

<b>Title of Report:</b>	<b>Update on L&amp;D Financial position (Period 7)</b>
<b>Committee Report Submitted To:</b>	Leisure & Development Committee
<b>Date of Meeting:</b>	16 December 2025
<b>For Decision or For Information</b>	For Information
<b>To be discussed In Committee</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	Director of Leisure & Development

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

<b>Budgetary Considerations</b>	
Cost of Proposal	N/A – update on budget position
Included in Current Year Estimates	Yes – 25/26 budget
Capital/Revenue	Revenue
Code	
Staffing Costs	Included in total budget

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

<b>Screening Requirements</b>	Required for new or revised Policies, Plans, Strategies or Service Delivery Proposals.		
Section 75 Screening	Screening Completed:	N/A	Date:
	EQIA Required and Completed:	N/A	Date:
Rural Needs Assessment (RNA)	Screening Completed	N/A	Date:
	RNA Required and Completed:	N/A	Date:
Data Protection Impact Assessment (DPIA)	Screening Completed:	N/A	Date:
	DPIA Required and Completed:	N/A	Date:

## 1.0 Purpose of Report

The purpose of this report is to inform members of the current financial position for the Leisure & Development directorate, as at Period 7.

## 2.0 Background

- 2.1 Council has approved the 2025 /26 budget for Leisure & Development and has 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**. This is based on an expenditure budget of **£22.107m** and an income budget of **£10.477m**.

The financial position for L&D as at Period 7 is **£776,585.84** positive. The following table shows the financial breakdown of expenditure against budget per service area.

Head of Service	Movement Annual						
	Actual Net	Budgeted Net	Net Expenditure	Net Expenditure	in Variance	Budgeted Net	Remaining Net
	Expenditure	Expenditure	Variance	Variance PP	from Prior Period	Expenditure	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 Mgt.	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

## 3.0 Analysis per Service Area

### 3.1 Community & Culture:

Community & Culture is currently showing a net favourable position of £140k, the main factors being employee costs £20k (vacant/gapped posts, including sickness and secondment). Premises have 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.

### 3.2 Prosperity & Place:

Prosperity & Place has an overall favourable variance of £147k. Supplies and services are showing grant scheme overspends of £270K but these are offset by grant income which is performing better than budget by £426k.

### 3.3 Leisure & Development Management:

Leisure & Development management is made up of director salary costs and that of the L&D admin team. This is currently £3k adverse, due to the profiling of agency staff costs and should return to a positive variance before the end of the year.

### 3.4 Sport & Wellbeing:

SWB is showing a positive variance of £294,446k, this current position continues to evidence significant income generation as a result of investment in new gym

equipment, this coupled with the HMRC Vat implementation has assisted SWB in maintaining a positive budgetary position to date. Additionally, it is noteworthy that Ballyreagh Golf course income is also exceeding budget, currently £47k favourable.

### 3.5 Tourism & Recreation:

Tourism & Recreation is £127k favourable overall, with employee costs currently £264k adverse which appears to be due to profiling of agency staff. Customer & client receipts for HALPS are currently £224k favourable. In addition, there was a significant movement in expenditure between period 6 and 7 to more accurately reflect the costs involved in event delivery. This now includes both materials and staff costs for the estates team, being attributed to individual events.

### 3.6 Funding Unit:

Funding unit currently has a £82k positive variance, £41k of which is due to savings on staff and £27k favourable due to additional grant income being received.

### 3.7 Strategic Projects:

Strategic Projects is currently £12k adverse and this is due to a higher than expected salary increase for the two SIB officers due to a lack of annual increases in previous years.

## 4.0 Capital Expenditure

The table below sets out the L&D capital expenditure that has been approved through Committee thus far for the 2025/26 financial year:

Date	Agenda Item No.	Project	Amount
April 2025	14	Ballycastle Museum	£137,000
June 2025	14	Ballycastle Leisure Centre	£1,500,000
	17	Pitch fencing upgrades	£147,435
	15	JDLC Maintenance – Stage 2 estimated	£401,000
Aug 2025	16	MUGA Resurfacing	£131,975
	16	Burnfoot Pavilion	£285,595
Sept. 2025	23	Station Square	£90,833
	22	Playpark upgrades	£221,134
Oct. 2025	11	Waterfoot Gabions	£109,973
	6	Waterfoot Boardwalk – Stage 1 Estimated	£50,000
Nov. 2025	18	Juniper Hill Electrical Repairs	£123,807

## 5.0 Recommendation

Members are requested to note the contents of the report.