

Title of Report:	Management Accounts Period 7
Committee Report Submitted To:	Finance Committee
Date of Meeting:	11 December 2025
For Decision or For Information	For information
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 7 (up to and including 31 October 2025).

Council is showing a favourable variance against budget at period 7 amounting to £1,687,760 (period 6 - £1,363,528) 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 7 is £1,316,079 (Period 6 - £991,847), an increase of £324,233 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 overall position is Leisure & Development. The most significant changes from the previous period are in Infrastructure (£191k favourable), Planning (£87k favourable), Investment Income (£118k favourable) and Minimum Revenue Provision (MRP) (£135k adverse).

Directorate	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Net Expenditure Variance PP	Movement in NE Variance from PP	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Leisure & Development	3,918,705.48	4,695,291.32	776,585.84	741,964.18	34,621.66	11,692,803.39	7,774,097.91
Environmental Services	19,264,548.37	19,091,233.32	(173,315.05)	(391,107.25)	217,792.20	32,689,479.07	13,424,930.70
Corporate Services	3,598,868.00	3,951,562.82	352,694.82	302,407.60	50,287.22	7,167,859.36	3,568,991.36
Chief Executive	3,093,399.68	3,040,935.33	(52,464.35)	(10,658.90)	(41,805.45)	3,930,463.96	837,064.28
Planning	903,565.18	1,109,362.03	205,796.85	118,766.54	87,030.31	1,956,420.48	1,052,855.30
Finance	1,029,441.43	1,030,925.29	1,483.86	(8,690.40)	10,174.26	1,839,879.36	810,437.93
Financing & Investment Expend	7,564,245.09	7,428,726.80	(135,518.29)	0.68	(135,518.97)	8,265,668.84	701,423.75
Financing & Investment Income	(1,101,544.52)	(744,499.96)	357,044.56	239,043.95	118,000.61	(1,306,325.23)	(204,780.71)
Taxation and Non-Specific Grant	(38,970,215.00)	(38,986,443.75)	(16,228.75)	120.50	(16,349.25)	(66,236,249.23)	(27,266,034.23)
Grand Total	(698,986.29)	617,093.20	1,316,079.49	991,846.90	324,232.59	0.00	698,986.29

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 NE Variance from PP	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Leisure & Development	8,068,594.06	7,503,122.71	(565,471.35)	(416,625.00)	(148,846.35)	13,218,679.00	5,150,084.94
Environmental Services	13,187,988.69	13,088,956.12	(99,032.57)	(192,482.17)	93,449.60	22,585,905.92	9,397,917.23
Corporate Services	2,376,306.92	2,590,454.42	214,147.50	186,159.96	27,987.54	4,578,210.52	2,201,903.60
Chief Executive	837,471.01	814,094.00	(23,377.01)	(1,047.09)	(22,329.92)	1,407,981.80	570,510.79
Planning	1,655,351.94	1,669,005.70	13,653.76	18,259.22	(4,605.46)	2,863,497.48	1,208,145.54
Finance	850,264.25	806,000.85	(44,263.40)	(25,916.73)	(18,346.67)	1,390,399.36	540,135.11
Grand Total	26,975,976.87	26,471,633.80	(504,343.07)	(431,651.81)	(72,691.26)	46,044,674.08	19,068,697.21

Council is currently adverse against budget in terms of staffing at £504,343 (period 6 - £431,652); 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 was implemented in September, 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 NE Variance from PP	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Leisure & Development	5,582,592.20	4,924,417.01	(658,175.19)	(474,908.50)	(183,266.69)	8,951,235.10	3,368,642.90
Environmental Services	9,824,105.41	9,441,896.75	(382,208.66)	(232,237.02)	(149,971.64)	16,925,962.14	7,101,856.73
Corporate Services	1,405,509.00	1,487,081.90	81,572.90	69,489.71	12,083.19	2,805,950.93	1,400,441.93
Chief Executive	2,295,855.68	2,276,326.17	(19,529.51)	1,387.71	(20,917.22)	2,649,212.32	353,356.64
Planning	113,879.70	137,768.99	23,889.29	24,849.13	(959.84)	302,626.00	188,746.30
Finance	244,231.32	227,572.41	(16,658.91)	(9,585.36)	(7,073.55)	454,070.00	209,838.68
Financing & Investment Expenditure	7,564,245.09	7,428,726.80	(135,518.29)	0.68	(135,518.97)	8,265,668.84	701,423.75
Financing & Investment Income	9,247.24	5,907.98	(3,339.26)	(3,069.51)	(269.75)	8,675.00	(572.24)
Grand Total	27,039,665.64	25,929,698.01	(1,109,967.63)	(624,073.16)	(485,894.47)	40,363,400.33	13,323,734.69

At period 7 this is £624k (Period 6 - £486k) adverse. It should be noted that the Funding Unit (£215k [period 6 - £215k]) relates mainly to grant expenditure, which is externally funded, and these adverse variances will be offset by income. Estates (390k [Period 6 - £324k]) is adverse mainly due to maintenance materials and equipment.

Income levels remain strong for period 7 following on from 2024/25 and the position is as detailed in the table below by Directorate, at period 6 the variance was £2,048k:

Directorate	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Net Expenditure Variance PP	Movement in NE Variance from PP	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Leisure & Development	(9,732,480.78)	(7,732,248.40)	2,000,232.38	1,633,497.68	366,734.70	(10,477,110.71)	(744,629.93)
Environmental Services	(3,747,545.73)	(3,439,619.55)	307,926.18	33,611.94	274,314.24	(6,822,388.99)	(3,074,843.26)
Corporate Services	(182,947.92)	(125,973.50)	56,974.42	46,757.93	10,216.49	(216,302.09)	(33,354.17)
Chief Executive	(39,927.01)	(49,484.84)	(9,557.83)	(10,999.52)	1,441.69	(126,730.16)	(86,803.15)
Planning	(865,666.46)	(697,412.66)	168,253.80	75,658.19	92,595.61	(1,209,703.00)	(344,036.54)
Finance	(65,054.14)	(2,647.97)	62,406.17	26,811.69	35,594.48	(4,590.00)	60,464.14
Financing & Investment Income	(1,110,791.76)	(750,407.94)	360,383.82	242,113.46	118,270.36	(1,315,000.23)	(204,208.47)
Taxation and Non-Specific Grants	(38,970,215.00)	(38,986,443.75)	(16,228.75)	120.50	(16,349.25)	(66,236,249.23)	(27,266,034.23)
Grand Total	(54,714,628.80)	(51,784,238.61)	2,930,390.19	2,047,571.87	882,818.32	(86,408,074.41)	(31,693,445.61)

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 7 are Planning (£168k favourable [period 5 - £76k favourable]) and investment income (£361k favourable [period 6 - £242k favourable]), it is anticipated that Investment Income will exceed the annual budget for the year. Finally as previously mentioned Infrastructure income improved in month by £165k following issue of harbour invoices and loss of income recouped during the Open Championship.

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 P7 Net Position of £3,918,705 [Period 6 - £2,953,967], which is favourable by £776,585 (Period 6 - £741,964).

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	Net Expenditure Variance PP	Movement in NE Variance from PP	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Community and Culture	1,133,417.86	1,273,440.09	140,022.23	97,259.81	42,762.42	2,249,341.50	1,115,923.64
Prosperity and Place	566,122.78	713,202.48	147,079.70	98,906.95	48,172.75	1,768,942.80	1,202,820.02
Leisure and Development Management	378,849.02	375,683.54	(3,165.48)	(4,725.91)	1,560.43	650,185.12	271,336.10
Sport and Wellbeing	1,799,445.54	2,093,892.30	294,446.76	272,746.13	21,700.63	4,332,477.94	2,533,032.40
Tourism and Recreation	(230,193.26)	(102,476.10)	127,717.16	205,136.65	(77,419.49)	2,069,434.23	2,299,627.49
Funding Unit	149,950.17	232,459.82	82,509.65	82,946.99	(437.34)	429,801.52	279,851.35
Strategic Projects	121,113.37	109,089.19	(12,024.18)	(10,306.44)	(1,717.74)	192,620.28	71,506.91
	3,918,705.48	4,695,291.32	776,585.84	741,964.18	34,621.66	11,692,803.39	7,774,097.91

2.3 Income and Expenditure

Generally, the budgetary performance of Leisure and Development at Period 7 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 £566k (period 6 - £417k).

Head of Service	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Net Expenditure Variance PP	Movement in NE Variance from PP	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Community and Culture	1,002,470.24	1,022,907.92	20,437.68	16,260.98	4,176.70	1,788,694.84	786,224.60
Prosperity and Place	669,882.84	625,798.49	(44,084.35)	(18,517.98)	(25,566.37)	1,096,879.44	426,996.60
Leisure and Development Management	374,968.67	371,316.10	(3,652.57)	(4,682.29)	1,029.72	642,695.12	267,726.45
Sport and Wellbeing	3,603,490.82	3,334,880.62	(268,610.20)	(197,839.55)	(70,770.65)	5,880,051.08	2,276,560.26
Tourism and Recreation	2,018,506.10	1,753,975.46	(264,530.64)	(187,109.70)	(77,420.94)	2,966,233.36	947,727.26
Funding Unit	278,162.02	285,154.93	6,992.91	(14,430.02)	21,422.93	651,504.88	373,342.86
Strategic Projects	121,113.37	109,089.19	(12,024.18)	(10,306.44)	(1,717.74)	192,620.28	71,506.91
	8,068,594.06	7,503,122.71	(565,471.35)	(416,625.00)	(148,846.35)	13,218,679.00	5,150,084.94

Energy and Utilities.

At Period 7, energy costs and utilities have a positive variance of £41k (period 6 - £26k), 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	Net Expenditure Variance PP	Movement in NE Variance from PP	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Community and Culture	33,299.84	39,138.74	5,838.90	5,293.49	545.41	86,703.94	53,404.10
Prosperity and Place	381.79	800.00	418.21	281.84	136.37	1,743.00	1,361.21
Sport and Wellbeing	743,356.07	788,076.02	44,719.95	24,396.19	20,323.76	1,544,242.02	800,885.95
Tourism and Recreation	245,395.17	235,453.87	(9,941.30)	(4,285.66)	(5,655.64)	359,487.55	114,092.38
	1,022,432.87	1,063,468.63	41,035.76	25,685.86	15,349.90	1,992,176.51	969,743.64

- Repairs and Maintenance.

At Period 7, scheduled and reactive repairs / maintenance are favourable by £51k (period 6 - £41k).

Head of Service	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Net Expenditure Variance PP	Movement in NE Variance from PP	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Community and Culture	0.00	28,894.71	28,894.71	24,746.48	4,148.23	56,085.00	56,085.00
Prosperity and Place	163.00		(163.00)	(163.00)	0.00		(163.00)
Sport and Wellbeing	30,882.99	111,488.74	80,605.75	72,102.82	8,502.93	195,600.00	164,717.01
Tourism and Recreation	177,649.08	119,097.50	(58,551.58)	(55,738.30)	(2,813.28)	160,714.00	(16,935.08)
	208,695.07	259,480.95	50,785.88	40,948.00	9,837.88	412,399.00	203,703.93

- Supplies and Services

At period 7 Supplies and Services are currently showing an adverse variance of £770k (period 6 - £571k, this does include the grant funded expenditure mentioned previously.

- Income

Is currently showing a favourable variance of £2,000k (period 6 - £1,635k) mainly in Sport & wellbeing (£472k [period 6 - £362k]) but also including Funding Unit (£290k [period 6 - £312k]) as referenced previously.

Head of Service	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Net Expenditure Variance PP	Movement in NE Variance from PP	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Community and Culture	(909,681.61)	(629,737.56)	279,944.05	148,582.97	131,361.08	(1,121,147.18)	(211,465.57)
Prosperity and Place	(911,575.34)	(431,304.90)	480,270.44	342,947.01	137,323.43	(685,907.00)	225,668.34
Sport and Wellbeing	(2,916,050.00)	(2,444,229.17)	471,820.83	362,884.86	108,935.97	(3,994,012.67)	(1,077,962.67)
Tourism and Recreation	(4,645,348.58)	(4,167,335.51)	478,013.07	466,696.70	11,316.37	(4,420,485.50)	224,863.08
Funding Unit	(349,825.25)	(59,641.26)	290,183.99	312,386.14	(22,202.15)	(255,558.36)	94,266.89
	(9,732,480.78)	(7,732,248.40)	2,000,232.38	1,633,497.68	366,734.70	(10,477,110.71)	(744,629.93)

2.4 Analysis by Head of Service

Community & Culture

Community & Culture currently showing a net favourable position of £140k, the main factors being employee costs £20k (vacant/gapped posts, including sickness and secondment). Premises has a positive variance of £47k due to cost savings in art centres and museums. Supplies & services currently £214k adverse but this is offset by additional grant income that has been received.

Prosperity & Place

Prosperity & Place has an overall favourable variance of £147k. Supplies and services showing grant scheme overspends of £270K but these are offset by grant income which is performing better than budget by £426k. Customer & client receipts is £53k favourable with £18k 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 £3k adverse, this is due to the profiling of agency staff costs and should return to a positive variance before the end of the year.

Sport & Wellbeing

SWB is showing a positive variance of £294k. In particular, income for the 7 Leisure/ Sports Centres is up £340k 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 £47k favourable.

Employee costs currently showing a negative variance of £268k. Premises costs currently showing a favourable variance of £149k although this may fluctuate as we enter the winter months and energy usage increases.

Tourism & Recreation

Tourism & Recreation £127k favourable overall with employee costs currently £264k adverse this may be due to profiling of agency staff. Customer & client receipts for HALPS are currently £224k favourable. In addition, there was a significant movement in events costs due to estates materials and staffing costs being attributed to individual events.

Funding Unit

Funding unit currently £82k under budget, £41k 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 £12k 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 7 shows a **£173,315.05 adverse variance** (P6 was a £391k adverse variance), or **0.90%**.

The main costs and income attributing to the ES P7 position are summarised as follows as variances against budget.

Head of Service	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Net Expenditure Variance PP	Movement in NE Variance from PP	Annual Budgeted Net Expenditure	Remaining Net Expenditure
⊕ Estates	4,943,324.16	4,527,358.95	(415,965.21)	(465,064.95)	49,099.74	7,651,860.02	2,708,535.86
⊕ Health and Built Environment	1,587,044.10	1,564,333.05	(22,711.05)	31,970.24	(54,681.29)	2,672,847.00	1,085,802.90
⊕ Infrastructure	(718,108.64)	(313,589.70)	404,518.94	213,097.38	191,421.56	(66,593.79)	651,514.85
⊕ Operations	12,893,513.17	12,804,948.53	(88,564.64)	(126,849.06)	38,284.42	21,544,580.48	8,651,067.31
⊕ ES Business Support	461,174.76	427,288.49	(33,886.27)	(34,336.57)	450.30	733,302.20	272,127.44
⊕ Environmental Services Centrally Managed	97,600.82	80,894.00	(16,706.82)	(9,924.29)	(6,782.53)	153,483.16	55,882.34
	19,264,548.37	19,091,233.32	(173,315.05)	(391,107.25)	217,792.20	32,689,479.07	13,424,930.70

Estates.

P7 Actual Expenditure	P7 Budget Expenditure	P7 Actual Income	P7 Budget Income	Net Expenditure Variance
5,226,030.77	4,691,202.00	(282,706.61)	(163,843.05)	(415,965.21)

£535k (period 6 - £465k) adverse.

Expenses are adverse by £425k. £145k of this relates to labour costs. This is primarily due to overtime costs at events which requires a transfer across from Events budget. (Estimated at £100k with £75,500 transferred in P7). Supplies and Services are adverse by £460k, of which £196k relates to equipment. Some works carried out by Estates are capital works and purchases such as play equipment. This is currently being quantified. These have been coded to revenue but need to be capitalised and removed from the management accounts for Estates. A grant to offset the works caused by Storm Amy has not been received yet. Premises costs are favourable by £7k. Transport costs are favourable by £66k.

Income is £119k favourable. Cemetery income is adverse £16k. Other Services income is favourable by £134k.

Health and Built Environment.

P7 Actual Expenditure	P7 Budget Expenditure	P7 Actual Income	P7 Budget Income	Net Expenditure Variance
2,560,498.81	2,695,054.71	(973,454.71)	(1,130,721.66)	(22,711.05)

£23k adverse (period 6 - £32k) positive.

Expenses are favourable by £135k. Labour costs are favourable by £201k, of which £93k is in Building Control, £70k is in Public Health & Housing and the remainder in various areas. Transport costs are £28k adverse. Supplies and Services are adverse by £15k. Support Services costs are adverse by £16k. Third party payments are favourable by £1k.

Income is adverse by £157k. Building Control income is adverse by £203k due to over estimation of income . HBE Gen Mgt is favourable by £15k. Food Safety is favourable by £10k, due to a Non-Govt Revenue Grant. Licensing and Emergency Planning is favourable by £8k. Environmental Protection is favourable by £5k.

Infrastructure.

P7 Actual Expenditure	P7 Budget Expenditure	P7 Actual Income	P7 Budget Income	Net Expenditure Variance
1,053,732.10	1,260,872.01	(1,771,840.74)	(1,574,461.71)	404,518.94

£405k (period 6 - £213k) positive.

Expenses are £207k favourable. Labour costs are favourable by £171k. Premises costs are favourable by £23k. Supplies and Services are favourable by £20k.

Income is favourable by £197k. Car Parks are favourable by £65k. Car park income lost due to the Open has been transferred back into the infrastructure budget. Marinas are favourable by £59k.

Operations.

P7 Actual Expenditure	P7 Budget Expenditure	P7 Actual Income	P7 Budget Income	Net Expenditure Variance
13,589,617.53	13,348,249.92	(696,104.36)	(543,301.39)	(88,564.64)

£89k adverse variance at the end of Period 7. (Period 6 - £127k adverse)

Expenses are adverse by £241k. Employee costs are adverse by £279k this is a result of events, seasonal profiling and an underestimation of the pay award.

Premises costs are favourable by £175k. Transport costs are favourable by £72k. Supplies and Services are adverse by £188k.

Income is favourable by £153k.

Function	Variance	Comments
Waste Collection & Street Cleansing	£12k favourable	Income over plan by £40k, mainly due to Trade Waste. Employee costs adverse by £77k. On target
Landfill & Compost Site	£1k favourable	On target
HRCs & Civic Amenities	£109k adverse	£65k over budget on labour costs. Supplies and Services are over by £65k.
Waste Disposal Contracts	£9k favourable <ul style="list-style-type: none"> ○ Black Bin Contract – £42k favourable ○ Blue Bin Contract - £65k favourable ○ Brown Bin Contract - £136k adverse ○ Other Waste Contracts - £39k favourable 	Brown bin contract is £136k adverse at end of P7. This is primarily down to the increased tonnage going through the contract. This tonnage has started to decrease considerably as we move into the autumn and winter months.
Transfer Stations & Depots	£87k favourable	Labour costs are £10k adverse. Income is favourable by £18k.
Public Conveniences	£37k adverse	£21k adverse on employee costs.
Garages	£12k favourable	£39k under on labour costs. £27k over on other costs.
Ops Management	£63k adverse	£67k adverse on labour. £4k favourable on other costs.

ES Business Support.

£34k adverse (period 6 - £34k adverse)

ES Centrally Managed.

£17k adverse (period 6 - £10k adverse)

3.2 In-year Savings

Officers have and will continue to manage and scrutinise the budget to identify opportunities for reducing expenditure and increasing income to get back on budget. At the end of Period 6, ES financial position has an adverse variance of **£173,315.05**.

4.0 Corporate Services

4.1 The table below demonstrates the financial position for Corporate Services at period 7:

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 7 shows a **£352,695** (period 6 - £302,408) positive variance, as a result of **£296k** (period 6 - £256k) under budget in expenditure and **£57k** (period 6 - £47k) over budget in income.

4.2 Democratic Services (DS)

£280k favourable due to various elements of expenditure being less than budget in Period 7 including the following: Members allowances £134k, PR Salaries £30k, PR Printing £17k, Corporate & Democratic salary Costs £59k, and Registration services £33k.

4.3 Land and Property

£45k favourable at Period 7, £38k favourable on salary costs, £9k favourable on Valuation costs and £3k adverse on Legal Costs.

4.4 Human Resources

£25K favourable in Period 7

£13k favourable in salary costs, £5k favourable on Job advertising costs, £8k Favourable on Employee relations

4.5 ICT

£67k adverse overall in Period 7 due to adverse variances in Telephones £74k, Internet and Data Connections £16k, Photocopying Leases £19k.

4.6 Contributions to other bodies

No variance at period 7, as budget has been released to cover costs to date.

4.7 Internal Audit.

£49k favourable as at Period 7, £44k favourable on salary Costs, £8k favourable on Internal Audit services and £5k adverse on Legal Costs.

4.8 Centrally Managed

Overall, £30K favourable position at the end of Period 7, due to underspends in Telephones £18k and £12k on other Professional costs.

4.9 Policy & Community Planning

Overall, £2k favourable variance at the end of Period 7, due to overspend on salary costs of £14k and underspends in Programme Management Costs of £23k.

4.10 Planning

£206k favourable at end of Period 7, largely due to improvement in income from planning applications and property certificates, £163 favourable and maintaining staff costs and wages within budget, £14k favourable.

5.0 Chief Executive

5.1 The table below demonstrates the financial position for areas reporting directly to the Chief Executive at period 7:

Head of Service	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Net Expenditure Variance PP	Movement in NE Variance from PP	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Legal Services	82,614.39	100,347.26	17,732.87	15,200.04	2,532.83	207,730.48	125,116.09
Performance	3,010,785.29	2,940,588.07	(70,197.22)	(25,858.94)	(44,338.28)	3,722,733.48	711,948.19
	3,093,399.68	3,040,935.33	(52,464.35)	(10,658.90)	(41,805.45)	3,930,463.96	837,064.28

The variance under Performance includes costs relating to the Joey Dunlop memorial event which had no budget allocated but has recorded a cost of approximately £116k.

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 7:

Head of Service	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Net Expenditure Variance PP	Movement in NE Variance from PP	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Finance	1,029,441.43	1,030,925.29	1,483.86	(8,690.40)	10,174.26	1,839,879.36	810,437.93
Suspense CIES HOS	0.00		0.00	0.00	0.00		0.00
	1,029,441.43	1,030,925.29	1,483.86	(8,690.40)	10,174.26	1,839,879.36	810,437.93
Interest Payable and Similar Charges	1,005,675.09	1,005,301.80	(373.29)	0.68	(373.97)	1,842,243.84	836,568.75
Minimum Revenue Provision	6,558,570.00	6,423,425.00	(135,145.00)		(135,145.00)	6,423,425.00	(135,145.00)
ure Total	7,564,245.09	7,428,726.80	(135,518.29)	0.68	(135,518.97)	8,265,668.84	701,423.75
Investment Income	(1,101,544.52)	(744,499.96)	357,044.56	239,043.95	118,000.61	(1,306,325.23)	(204,780.71)
total	(1,101,544.52)	(744,499.96)	357,044.56	239,043.95	118,000.61	(1,306,325.23)	(204,780.71)
Rates Income	(36,812,433.00)	(36,812,433.00)	0.00	0.00	0.00	(63,337,568.23)	(26,525,135.23)
General Grant	(2,157,782.00)	(2,174,010.75)	(16,228.75)	120.50	(16,349.25)	(2,898,681.00)	(740,899.00)
Income Total	(38,970,215.00)	(38,986,443.75)	(16,228.75)	120.50	(16,349.25)	(66,236,249.23)	(27,266,034.23)
	(31,478,073.00)	(31,271,291.62)	206,781.38	230,474.73	(23,693.35)	(57,437,026.26)	(25,958,953.26)

Investment Income is £357k (period 6 - £239k) 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
251118	Essential maintenance Juniper Hill		£123,807
			£2,583,703

Total Capital Commitment £6,531,308.74

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	Apr	May	Jun	Jul	Aug	Sept	Oct	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	0.00	656.40	
200017 Ballycastle Leisure Centre	116,491.08	359,862.70	220,138.15	293,483.04	424,676.64	584,779.49	451,692.30	2,451,123.40	
200028 Ballymoney Public Realm	(1,468.08)			2,257.50			3,092.50	3,881.92	
200034 CLC Redevelopment Project		7,437.50	4,075.00	1,600.00		12,377.33	21,780.00	47,269.83	
200043 Refurb Ballycastle Museum	590.00	5,840.00	1,055.00	0.00	1,350.00	680.00	3,387.38	12,902.38	
200051 CA / HRC Site Upgrades			2,718.00					2,718.00	
200077 Bowling Green - Dungeniv Sports Complex							7,201.92	7,201.92	
200100 Demafaw MUGA (SSP)		0.00		0.00	0.00	0.00	(55.00)	(55.00)	
200102 Magilgan MUGA (SSP)							0.00	0.00	
200104 Dervock MUGA (SSP)		0.00	23,110.51	(23,110.51)		0.00	0.00	0.00	
200108 Mosside Community Facility (SSP)							14,734.02	14,734.02	
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 Army 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	1,427.92	9,995.44	
200177 ICT Phone Systems	0.00	0.00	11,785.00	(11,785.00)	0.00	2,613.00	(2,613.00)	0.00	
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		20,820.00	52,495.00	
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 Demafaw MUGA			0.00					0.00	
200241 Garvagh Path - Phase 2 (SSP)	2,777.89	43,113.00	1,041.71	32,738.18			443.44	80,114.22	
200244 Goal Post Replacement		0.00		0.00				0.00	
200245 Portrush to Giants Causeway Greenway (GD)				12,132.05		815.60	448.58	13,396.23	
200246 Dungeniv Regeneration (GD)				3,780.00				3,780.00	
200247 Connected Causeway (GD)				10,093.05	1,060.28	2,569.14	5,892.71	19,615.18	
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	106,590.24	169,637.47	
200252 Fire Alarm Installation Limavady Offices	0.00							0.00	
200253 Ballyreagh Golf Club		4,970.00			29,500.00	(14,750.00)	913.00	20,633.00	
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	
Grand Total	159,531.88	530,592.00	291,776.47	374,066.30	554,304.09	783,924.28	635,756.01	3,329,951.03	

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 28th February 2026			
	December	January	February
Closing Bank Balance at 30th November 2025	25,332,148.77	23,609,290.77	22,613,282.77
Estimated payment runs	4,604,316.00	5,755,395.00	4,604,316.00
Estimated Weekly Wages	333,540.00	416,925.00	333,540.00
Estimated Weekly specials	273,192.00	341,490.00	273,192.00
Estimated monthly salaries	1,418,325.00	1,418,325.00	1,418,325.00
Estimates monthly specials	1,098,299.00	1,098,299.00	1,098,299.00
Estimated councillors	57,608.00	57,608.00	57,608.00
Estimated councillors specials	36,497.00	36,497.00	36,497.00
Estimated DD payments	60,000.00	60,000.00	60,000.00
Loan repayment (Govt)			2,421,634.00
Loan Repayments (Commercial)		34,031.00	66,201.00
Total Expenditure	7,881,777.00	9,218,570.00	10,369,612.00
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			
General Income	900,000.00	1,000,000.00	1,100,000.00
Extended Producer Responsibility Funding	2,400,000.00	1,200,000.00	
Loan Draw down			
Total Income	6,158,919.00	8,222,562.00	6,358,919.00
Closing Bank Balance	23,609,290.77	22,613,282.77	18,602,589.77
** Bank balance includes £24.5M of investments at 30.11.25			

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 Year-end projection

Projected Year End Position

Current Position	Best Case	Likely Case	Worst Case
£1,316k fav	£2,000k fav	£1,500k fav	£1,000k fav
Assumptions	Continued improved budgetary position in last months, positive rates finalisation (£204k)	Maintain current budgetary position in last months, positive rates finalisation (£100k)	Worsening budgetary position in last months, no rates finalisation/ potential clawback