



Title of Report:	Period 10 ES Management Accounts and Financial Positions 2025/26
Committee Report Submitted To:	Environmental Services Committee
Date of Meeting:	10th March 2026
For Decision or For Information	For Information
To be discussed In Committee YES/NO	NO

Linkage to Council Strategy (2021-25)	
Strategic Theme	Leader and Champion
Outcome	Provide Civic Leadership
Lead Officer	Director of Environmental Services

Estimated Timescale for Completion	
Date to be Completed	

Budgetary Considerations	
Cost of Proposal	N/A
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:

1.0 Purpose of Report

The purpose of this report to provide Members with information on the current financial position of Environmental Services Directorate at the end of Period 10.

2.0 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 10 shows a **£1,952,560.04 favourable variance** (P9 was a £1585k positive variance).

Note: £1,412,273.41 of the positive variance is from EPR grant payment in month 9. If moved to reserves as proposed, this will mean a net P10 favourable position of **£540,286.63**.

The main costs and income attributing to the ES P10 position are summarised as follows as variances against budget.

FullDescription	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Estates	6,824,805.16	6,344,341.41	(480,463.75)	7,651,860.02	827,054.86
Health and Built Environment	2,304,677.46	2,196,607.65	(108,069.81)	2,672,847.00	368,169.54
Infrastructure	(946,626.66)	(268,337.71)	678,288.95	(66,593.79)	880,032.87
Operations	15,700,952.13	17,628,636.80	1,927,684.67	21,544,580.48	5,843,628.35
ES Business Support	649,051.47	602,606.40	(46,445.07)	733,302.20	84,250.73
Environmental Services Centrally	141,371.90	122,936.95	(18,434.95)	153,483.16	12,111.26
	24,674,231.46	26,626,791.50	1,952,560.04	32,689,479.07	8,015,247.61

Estates.

P10 Actual Expenditure	P10 Budget Expenditure	P10 Actual Income	P10 Budget Income	Net Expenditure Variance
7,268,867.55	6,579,132.00	444,062.39	234,790.59	-480,463.75

£480k (period 9 - £575k) adverse.

Expenses are adverse by £690k, of which £60k relates to labour costs. Supplies and Services are adverse by £594k, of which £431k relates to equipment. Premises costs are adverse by £117k, particularly in electrical and plumbing repairs (£110k). Transport costs are favourable by £94k.

Income is £209k favourable, primarily due to overhead recovery income from Events (£161k) and Insurance Claim Receipts (£20k). Cemetery income is favourable by £8k.

Health and Built Environment.

P10 Actual Expenditure	P10 Budget Expenditure	P10 Actual Income	P10 Budget Income	Net Expenditure Variance
3,632,512.08	3,848,356.95	1,327,834.62	1,651,749.30	-108,069.81

£108k adverse (period 9 - £72k).

Expenses are favourable by £216k. Labour costs are favourable by £288k, of which £135k is in Building Control, £109k is in Public Health & Housing and £57k in Health & Housing. Other areas have adverse variances, such as Food Safety, which is £46k adverse. Transport costs are £53k adverse. Supplies and Services are on budget. Support Services costs are adverse by £26k, mainly due to an £18k adverse variance in legal costs in Enforcement. Third party payments are favourable by £8k as a result of underspends on private contractors in Environmental Protection.

Income is adverse by £324k. Building Control income is adverse by £325k due to over estimation of income in prior-year budgeting. Consumer Protection is adverse by £28k. HBE Gen Mgt is favourable by £15k. Food Safety is favourable by £14k, due to a Non-Govt Revenue Grant.

Infrastructure.

P10 Actual Expenditure	P10 Budget Expenditure	P10 Actual Income	P10 Budget Income	Net Expenditure Variance
1,427,177.51	1,925,584.73	2,373,804.17	2,193,922.44	678,288.95

£678k (period 9 - £567k) positive.

Expenses are £498k favourable. Labour costs are favourable by £206k, of which £183k relates to Harbours & Marinas. Non-labour costs are £292k favourable especially in Premises (£107k), Supplies & Services (£90k) and Support Services (£69k).

Income is favourable by £180k. Car Parks are favourable by £106k. Car park income lost due to the Open has been transferred back into the infrastructure budget. Harbour & Marina income is favourable by £74k, especially at Ballycastle, which is over budgeted income by £55k..

Operations.

P10 Actual Expenditure	P10 Budget Expenditure	P10 Actual Income	P10 Budget Income	Net Expenditure Variance
18,865,681.15	19,208,689.41	3,164,729.02	1,580,052.61	1,927,684.67

£1,928k favourable variance at the end of Period 10 (Period 9 - £1723k favourable).

Expenses are adverse by £343k. Employee costs are adverse by £167k. Overtime is adverse by £290k. Wages & Salaries are favourable by £545k and Agency non-OT costs are adverse by £202k. Premises costs are favourable by £387k, with savings of £184k on electricity, £131k on rent and the remainder elsewhere. Transport costs are favourable by £157k. Supplies and Services are adverse by £34k.

Income is favourable by £1585k, of which £1412k will be transferred to a reserve fund. Of the remaining £172k, the bulk is due to scrap metal sales (£55k), recoupment of costings (£40k), Trade Waste (£26k) and Overhead Recovery Income (£18k).

Function	Variance	Comments
Waste Collection & Street Cleansing	£197k favourable	Income over plan by £39k, mainly due to Trade Waste (£26k). Labour costs adverse by £3k.
Landfill & Recycling Centre	£23k favourable	Labour expenses are £99k adverse while non-labour expenses are favourable by £122k.
HRCs & Civic Amenities	£11k favourable	Income favourable by £38k due to scrap metal. £20k over budget on labour costs. Non-labour expenses are adverse by £8k.
Waste Disposal Contracts	£1505k favourable <ul style="list-style-type: none"> ○ Black Bin Contract – £175k favourable ○ Blue Bin Contract - £22k favourable ○ Brown Bin Contract - £164k adverse ○ Other Waste Contracts - £1473k favourable 	Brown bin contract is a further £58k adverse compared to last month despite anticipated lower volumes. The large sum in Other Waste Contracts relates to the EPR grant.
Transfer Stations & Depots	£181k favourable	Income is favourable by £29k, mainly due to Overhead Recovery

		Income (£18k). Labour costs are £2k favourable. Non-labour expenses are favourable by £150k.
Public Conveniences	£31k favourable	£4k favourable on income. Employee costs are £22k adverse. Non-labour expenses are £49k favourable.
Garages	£20k favourable	£50k under on labour costs. £30k over on other costs, especially vehicle parts (£28k).
Ops Management	£44k adverse	£69k adverse on labour. £25k favourable on other costs.

ES Business Support.

£46k adverse (period 9 - £37k adverse)

ES Centrally Managed.

£18k adverse (period 9 - £21k adverse)

3.0 In-year Savings

Officers have got back on budget. At the end of Period 10, ES financial position has a favourable variance of **£1,952,560.04.99.**

Note: £1,412,273.41 of the positive variance is from EPR grant payment in month 9. If moved to reserves as proposed, this will mean a net P10 favourable position of **£540,286.63.**

4.0 Capital Expenditure

The table below sets 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	11.1	Ballycastle and Portrush Dredging	£1,347,266
September 2025	26	Portrush Harbour Footbridge Repairs	£274,468.50
January 2026	22	Ballintoy Harbour Dredging	£140,019 plus VAT
January 2026	23	Portballintrae Harbour Slipway works	£124,711
Total			£4,212,335.74

5.0 Recommendation

Members are requested to note the paper.