8,265,668.84	7,294,399.23
Financing & Investment Income	(881,801.71)	(677,217.55)	204,584.16	(1,306,325.23)	(424,523.52)
Taxation and Non-Specific Grant Income	(33,002,975.00)	(33,002,854.50)	120.50	(66,236,249.23)	(33,233,274.23)
Exceptional Income	(371,681.20)		371,681.20		371,681.20
Grand Total	(6,369,826.85)	(5,059,352.78)	1,310,474.07	0.00	6,369,826.85

1.3 Income and Expenditure Analysis

The overall position with regards staffing costs is shown in the table below by Directorate (comparison between the current and previous period is also included):

Directorate	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Net Expenditure Variance PP	Movement in Variance from Prior Period	Annual Budgeted Net Expenditure	Remaining Net Expenditure
# Leisure & Development	6,862,556.06	6,445,931.06	(416,625.00)	(272,029.71)	(144,595.29)	13,218,679.00	6,356,122.94
# Environmental Services	11,358,357.90	11,165,875.73	(192,482.17)	(123,496.14)	(68,986.03)	22,585,905.92	11,227,548.02
# Corporate Services	2,012,703.34	2,198,863.30	186,159.96	142,396.59	43,763.37	4,593,210.52	2,580,507.18
# Chief Executive	699,994.61	698,947.52	(1,047.09)	5,405.82	(6,452.91)	1,407,981.80	707,987.19
# Planning	1,412,603.22	1,430,862.44	18,259.22	18,380.10	(120.88)	2,863,497.48	1,450,894.26
# Finance	717,974.51	692,057.78	(25,916.73)	(28,376.04)	2,459.31	1,390,399.36	672,424.85
Grand Total	23,064,189.64	22,632,537.83	(431,651.81)	(257,719.38)	(173,932.43)	46,059,674.08	22,995,484.44

Council is currently adverse against budget in terms of staffing at £431,652 (period 5 - £257,719); 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	Net Expenditure Variance PP	Movement in Variance from Prior Period	Annual Budgeted Net Expenditure	Remaining Net Expenditure
# Leisure & Development	4,676,470.14	4,201,561.64	(474,908.50)	(258,189.34)	(216,719.16)	8,951,235.10	4,274,764.96
# Environmental Services	8,050,230.32	7,817,993.30	(232,237.02)	(208,473.90)	(23,763.12)	16,925,962.14	8,875,731.82
# Corporate Services	1,232,281.05	1,303,428.91	71,147.86	72,346.02	(1,198.16)	2,790,950.93	1,558,669.88
# Chief Executive	2,216,568.60	2,217,956.31	1,387.71	(13,106.60)	14,494.31	2,649,212.32	432,643.72
# Planning	82,911.29	107,760.42	24,849.13	(37,356.86)	62,205.99	302,626.00	219,714.71
# Finance	225,657.99	216,531.94	(9,126.05)	11,954.70	(21,080.75)	454,070.00	228,412.01
# Financing & Investment Expenditure	971,269.61	971,270.29	0.68	0.68	0.00	8,265,668.84	7,294,399.23
# Financing & Investment Income	8,977.49	5,907.98	(3,069.51)	(2,492.77)	(576.74)	8,675.00	(302.49)
Grand Total	17,464,366.49	16,842,410.79	(621,955.70)	(435,318.07)	(186,637.63)	40,348,400.33	22,884,033.84

At period 6 this is £622k (Period 5 - £435k) adverse. It should be noted that the Funding Unit (£215k [period 5 - £215k]) relates mainly to grant expenditure, which is externally funded, and these adverse variances will be offset by income. Estates (£325k [Period 5 - £221k]) is adverse mainly due to maintenance materials and equipment.

Income levels remain strong for period 6 following on from 2024/25 and the position is as detailed in the table below by Directorate, at period 5 the variance was £2,044k:

Directorate	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Net Expenditure Variance PP	Movement in Variance from Prior Period	Annual Budgeted Net Expenditure	Remaining Net Expenditure
# Leisure & Development	(8,585,059.58)	(6,970,615.45)	1,614,444.13	1,237,711.10	376,733.03	(10,477,110.71)	(1,892,051.13)
# Environmental Services	(3,151,683.78)	(3,118,071.84)	33,611.94	78,578.60	(44,966.66)	(6,822,388.99)	(3,670,705.21)
# Corporate Services	(155,267.39)	(108,509.46)	46,757.93	41,059.57	5,698.36	(216,302.09)	(61,034.70)
# Chief Executive	(31,320.45)	(43,978.12)	(12,657.67)	(12,991.14)	333.47	(126,730.16)	(95,409.71)
# Planning	(680,509.69)	(604,851.50)	75,658.19	90,386.54	(14,728.35)	(1,209,703.00)	(529,193.31)
# Finance	(29,106.69)	(2,295.00)	26,811.69	2,926.73	23,884.96	(4,590.00)	24,516.69
# Financing & Investment Income	(890,779.20)	(683,125.53)	207,653.67	250,446.73	(42,793.06)	(1,315,000.23)	(424,221.03)
# Taxation and Non-Specific Grant Income	(33,002,975.00)	(33,002,854.50)	120.50	(15,350.00)	15,470.50	(66,236,249.23)	(33,233,274.23)
# Exceptional Income	(371,681.20)		371,681.20	371,681.20	0.00		371,681.20
Grand Total	(46,898,382.98)	(44,534,301.40)	2,364,081.58	2,044,449.33	319,632.25	(86,408,074.41)	(39,509,691.43)

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 6 are Planning (£76k favourable [period 5 - £90k favourable]) and investment income (£208k favourable [period 5 - £250k 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 P6 Net Position of £2,953,967 [Period 5 - £1,673,254], which is favourable by £722,911 (Period 5 - £812,492).

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	1,015,827.51	1,113,087.32	97,259.81	2,249,341.50	1,233,513.99
Prosperity and Place	536,417.51	635,324.46	98,906.95	1,768,942.80	1,232,525.29
Leisure and Development Manag	328,361.09	323,635.18	(4,725.91)	650,185.12	321,824.03
Sport and Wellbeing	1,491,376.57	1,745,069.15	253,692.58	4,332,477.94	2,841,101.37
Tourism and Recreation	(635,754.21)	(430,617.56)	205,136.65	2,069,434.23	2,705,188.44
Funding Unit	113,926.69	196,873.68	82,946.99	429,801.52	315,874.83
Strategic Projects	103,811.46	93,505.02	(10,306.44)	192,620.28	88,808.82
	2,953,966.62	3,676,877.25	722,910.63	11,692,803.39	8,738,836.77

2.3 Income and Expenditure

Generally, the budgetary performance of Leisure and Development at Period 6 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 £417k (period 5 - £272k), 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	862,949.97	879,210.95	16,260.98	1,788,694.84	925,744.87
Prosperity and Place	557,368.66	538,850.68	(18,517.98)	1,096,879.44	539,510.78
Leisure and Development Manag	324,573.95	319,891.66	(4,682.29)	642,695.12	318,121.17
Sport and Wellbeing	3,074,471.12	2,876,631.57	(197,839.55)	5,880,051.08	2,805,579.96
Tourism and Recreation	1,714,017.97	1,526,908.27	(187,109.70)	2,966,233.36	1,252,215.39
Funding Unit	225,362.93	210,932.91	(14,430.02)	651,504.88	426,141.95
Strategic Projects	103,811.46	93,505.02	(10,306.44)	192,620.28	88,808.82
	6,862,556.06	6,445,931.06	(416,625.00)	13,218,679.00	6,356,122.94

Energy and Utilities.

At Period 6, energy costs and utilities have a positive variance of £26k (period 5 - £38k adverse), an improved position but 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 6, scheduled and reactive repairs / maintenance are favourable by £41k (period 5 - £43k).

Head of Service	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Community and Culture	0.00	24,746.48	24,746.48	56,085.00	56,085.00
Prosperity and Place	163.00		(163.00)		(163.00)
Sport and Wellbeing	24,590.16	96,692.98	72,102.82	195,600.00	171,009.84
Tourism and Recreation	167,832.34	112,094.04	(55,738.30)	160,714.00	(7,118.34)
	192,585.50	233,533.50	40,948.00	412,399.00	219,813.50

- Supplies and Services

At period 6 Supplies and Services are currently showing an adverse variance of £571k (period 5 - £215k, this does include the grant funded expenditure mentioned previously).

- Income

Is currently showing a favourable variance of £1,614k (period 5 - £1,237k) mainly in Sport & wellbeing (£344k [period 5 - £336k]) but also including Funding Unit (£312k [period 5 - £294k]) 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	(543,516.85)	(394,933.88)	148,582.97	(1,121,147.18)	(577,630.33)
Prosperity and Place	(642,111.24)	(299,164.23)	342,947.01	(685,907.00)	(43,795.76)
Sport and Wellbeing	(2,497,666.51)	(2,153,835.20)	343,831.31	(3,994,012.67)	(1,496,346.16)
Tourism and Recreation	(4,569,602.71)	(4,102,906.01)	466,696.70	(4,420,485.50)	149,117.21
Funding Unit	(332,162.27)	(19,776.13)	312,386.14	(255,558.36)	76,603.91
	(8,585,059.58)	(6,970,615.45)	1,614,444.13	(10,477,110.71)	(1,892,051.13)

2.4 Analysis by Head of Service

Community & Culture

Community & Culture currently showing a net favourable position of £97k, the main factors being employee costs £16k (vacant/gapped posts, including sickness and secondment). Premises has a positive variance of £40k due to cost savings in art centres and museums. Supplies & services currently £118k adverse but this is offset by additional grant income that has been received.

Prosperity & Place

Prosperity & Place has an overall favourable variance of £98k. Supplies and services showing grant scheme overspends of £214K but these are offset by grant income which is performing better than budget by £317k. Customer & client receipts is £25k favourable with £17k due to clawback of enterprise grants.

Leisure & Development Management

Leisure & Development management, made up of director salary costs and that of the L&D admin team currently £5k adverse, the budget profiling for agency staff may need reviewed.

Sport & Wellbeing

SWB is showing a positive variance of £254k. In particular, income for the 7 Leisure/ Sports Centres is up £269k on the estimated target which evidences the positive benefit of recent gym equipment upgrades across the sites. Ballyreagh Golf course income is also exceeding budget currently £38k favourable.

Employee costs currently showing a negative variance of £198k. Premises costs currently showing a favourable variance of £127k although this may fluctuate as we enter the winter months and energy usage increases.

Tourism & Recreation

Tourism & Recreation £205k favourable overall with employee costs currently £187k adverse this may be due to profiling of agency staff but will need further investigation to clarify. Customer & client receipts are currently £380k favourable with £258k attributable to HALPS.

Funding Unit

Funding unit currently £83k under budget, £44k due to savings on agency staff and £27k favourable due to additional grant income being received.

Strategic Projects

Strategic projects which consists of two SIB staff. Currently £10k 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 6 shows a **£391,107.25 adverse variance** (P5 was a £253k adverse variance), or **2.5%**.

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

	ACTUAL NET VARIANCE	ACTUAL NET VARIANCE	ACTUAL NET VARIANCE	ACTUAL NET VARIANCE	ACTUAL NET VARIANCE
ES Summary	P1&2	P3	P4	P5	P6
Employee	£ 7.00	£ 79.00	-£ 63.00	-£ 123.00	-£ 192.00
Premises	£ 21.00	-£ 46.00	£ 64.00	£ 73.00	£ 53.00
Transport	£ 74.00	£ 99.00	£ 131.00	£ 138.00	£ 172.00
Supplies & Services	-£ 52.00	-£ 145.00	-£ 283.00	-£ 408.00	-£ 422.00
Support Services	-£ 2.00	-£ 18.00	-£ 28.00	-£ 32.00	-£ 33.00
Third Party Payments	-£ 19.00	£ 30.00	-£ 2.00	£ 21.00	-£ 2.00
Income	£ 36.00	-£ 63.00	-£ 11.00	£ 78.00	£ 34.00
Total	£ 65.00	-£ 64.00	-£ 192.00	-£ 253.00	-£ 390.00

Head of Service	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Estates	4,245,353.73	3,780,288.78	(465,064.95)	7,651,860.02	3,406,506.29
Health and Built Environment	1,309,430.51	1,341,400.75	31,970.24	2,672,847.00	1,363,416.49
Infrastructure	(567,191.57)	(354,094.19)	213,097.38	(66,593.79)	500,597.78
Operations	10,789,192.88	10,662,343.82	(126,849.06)	21,544,580.48	10,755,387.60
ES Business Support	400,798.70	366,462.13	(34,336.57)	733,302.20	332,503.50
Environmental Services Centrally M	79,320.19	69,395.90	(9,924.29)	153,483.16	74,162.97
	16,256,904.44	15,865,797.19	(391,107.25)	32,689,479.07	16,432,574.63

Estates.

P6 Actual Expenditure	P6 Budget Expenditure	P6 Actual Income	P6 Budget Income	Net Expenditure Variance
4,388,853.94	3,922,183.86	143,500.21	141,895.08	(465,064.95)

£465k (period 5 - £335k) adverse.

Expenses are adverse by £467k. £142k of this relates to labour costs. Supplies and Services are adverse by £318k, of which £196k relates to equipment. Premises costs are adverse by £82k. Transport costs are favourable by £78k.

Income is £2k favourable. Cemetery income is adverse £18k. Other Services income is adverse by £8k. Insurance Claim income is favourable by £20k and Sale of Bins is favourable by £6k.

Health and Built Environment.

P6 Actual Expenditure	P6 Budget Expenditure	P6 Actual Income	P6 Budget Income	Net Expenditure Variance
2,167,156.67	2,341,989.37	857,726.16	1,000,588.62	31,970.24

£32k (period 5 - £33k) positive.

Expenses are favourable by £175k. Labour costs are favourable by £213k, of which £98k is in Building Control, £70k is in Public Health & Housing and the remainder in various areas. Transport costs are £19k adverse. Supplies and Services are adverse by £15k. Support Services costs are adverse by £16k. Third party payments are favourable by £10k.

Income is adverse by £143k. By far the largest item is a shortfall in Building Control income, which is adverse by £174k. 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 £6k. Environmental Protection is favourable by £6k.

Infrastructure.

P6 Actual Expenditure	P6 Budget Expenditure	P6 Actual Income	P6 Budget Income	Net Expenditure Variance
901,652.06	1,081,995.92	1,468,843.63	1,436,090.11	213,097.38

£213k (period 5 - £214k) positive.

Expenses are £180k favourable. Labour costs are favourable by £169k, of which £143k in savings relates to Harbours & Marinas. Premises costs are adverse by £12k. Supplies and Services are favourable by £30k. Third Party payments are on target due to a reduction in budget of £23k.

Income is favourable by £33k. Car Parks are favourable by £69k, while Marinas are adverse by £36k, of which £29k relates to Portrush Harbour and £24k relates to rental income. Coleraine, Ballycastle and Rathlin Marinas are over-budget on income in smaller amounts.

Operations.

P6 Actual Expenditure	P6 Budget Expenditure	P6 Actual Income	P6 Budget Income	Net Expenditure Variance
11,447,367.35	11,178,448.93	658,174.47	516,105.11	(126,849.06)

£127k adverse (period 5 - £130k adverse) variance at the end of Period 6.

Expenses are adverse by £269k. Employee costs are adverse by £388k, of which £352k is overtime. Premises costs are favourable by £146k, of which £104k is electricity. Transport costs are favourable by £111k, including £170k favourable in vehicle fuel but £70k adverse in insurable vehicle hire, plus other items. Supplies and Services are adverse by £119k, including £8k adverse in recycling costs, £77k adverse in equipment repairs, £25k adverse in wheeled refuse bins and numerous other items. Support Services and Third Party Payments had relatively small variances.

Income is favourable by £142k. Recoupment of Costings is favourable by £40k. Sale of Scrap Metal is favourable by £36k. Trade Waste is favourable by £30k. Overhead Recovery Income is £13k favourable. There are a number of other, smaller items.

Function	Variance	Comments
Waste Collection & Street Cleansing	£58k adverse	Income over plan by £37k, mainly due to Trade Waste. Employee costs adverse by £186k. Other items favourable by £91k.
Landfill & Compost Site	£6k adverse	£64k adverse on labour costs. Other costs are £58k favourable, including £39k below budget in electricity costs.
HRCs & Civic Amenities	£106k adverse	£42k over budget on labour costs. Supplies and Services are over by £58k. There are other, smaller items.
Waste Disposal Contracts	£55k favourable o Black Bin Contract – £203k favourable o Blue Bin Contract - £58k favourable o Brown Bin Contract - £241k adverse o Other Waste Contracts - £35k favourable	Black bin contract has moved from £78k favourable to £203k favourable, for a shift of £125k. Brown bin contract has gone from being on target at end of P3 to £110k over

		budget at end of P4, £151k adverse at end of P5, and now £241k adverse at end of P6.
Transfer Stations & Depots	£43k favourable	Labour costs are £13k adverse. Other costs are favourable by £43k. Income is favourable by £12k.
Public Conveniences	£27k adverse	£28k adverse on employee costs, other costs adverse by £2k. £4k favourable on income.
Garages	£21k favourable	£32k under on labour costs. £10k over on other costs.
Ops Management	£57k adverse	£60k adverse on labour. £3k favourable on other costs.

ES Business Support.

£34k adverse (period 5 - £26k adverse) - agency costs to cover sickness.

ES Centrally Managed.

£10k adverse (period 5 - £9k adverse) – agency costs.

3.0 In-year Savings

Officers have and will continue to manage and scrutinise the budget to identify opportunities for reducing expenditure and increasing income in order to get back on budget. At the end of Period 6, ES financial position has an adverse variance of **£391,107.25**.

4.0 Corporate Services

4.1 The table below demonstrates the financial position for Corporate Services at period 6:

Head of Service	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
⊕ Democratic Services	753,239.68	1,019,736.85	266,497.17	2,137,608.07	1,384,368.39
⊕ Land and Property	133,405.27	160,082.06	26,676.79	318,729.08	185,323.81
⊕ Human Resources	656,301.65	666,536.50	10,234.85	1,528,177.20	871,875.55
⊕ ICT and Business Continuity	984,455.92	912,554.99	(71,900.93)	1,889,199.05	904,743.13
⊕ Contributions to Other Bodies	113,657.67	113,657.67	0.00	170,703.00	57,045.33
⊕ Policy & Community Planning	274,522.97	275,423.28	900.31	551,014.44	276,491.47
⊕ Centrally Managed	174,133.84	245,791.40	71,657.56	572,428.52	398,294.68
	3,089,717.00	3,393,782.75	304,065.75	7,167,859.36	4,078,142.36
⊕ Planning	815,004.82	933,771.36	118,766.54	1,956,420.48	1,141,415.66
	815,004.82	933,771.36	118,766.54	1,956,420.48	1,141,415.66
	3,904,721.82	4,327,554.11	422,832.29	9,124,279.84	5,219,558.02

The Corporate Services position at period 6 shows a **£304,066** (period 5 - £255,802) positive variance, as a result of **£287k** (period 5 - £237k) under budget in expenditure and **£17k** (period 5 - £19k) over budget in income.

4.2 Democratic Services (DS)

£266k favourable due to various elements of expenditure being less than budget in Period 6 including the following: Members allowances £131k, PR Salaries £25k, PR Printing £15k, Corporate & Democratic salary Costs £32k, and Registration services £32k.

4.3 Land and Property

£26k favourable at Period 6, £25k favourable on salary costs, £7k favourable on Valuation costs and £3k adverse on Legal Costs.

4.4 Human Resources

£10K favourable in Period 6

£13k favourable in salary costs, £3k favourable on Job advertising costs, £9k Favourable on Employee relations and £19k adverse on Staff Training (Budget will be released to cover this).

4.5 ICT

£72k adverse overall in Period 6 due to adverse variances in Telephones £64k, Internet and Data Connections £23k, Photocopying Leases £16k and Computer Equipment £13k.

4.6 Contributions to other bodies

No variance at period 6, as budget has been released to cover costs to date.

4.7 Internal Audit.

£40k favourable as at Period 6, £36k favourable on salary Costs, £8k favourable on Internal Audit services and £5k adverse on Legal Costs.

4.8 Centrally Managed

Overall, £31K favourable position at the end of Period 6, due to underspends in Telephones £15k and £10k on other Professional costs.

4.9 Policy & Community Planning

Overall, £1k favorable variance at the end of Period 5, due to overspend on salary costs of £12k and underspends in Programme Management Costs of £19k.

4.10 Planning

£119k favourable at end of Period 6, largely due to improvement in income from planning applications and property certificates, £76k favourable and maintaining staff costs and wages within budget, £18k favourable.

5.0 Chief Executive

5.1 The table below demonstrates the financial position for areas reporting directly to the Chief Executive at period 6:

Head of Service	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Legal Services	70,832.54	86,032.58	15,200.04	207,730.48	136,897.94
Performance	2,814,410.22	2,786,893.13	(27,517.09)	3,722,733.48	908,323.26
	2,885,242.76	2,872,925.71	(12,317.05)	3,930,463.96	1,045,221.20

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 6:

Head of Service	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Finance	914,525.81	906,294.72	(8,231.09)	1,839,879.36	925,353.55
	914,525.81	906,294.72	(8,231.09)	1,839,879.36	925,353.55
Interest Payable and Similar Char	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	(881,801.71)	(677,217.55)	204,584.16	(1,306,325.23)	(424,523.52)
	(881,801.71)	(677,217.55)	204,584.16	(1,306,325.23)	(424,523.52)
Rates Income	(31,553,514.00)	(31,553,514.00)	0.00	(63,337,568.23)	(31,784,054.23)
General Grant	(1,449,461.00)	(1,449,340.50)	120.50	(2,898,681.00)	(1,449,220.00)
Total	(33,002,975.00)	(33,002,854.50)	120.50	(66,236,249.23)	(33,233,274.23)
	(31,998,981.29)	(31,802,507.04)	196,474.25	(57,437,026.26)	(25,438,044.97)

Investment Income is £205k (period 4 - £248k) favourable and is projected to at improve this position again throughout the remainder of 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
Total			£3,947,605.74

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
251021	Macosquin changing		£285,000
251021	Waterfoot repair		£109,973
			£2,459,896

Total Capital Commitment £6,407,501.74

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	September	Grand Total
200001 Technology 1 Finance System	22,521.75		18,914.30	1,048.87		22,247.10	64,732.02
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		656.40	656.40
200017 Ballycastle Leisure Centre	116,491.08	359,862.70	220,138.15	293,483.04	424,676.64	584,779.49	1,999,431.10
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		12,377.33	25,489.83
200043 Refurb Ballycastle Museum	590.00	5,840.00	1,055.00	0.00	1,350.00	680.00	9,515.00
200051 CA / HRC Site Upgrades			2,718.00				2,718.00
200100 Dernaflaw MUGA (SSP)		0.00		0.00	0.00	0.00	0.00
200104 Dervock MUGA (SSP)		0.00	23,110.51	(23,110.51)		0.00	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	0.00			0.00
200119 Festive Lights Coleraine 2022					(4,190.91)		(4,190.91)
200125 Cushendall Beach Wall Repair						2,112.00	2,112.00
200128 Portrush Harbour Footbridge			0.00			6,529.00	6,529.00
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				146,218.98	146,218.98
200160 Portballintrae Harbour Slipway Works				4,538.00		111.10	4,649.10
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	1,427.92	8,567.52
200177 ICT Phone Systems	0.00	0.00	11,785.00	(11,785.00)	0.00	2,613.00	2,613.00
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		815.60	12,947.65
200246 Dungiven Regeneration (GD)				3,780.00			3,780.00
200247 Connected Causeway (GD)				10,093.05	1,060.28	2,569.14	13,722.47
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	11,062.22	63,047.23
200252 Fire Alarm Installation Limavady Offices	0.00						0.00
200253 Ballyreagh Golf Club		4,970.00			29,500.00	(14,750.00)	19,720.00
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	0.00
200257 Office Refurbishment - Cushendall HP (HALP)						0.00	0.00
200263 LCRT1.3 Upgrade of Causeway Coastal Path (PP)					1,375.00		1,375.00
200264 LCRT1.4 Develop Layd Path, Cottage Wood Ronans Way (PP)						4,475.00	4,475.00
200266 Repairs to Coastal Path Waterfot			3,630.00				3,630.00
200278 Foreglen Play Park Tarmac						6,910.83	6,910.83
Grand Total	159,531.88	530,592.00	295,406.47	374,066.30	554,304.09	790,835.11	2,704,735.85

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 January 2026			
	November	December	January
Closing Bank Balance at 31st october 2025	23,465,794.50	25,908,345.50	24,369,987.50
Estimates payment runs	4,610,988.00	4,610,988.00	5,763,735.00
Estimated Weekly Wages	267,536.00	267,536.00	334,420.00
Estimated Weekly specials	196,496.00	196,496.00	245,620.00
Estimated monthly salaries	1,378,905.00	1,378,905.00	1,378,905.00
Estimates monthly specials	1,098,299.00	1,098,299.00	1,098,299.00
Estimated councillors	60,042.00	60,042.00	60,042.00
Estimated councillors specials	25,011.00	25,011.00	25,011.00
Estimated DD payments	60,000.00	60,000.00	60,000.00
Loan repayment (Govt)			
Loan Repayments (Commercial)	49,364.00		34,031.00
Total Expenditure	7,746,641.00	7,697,277.00	9,000,063.00
Rates Income	5,866,919.00	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	1,010,000.00		
General Income	3,312,273.00	900,000.00	1,100,000.00
Loan Draw down			
Total Income	10,189,192.00	6,158,919.00	7,122,562.00
Closing Bank Balance	25,908,345.50	24,369,987.50	22,492,486.50
** Bank balance includes £17M of investments at 31.10.25			

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 delegation of authority to the Chief Finance Officer for the transfer of funds on a monthly basis to cover the costs of supporting the Open Championship up to a maximum of the original amount set aside for this purpose.