Title of Report:	**Management Accounts Period 3**
Committee Report Submitted To:	**Council**
Date of Meeting:	**1 September 2026**
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 2026/27 controlled by the Directorates is £90.418m (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 £90.418m 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 3 (up to and including 30 June 2026).

Council is showing a favourable variance against budget at period 3 amounting to £974,225 (Period 2 - £776,997) therefore should this position be maintained throughout the year Council would be in surplus operationally, increasing reserves by this amount. At this stage it should be noted that the majority of this position arises out of two areas. Firstly the annual pay award has not yet been agreed therefore staffing costs are running light to the tune of approximately £120k per month, once the pay award is agreed this positive variance will be utilised to meet the additional staffing costs which result therefrom. Secondly our insurance costs have come in significantly below budget this year contributing £214k to this total, there will be no further variances expected regarding insurance during the remainder of the financial year. Taking these factors into account the operational variance for the first two months of the financial year is approximately £400k which equates to £133k per month across all Council services.

FullDescription	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Leisure & Development	504,056.54	980,021.66	475,965.12	12,299,021.70	11,794,965.16
Environmental Services	8,285,458.91	8,424,427.29	138,968.38	34,625,154.87	26,339,695.96
Corporate Services	1,751,986.40	1,857,720.05	105,733.65	7,477,085.20	5,725,098.80
Chief Executive	2,273,515.30	2,558,854.01	285,338.71	4,092,498.26	1,818,982.96
Planning	337,645.50	440,005.14	102,359.64	1,951,843.15	1,614,197.65
Finance	427,929.83	450,324.11	22,394.28	1,906,196.04	1,478,266.21
Other Operating Expenditure	(1,947.00)		1,947.00		1,947.00
Financing & Investment Expendit	33,657.53	34,006.85	349.32	7,993,652.21	7,959,994.68
Financing & Investment Income	(476,997.95)	(462,472.59)	14,525.36	(1,658,534.78)	(1,181,536.83)
Taxation and Non-Specific Grant I	(17,104,096.00)	(17,277,452.59)	(173,356.59)	(68,686,916.65)	(51,582,820.65)
Grand Total	**(3,968,790.94)**	**(2,994,566.07)**	**974,224.87**	**0.00**	**3,968,790.94**

1.3 Income and Expenditure Analysis

The overall position with regards staffing costs is shown in the table below by Directorate:

FullDescription	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Leisure & Development	3,355,965.50	3,447,972.19	92,006.69	13,835,436.28	10,479,470.78
Environmental Services	5,442,084.01	5,751,823.47	309,739.46	22,954,570.72	17,512,486.71
Corporate Services	1,067,739.40	1,139,983.64	72,244.24	4,718,360.65	3,650,621.25
Chief Executive	316,731.86	348,729.00	31,997.14	1,394,915.78	1,078,183.92
Planning	711,480.24	748,940.64	37,460.40	2,995,606.15	2,284,125.91
Finance	348,263.88	361,052.10	12,788.22	1,444,207.84	1,095,943.96
Grand Total	**11,242,264.89**	**11,798,501.04**	**556,236.15**	**47,343,097.42**	**36,100,832.53**

Council is currently favourable against budget in terms of staffing; as mention above this needs to be adjusted for the eventual agreement of the pay award, the current variance including approximately £360k which will be required to meet the cost of its implementation thereby reducing the variance above to £196k, it is anticipated that the payroll budget should be sufficient to meet the year’s total pay bill.

The table below sets out the budgetary position of all other areas of expenditure against budget by Directorate:

FullDescription	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Leisure & Development	2,505,389.86	2,817,642.12	312,252.26	10,193,778.98	7,688,389.12
Environmental Services	4,937,170.30	4,690,727.04	(246,443.26)	18,308,130.38	13,370,960.08
Corporate Services	761,133.96	778,507.35	17,373.39	3,001,808.30	2,240,674.34
Chief Executive	1,976,630.78	2,242,044.44	265,413.66	2,825,260.23	848,629.45
Planning	14,637.58	21,064.50	6,426.92	276,340.00	261,702.42
Finance	90,933.91	89,272.01	(1,661.90)	466,670.00	375,736.09
Financing & Investment Expendit	33,657.53	34,006.85	349.32	7,993,652.21	7,959,994.68
Financing & Investment Income	4,170.01	4,817.15	647.14	8,792.15	4,622.14
Grand Total	**10,323,723.93**	**10,678,081.46**	**354,357.53**	**43,074,432.25**	**32,750,708.32**

At period 3 this is £354k (Period 2 - £203k) favourable however as mentioned above this includes the favourable variance on our annual insurance bill amounting to £214k.

Income levels remain strong for period 3 following on from 2025/26 and the position is as detailed in the table below by Directorate:

FullDescription	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
⊞ Leisure & Development	(5,437,458.82)	(5,285,592.65)	151,866.17	(11,730,193.56)	(6,292,734.74)
⊞ Environmental Services	(2,093,795.40)	(2,018,123.22)	75,672.18	(6,637,546.23)	(4,543,750.83)
⊞ Corporate Services	(76,886.96)	(60,770.94)	16,116.02	(243,083.75)	(166,196.79)
⊞ Chief Executive	(19,847.34)	(31,919.43)	(12,072.09)	(127,677.75)	(107,830.41)
⊞ Planning	(388,472.32)	(330,000.00)	58,472.32	(1,320,103.00)	(931,630.68)
⊞ Finance	(11,267.96)		11,267.96	(4,681.80)	6,586.16
⊞ Financing & Investment Income	(481,167.96)	(467,289.74)	13,878.22	(1,667,326.93)	(1,186,158.97)
⊞ Taxation and Non-Specific Grant I	(17,104,096.00)	(17,277,452.59)	(173,356.59)	(68,686,916.65)	(51,582,820.65)
Grand Total	**(25,612,992.76)**	**(25,471,148.57)**	**141,844.19**	**(90,417,529.67)**	**(64,804,536.91)**

The income relating to Derating grant has been adjusted to reflect that a known shortfall in the grant will occur so this has been recognised in full in these accounts, further Council has not yet received any Rates Support Grant as a result of Central Government budgets not being agreed, it is hoped that the latter situation will resolve later in the year as budgets are approved.

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 2026/27 is £11,692,803. The net budget is a calculation of the forecast:

- Gross Expenditure of £24.029m.
- Gross Income of £11.730m.

Table 1, Illustrates a P3 Net Position of £504,056 (Period 2 - £(277,501)), which is favourable by £475,965 (Period 2 - £280,487).

The service area financial positions are also shown in Table 1.

2.2 Service Area Budgets

Table 1

FullDescription	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Community and Culture	611,459.01	658,142.59	46,683.58	2,234,720.19	1,623,261.18
Prosperity and Place	307,638.26	419,407.34	111,769.08	1,791,304.85	1,483,666.59
Leisure and Development Mana	159,723.84	160,188.55	464.71	640,754.00	481,030.16
Sport and Wellbeing	643,925.15	790,379.04	146,453.89	4,592,479.69	3,948,554.54
Tourism and Recreation	(1,450,523.09)	(1,230,298.69)	220,224.40	2,463,463.55	3,913,986.64
Funding Unit	176,039.37	128,220.86	(47,818.51)	360,371.58	184,332.21
Strategic Projects	55,794.00	53,981.97	(1,812.03)	215,927.84	160,133.84
	504,056.54	**980,021.66**	**475,965.12**	**12,299,021.70**	**11,794,965.16**

2.3 Income and Expenditure

Generally, the budgetary performance of Leisure and Development at Period 3 has performed well for the early part of the financial year, main areas to highlight are:

- <u>Salaries and Wages.</u>

  The table below shows the position regarding staffing costs across the Directorate, currently favourable by £92k (Period 2 - £1k adverse), which does not take into the pay award as discussed above.

FullDescription	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Community and Culture	443,906.16	443,136.86	(769.30)	1,772,547.51	1,328,641.35
Prosperity and Place	274,475.43	340,258.46	65,783.03	1,361,033.39	1,086,557.96
Leisure and Development Mana	155,947.45	158,316.08	2,368.63	633,264.00	477,316.55
Sport and Wellbeing	1,486,493.55	1,481,134.67	(5,358.88)	5,968,087.87	4,481,594.32
Tourism and Recreation	765,198.07	799,425.08	34,227.01	3,197,699.73	2,432,501.66
Funding Unit	174,150.84	171,719.07	(2,431.77)	686,875.94	512,725.10
Strategic Projects	55,794.00	53,981.97	(1,812.03)	215,927.84	160,133.84
	3,355,965.50	**3,447,972.19**	**92,006.69**	**13,835,436.28**	**10,479,470.78**

Energy and Utilities.

At Period 3, energy costs and utilities have an adverse variance of £121k (Period 2 - £65k), this is an area where Council must monitor budgets closely as the year progresses.

FullDescription	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Community and Culture	18,948.63	18,788.67	(159.96)	88,583.46	69,634.83
Prosperity and Place	242.32	388.52	146.20	1,823.00	1,580.68
Sport and Wellbeing	397,723.84	322,807.38	(74,916.46)	1,582,871.83	1,185,147.99
Tourism and Recreation	124,686.44	79,089.09	(45,597.35)	372,709.35	248,022.91
	541,601.23	**421,073.66**	**(120,527.57)**	**2,045,987.64**	**1,504,386.41**

- Repairs and Maintenance.

At Period 3, scheduled and reactive repairs / maintenance are favourable by £43k (Period 2 - £1k).

FullDescription	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Community and Culture	10,342.60	23,597.70	13,255.10	89,143.03	78,800.43
Prosperity and Place	1,123.65		(1,123.65)		(1,123.65)
Sport and Wellbeing	25,337.98	64,348.53	39,010.55	278,756.18	253,418.20
Tourism and Recreation	448,319.10	440,090.82	(8,228.28)	598,411.00	150,091.90
	485,123.33	**528,037.05**	**42,913.72**	**966,310.21**	**481,186.88**

- Supplies and Services

At period 3 Supplies and Services are currently showing a favourable variance of £362k (Period 2 - £171k).

- Income

Is currently showing a favourable variance of £151k (Period 2 - £149k) mainly in Sport & wellbeing (£137k) and Funding Unit (£129k).

FullDescription	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Community and Culture	(294,978.94)	(333,704.10)	(38,725.16)	(1,605,275.11)	(1,310,296.17)
Prosperity and Place	(255,013.89)	(236,444.59)	18,569.30	(945,778.90)	(690,765.01)
Sport and Wellbeing	(1,379,659.15)	(1,242,480.68)	137,178.47	(4,408,667.70)	(3,029,008.55)
Tourism and Recreation	(3,326,761.49)	(3,421,001.41)	(94,239.92)	(4,410,112.49)	(1,083,351.00)
Funding Unit	(181,045.35)	(51,961.87)	129,083.48	(360,359.36)	(179,314.01)
	(5,437,458.82)	**(5,285,592.65)**	**151,866.17**	**(11,730,193.56)**	**(6,292,734.74)**

2.4 Analysis by Head of Service

Community & Culture

Community & Culture is currently showing a net favourable position of £46k. Premises has a positive variance of £13k due to cost savings in art centres and museums. Supplies and services currently favourable £69k much of this is offset with adverse variance in grant income, as it is only period 3 many projects are at the early stages with funds not spent and grants not claimed.

Prosperity & Place

Prosperity & Place has an overall favourable variance of £111k. Savings in staff costs due to vacant or funded posts is currently £65k, with supplies and services £23k favourable.

Leisure & Development Management

Leisure & Development management, made up of director salary costs and that of the L&D admin team currently £464 favourable.

Sport & Wellbeing

SWB is showing a positive variance of £146k. In particular, income for the 7 Leisure/ Sports Centres is up £107k mainly attributed to the positive benefit of recent gym equipment upgrades across the sites, together with increased income generation from swimming lessons.

Employee costs currently showing a negative variance of £5k. Premises costs have an adverse variance of £36k. In addition, a historic rates rebate of £30k has been received for the Crescent Portstewart

Tourism & Recreation

Tourism & Recreation £220k favourable overall, this is largely down to the airshow budget of £200k being released as it is not taking place this year. A decision will be sought to transfer this to the Strategic events reserve.

Funding Unit

Funding unit currently £47k over budget, this is due to capital grants funding decision these will be removed from Council’s revenue expenditure as part of the year end accounting processes.

Strategic Projects

Strategic projects which consists of two SIB staff. Currently £1.8k 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 2026/27 is **£34,625,154.87.** This is based on expenditure budget of **£41,262,701.10** and income budget of **£6,637,546.23.**

The Environmental Services position at Period 3 shows a **£138,968.38 positive variance (**Period 2 - £134,875.20)**.**

Directorate-wide costs and income attributing to the ES P3 position are summarised as follows as variances against budget.

- Employee costs are £310k positive (not adjusted for pay award)
- Premises costs are £215k adverse
- Transport Costs are £38k positive
- Supplies and Services are £116k adverse
- Third Party Payments are £9k positive
- Income is £76k positive

FullDescription	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Estates	2,320,925.03	2,063,366.20	(257,558.83)	8,210,337.14	5,889,412.11
Health and Built Environment	609,198.25	801,377.50	192,179.25	3,142,391.21	2,533,192.96
Infrastructure	(335,821.86)	(360,815.32)	(24,993.46)	(200,231.19)	135,590.67
Operations	5,472,264.33	5,681,931.50	209,667.17	22,507,912.44	17,035,648.11
ES Business Support	184,706.40	192,793.63	8,087.23	768,323.86	583,617.46
Environmental Services Centra	34,186.76	45,773.78	11,587.02	196,421.41	162,234.65
	8,285,458.91	**8,424,427.29**	**138,968.38**	**34,625,154.87**	**26,339,695.96**

Estates.

P3 Actual Expenditure	P3 Budget Expenditure	P3 Actual Income	P3 Budget Income	Net Expenditure Variance
2,411,954.72	2,137,016.41	(91,029.69)	(73,650.21)	(257,558.83)

£269k adverse. Non-labour costs are over by £306k, particularly in grounds and building maintenance, while employee costs are favourable by £19k (albeit this has not been adjusted with regards the impending pay award). Income is over target at £17k favourable.

Health and Built Environment.

P3 Actual Expenditure	P3 Budget Expenditure	P3 Actual Income	P3 Budget Income	Net Expenditure Variance
1,062,620.22	1,205,619.16	(453,421.97)	(404,241.66)	192,179.25

£192k positive. Employee costs are £131k positive (pending pay award). Fee Income is favourable by £49k.

Infrastructure.

P3 Actual Expenditure	P3 Budget Expenditure	P3 Actual Income	P3 Budget Income	Net Expenditure Variance
715,701.53	686636.16	(1,051,523.39)	(1,047,451.48)	(24,993.46)

£20k adverse. Income is £4k positive. Employee costs are £26k favourable. Premises costs are £53k adverse, mostly rates bills for additional charged carparks which were not included in the rates estimates.

Operations.

P3 Actual Expenditure	P3 Budget Expenditure	P3 Actual Income	P3 Budget Income	Net Expenditure Variance
5,970,084.68	6,174,711.37	(497,820.35)	(492,779.87)	209,667.17

£210k favourable variance in Period 3. Employee costs are £116k favourable. A breakdown of the variances is as follows:

Function	**Variance**	**Comments**
Waste Collection & Street Cleansing	£187k favourable	
Landfill & Compost Site	£9k favourable	
HRCs (Letterloan)	£8k favourable	
Waste Disposal Contracts	£6k favourable o Black Bin Contract - £64k (fav) o Blue Bin Contract - £18k (fav) o Brown Bin Contract £90k (adv) o Other Waste Contracts - £14k (fav)	
Transfer Stations & Depots	£29k Favourable	Loughanhill over by £9k plus some savings elsewhere
Public Conveniences	£17k Adverse	
Garages	£13k Adverse	
Ops Management	£14k Adverse	

ES Business Support.
£8k favourable

ES Centrally Managed.
£12k positive variance

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 manage the budget effectively. At end of Period 3, ES financial position has a positive variance of **£86,951.78.**

4.0 Corporate Services

4.1 The table below demonstrates the financial position for Corporate Services at period 3:

FullDescription	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Democratic Services	497,984.01	448,651.27	(49,332.74)	1,910,471.64	1,412,487.63
Land and Property	109,598.64	114,034.03	4,435.39	404,613.47	295,014.83
Human Resources	329,311.62	361,984.85	32,673.23	1,598,388.56	1,269,076.94
ICT and Business Continuity	527,896.82	562,542.22	34,645.40	2,186,653.43	1,658,756.61
Contributions to Other Bodies	82,625.47	82,625.47	0.00	160,764.00	78,138.53
Policy & Community Planning	116,376.28	147,837.18	31,460.90	604,849.17	488,472.89
Centrally Managed	88,193.56	140,045.03	51,851.47	611,344.93	523,151.37
	1,751,986.40	**1,857,720.05**	**105,733.65**	**7,477,085.20**	**5,725,098.80**
Planning	337,645.50	440,005.14	102,359.64	1,951,843.15	1,614,197.65
	337,645.50	**440,005.14**	**102,359.64**	**1,951,843.15**	**1,614,197.65**
	2,089,631.90	**2,297,725.19**	**208,093.29**	**9,428,928.35**	**7,339,296.45**

4.2 Democratic Services (DS)

£49k adverse mainly due to back pay in Corporate and Democratic costs, Registration income £29k adverse

4.3 Land and Property

£4k favourable at period 3.

4.4 Human Resources

£33k favourable in period 3, £17k staffing costs.

4.5 ICT

£34k favourable in period 3, adverse variances in the areas of telephony and security with some offsetting savings elsewhere.

4.6 Contributions to other bodies

On budget.

4.7 Internal Audit.

£21k favourable mainly in staffing.

4.8 Centrally Managed

£31k favourable, mainly in telephony and professional costs

4.9 Policy & Community Planning

£31k favourable mainly in staffing.

4.10 Planning

£102k favourable at end of period 3, £58k income, £37k staffing

5.0 Chief Executive

5.1 The table below demonstrates the financial position for areas reporting directly to the Chief Executive at period 3:

FullDescription	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Legal Services	11,732.75	51,665.10	39,932.35	206,660.28	194,927.53
Performance	2,261,782.55	2,507,188.91	245,406.36	3,885,837.98	1,624,055.43
	2,273,515.30	**2,558,854.01**	**285,338.71**	**4,092,498.26**	**1,818,982.96**

The variance under Performance includes costs relating to insurance as mentioned above.

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 3:

FullDescription	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Finance	427,929.83	450,324.11	22,394.28	1,906,196.04	1,478,266.21
	427,929.83	**450,324.11**	**22,394.28**	**1,906,196.04**	**1,478,266.21**
Interest Payable and Similar Ch	33,657.53	34,006.85	349.32	1,590,747.21	1,557,089.68
Minimum Revenue Provision				6,402,905.00	6,402,905.00
e Total	**33,657.53**	**34,006.85**	**349.32**	**7,993,652.21**	**7,959,994.68**
Investment Income	(476,997.95)	(462,472.59)	14,525.36	(1,658,534.78)	(1,181,536.83)
al	**(476,997.95)**	**(462,472.59)**	**14,525.36**	**(1,658,534.78)**	**(1,181,536.83)**
Rates Income	(16,420,911.00)	(16,399,412.70)	21,498.30	(65,597,650.86)	(49,176,739.86)
General Grant	(683,185.00)	(878,039.89)	(194,854.89)	(3,089,265.79)	(2,406,080.79)
:ome Total	**(17,104,096.00)**	**(17,277,452.59)**	**(173,356.59)**	**(68,686,916.65)**	**(51,582,820.65)**
	(17,119,506.59)	**(17,255,594.22)**	**(136,087.63)**	**(60,445,603.18)**	**(43,326,096.59)**

Investment Income is £14k favourable and is projected to at least maintain this position throughout the year. Derating grant will not meet the budgeted figure and the shortfall has been recognised in total in this period, £141k adverse.

7.0 Capital Expenditure

The tables below set out the capital expenditure that has been approved through Council thus far for the 2026/27 Financial Year:

Environmental Services

Month/Year	Agenda Item No.	Fleet/Project	Amount
April 2025	24	Rathlin Island Changing Places Compartment	£84,441
July 2026		MUGA upgrades	£171,819
July 2026		Ballycastle Museum	£358,041
Total			**£614,301**

Leisure & Development

Committee Date	Project / Capital Works	Stage	Approval Amount
260421	Waterfoot Boardwalk		£46,922
260513	Sport & Well-Being essential maintenance		£375,000
260616	Benone Boardwalk		£368,647
260616	PeacePlus		£178,000
			£968,569

Total Capital Commitment £1,582,870.

7.1 Cash expenditure of capital projects

The table below sets out the cash outlay by month on ongoing capital projects:

Project Costs	Column Labels			
Projects	**April**	**May**	**June**	**Grand Total**
200005 Knock Road Depot		1,706.62		1,706.62
200014 Castlerock Railway Footbridge (LC)		277,017.86	174,949.83	451,967.69
200017 Ballycastle Leisure Centre	813,117.93	755,117.42	781,952.63	2,350,187.98
200020 Portrush Recreation Grounds		58,959.08		58,959.08
200028 Ballymoney Public Realm			1,029.03	1,029.03
200034 CLC Redevelopment Project			6,847.00	6,847.00
200040 Burnfoot Playing Fields (LC)			3,103.82	3,103.82
200043 Refurb Ballycastle Museum	11,852.16			11,852.16
200081 Carrick Dhu Touring Pitches		26,128.65		26,128.65
200084 Garvagh Memorial Repairs (LC)			280.00	280.00
200100 Dernaflaw MUGA (SSP)		16,134.25	8,588.62	24,722.87
200110 Enhance Core Path Network - C1 (SSP)	(22,688.32)			(22,688.32)
200116 Crosstagherty HRC Upgrade	416.00		4,720.50	5,136.50
200122 H & S Improvements Harbours & Marinas		4,612.50		4,612.50
200129 Magilligan Ferry Terminal Works			(2,842.80)	(2,842.80)
200142 Red Bay Pier Repair FS		434.07		434.07
200148 Regional Planning System		9,636.00		9,636.00
200151 Drumaduff Landfill Site - Purchase	1,082.00			1,082.00
200157 Car Park Resurfacing 2023			466.31	466.31
200160 Portballintrae Harbour Slipway Works		42,291.24		42,291.24
200161 Dredging - Portrush, Ballycastle, Ballintoy	122,234.42	317,701.04	4,269.85	444,205.31
200167 Ballycastle Shared Education Campus	6,847.00			6,847.00
200168 Cemetery Administration Software Upgrade	1,427.92			1,427.92
200177 ICT Phone Systems	5,097.63	2,509.93	12,447.00	20,054.56
200184 Sports Pitches, Parker Avenue,Portrush	1,175.00	3,260.00	2,000.00	6,435.00
200214 Council-wide Building Surveys	4,185.00			4,185.00
200215 Craigahulliar H&S / Remedial Works	25,555.62	85,999.90		111,555.52
200218 Crosstagherty civic Amenity Site	14,931.88		3,385.00	18,316.88
200226 JDLC Utility Management			11,915.00	11,915.00
200227 Jim Watt Structural Works		10,500.00		10,500.00
200230 Rathlin Island Changing Places Compartment			(50.00)	(50.00)
200244 Goal Post Replacement			4,135.66	4,135.66
200246 Dungiven Regeneration (GD)		1,190.00		1,190.00
200250 Business Innovation & Incubation Hub	3,150.00			3,150.00
200261 LCRT1.1 Development of Mountsandel (PP)			640.00	640.00
200263 LCRT1.3 Upgrade of Causeway Coastal Path (PP)	4,129.30			4,129.30
200264 LCRT1.4 Develop Layd Path, Cottage Wood Ronans Way (PP)	6,808.00	1,540.00		8,348.00
200265 LCRT1.5 Completion of Boardwalk for Dam Walk (PP)			1,103.60	1,103.60
200266 Repairs to Coastal Path Waterffot		67,149.80	15,868.74	83,018.54
200274 LCIP - RVLC Hypolyser (Dosing System)		28,040.00		28,040.00
200280 Coral Park Play Park Upgrade	29,437.17		870.00	30,307.17
200281 Ballyknock lay Park Upgrade	37,904.57		830.00	38,734.57
200283 Dhu Varren Play Park Upgrade	1,277.89		86,204.68	87,482.57
200284 Burnfoot Playing Fields & Changing Rooms (2025)	45,240.98			45,240.98
200285 Station Square		88,833.41		88,833.41
200288 Limavady Depot Office Extension			840.00	840.00
200289 Flowerfield Multi Play Park Multi Play Unit		23,241.00		23,241.00
200290 Garvagh Paths Lighting (SSP)	13,760.70			13,760.70
200291 Ballycastle Biodiversity Works			7,035.00	7,035.00
200294 The Crescent Play Park Upgrade			24,235.06	24,235.06
200295 Bushmills Signage (SSP)	8,927.62			8,927.62
Grand Total	**1,135,870.47**	**1,822,002.77**	**1,154,824.53**	**4,112,697.77**

8.0 Cashflow

8.1 The table below sets out a projected cashflow for the next three months.

Projected Cashflow Forecast for 3 Months to 31st October 2026			
	August	**September**	**October**
Closing Bank Balance at 31st July 2026	27,148,840.00	25,029,024.00	23,030,669.00
Estimated payment runs	5,073,972.00	5,073,972.00	6,342,465.00
Estimated Weekly Wages	248,676.00	248,676.00	310,845.00
Estimated Weekly specials	184,032.00	184,032.00	230,040.00
Estimated monthly salaries	1,438,989.00	1,438,989.00	1,438,989.00
Estimates monthly specials	1,089,944.00	1,089,944.00	1,089,944.00
Estimated councillors	52,525.00	52,525.00	52,525.00
Estimated councillors specials	33,854.00	33,854.00	33,854.00
Estimated DD payments	350,000.00	350,000.00	350,000.00
Loan repayment (Govt)	2,355,260.00		
Loan Repayments (Commercial)	66,201.00		34,405.00
Total Expenditure	**10,893,453.00**	**8,471,992.00**	**9,883,067.00**
Rates Income	5,473,637.00	5,473,637.00	5,473,637.00
Rates support income			
Derating Grant			579,121.00
Transferring functions			104,064.00
Vat refund	2,200,000.00		
General Income	1,100,000.00	1,000,000.00	900,000.00
Loan Draw down			
EPR Packaging funding			1,200,000.00
Total Income	**8,773,637.00**	**6,473,637.00**	**8,256,822.00**
Closing Bank Balance	**25,029,024.00**	**23,030,669.00**	**21,404,424.00**
**** Bank balance includes £23.15M of investments at 31.07.26**			

9.0 Summary

9.1 This report represents 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.