



Title of Report:	Period 12 Draft ES Management Accounts and Financial Positions 2025/26
Committee Report Submitted To:	Environmental Services Committee
Date of Meeting:	9th June 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 draft financial position of Environmental Services Directorate at the end of Period 12.

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 **draft** position at Period 12 shows a **£268,028.32 favourable variance** (P11 was a £542k favourable variance).

The main costs and income contributing to the ES P12 position are summarised below as variances against budget.

FullDescription	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure
⊕ Estates	8,228,827.04	7,651,860.02	(576,967.02)	7,651,860.02
⊕ Health and Built Environment	2,672,834.08	2,672,847.00	12.92	2,672,847.00
⊕ Infrastructure	(374,124.00)	(66,593.79)	307,530.21	(66,593.79)
⊕ Operations	20,946,424.78	21,544,580.48	598,155.70	21,544,580.48
⊕ ES Business Support	772,361.67	733,302.20	(39,059.47)	733,302.20
⊕ Environmental Services Centrally	175,127.18	153,483.16	(21,644.02)	153,483.16
	32,421,450.75	32,689,479.07	268,028.32	32,689,479.07

Estates.

P12 Actual Expenditure	P12 Budget Expenditure	P12 Actual Income	P12 Budget Income	Net Expenditure Variance
8,765,928.39	7,936,130.58	(537,101.35)	(284,270.56)	(576,967.02)

£577k (period 11 - £449k) adverse.

Expenses are adverse by £830k, of which £40k relates to labour costs. Supplies and Services are adverse by £699k. Premises costs are adverse by £222k, Transport costs are favourable by £121k.

Income is £253k favourable, primarily due to overhead recovery income from Events £161k. Cemetery income is favourable by £36k.

Health and Built Environment.

P12 Actual Expenditure	P12 Budget Expenditure	P12 Actual Income	P12 Budget Income	Net Expenditure Variance
4,447,171.59	4,734,053.40	(1,774,337.51)	(2,061,206.40)	12.92

£0k favourable (period 11 - £89k).

Expenses are favourable by £287k. Labour costs are favourable by £372k, of which £182k is in Building Control, £135k is in Public Health & Housing and £77k in Environmental Protection. Other areas have adverse variances, such as Food Safety, which is £54k adverse, and Health and Safety at Work, which is £45k adverse. Transport costs are £70k adverse. Supplies and Services are adverse by £73k. Support Services costs are adverse by £24k.

Income is adverse by £287k. Building Control income is adverse by £340k due to over estimation of income in prior-year budgeting. Environmental Protection is favourable by £19k, primarily due to recoupment of wage costings. Food Safety is favourable by £39k, due to a Non-Govt Revenue Grant.

Infrastructure.

P12 Actual Expenditure	P12 Budget Expenditure	P12 Actual Income	P12 Budget Income	Net Expenditure Variance
2,289,211.85	2,544,172.10	(2,663,335.85)	(2,610,765.89)	307,530.21

£308k (period 11 - £378k) favourable.

Expenses are £255k favourable. Labour costs are favourable by £225k, of which £220k relates to Harbours & Marinas. Premises costs are adverse by £295k. Supplies & Services are favourable by £120k. Support Services are favourable by £138k and Third Party Payments are favourable by £66k.

Income is favourable by £53k. Car Parks are favourable by £37k. Harbours & Marinas are favourable by £14k.

Operations.

P12 Actual Expenditure	P12 Budget Expenditure	P12 Actual Income	P12 Budget Income	Net Expenditure Variance
22,980,346.29	23,363,940.78	(2,033,921.51)	(1,819,360.30)	598,155.70

£598k favourable variance at the end of Period 11 (758k favourable).

Expenses are adverse by £384k. Employee costs are adverse by £212k. Premises costs are favourable by £503k. Transport costs are favourable by £174k. Supplies and Services are adverse by £76k.

Income is favourable by £215k. The majority is due to scrap metal sales (£86k), and Trade Waste (£27k)

Function	Variance	Comments
Waste Collection & Street Cleansing	£133k favourable	Ahead of budget
Landfill & Recycling Centre	£146k favourable	Ahead of budget
HRCs & Civic Amenities	£59k adverse	On target
Waste Disposal Contracts	£120k favourable <ul style="list-style-type: none"> ○ Black Bin Contract – £194k favourable ○ Blue Bin Contract - £59k favourable ○ Brown Bin Contract - £224k adverse ○ Other Recycling Schemes - £92k fav 	On target
Transfer Stations & Depots	£213k favourable	Ahead of budget
Public Conveniences	£39k favourable	On target
Garages	£21k favourable	On target
Ops Management	£15k adverse	On target

ES Business Support.

£39k adverse (period 11 - £43k adverse)

ES Centrally Managed.

£21k adverse (period 11 - £15k adverse)

3.0 In-year Savings

Officers have managed and scrutinised the budget to identify opportunities for reducing expenditure and increasing income to come in on budget. At the end of Period 12, The draft ES financial position has a favourable variance of **£268,028.32.**

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		Ballintoy Harbour Dredging	£140,019 plus VAT
January 2026		Portballintrae Harbour Slipway works	£124,711
March 2026	5	Fleet, Plant and Equipment Renewal 2026-27 (Operations & Estates)	£2,185,000
Total			£6,397,335.74

5.0 Recommendation

Members are requested to note the paper.