Title of Report:	**Annual Accounts 2025/26**
Report Submitted To:	**Council**
Date of Meeting:	**21 September 2026**
For Decision or For Information	**For decision**
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

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:

1.0 Purpose of Report

1.1 The purpose of this report is to present the annual accounts for Causeway Coast and Glens Borough Council for the financial year ended 31 March 2026 for approval.

2.0 Background

2.1 Councils and other public bodies are required to prepare and submit to the Department for Communities (DfC) by 30 June each year their annual accounts for the previous financial period, I can confirm Council complied with this requirement. Under current regulation the approval of the accounts now occurs after completion of the audit meaning Council are approving what will eventually be published. Northern Ireland Audit Office (NIAO) are in the process of completing their work in this regard and the accounts are presented in conjunction with the reports from NIAO.

3.0 Detail

3.1 Attached as an appendix is a draft copy of the Annual Statement of Accounts for Causeway Coast and Glens Borough Council. At the time of writing this report NIAO are still completing aspects of the audit therefore the accounts being approved may contain a few amendments when compared to the accounts appended, any such changes will be advised verbally at the Council meeting, these are not expected to be significant.

3.2 Income and Expenditure that was controlled by Budget Holders is £6,967k (page 91) surplus to budget. The surplus includes a positive rates finalisation of £610k. The Financial Recovery Reserve was increased by £44k leaving a balance at 31 March 2026 of £15,238k These accounts also include the Strategic Events Reserve with a year-end balance of £415k. Finally, these accounts include the creation of a Waste Management Reserve which deals with the funding resulting from the Extended Producer Responsibility regulations, at 31 March 2026 this reserve had a balance of £1,594k .

3.3 The Comprehensive Income and Expenditure Statement (CIES) recorded within the Annual Accounts includes expenses outside the control of Budget Holders. It includes property, provisions and pension revaluations and accumulated absences. Some of these adjustments are accounting entries or future long-term liabilities that are based on pension assumptions and will only materialize on retirements.

3.4 The main figure members will be interested in can be found in being the Movement in Reserves statement which details an in-year movement in the General Fund Summary of a increase of £2,988k giving a carrying total of £11,272k. Under regulation we are recommended to carry a minimum fund balance in the range of 5% to 7.5% of our Net Operating Expenditure (£59,190k) which translates into a recommended balance between £2,960k and £4,439k. Causeway Coast and Glens Borough Council is compliant with these recommendations.

3.5 Whilst the result is favourable it should be noted that in addition Council has increased other useable reserves by £3,015k to a total of £29,000k. Aside from the increases to the Financial Recovery, Strategic Event and Waste Management Reserves mentioned in 3.4 above the other significant movement in useable reserves was the transfer to the Repairs and Renewals Reserve (£1,000k) the purposes of which were to provide for future Estates maintenance and the annual investment in Holiday and Leisure Parks from surpluses generated in those parks, an increase of £250k to the sinking fund, meaning all private sector interest only loans are fully provided for, and an increase to the Election Reserve of £150k .

The breakdown of these reserves is shown in the table below:

Transfers to and from Earmarked Reserves (General Fund Appropriations)

	01 April 2024	Transfers In	Transfers Out	31 March 2025	Transfers In	Transfers Out	31 March 2026
	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's
Repairs & Renewals Fund	1,783	900	0	2,683	1,000	0	3,683
Sinking Fund	5,750	0	0	5,750	250	0	6,000
Election Reserve	500	0	0	500	150	0	650
Area Planning Reserve (APR)	420	0	0	420	0	0	420
Reorganisation Reserve	1,000	0	0	1,000	0	0	1,000
Financial Recovery Reserve	14,781	501	0	15,282	1,404	1,448	15,238
Strategic Events Reserve	0	350	0	350	200	135	415
Waste Management Reserve	0	0	0	0	1,594	0	1,594
Total Earmarked Reserves	**24,234**	**1,751**	**0**	**25,985**	**4,598**	**1,583**	**29,000**
Net Transfer (From) / To General Fund				**(1,751)**			**(3,015)**

3.6 The Financial Performance Outturn is detailed in the following table:

Financial Performance - Outturn

For the Year ended 31st March 2026 Council increased its General Fund by £2,988. The movement in the General fund is analysed in the table below:

	Actual	Budget	Variance
	£'000's	£'000's	£'000's
Cost of Services on Continuing Operations	(53,303)	(59,277)	5,974
Financing and Investment Income and Expenditure	276	(536)	812
Net Operating Expenditure	(53,027)	(59,813)	6,786
Taxation and Non-Specific Grant Income	66,665	66,236	429
Surplus on the Provision of Services	**13,638**	**6,423**	**7,215**
Historic VAT Claim	372	0	372
Minimum Revenue Provision	(6,559)	(6,423)	(136)
Surplus	**7,451**	**0**	**7,451**
T/fers (to) / from Unusable Reserves	(1,448)		
T/fers (to) / from Usable Reserves	(3,015)		
Adjustments	**(4,463)**	**0**	**0**
Movement in the General Fund	**2,988**	**0**	**7,451**
Balance brought forward	5,164		
General Fund as at 31st March 2026	**8,152**	**4,505**	**7,451**

3.7 Overall Council expenditure was adverse to budget by £0.367m, however the overall position was offset somewhat by favourable variances arising from staffing costs at £0.327m, Transport costs at £0.247m and Capital Financing at £0.086m. The counteracting adverse variance in supplies and services occurred as a result of additional grant funded programme spending for the year, the majority of these additional grant payments being offset by additional funding received which in turn increased the associated favourable variance in income levels..

3.8 In addition to close expenditure control Council income streams for the year performed extremely well and the final position was £7.763m favourable against budget. As outlined above some of this was additional grant income which was then passed through various funding schemes thereby offsetting most of the overspend in Supplies and Services. Services which have performed extremely well in terms of income during the year included Sport & Well Being £892k continuing from last year after significant investment in gym facilities across all our sports centres led to a substantial increase in memberships being taken out.

3.9 Additional rates income of £610k has been included as well as £372k relating to a historic VAT claim, £346k from Planning and £578k from investment income. Finally, our Waste Operations section benefitted from utilisation of an additional £2.36m of Package Extended Producer Responsibility (PEPR) grant funding for capital purchases during the year.

3.10 The financial performance for 2025/26 follows on from an excellent performance in 2024/25 and has increased the General Reserve balance by £2,988k.

3.11 It should be notes that the tremendous performance in terms of income for 2025/26 has been factored into service budgets for 2026/27 therefore we cannot expect the results for 2025/26 to be repeated.

4.0 Recommendation

It is recommended that the Council approves of the adoption of the annual statement of accounts as presented and where applicable any amendments notified during the meeting.

Causeway Coast & Glens Borough Council

Financial Statements for the Year ended 31st March 2026

Table of Contents

Narrative Report

Introduction

These financial statements have been prepared in line with the Code of Practice on Local Authority Accounting in the United Kingdom 2021 (the Code) and the Department for Communities Accounts Direction, Circular DOE Accounts Direction Circular LG 07/2026. It is the purpose of this foreword to explain, in an easily understandable way the financial facts in relation to the Council.

This Statement of Accounts explains Causeway Coast and Glens Borough Council's finances during the financial year 2025/26 and its financial position at the end of that year. It follows approved accounting standards and is necessarily technical in parts.

The Narrative Report provides information about Causeway Coast and Glens Borough Council including key issues affecting the Council and its accounts. The Narrative Report focuses on the matters that are of relevance to the principal users of the Statement of Accounts. As well as complementing and supplementing the information provided in the accounts, it also provides a look at the issues that have affected the Council's development, performance and position during 2025/26 and are likely to impact in the future.

Organisational Overview and External Environment

Causeway Coast and Glens borough encompasses the majority of the North Coast of Northern Ireland with over 140km of coastline with the North Atlantic from Lough Foyle to the Glens of Antrim. The area includes a World Heritage Site in the famous Giant's Causeway and also three areas of outstanding natural beauty taking in Binevenagh, the Causeway Coast and the Glens of Antrim. On top of this the borough is home to a number of prestigious events including the North-West 200, SuperCupNI and festivals such as The Auld Lammas Fair. Consequently the area attracts thousands of tourists and visitors every year.

The Borough has a population of just over 140,000 and covers an area of around 2,000 sq km making it the second largest Council in terms of area in Northern Ireland.

The Council had net expenditure of £59.2million in 2025/26. It is structured into three strategic Directorates: Environmental Services, Leisure and Development, and Corporate Services. The Vision of Council is to maximise the benefits of our unique location and landscape by providing ambitious, accessible, innovative and efficient services which fulfill customer expectations.

Causeway Coast and Glens Borough Council staff, led by 40 Councillors across seven District Electoral Areas (DEAs), carry out six principal duties:

- a civic leadership role to ensure a better quality of life for citizens;
- provision of a number of services and facilities including planning, leisure and recreation, waste collection and disposal, recycling and community services;
- promoting the arts, tourism, community and economic development;
- regulating and licensing activities relating to environmental health, consumer protection, building regulations and public safety;
- a representative role on a number of bodies and boards, including education, health and housing; and
- a consultative role in relation to functions conducted by other government bodies and agencies such as planning, water, roads and housing.

With our role in leading community planning in the Borough we have published the Causeway Coast and Glens Community Plan 2026 - 2030, outlining priorities for the Borough which will require collaboration with key partners to ensure delivery of these ambitions for the Borough.

Operational Model

Each year the Council must ensure it has the resources it needs to deliver services to the standard expected by its ratepayers. Budget plans are submitted to Council for approval regarding what is planned to be done and the estimated cost of providing these services. This helps Council understand what funding is required and where to strike the "rate " for the Borough to raise this level of revenue.

Governance

Governance looks at areas such as risks, opportunities, strategy, resource allocation and outlook. The Annual Governance Report included as part of these Annual Financial Statements gives details on all these areas and any implications or remedies implemented.

Corporate Risk

The Council has an embedded process to manage any risks and assist with the achievement of its strategic objectives alongside performance targets. The Corporate Risk Register plays an integral role in the production of the Corporate Strategy and is subject to review by the Audit Committee.

The Council's key corporate risks are:

- Reputational Risk
- Security threat to ICT systems
- Finance
- Planning
- Law and Compliance

The operation of Causeway Coast and Glens Borough Council is governed by the committee structure. At the top of the structure sits the full council which is supported by the working committees in each of the areas listed below:

Council

- Elected Members
- Chief Executive Mr D Jackson

Leisure and Development

- Director of Leisure and Development Ms P Mulvenna
- Community and Culture
- Prosperity and Place
- Sport and Well-Being
- Tourism and Recreation
- Funding Unit
- Strategic Projects

Environmental Services

- Director of Environmental Services Mr A McPeake
- Estates
- Health and Built Environment
- Infrastructure
- Operations

Corporate Policy and Resources

- Director of Corporate Services Mrs M Quinn
- Members
- Registrar
- Corporate Services
- Performance *
- Legal Services *

Financial Services

- Chief Finance Officer Mr D Wright

Planning

- Head of Planning Officer Mrs D Dickson

* These departments report directly to the Chief Executive and separately report to the Corporate Policy and Resources Committee - the remaining departments channel their reports via the Director of Corporate Services.

Further details of the Council's governance framework and arrangements are included in the Annual Governance Statement on pages 8 to 24.

Strategic Performance

The requirement for the Council to have in place an annual Performance Improvement Plan is set out within the Performance Duty of the Local Government Act (NI) 2014. Council published its plan for 2025/26 on 26th June 2025. This plan highlighted six areas requiring performance improvement including Citizen engagement, promotion of Council services, staffing, Planning Indicators, Licensing and engagement with young people.

Financial Statements

The Council's financial performance for the Year ended 31st March 2026 as set out in the Comprehensive Income and Expenditure Statement and its financial position is as set out in the Balance Sheet and Cash Flow Statement.

Group Accounts

The Code requires Local Authorities to consider all their interests and to prepare a full set of group financial statements where they have material interests in subsidiaries, associates or joint ventures. The Causeway Coast and Glens Borough Council does not have material interests in such bodies and accordingly is not required to prepare group financial statements.

The Movement in Reserves Statement

This Statement, as set out on page 33 shows the movement in the year on the different reserves held by the Council, analysed into 'usable reserves' (i.e. those that can be applied to fund expenditure or reduce local taxation) and other reserves.

The Surplus or (deficit) on the provision of services' line shows the true economic cost of providing the Council's services, more details of which are shown in the Comprehensive Income and Expenditure Statement. This is different from the statutory amounts required to be charged to the General Fund for Local Tax purposes. The Net increase / (decrease) before transfers to statutory and other reserves line shows the statutory General Fund Balance before any discretionary transfers to or from earmarked reserves undertaken by the Council.

The Comprehensive Income and Expenditure Statement

This statement, as set out on page 34 shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices, rather than the amount to be funded from taxation. Councils raise taxation to cover expenditure in accordance with regulations; this may be different from the accounting cost. The taxation position is shown in the Movement in Reserves Statement.

The Balance Sheet

The Balance Sheet, as set out on page 35 shows the value as at the Balance Sheet date of the Council's assets and liabilities. The net assets of the Council (assets less liabilities) are matched by the reserves held by the Council. Reserves are reported in two categories.

The first category of reserves are usable reserves, i.e. those reserves that the Council may use to provide services, subject to the need to maintain a prudent level of reserves and any statutory limitations on their use (for example the Capital Receipts Reserve that may only be used to fund capital expenditure or repay debt).

The second category of reserves are those that the authority is not able to use to provide services. This category of reserves includes reserves that hold unrealised gains and losses (for example the Revaluation Reserve), where amounts would only become available to provide services if the assets are sold; and reserves that hold timing differences shown in the Movement in Reserves Statement line 'Adjustments between accounting basis and funding under regulations'.

The Cash Flow Statement

The Cash Flow Statement, as set out on page 36 shows the changes in cash and cash equivalents of the Council during the reporting period. The statement shows how the Council generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities.

The amount of net cash flows arising from **operating** activities is a key indicator of the extent to which the operations of the Council are funded by way of taxation and grant income or from the recipients of services provided by the Council.

Investing activities represent the extent to which cash outflows have been made for resources which are intended to contribute to the Council's future service delivery.

Cash flows arising from **financing** activities are useful in predicting claims on future cash flows by providers of capital (i.e. borrowing) to the Council.

Expenditure and Funding Analysis

The objective of the Expenditure and Funding Analysis as set out on page 53 is to demonstrate to ratepayers how the funding available to the authority (ie government grants, rates and business rates) for the year has been used in providing services in comparison with those resources consumed or earned by authorities in accordance with generally accepted accounting practices. The Expenditure and Funding Analysis also shows how this expenditure is allocated for decision making purposes between the Council's directorates. Income and expenditure accounted for under generally accepted accounting practices is presented more fully in the Comprehensive Income and Expenditure Statement.

Financial Performance

Outturn

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	£'000's	£'000's	£'000's
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Unusual charges or income

Local Autorities in the UK received more than £1.4 billion of Packaging Extended Producer Responsibility (pEPR) funding through PackUK to improve household waste collection and recycling services. Causeway Coast and Glens Borough Council's share of this funding was £4,824,547 which was applied as below

	2025/26
	£'000's
Direct funding of recycling operations	1,000
Capitalised grant funding of capital expenditure on waste collection and recycling assets	2,231
Retained in Waste Management Reserve	1,594
Decrease in General Fund / Increase in Capital Adjustment Account	**4,825**

Section 19(3) of the Local Government Finance Act (Northern Ireland) 2011 allows the Department for Communities to issue capitalisation directions to the councils. This permits specified items of expenditure normally classified as revenue to be treated as capital expenditure.

Revenue expenditure funding capital under statute (REFCUS)

REFCUS is applied in circumstances where Council incurs capital expenditure on assets which are not owned by the Council directly.

	2025/26
	£'000's
Capital Grants awarded to Community Groups	281
Total Gross Capital Expenditure subject to REFCUS	**281**
Capital Grants released from Capital Grants Received in Advance (Notes 10 and 23a refer)	5,536
Decrease in General Fund / Increase in Capital Adjustment Account	**5,255**

Capital Expenditure

Capital Expenditure amounted to £11,655,858 during the year - (Note 11a refers). The main items of capital expenditure are set out below.

		2025/26	2024/25
		£'000's	£'000's
Harbours		808	1,717
ICT Equipment including Intangible Licences		247	281
Public Realm Projects		192	1,262
Peace Plus Projects		21	0
Sport &Well Being Projects		1,149	1,780
Cemeteries		29	17
Sundry		366	13
Growth Deal Projects		82	0
Environmental Services Projects		0	132
Leisure and Development Projects		4,905	15
Finance System		65	146
Tourism Projects		14	252
Estates		535	66
Community Projects		428	46
Planning Projects		0	58
Operations Vehicles		2,153	426
Car Parks		166	135
HBE Projects		61	108
Civic Projects etc		0	111
Small Settlement Program		189	1,029
Plant & Equipment		27	0
Civic Amenity Site Upgrades		210	0
Leased APC's under IFRS 16		0	68
Leased Buildings under IFRS 16		0	163
	11a / 11b	11,647	7,825

Borrowings

For the year 2025/26 Council has an authorised borrowing limit of £80 million. This is based on the Council's forecast capital expenditure plans over the medium to long term. There were no new loans drawn down in 2025/26.

The Council's net debt position is as follows:

Net Debt		2025/26	2024/25
		£'000's	£'000's
Short Term Borrowing	15a	3,441	3,756
Long Term Borrowing	15b	37,180	42,621
Total Borrowings	15b	40,621	46,377
Cash And Cash Equivalents	25c	22,746	26,367
Total Investments and Cash Equivalents		22,746	26,367
Total Net Debt		17,875	20,010

Provisions

During the year, landfill provision showed a decrease of £294,271.

The primary cause of the reduction in landfill provision was the changes to the discount rates Council are required to apply to future cashflows. This resulted in a reduction of £484,497. Provision of £213,002 was made in relation to landfill capacity of which £0 was utilised in year.

Further the Department for Communities allowed Council's to create a negative reserve for future landfill closure and aftercare costs which exceeded pre-determined limits for certain landfill sites. Council availed of this option in relation to its Drumaduff landfill site. This year Council exercised the opportunity to remove the future cost implications by removing the negative reserve by transfer from the General Fund.

Pensions

In 2015 as a consequence of Local Government Reform Planning staff previously employed by Central Government became employees of the Causeway Coast and Glens Borough Council. Most of these staff remain members of the Civil Service Pension Scheme and contributions of £269,158 (2025-£276,041) were made by Council on their behalf to this pension scheme.

Employees of the former Legacy Councils continued as members of the NILGOSC pension scheme and Council contributed £5,076,614 (2025-£4,597,518) in regular payments to this scheme together with payments of £0 (2025-£0) in respect of early year retirement payments.

The pension liability of Council's unfunded scheme decreased by £51,000 from £294,000 to £243,000. In accordance with the adoption of the International Financial Reporting Interpretations Committee recommendations on defined benefit pension funds contained within IFRIC14 a restriction of £12,220,000 (2025 - £28,569,000) was applied to the NILGOSC funded scheme assets and Council as a consequence only recognises a liability in respect of its unfunded scheme.

Post Balance Sheet Events

There are no significant post balance sheet events to report at this time.

Going Concern

These financial statements have been prepared on a going concern basis.

Significant changes in Accounting Policies

There have been no changes in accounting policies (as described from page 38 to 52) from the previous year.

Significant changes in Statutory Functions

There have been no changes to statutory functions from the previous year.

Outlook

Rates set for ensuing year

Council passed a rates increase of 3.35% for domestic and non-domestic properties for 2026/27.

Economic Climate

Whilst inflationary pressures have eased Council was impacted by the announced increases in Employer's National Insurance which was effective from April 2025, it is estimated the additional cost to Council of this measure was approximately £900k. Property maintenance costs continue to increase with material prices on an upward trend and the previously mentioned national insurance increase will have an impact on charge rates for brought in services. Continuing international unrest extends the uncertainty around energy costs which remain under close scrutiny.

The excellent performance in terms of income for 2025/26 has been factored into service budgets for 2026/27 therefore we cannot expect the excellent results for 2025/26 to be repeated.

Statement of the Council's and Chief Financial Officer's Responsibilities for the Statement of Accounts

The Council's Responsibilities

Under Section 1 of the Local Government Finance Act (Northern Ireland) 2011 a Council shall make arrangements for the proper administration of its financial affairs. A Council shall designate an officer of the Council as its Chief Financial Officer and these arrangements shall be carried out under the supervision of its chief financial officer.

Under Regulation 7 of the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015 the Council, or a Committee, is required by resolution, to approve the accounts.

These accounts were approved by the Chief Executive on the 21st September 2026.

The Chief Financial Officer's Responsibilities

Under Regulation 10(2) of the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015, the Chief Financial Officer is responsible for the preparation of the Council's Statement of Accounts in the form directed by the Department for Communities.

The accounts must give a true and fair view of the income and expenditure and cash flows for the financial year and the financial position as at the end of the financial year.

In preparing this Statement of Accounts, the Chief Financial officer is required to:

- observe the Accounts Direction issued by the Department for Communities including compliance with the Code of Practice on Local Authority Accounting in the United Kingdom
- follow relevant accounting and disclosure requirements and apply suitable accounting policies on a consistent basis, and
- make judgements and estimates that are reasonable and prudent.

The Chief Financial Officer is also required to:

- keep proper accounting records that are up-to-date, and
- take reasonable steps for the prevention and detection of fraud and other irregularities.

Annual Governance Statement

Scope of Responsibility

Causeway Coast and Glens Borough Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

Causeway Coast and Glens Borough Council also has a duty under Local Government Act Northern Ireland 2014 to make arrangements for continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.

In discharging this overall responsibility, Causeway Coast and Glens Borough Council is responsible for putting in place proper arrangements for the governance of its affairs, facilitating the effective exercise of its functions, which includes arrangements for the management of risk.

Causeway Coast and Glens Borough Council has prepared an Annual Governance Statement which is consistent with the principles of the CIPFA/SOLACE Framework Delivering Good Governance in Local Government. This statement explains how Causeway Coast and Glens Borough Council meets the requirements of Regulation 4 of the Local Government (Accounts and Audit) Regulations (Northern Ireland 2015) in relation to the publication of a statement on internal control.

The Purpose of the Governance Framework

Council's governance framework comprises the systems and processes, and culture and values, by which the Council is directed and controlled and its activities through which it accounts to, engages with and leads the community. It enables Causeway Coast and Glens Borough Council to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost-effective services.

The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Council's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

The governance framework has been in place for the Year ended 31st March 2026 and up to the date of approval of the financial statements.

The governance framework

The key elements of the systems and processes that comprise the Council's governance arrangements include the following:

1. Identifying and communicating the Council's vision of its purpose and intended outcomes for citizens and service users.

In May 2026, Causeway Coast and Glens Borough Council launched its Council Plan 2026–2031, setting out a clear vision and strategic priorities for the next five years.

A copy of the Council Plan has been placed on the Council website and is available here:
https://causewaycoastandglens.gov.uk/Council/publications-policies/Council-plan-2026-2031

Building on strong foundations established since the Council's formation in 2015, the plan highlights significant achievements delivered over the past four years in partnership with local communities and organisations.

These include securing up to £72 million in Growth Deal funding from the UK Government and Northern Ireland Executive, commencing the £16 million Ballycastle Leisure Centre project, delivering the £1.4 million Ballymoney Environmental Improvement Scheme and completing 150 capital projects representing £41.5 million of investment across the Borough.

The Council Plan has been developed through a comprehensive process of evidence gathering, analysis, and engagement. It is firmly anchored in our statutory Community Plan, "A Better Future Together" (2017-2030), which provides the long-term vision and strategic direction for our Borough.

The development of this Council Plan involved:

Evidence Review: Analysis of demographic data, economic indicators, service performance metrics, and benchmarking information comparing our performance against other Councils across Northern Ireland and the UK.

Community Engagement: Insights from our 2024 Citizens Survey, which gathered views from over 2,700 residents on Council services and priorities, building on our extensive community engagement undertaken for the Community Plan.

Staff Consultation: Input from employees across all levels and services, gathered through workshops and surveys during the development of our People Strategy 2026- 2031.

Elected Member Workshops: Strategic planning sessions with Councillors representing all seven District Electoral Areas to identify priorities and shape the strategy's direction.

Partner Consultation: Engagement with our Community Planning partners and key stakeholders to ensure alignment with regional strategies and partnership working arrangements.

Performance Analysis: Review of our achievements and challenges from the previous Council Plan (2021-2025), including APSE benchmarking data demonstrating our position as one of the most efficient Councils in Northern Ireland.

Strategic Context Review: Assessment of external opportunities including the Levelling Up Fund, PEACE Plus, Northern Ireland Growth Deal, and alignment with the Northern Ireland Programme for Government and our Local Development Plan. This evidence-led, collaborative approach ensures that our Council Plan is grounded in the real needs and aspirations of our citizens, while responding to the strategic opportunities available to the Borough.

The Council Plan 2026–2031 reflects engagement with residents, elected members, staff and partner organisations, ensuring it focuses on the issues that matter most to local communities.

The 2026-2031 Council Plan is the strategic document that sets out our Council's vision, what we will deliver for our citizens, and how we will meet their expectations.

The Council Plan is fundamentally built upon the three strategic themes of the Causeway Coast and Glens Community Plan 2017-2030:

- A Healthy Safe Community
- A Sustainable Accessible Environment
- A Thriving Economy

These community-led priorities form the foundation of our Council Plan, ensuring that the Council's actions directly support the broader aspirations of everyone who lives in, works in, and visits our Borough.

Causeway Coast and Glens Borough Council was tasked by the Local Government Act Northern Ireland 2014 to lead, maintain and facilitate the community planning process in Causeway Coast and Glens. It worked with its Statutory Partners to develop the Causeway Coast and Glens Community Plan and the Community Plan was formally signed off by the Community Planning Strategic Partnership in April 2017 (formally launched in June 2017).

Ten Councillors were nominated to participate on behalf of Council on the Strategic Partnership and they have been closely involved in the work of the Community Planning Partnership.

The development of the Community Plan involved a detailed statistical analysis of the Causeway Coast and Glens area; an extensive community engagement/consultation exercise; the establishment of thematic working groups to develop population outcomes and indicators; with mutual agreement by the members of the Community Planning Strategic Partnership of the final version of the Plan.

The next stage in the process of community planning involved taking the outcomes identified within the Plan and developing a Delivery Plan, which identified actions necessary to achieve the Population Outcomes in the Plan. This work commenced in June 2017 and was finalised in June 2018 with the launch of the Delivery Plan for the Community Plan.

This Delivery Plan identified 44 practical collaborative actions to take forward the high-level outcomes identified in the Community Plan itself. The Delivery Plan was based on the work of a number of Delivery Design Groups which included representatives from the statutory partners along with a range of support partners from other appropriate organisations.

The Delivery Plan has been reviewed on a regular basis since it was initially agreed by the Community Planning Partnership. The most recent iteration of the Delivery Plan was completed in March 2026 and contains 16 Strategic Priorities (actions) across four key thematic areas agreed and ratified by the Strategic Partnership:

1 Health and Wellbeing;
2 Community and Community Safety;
3 Infrastructure; and
4 Economy/Education/Tourism.

The community planning process also involved the implementation of a monitoring and reporting process overseen by the Strategic Partnership and this commenced in June 2018. To respond to the evolving needs of the Causeway Coast and Glens, the Community Planning Strategic Partnership undertook extensive engagement and consultation in 2025/26 to inform its Delivery Plan to ensure priorities reflect current and emerging challenges, with a clear focus on delivering positives outcomes for all residents. The revised Delivery Plan (March 2026) is coupled with a new 6 monthly reporting procedure to ensure that the Strategic Partnership is kept up-to-date with the developing Strategic Priorities. This is in addition to the quarterly Strategic Partnership meetings which focus on the identified thematic key areas.

The legislation also requires the publication of a Statement of Progress every two years from the publication of the Community Plan. Causeway Coast and Glens first Statement of Progress was published in November 2019. The most recent Statement of Progress was completed and published in November 2025.

The Strategic Partnership has also completed a full review of the Community Plan Strategic Framework.

Causeway Coast and Glens Borough Council has commenced work on a new Local Development Plan (LDP) for the Borough. The LDP is the spatial reflection of the Community Plan and provides an opportunity to develop a new planning framework specific to Causeway Coast and Glens Borough Council area, balancing the development needs of the Borough with the protection of our built and natural assets.

Following publication of the LDP: Preferred Options Paper (POP) in June 2018 for comment, during 2019/20 the Planning Department analysed the representations received and commenced the drafting of strategic planning policies to be published in the LDP: Draft Plan Strategy.

Towards the end of the 2019/20 and throughout 2020/21 reporting period Government/Public Health Agency (PHA) advice in relation to the Covid-19 outbreak resulted in the postponement of planned LDP Consultee and Stakeholder Meetings and Member Workshops. However, this work has resumed during the end of Q2 of 2021/22 reporting period. As a result of the delays an updated timetable has been agreed with the Planning Appeals Commission and the DfI. In addition, due to the implications of the Covid restrictions, the Statement of Community Involvement in Planning (SCI) was updated and agreed with DfI to reflect changes to availability of documents. Public Consultation on the Draft Plan Strategy will be undertaken in line with the Council's published LDP Timetable and any future Government/PHA advice.

During 2021/22 work continued on research and analysis of evidence. Topic-based papers were circulated to internal and external stakeholders for comment.

In addition to this members were issued policy reviews for discussion and input at a total of 18 topic-based workshops. After these workshops two Planning Steering Group Meetings were held during 2020-2022 to review the resulting draft policies. The policies were then subjected to Sustainability Appraisal in March and June 2022.The final draft Plan Strategy was presented to the Senior Management Team on 15 August 2022, to the Planning Committee on 24 August 2022 and to Full Council for ratification on 01 November 2022. At the Council meeting it was agreed to defer the publication of the draft Plan Strategy to allow for further workshops be held with individual Party Groups to discuss the detail of the draft Plan Strategy. Two rounds of workshops took place: in November and December 2022 and again in August and September 2023 (following local government elections).

An all-Member workshop was held in December 2023 to attempt to progress the draft Plan Strategy, however, it was agreed that an LDP Working Group be established to work to resolve areas of contention within the draft Plan Strategy and background evidence. The LDP workshop was held on 19 March 2024 at which time it was recommended by Members to prepare a paper for agreement to procure independent research to inform the LDP preparation.

Planning officials undertook the procurement exercise; however, no tender submissions were received. Members subsequently requested that officials liaise with Ulster University (UU) on the possibility of UU undertaking the study. UU carried out the study, completing it in December 2025. UU presented the study at the 28th January 2026 Planning Committee and, at the request of members, at a deputation workshop held on 3rd February 2026.

Given the intervening period and the need for a robust evidence base officials procured the services of a retail planning consultant to carry out a Retail & Commercial Leisure Capacity Study for the Borough. This Study, undertaken by Nexus Planning, was presented to the 28th January 2026 Planning Committee and at a pre- Leisure and Development Committee workshop on 21st May 2026.

A revised LDP Timetable was published on 8th January 2025 setting out a revised indicative timeframe for the publication of the draft Plan Strategy of Autumn/Winter 2026.

2. Reviewing the Council's vision and its implications for the Council's governance arrangements.

The plan focuses on three key elements:

Our Purpose: To enhance quality of life for residents and visitors by delivering accessible, sustainable services, empowering communities, protecting our natural assets, supporting inclusive economic growth, and championing the Borough locally and internationally.

Our Approach: Our values define the type of organisation we are. They establish our culture, how we do business and the nature of our relationships with each other (ratepayers/ citizens/ Elected Members and staff) and others (partner organisations; businesses, Community Planning partners and the wider NI public sector). The following values underpin our 2026-2031 Council Plan:

Value	We will make meaningful via:
Fairness	● Creating a culture where everyone is treated fairly and with respect ● Making decisions based on evidence, need and equality
Excellence	● Achieving the highest standards in our service delivery ● Holding ourselves and others to account
Sustainability	● Ensuring our unique natural environment and other assets are enhanced and protected ● Utilising partnerships to improve the quality of life for our residents
Empowerment	● Supporting our people to reach their full potential in their role within Council ● Supporting and facilitating communities to provide services and activities in their local areas
Improvement	● Using our resources as efficiently as possible to deliver value for money for our ratepayers ● Create a culture of continuous improvement

Our Priorities: The five-year plan is centred on five key priorities: engaging and communicating with residents, empowering and supporting people and communities, creating opportunities for economic growth, protecting and enhancing the environment, and ensuring strong governance and continuous improvement across Council services.

Priority 1: Engaging & Communicating With Our Customers
Priority 2: Empowering & Supporting Our People
Priority 3: Creating Conditions To Deliver Opportunities within Borough
Priority 4: Sustainability & Managing Our Natural & Built Environment
Priority 5: Governance, Quality & Continuous Improvement

Delivery of the plan will be supported by robust financial planning and management, with Council income primarily generated through domestic and business rates, alongside fees, charges and external funding secured through government programmes and agencies.

All reports presented to Council identify the Strategic Theme, ensuring alignment with Council objectives. A template has been developed for Committee and Council reports which clearly identifies the linkage to the Council Strategy with officers required to identify the Strategic Theme and Outcome the subject of the report will contribute to.

The corporate risk register identifies the factors which could prevent achievement of these objectives and each risk is assigned to a member of the Senior Management Team (SMT). The Corporate Risk Register is updated by SMT and presented to Audit Committee on a quarterly basis.

3. Measuring the quality of services for users through the Citizen Satisfaction Survey, for ensuring they are delivered in accordance with the Council's objectives and for ensuring that they represent the best use of resources.

Council is committed to providing quality services aligned to its strategic objectives and has commenced developing business plans for all key services.

The business plan template requires officers to identify relevant actions under each Strategic Theme and related Outcome. These actions are supported by key performance indicators, timescales, lead officers, identification of internal and external partners and how the action links to the Council's Performance Plan.

Council continues to monitor, review and take corrective action as necessary in striving to achieve maximum satisfaction with Council services, within the allocated resources. During the year Council considered all available information in deciding how best to deliver the services within the area.

Council adopted the Model Complaints Handling Procedure (MCHP) for the 11 NI Councils, developed in conjunction with NIPSO in November 2023, following publication of the MCHP by NIPSO July 2023. Councils implemented the new Complaints Handling Procedure in January 2024.

The first Causeway Coast and Glens Citizens Survey was conducted in 2022. The results and outcomes from the 2,268 responses were shared with Members and Council Services, and then published on Council's website. This enabled Council to monitor its performance and the level of satisfaction across the Borough with service delivery.

The Citizen's Survey 2 was opened on 13th May 2024 and then closed on 30 July 2024. Citizens Survey 2 resulted in 2,701 responses in total, which is an increase of 433 from Citizens Survey 1. The survey had a completion rate of 76%. Regardless of what proportion of the total population it represents, this is a statistically significant number. This means we can have a high degree of confidence (95%) that the views expressed will be in line with those of the population as a whole, give or take 2%.

Citizens were asked to rate Council's overall performance with a maximum score of 5 Stars. Council achieved an overall score of 3.11 which demonstrates that Council is viewed in a positive light. Indeed, 40% of respondents returned a satisfaction rate of 4 Stars or above. The feedback and data collected from Council's Citizens Surveys has been used to help shape decision making and target setting within Business Plans and Council's new Council Strategy.

Council also continues to measure the quality of services for users through its annual Performance Improvement Plan in June and its Annual Self-Assessment of Performance Report in September. Both milestones were met in 2025/26. Both reports provided for engagement opportunities with the public, and highlighted and reported on the following:

- Annual Performance Improvement Objectives
- Statutory Indictors
- Council's Self-Imposed Indicators

4. Defining and documenting the roles and responsibilities of the executive, non-executive, scrutiny and officer functions, with clear delegation arrangements and protocols for effective communication.

The roles and responsibilities of the Members of Council are defined by the Northern Ireland Code of Local Government Conduct, which is mandatory, effective from 28th May 2014.

Council was awarded Charter Status for Elected Member Development in January 2023. Training continues to be delivered to all Members, as soon as they come into office. As part of Council's induction programme, mandatory training is provided on Council's Standing Orders and Chairing Meetings, Code of Conduct, Fraud Awareness, Planning Committee training, Audit Committee training, Treasury Management, CIPFA Code of Practice Training and Scrutiny and Challenge.

Roles and responsibilities of Senior Officers are defined by job description, job specification, and terms and conditions of employment. Formal staff appraisals are currently in place for the Senior Management Team (SMT), and this process is currently being developed in line with actions identified within the Transformation Plan.

All internal policies and procedures are available on Council's staff intranet for information, and are also included as part of the induction process for all new employees.

All Directors and Senior Officers report to Council on a monthly basis, on areas of responsibility, and ensure Council are kept informed of progress within each service area.

In terms of decision making, all decisions taken by Committee are ratified by full Council, with the exception of Planning Committee which has full Council powers. There are 6 committees of Council and the meeting schedule is as follows:

- Tuesday Week 1 – Council Meeting
- Tuesday Week 2 – Environmental Services Committee
- Thursday Week 2 – Finance Committee
- Tuesday Week 3 – Leisure and Development Committee
- Tuesday Week 4 – Corporate Policy and Resources Committee
- Wednesday Week 4 – Planning Meeting
- Quarterly – Audit Committee

Council has a Land and Property and Strategic Assets Sub-Committee which meets on the first Wednesday of each month. The Sub-Committee reports to the Corporate Policy and Resources Committee.

For a full list of all current Sub-Committees and working groups, please refer to the minutes of the 25 November 2025 Corporate Policy and Resources Committee meeting at:

https://causewaycoastandglens.gov.uk/Council/minutes/corporate-policy-and-resources-committee-25-november-2025

Terms of Reference for all Committees are reviewed annually.

Scrutiny is provided by the Audit Committee, Internal Audit (co-sourcing arrangement) and the Local Government Auditor, and an Independent Member sits on the Audit Committee.

There are also a number of Sub-Committees and working groups which have either Terms of Reference agreed by Council, or are tasked with a particular project.

Council currently communicates with wider stakeholders through various engagement processes, meetings, Council Website, Social Media and through press and media releases. Internal communication systems include Council's intranet, Staff newsletter, email, written correspondence, working group minutes and a mixture of formal and informal team meetings.

Council developed a Citizens Newsletter in 2017/18 and this continued to be produced and circulated to all households in the Borough annually.

5. Developing, communicating and embedding codes of conduct, defining the standards of behaviour for members and staff.

Codes of Conduct of Members

The Northern Ireland Local Government Code of Conduct for Councillors came into force on 28th May 2014. All members are trained annually on the code, with training provided to new and co-opted members as soon as possible.

A Register of Interests is maintained and updated on an annual basis, or as and when required. In terms of travel and subsistence claims, Councillors are required to complete a claim form (submitted with receipts as appropriate) and sign a declaration regarding their claim.

Council adopted a Gifts and Hospitality Policy for Elected Members and Employees in March 2022 which has been circulated to all Members and Employees and annual reminders will be issued. A register of gifts and hospitality is maintained by the Democratic Services Department and this is updated when relevant information is provided by a member of staff and elected members.

Codes of Conduct for Officers

Council has adopted the revised "Code of Conduct for Local Government Officers", issued by the Local Government Staff Commission as a statutory recommendation for adoption by all Councils and promulgated under the authority of the Local Government Staff Commission under Section 40(4) (f) of the Local Government Act Northern Ireland 1972.

The Code of Conduct is signed by employees on appointment and is covered as part of the Induction process for new employees

When new employees commence employment with the Council the Code of Conduct is sent out with their Main Statement of Terms and Conditions. Employees are asked to confirm, in writing, that they have received and read a copy of the Code. Job Descriptions within Council also require employees as part of their duties and responsibilities to adhere to the Code of Conduct for Local Government Officers.

Officers are given a copy of the Code on taking up appointment and failure to adhere to it is a disciplinary offence. Officers are also issued with terms and conditions of employment on commencing employment with the Council and would be advised of various policies and procedures on induction. Existing members of staff have access to these documents on the Staff Portal. New policies and procedures are brought to the attention of staff through the Staff News and HR News and are also available via the Staff Portal. Training is provided where applicable.

The induction process for all new staff includes a copy of specific policies on staff conduct, including travelling and subsistence expenses, disciplinary and grievance policies and procedures, absence and sickness reporting, Data Protection, Freedom of Information, Equality and Good Relations and Health and Safety at Work.

Other supplementary codes of practice relating to the conduct expected of employees are available to staff via the Staff Portal.

Conflicts of Interest Policy

A Conflicts of Interest Policy was implemented in November 2022, with training commencing in March 2023, and continuing through to 2023/24. Reminders are sent to staff annually via the HR News and / or email.

6. Reviewing and updating standing orders, standing financial instructions, a scheme of delegation and supporting procedure notes/manuals, which clearly define how decisions are taken and the processes and controls required managing risks.

Causeway Coast and Glens Borough Council operates a system of standing orders for the regulation of the proceedings of the Council and Council business. There were 3 amendments to Standing Orders during 2025/2026.

The Standing Orders are included within the Council's Constitution. A Council is required, under section 2 of the Local Government Act Northern Ireland 2014, to prepare and keep up to date a Constitution. Causeway Coast and Glens Borough Council adopted a new Constitution on 22nd September 2015. This Constitution governs how the Council operates, how decisions are made, and the procedures which are to be followed to ensure efficiency, transparency and accountability to local people. Some of these processes are required by the law, while others are a matter for the Council to choose. This is updated as and when required such as the revision of Standing Orders and the Scheme of Allowances.

The Constitution is divided into sixteen Articles which set out the basic rules governing the Council's business. More detailed procedures and codes of practice are provided in separate Rules and Protocols within the document.

The Council Constitution is regularly updated with the most recent review and update taking place in May 2025.

The Scheme of Delegation for Development Management, Development Plan, Enforcement and Other Planning Functions and the Protocol for the Operation of the Planning Committee took effect from 1st April 2015 on the transfer of Planning functions to local government.

Both documents were reviewed and updates implemented during 2021/22. The Scheme of Delegation for the Planning Department was reviewed by the Planning Committee and agreed by DfI and implemented on 05 July 2021. The Protocol for the Operation of the Planning Committee was reviewed by the Planning Committee and agreed on 23 February 2022 and implemented on 02 March 2022. The Scheme of Delegation and Protocol were reviewed again during 2024/25, and the updates became operational on 1st January 2025. The Standing Orders have been updated accordingly. The Efficient Processing of Planning Applications Protocol was approved by Planning Committee on 22 April 2026.

A financial policy manual was approved by Council in June 2020. Detailed policies and procedures in relation to Purchasing and Procurement including expenditure limits and authorisation signatures are in place, reviewed periodically and updated as required.

A detailed set of Financial Regulations was drafted and approved by Council in June 2023 which sets out governance on all aspects of Council finances. A revised Procurement Policy was approved by Council in June 2025, the main purpose being the implementation of the new Procurement Act which came into force on 24 February 2025. The new policy also increased the expenditure limit requiring Council approval from £15,000 to £50,000 in line with Procurement Policy Note PPN 04/21 issued by the Minister for Finance increasing the statutory limit above which goods and services must be tendered. The new policy also implemented new provisions regarding social value in public contracts.

Council has a Risk Management Strategy, which requires the identification of Corporate and Departmental Risks, the assessment of impact and likelihood of those risks and the mitigating controls in place. Council has Corporate and Departmental risk registers in place, and these are reviewed regularly. The Corporate Risk Register is reviewed by SMT and presented to the Audit Committee quarterly. The current Information Risk Management Policy was agreed by Council in June 2024.

An initial Treasury Management Strategy Statement was approved by Council in December 2014. The policy was developed in the context of the Local Government Finance Act (NI) 2011 and the local Government (Capital Finance and Accounting) Regulations (NI) 2011 and includes the key principles of CIPFA's Treasury Management in the Public Sector Code of Practice and taking guidance from Council's Treasury Management Advisers. A revised Treasury Management Strategy is approved by Council annually, the statement for 2025/2026 being presented at the rates strike Council meeting on 12 February 2026. The Annual Treasury Management Strategy statement sets out the expected treasury management operations for the year. A review of the Treasury Management strategy is presented twice annually, for 2025/26 this report was tabled in October 2025 and April 2026.

7. Undertaking the core functions of an Audit Committee, as identified in CIPFA's Audit Committees - Practical Guidance for Local Authorities.

Causeway Coast and Glens Borough Council operate a committee system, with the Audit Committee meeting once per quarter.

Representation on the Audit Committee is based on the Quota Greatest Remainder allocation, with 16 elected members, representative of each political party grouping in Council, and 1 Independent Member. All meetings are attended by the Director of Corporate Services, Internal Auditor (In-house) relevant Council officers, along with the contracted Internal Auditor. The Audit Committee Terms of Reference have been documented and approved by Council. These were reviewed and agreed in March 2025, to ensure compliance with CIPFA best practice. The Terms of Reference set out the scope of the Committee in relation to Audit Activity, Regulatory Framework and Accounts.

The Audit Committee met on four occasions between April 2025 and March 2026 , this included Internal Auditors and the NIAO representation (An open invitation is extended to the Northern Ireland Audit Office to attend all meetings). Following each meeting, minutes are circulated and approved by Council.

The internal audit function for Causeway Coast and Glens Borough Council is provided by an outsourced Internal Auditor co-ordinated by the Audit Risk and Governance Manager.

Various aspects of operating activities were sampled and examined to ensure the appropriate legislation, policies and procedures were adhered to and expenditure was lawful. Internal audit reports include award of assurance levels and recommendations for improvement. These audit reports are presented to the Audit Committee throughout the year. The Internal Audit Service operates to the Global Internal Audit Standards as applied in the UK public sector from 1 April 2025.

8. Ensuring compliance with relevant laws and regulations, internal policies and procedures, and that expenditure is lawful.

The Legal Services Department in Causeway Coast and Glens currently consists of three Solicitors. Clever Fulton Rankin Solicitors are retained following a procurement exercise to assist with Council prosecutions criminal law and enforcement advice. Further specialist external legal advice is engaged for Defence Litigation, Planning, Procurement, Human Resources, Call-ins, as required, through Insurance appointed advisers or by reference to three procured external firms of solicitors.

A Council Solicitor attends all full Council meetings. Council solicitors provide advice to Officers on matters of internal policy and procedure. The Council Solicitor (Land and Property/Strategic Asset Management) is currently engaged in working through the Council's legal title to its property, in registering the Council's unregistered land as well as reviewing all land and property matters and advising the Land and Property Strategic Asset Sub-Committee. Council Solicitor (Corporate Planning and Regulatory) attends all Planning Committee meetings and reviews all Planning reports.

The Senior Council solicitor regularly attends the NI Legal Officers Group with other Local Government senior legal officers.

A new Legal Services Instruction Form was implemented during 2026 to ensure consistency of legal instructions. This proforma is designed to streamline the way Legal Services are being requested and delivered across Council services. This approach is in line with the Council's values and aims to embed a culture of continuous improvement that ensures an effective and efficient delivery of legal services throughout the organisation.

Internal policies and procedures are regularly updated and renewed as required to reflect legislative changes. These are amended in line with recommendations from Internal and External Auditors and are circulated to the relevant staff when reviewed. Internal Policies and Procedures are available on the Staff Intranet.

In terms of lawful expenditure, workshops and special Council meetings are held to discuss the proposals for the Estimates for the forthcoming year. This covers both Capital and Revenue Expenditure. Internal audit and Local Government Annual reports (including statutory audit) are also examined and discussed at these meetings, as well as the meetings of the Audit Committee. Council is issued with a summary report which forms the basis for discussion and decision making at the meetings. Annual Service specific Business Plans that include detailed proposed expenditure are agreed by respective Council Committees for full Council ratification. Review of these Business Plans is provided by the Finance and Legal Services.

A standard report template is used for all Committee reports. It was revised in September 2024 and includes a section to report on full cost implications and if the input of Legal Services or provision of a legal opinion is required. Reports to Council Committees in 2025/26 where legal advice is required will be reviewed by the Council Legal Services, with specialist external advice sought as required, for example, in relation to major capital projects.

The Internal Audit plan covers a range of Council's main activities, financial and otherwise. Various aspects of operating activities have been sampled and examined to ensure that appropriate legislation, policies and procedures are adhered to, and expenditure is lawful. Internal audit reports including award of assurance levels and recommendations for improvement are reported to both Council and the Audit Committee. Council appointed McHughLindsay to deliver the outsourced internal audit arrangement. In terms of service specific compliance, service departments are kept up to date in the following ways:

- In house legal service review of Committee / Council reports
- Subscription to on line expertise e.g. HR - Legal-Island Email Service and Croners On-line Employment Law Information Service and Advice Line
- External Legal advice when required - Council subscribe to DAS – Employment advice as part of the annual Insurance programme
- Officer meetings – Service specific
- Attendance at various policy fora
- Training and development for staff

The Chief Executive is also the Council's Chief Financial Officer, as required by Section 1, of the Local Government Finance Act (Northern Ireland) 2011. The Chief Financial Officer is charged with ensuring the lawfulness and financial prudence of decision making, providing advice, and guidance and ensuring that expenditure is incurred lawfully.

The financial management arrangements conform with the governance requirements of CIPFA Statement on the Role of the Chief Financial Officer in Local Government (2010) as set out in the Application Note to Delivering Good Governance in Local Government Framework. The CFO is also supported by suitably qualified and experienced staff (including qualified accountants) within the finance function to ensure that decisions made by the Council are based on sound technical knowledge and understanding.

9. Whistle-blowing and other processes for receiving and investigating complaints from the public.

Council has a Raising Concerns Policy and an Anti-fraud Bribery and Corruption Policy. The Raising Concerns Policy was reviewed and updated in line with Raising Concerns good practice guide for the Northern Ireland public sector issued by the Northern Ireland Audit Office and was ratified at full Council on 7th February 2023. The Anti-Fraud Bribery and Corruption Policy was approved by Council in July 2015 and was reviewed by Audit Committee in December 2023, and approved by Council in January 2024.

All staff are informed of the policies and copies are included in the Staff Induction Pack and available on the Staff Intranet. Raising Concerns/Whistle-blowing is a standing item at the quarterly Audit Committee meetings.

Council also operates a formal scheme for public complaints and suggestions. These are referred to the relevant department and responded to within set deadlines, with the opportunity to have complaints referred to a higher level in the organisation where the complainant is not satisfied with the response. Where a complainant remains dissatisfied he/she is advised to contact the Northern Ireland Ombudsman.

There were two notifications of concerns received and followed up by Internal Audit during the 2025/2026 year which have been reported to the Audit Committee.

10. Identifying the development needs of Members and senior officers in relation to their strategic roles, supported by appropriate training.

Council trebled its training and development budget for Elected Members for 2024/2025. Council has also increased its training and development budget for Staff. In terms of the Elected Members' budget, this is monitored through the Elected Member Development Working Group (Members) which reports to Corporate Policy and Resources Committee (CPR) and ultimately Council. For staff, the budget is monitored and reviewed by the Organisation Development and Human Resources (ODHR) team.

All relevant conferences and courses are circulated to Councillors at Council meetings. An Elected Members' Conference Attendance Policy was agreed by Council on 23rd February 2016.

Council agreed an action plan for Elected Member Development in February 2020 and was awarded Charter status for Elected Member Development in January 2023. A mid-way assessment was undertaken in July 2024 and a new assessment is now due. a mid-way assessment is due in July 2024. A training needs analysis has been undertaken and arising from this, a 3-year Programme of Training and Development has been adopted. The programme of training will continue to be reviewed and further training arranged in the event of an emerging need.

At the 28 January 2026 Corporate Policy and Resources Committee Meeting, it was agreed that the Elected Member Development Chartered Steering Group be progressed via quarterly reports at the Corporate Policy and Resources Committee for Members' consideration. These reports would replace the quarterly meetings of this group. This would not affect its chartered status.

Training opportunities are offered to Members on an ongoing basis as they arise.

Work is currently underway to address the Improvement areas noted by the Northern Ireland Councillor Development Charter and to prepare for the assessment due in 2026. Work is underway to prepare induction training for the 2027 cohort, with particular focus on providing support and mentoring to newly elected Councillors.

A range of Learning and Development Priorities have been identified and learning is delivered and budgets allocated in accordance with these priorities. They are, Role Related training, Mandatory Training, Leadership & Management Development, Team Development & Core Skills, Assistance to Study (Further Education) and Other.

Council has recently completed a Leadership and Development programme for SMT. Following a training needs survey, completed by Heads of Service/Tier 3 staff, the Council has introduced a mentoring programme which will be in place for 12 months. Council has implemented a new appraisal process (Connect Contribute Grow) which includes identification of learning and development priorities, which is used to inform future training needs. A new online Learning Management System was implemented in 2024/25 for all Staff.

11. Establishing clear channels of communication with all sections of the community and other stakeholders, ensuring accountability and encouraging open consultation.

Council consults with various bodies in relation to important strategic or policy development matters. Provisions are in place for communication in various formats and languages if requested.

Council has communicated with citizens and stakeholders by utilising the following methods:-
The first Causeway Coast and Glens Citizens Survey was conducted in 2022. The results and outcomes from the 2,268 responses were shared with Members and Council Services, and then published on Council's website. This enabled Council to monitor its performance and the level of satisfaction across the Borough with service delivery.

The Citizen's Survey 2 was opened on 13th May 2024 and then closed on 30 July 2024. Citizens Survey 2 resulted in 2,701 responses in total, which is an increase of 433 from Citizens Survey 1. The survey had a completion rate of 76%. Regardless of what proportion of the total population it represents, this is a statistically significant number. This means we can have a high degree of confidence (95%) that the views expressed will be in line with those of the population, give or take 2%.

Council also conducts an annual consultation with the public and stakeholders to prioritise and identify Improvement Objectives for the annual Performance Improvement Plan. This ran from March-June 2024 and is open again from March – June 2025 for the development of the 2025/26 Performance Improvement Plan.

Community Information events and Public Meetings, Statutory Partner Engagement, Citizen Surveys, Council Strategy, Website and Social Media, Council and Committee Meetings, Improved access to agenda, reports and minutes via website, Press Releases and Public Advertisements, Leaflets and Publications – including e-zine, and the annual publication of the Citizens' Newsletter have been utilized.

Council and committee meetings are open to the press and members of the public, and minutes are published on the Council's website along with Agenda and Audio Recordings of Public sessions of meetings. Council is in the process of developing Live Streaming in Chamber and has set up a working group to drive this project

Council also received and responded to 739 Requests for Access to Information during 2025/26.

The Planning Department continues to undertake engagement sessions with stakeholders in the planning process, meeting with agents submitting planning applications on a regular basis to discuss emerging issues and to collaborate to improve the planning process. Engagement is ongoing with agents affiliated with the Royal Society of Ulster Architects (RSUA) and Royal Town Planning Institute (RTPI) to improve the planning process.

This has, for example, resulted in a new Pre-Application Discussion process being implemented and the introduction of a new validation checklist.

Engagement with statutory consultees has also been undertaken over this period with the Head of Planning sitting on the Planning Statutory Consultee Forum where issues relating to delays in the planning process associated with consultations are discussed.
The Head of Planning also attends the Heads of Planning NI Group which meets quarterly to discuss strategic planning issues. She also attends the interim Regional Planning Commission which is driving forward the Planning Improvement Programme.

The Planning Department, through positive working relationships with DfI Roads, has implemented Standing Advice (most recently renewed in February 2026) to reduce the number of statutory consultations required on certain types of planning applications.
Furthermore, it operates Standing Advice with NI Water, implemented in April 2025. This similarly removes the need for consultation on specific proposals.

The Planning Department publishes a Statement of Community Involvement in Planning (SCI) that sets out how the Council intends to engage with the public, stakeholders and government departments in exercising its planning functions, including:

- the preparation of the Local Development Plan;
- deciding planning applications in the Borough;
- planning enforcement; and
- other planning matters.

The SCI is subject to review and the most recent update was published on 24th March 2025.

The Head of Planning has also engaged with the Rathlin Island inhabitants through their community group visiting the Island and visited the Island.

Review of Effectiveness

The Council has responsibility for conducting, at least annually, a review of the effectiveness of its system of internal control. The review of effectiveness is informed by the work of the Senior Managers within Council who have responsibility for the development and maintenance of the governance environment, the Internal Audit's Annual Report, and by comments made by the external auditors.

The Audit Committee includes elected member representatives of the political membership of Council and an Independent Member. Under the terms of reference for the Audit Committee, they are charged with responsibility for ensuring good stewardship of the Council's resources, and committed to making the Council, its working groups and departments more responsive to the audit function.

The Internal Auditor provides an independent opinion on the adequacy and effectiveness of the internal control system. The Internal Auditor forwards draft reports to the relevant Director/Head of Service, for Management comments, and responses. The reports are co-ordinated by the Internal Auditor and then issued in their final format, presented to the Audit Committee initially and then to Council.

The Chief Executive has responsibility for preparing the Annual Governance Statement. In preparing this statement, he has considered the governance framework and system of internal controls in place. The Chief Executive leads the Council's SMT to collectively have involvement in and oversight of the processes involved in maintaining and reviewing the effectiveness of the governance framework. In producing this statement, full regard has been made to the register of interest for both Councillors and employees, reports of the internal and external auditor and the Corporate Risk Register.

The following process has been applied in maintaining and reviewing the effectiveness of the governance framework:

- **The Authority** – in line with the Local Government Act Northern Ireland 2014 a traditional committee structure was in place within Causeway Coast and Glens Borough Council during 2025/26. A Finance Committee was added to the structure during 2019/20 to enhance the oversight and scrutiny of Council finances.
- **The Executive** – Service and Corporate Risk Registers, Operational Policies and Procedures, Regular Management Meetings and Communication, Internal and External Audit reports, Administrative procedures (including segregation of duties) and Management Supervision.
- **The Audit Committee** – The audit committee is a standing committee of Council, meeting quarterly, with 16 elected members and 1 independent member. All meetings attended by the Director of Corporate Services, relevant officers, Internal Audit and External Audit.
- **Internal Audit** - The review of the effectiveness of the Audit, Risk and Governance of the Council is also informed by the Annual Internal Audit Opinion for the year.

  In line with Global Internal Audit Standard (GIAS) , Internal Audit are required to provide an overall conclusion as to the adequacy and effectiveness of the governance, risk management and control environment.

  Specifically, this overall conclusion has been arrived at after considering the following:

  - The outcome of audits completed in the 2025/26 audit plan, with satisfactory levels of assurance for the 15 of the 17 audits performed by Internal Audit.
  - In the remaining two audits namely, procurement and building maintenance, internal audit awarded limited levels of assurance.
  - The progress made in relation to implementing prior year internal audit recommendations undertaken as part of routine internal audit work. We note good progress by management is being made. Council should continue its efforts in implementing the recommendations from these reviews to further mitigate any risks identified.
  - Council continues to work with its statutory partners in addressing suspected irregularities reported in prior years.

However, some areas for improvement have been identified through audit work.

- Good progress has been made in relation to addressing outstanding audit recommendations from previous years. However, whilst we note an improvement in the number of recommendations addressed and the tracking and monitoring of outstanding recommendations by the audit committee during the year, concerns remain around the time it takes management to progress recommendations. Areas noted in the 2024/25 report remain outstanding at the 2025/26 year mainly in areas such as Commercial Waste at Household Recycling Centres, Asset Management Policy and CCTV Policy.

  Focus needs to continue in areas identified where improvement is required in the 2025/26 year namely Freedom of Information and Harbours and Marinas.

  Continued commitment from senior management and Audit Committee to ensure ongoing enhancement of risk management, governance and internal control systems in Council.

For the reasons outlined above, Internal Audit can provide a **satisfactory** level of assurance as to the adequacy and effectiveness of the system of governance, risk management and internal control. While there may be some residual risk identified this should not significantly impact on the achievement of system objectives.

Internal audit will continue to support management in reviewing the level of fraud risks associated with their key activities and ensuring that appropriate mitigations are put in place. However, it should be noted that it is management's responsibility to ensure that there are robust systems of internal control in place to help manage the risk of fraud.

Looking ahead, in our view, it is important that senior management continue to place importance on the development and maintenance of adequate and effective audit, risk and governance arrangements within Council. It is also important that audit recommendations to address control weaknesses and recommendations highlighted are implemented in a timely fashion and Internal Audit receives adequate cooperation to ensure delivery of the annual audit plan throughout 2026/27.

- **Other explicit review/assurance mechanisms**

  Health and Safety: Reviews of Health and Safety by professional qualified officers, the Corporate Health and Safety Committee, and various Health and Safety sub committees.

  External funding: throughout the year is subject to independent audits from relevant funders i.e. Europe, Government Departments, SEUPB etc.

  Local Government Auditor: work carried out by the Local Government Auditor during 2025/26 is also used by the Council as an additional assurance mechanism.

The Clerk and Chief Executive has been advised on the implications of the result of the review of the effectiveness of the governance framework by the Audit Committee and a plan to address weaknesses and ensure continuous improvement of the systems is in place.

The Role of the Chief Financial Officer

The Chief Financial Officer is also the Chief Executive and as such is the key member of the Management Team, helping it to develop and implement strategy and to resource and deliver the Council's strategic objectives sustainably and in the public interest.

The Chief Financial Officer is actively involved in, and able to bring influence to bear on, all material business decisions to ensure immediate and longer term implications, opportunities and risks are fully considered, and aligned with the authority's financial strategy.

He leads the promotion and delivery of good financial management so that public money is safeguarded at all times and used appropriately, economically, efficiently and effectively.

Specifically he leads and directs the finance function, and is supported, in so doing, by professionally qualified and suitably experienced staff embedded within the Finance Department. The Chief Financial Officer heads the Finance Service and sits on the SMT.

The Council is satisfied that appropriate financial management arrangements are in place in order to conform with the governance requirements of the CIPFA Statement on the Role of the Chief Financial Officer in Local Government (2010) as set out in the Application Note to "Delivering Good Governance in Local Government: A Framework".

Significant Governance Issues in 2024/25 - update

Four governance issues were noted in 2024/2025 annual governance statement. Two of the significant governance issues reported upon in 2024/25 have carried forward into the 2025/26 financial year. These include Compliance/Regulation and ICT (Digital and Cyber listed below). Updates in relation to the two governance issues are listed below.

Significant Governance Issues in 2025/26

The significant governance issues for 2025/26 have been identified through a review of the Corporate Risk Register, consideration of the Directors and Heads of Service annual assurance declarations and internal audits understanding of the wider control environment of Council. Two governance issues identified in 2024/25 have carried forward into 2025/26 with three additional governance issues added in relation to the harbours and marinas, information governance and findings and recommendations arising from investigations. More detail has been provided below in relation to each significant governance issues challenging the Council:

1 Procurement

In previous years, the Local Government Auditor has raised issues in relation to procurement. The Local Government Auditor noted that procurement procedures were not consistently followed, including instances where procurement policies and procedures were not consistently applied and where documentation did not demonstrate full compliance, transparency, or value for money.

Mitigations Council have taken to address the issue is to strengthen its procurement framework and address to address the issues previously reported.

2 Compliance/Regulation - Information Governance

An Internal Audit review of Information Governance gave a limited level of assurance. The Audit identified there is a high level of demand, combined with the proportion of requests exceeding statutory deadlines, indicates that current arrangements are under pressure and have limited the organisation's capacity to strengthen processes, data management and proactive publication, which could otherwise reduce the volume and complexity of requests over time.

Council acknowledge the challenges of ensuring effective management of the Councils information governance and will consider and implement the findings of the Internal Audit.

3 Digital and Cyber Security

Cyber security continues to present substantial challenges to the Council's ICT environment and day-to-day operations. The threat of cyber-attacks is becoming increasingly sophisticated and complex to manage. The evolving nature of cyber threats places continuous pressure on ICT systems, operational resilience, and the Council's ability to safeguard sensitive and confidential data.

In response, the Council has implemented a range of enhanced security measures aligned to the National Cyber Assessment Framework (CAF), including maintaining National Cyber Centre Essentials Plus accreditation, multi-factor authentication, enhanced perimeter security controls, and network segregation, alongside strengthened monitoring, an external Security Operation Centre / Security Iinformation and Event Management solution with 24/7 monitoring provision, regular vulnerability patching, staff awareness initiatives, and improved incident-response capabilities.

Additional actions to be undertaken to further mitigate this key corporate risk in 2025/26 include:

- Strengthening identity and access management controls, including review of privileged access and continued rollout of conditional access policies;
- Improving cyber resilience for critical systems through enhanced backup, recovery and business continuity arrangements, including regular testing;
- Increased use of independent assurance, including penetration testing and cyber maturity assessments, to inform risk-based investment decisions; and
- Continued focus on staff and member cyber-security awareness, with targeted training to address phishing, data handling and remote working risks.

These actions demonstrate a proactive approach to risk management and reflect the Council's commitment to maintaining robust cyber defences.

Despite these improvements, cyber security will continue to be highlighted as a significant governance issue, given the dynamic nature of the threat landscape and the critical importance of maintaining resilience across all ICT systems and services.

4 Findings and recommendations arising from Investigations

Internal investigations are ongoing with a number of follow up procedures focusing on strengthening internal controls to ensure that similar irregularities or issues do not arise.

External investigations (work related accident and alleged financial irregularities) remain ongoing with a number of external public bodies and this work is progressing with Council being fully cooperative in relation to the issues arising.

Council continues to liaise with relevant bodies in progressing these matters.

1 Harbours and Marinas

Harbours, marinas and terminals present unique health and safety risks and require compliance with the Port Marine Safety Code (PMSC) issued by the UK Department for Transport and overseen by the Maritime and Coastguard Agency (MCA). The PMSC was revised in 2025. Harbour Authorities, including Councils that operate ports or harbours, must undergo external independent audit and report their compliance to the MCA every three years. A report of compliance was due to be submitted by CCAG Borough Council by 31st March 2026.

Although the PMSC is not a statutory instrument, Harbour Authorities are expected to comply, and failure to do so can lead to prosecution under other relevant legislation. The risks of failing to comply with it are very real, and can lead to legal, operational, financial, and reputational consequences. A recent Internal Audit reported that while the Council has established the foundations for compliance, it is not yet in a position to fully demonstrate compliance or provide sufficient assurance that marine safety risks are being managed in line with the expectations of the Code. Until these arrangements are further strengthened and embedded, there remains a risk that weaknesses in governance, oversight, and assurance may expose the Council to increased safety, legal, regulatory, financial, and reputational risk.

To mitigate against this risk, the Harbours and Marinas section within Council intent to implement the following mitigation measures:

Complete a draft PMSC document by end of October 2026.

In the interim

Use our existing risk assessments & method statements (which will be utilised with the 2025 PMSC) in the interim for safe working.

Our existing governance structure will also be utilised in the interim, until PMSC compliance is verified.

Scheduling of Duty Holder (ES Committee already appointed) training in June 2026.

Monthly Harbour Board operational meetings.

Looking Ahead

As part of Councils commitment to continuous improvement and resilience, the Council recognises the importance of anticipating future challenges and adapting our governance arrangements accordingly. The Council continues to monitor and consider the following areas: Financial pressures, climate change and net zero and the use of artificial intelligence in the authority's systems and processes.

We propose over the coming year to take steps to continue to address recommendations and matters raised further enhance our compliance with governance and health and safety regulations. We are satisfied that these steps will address the need for improvements that were identified in our review of effectiveness and will monitor their implementation and operation as part of our next annual review.

Signed

Clerk and Chief Executive — Date : 21st September 2026
Causeway Coast and Glens Borough Council

Signed

Mayor of the Council — Date : 21st September 2026
Causeway Coast and Glens Borough Council

On behalf of the Audit Committee and by the Chief Executive

Certificate of the Chief Financial Officer

I certify that:

(a) the Statement of Accounts for the year ended 31 March 2026 on pages 33 to 84 has been prepared in the form directed by the Department for Communities and under the accounting policies set out on pages 38 to 52.

(b) in my opinion the Statement of Accounts gives a true and fair view of the income and expenditure and cash flows for the financial year and the financial position as at the end of the financial year ending 31st March 2026.

David Jackson
Chief Financial Officer

Date : 21st September 2026

Council Approval of Statement of Accounts

These accounts were approved by resolution of the Council on

Dawn Huggins
Mayor of the Council

Date : 21st September 2026

Remuneration Report For The Year Ended 31st March 2026

Introduction

The Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015 require larger local government bodies to prepare a remuneration report as part of the statement of accounts.

Allowance And Remuneration Arrangements

Councillors

Allowances are payable by councils to councillors and committee members under Part 3 of the Local Government Finance Act (Northern Ireland) 2011 and The Local Government (Payments to Councillors) Regulations (Northern Ireland) 2019, which came into operation on 1 October 2019.

Guidance and determinations on Councillors' Allowances applicable from 1 April 2025 were issued by the Department for Communities on 20 October 2025 (Circular LG 17/2025). Details of the allowances paid to individual councillors are published on the Council's website.

Following local elections on 18th May 2023, 462 councillors were elected to the 11 councils for a four year term. CCAG had 40 councillors in 2025/26.

Senior Employees

The remuneration of senior employees employed by the Council is determined by the Council in line with that determined by the Joint Negotiating Committee for Chief Officer of Local Authorities. Senior employees are those staff who are members of the Senior Management Team.

Council appointments of employees are made in accordance with the Local Government Staff Commissions' Code of Procedures on Recruitment and Selection, which requires appointment to be on merit and on the basis of fair and open competition.

Unless otherwise stated below, the officials covered by this report hold appointments which are open-ended.

Independent Member - Audit Committee

A suitably qualified person sits as an Independent Member of the Audit Committee. The role is to help promote the highest standards in the financial management of the Council and thereby ensure the accountability of public funds. Payments of £250 per meeting and travel costs of £22.50 per meeting were made during the year – totalling £1,090.00.

Allowances Paid To Councillors

The total amount paid to Councillors by way of allowances in 2025/26, under Part 3 of the Local Government Finance Act (Northern Ireland) 2011 and the Local Government (Payments to Councillors) Regulations (Northern Ireland) 2012 was:

Table 1: Total Allowances paid to councillors in 2025/26 (audited information)

		2025/26		2024/25
Allowance Type	Total Allowances	Councillors Receiving	Total Allowances Restated	Councillors Receiving
	£	Numbers	£	Numbers
Basic Allowance	756,640	40	698,242	40
Special Responsibility Allowances	36,189	24	36,947	23
Mayor's Allowance	12,000	2	12,000	2
Deputy Mayor's Allowance	5,000	2	5,000	2
PCSP Meetings Allowances	5,220	8	4,800	9
Mileage	14,034	14	17,299	12
Total Allowances	**829,083**		**774,288**	

Details of the allowances paid to, and expenses paid on behalf of individual councillors in 2025/26 are published on the council website at:
https://causewaycoastandglens.gov.uk/council/publications-policies/councillor-allowances-2025-2026

The numbers recorded in the table above refers to numbers of different individuals paid - Council has no more than 40 elected Councillors at any given time including 1 mayor and 1 deputy mayor only.

Prior Year Restatement due to the inclusion of PCSP Meetings Allowances.

Remuneration Of Senior Employees

The remuneration of senior employees covers the Senior Management Team. The following table provides details of the remuneration paid to senior employees in 2025/26:

Table 2: Remuneration of Senior Employees (including salary))[audited information]

				2025/26				2024/25
Officers	Salary	Bonus Payments	Benefits in Kind	Total	Salary restated	Bonus Payments restated	Benefits in Kind	Total
	£'000's	£'000's	nearest £100	£'000's	£'000's	£'000's	nearest £100	£'000's
Chief Executive *Mr D Jackson*	135 to 140	0	0	135 to 140	130 to 135	0	0	130 to 135
Director of Corporate Services *Mrs M Quinn*	105 to 110	0	0	105 to 110	100 to 105	0	0	100 to 105
Director of Leisure and Development Ms P Mulvenna	95 to 100	0	0	95 to 100	90 to 95	0	0	90 to 95
Director of Environmental Services *Mr A McPeake*	100 to 105	0	0	100 to 105	95 to 100	0	0	95 to 100

A performance payment is included within the Chief Executive's salary, paid one year in arrears. The performance payment made in 2025/26 was £6,057 (2024/25-£5,726).

Councils are required to disclose the relationship between the remuneration of the highest paid member of the Senior Management Team and the median remuneration of the Councils workforce.

The banded remuneration of the highest paid member of the Senior Management Team in the financial year 2025/26 was £135,000 to £140,000. This was 4.07 times the median remuneration of the workforce, which was £33,804.

Table 3: Relationship between the remuneration of the highest paid member of the Senior Management Team and the median remuneration of the Councils workforce (audited information)

	2025/26	2024/25
Salary Band of Highest Paid member of the Senior Management Team	£135,000 to £140,000	£130,000 to £135,000
Median Total Remuneration	£33,804	£32,002
Ratio	4.07	4.14

In 2025/26 and 2024/25 no employee received remuneration in excess of the highest paid member of the Senior Management Team.

Total remuneration includes salary, bonus payments and benefits in kind.

Salary

"Salary" includes gross salary, overtime, and any ex gratia payments.

Bonus Payments

Bonus payments are based on performance levels attained and are made as part of the appraisal process. Bonuses relate to the performance in the year in which they become payable to the individual. Except for the Chief Executive (as detailed above) there were no bonuses paid in 2025/26.

Benefits in Kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by HM Revenue and Customs as a taxable emolument. There were no benefits in kind paid in 2025/26.

Exit Packages for staff

Table 4: Exit Packages in (audited information)

There were no exit packages provided to staff by the Council during 2025/26 nor in the previous year.

Pension Benefits

The Local Government Pension Scheme (Northern Ireland) (the Scheme) which is a funded defined benefit pension scheme, which provides retirement benefits for council employees on a "career average revalued earnings" basis from 1 April 2015. Prior to that date benefits were built up on a "final salary" basis.

From 1 April 2015, a member builds up retirement pension at the rate of 1/49th pensionable pay for each year. Pension benefits in relation to membership between 1 April 2009 and 31 March 2015 were built up at the rate of 1/60th pensionable pay for each year of membership. There is no automatic lump sum provided in respect of membership after 31 March 2009. Pension benefits in relation to any membership before 1 April 2009 were built up at the rate of 1/80th (pension) and 3/80ths (tax-free lump sum) of pensionable pay for each year of membership up to 31 March 2009.

At retirement, members may give up some pension for additional lump sum, subject to HM Revenue and Customs (HMRC) limits. The conversion rate is £12 additional lump sum for every £1 of pension given up.

Councillors have been able to join the Scheme since May 2011. The Scheme application is modified to reflect the fact that Councillors hold an elected office. Councillor members have always accrued pension on a career average basis. Prior to 1 April 2015 pension was accrued at a rate of 1/60th and thereafter at a rate of 1/49th.

The Scheme is funded by contributions made by employees, Councillors and Council. Prior to 1 April 2009, a member's contribution rates were fixed at 6% of their pensionable remuneration (except for those who were entitled to contribute to the Scheme at 5% before 1 February 2003 and have remained in continuous employment). Tiered member contribution rates, determined by the whole-time equivalent rate of pay, were introduced from 1 April 2009. From 1 April 2015, the member contribution rates are determined on the actual rate of pay.

The ranges for the bands for tiered contribution rates are revised by the Department for Communities in April each year in accordance with the increase applied to a pension in payment. The bands, effective from 1 April 2025 , were as follows:

McCloud Remedy

NILGOSC has been actively working through the implementation of the Remedy and continues to rectify benefits on member files where eligibility and the calculation of additional benefits amounts for members has been fully established. Where possible, NILGOSC has included any adjustment in the accrued current pension value and the CETV for 2025. The 2024 pension and CETV values have not been recalculated to reflect the McCloud Remedy as any adjustment is a fluctuating amount until the time pension benefits are taken. For clarity, the CETV growth between 2023/34 and 2024/25 will include any provisional McCloud underpin, where relevant. McCloud provisional underpin adjustments will be included in the annual disclosed CETV values going forward as a matter of standard practice. Further information on the McCloud Remedy is available here - https://nilgosc.org.uk/employers/adminstering-the-scheme/mccloud-remedy/.

Table 5: Employee Contribution

Band	Salary Range	Employee Contribution Rate
	£	%
1	£0 - £18,300	5.50%
2	£18,301 - £28,100	5.80%
3	£28,101 - £47,000	6.50%
4	£47,001 - £57,200	6.80%
5	£57,201 - £113,500	8.50%
6	More than £113,500	10.50%

Employers' contribution rates are determined by the Fund's actuary every three years at the triennial valuation. A formal triennial actuarial valuation of the Fund as at 31 March 2025 was carried out. The employer contribution rates for the 3 years commencing 1 April 2023 are as follows:

Table 6: Employer Contribution

Year	Employer Contribution Rate
	%
1 April 2023 - 31 March 2024	19.00%
1 April 2024 - 31 March 2025	19.00%
1 April 2025 - 31 March 2026	19.00%

The Local Government Pension Scheme Regulations (Northern Ireland) 2014 were made on 27 June 2014 and The Local Government Pension Scheme (Amendment and Transitional Provisions) Regulations (Northern Ireland) 2014 were made on 30 June 2014. Both sets of regulations were effective from 1 April 2015.

Councillors have been able to join the Scheme since May 2011 and therefore have not accrued significant benefits thus far. The in-year pension contributions made by the Council for all councillors during 2025/26 was £134,344 (2024/25 - £121,702).

The value of pension benefits of the most senior management of the Council accrued during the year was as follows:

Causeway Coast and Glens Borough Council					Year ended 31st March 2026

Table 7: Pension Benefits of senior staff in (audited information)

Officers	2025/26 Accrued Pension at Pension age and related lump sum	Real increase in pension and related lump sum at pension age	CETV 31/03/2026	CETV 31/03/2025	Real Increase in CETV
	£'000's	£'000's	£'000's	£'000's	£'000's
Chief Executive *Mr D Jackson*	40 to 45 plus Lump Sum 0	0 to 2.5 Plus Lump Sum 0	725	654	32
Director of Corporate Services *Mrs M Quinn*	45 to 50 plus Lump Sum 30 to 35	0 to 2.5 Plus Lump Sum (-2.5 to 0)	837	773	26
Director of Leisure & Development *Ms P Mulvenna*	5 to 10 Plus Lump Sum 0	0 to 2.5 Plus Lump Sum 0	143	110	20
Director of Environmental Services *Mr A McPeake*	45 to 50 Plus Lump Sum 40 to 45	0 to 2.5 Plus Lump Sum 0 -2.5 to 0	783	723	23

David Jackson
Chief Financial Officer

Date :21st September 2026

Independent Auditor's Report to the Members of the Causeway Coast and Glens Borough Council

Opinion on Financial Statements

I have audited the financial statements of Causeway Coast and Glens Borough Council for the Year ended 31st March 2026 under the Local Government (Northern Ireland) Order 2005. The financial statements comprise the Comprehensive Income and Expenditure Statement, Movement in Reserves Statement, Balance Sheet, Cash Flow Statement and the related notes including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and the Code of Practice on Local Authority Accounting in the United Kingdom supported by UK adopted international accounting standards.

I have also audited the information in the Remuneration Report that is described in that report as having been audited.

In my opinion the financial statements:

- give a true and fair view, in accordance with relevant legal and statutory requirements and the Code of Practice on Local Authority Accounting in the United Kingdom 2025-26, of the financial position of the Causeway Coast and Glens Borough Council as at 31 March 2026 and its income and expenditure for the year then ended; and
- have been properly prepared in accordance with the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015 and the Department for Communities' directions issued thereunder.

Basis of opinion

I conducted my audit in accordance with International Standards on Auditing (ISAs) (UK). My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of this certificate. My staff and I are independent of Causeway Coast and Glens Borough Council in accordance with the ethical requirements of the Financial Reporting Council's Revised Ethical Standard, and have fulfilled our other ethical responsibilities in accordance with these requirements. I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that Causeway Coast and Glens Borough Council's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Causeway Coast and Glens Borough Council's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

The going concern basis of accounting for Causeway Coast and Glens Borough Council is adopted in consideration of the requirements set out in the Code of Practice on Local Authority Accounting in the United Kingdom 2025-26, under which financial statements are prepared on a going concern basis on the assumption that the functions of the authority will continue in operational existence for the foreseeable future.

My responsibilities and the responsibilities of the Chief Financial Officer with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the Statement of Accounts other than the financial statements, the parts of the Remuneration Report described in that report as having been audited, and my audit certificate and report. The Chief Financial Officer is responsible for the other information included in the Statement of Accounts. My opinion on the financial statements does not cover the other information and except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Opinion on other matters

In my opinion, based on the work undertaken in the course of the audit:

- the part of the Remuneration Report to be audited has been properly prepared in accordance with the Department for Communities' directions made under the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015; and
- the information given in the Statement of Accounts for the financial year ended 31 March 2026 is consistent with the financial statement.

Matters on which I report by exception

In light of the knowledge and understanding of Causeway Coast and Glens Borough Council and its environment obtained in the course of the audit, I have not identified material misstatements in the Statement of Accounts.

I have nothing to report in respect of the following matters which I report to you if:

- in my opinion
- the Annual Governance Statement
  - does not reflect compliance with the Code of Practice on Local Authority Accounting in the United Kingdom 2025-26;
  - does not comply with proper practices specified by the Department for Communities;
  - is misleading or inconsistent with other information I am aware of from my audit; or
- adequate accounting records have not been kept; or
- certain disclosures of remuneration required by the Department for Communities' directions are not made, or the Statement of Accounts and the part of the Remuneration Report to be audited are not in agreement with the accounting records; or
- I have not received all of the information and explanations I require for my audit, or
- I issue a report in the public interest under Article 9 of the Local Government (Northern Ireland) Order 2005; or
- I designate under Article 12 of the Local Government (Northern Ireland) Order 2005 any recommendation made to the Council; or
- I exercise the other special powers of the auditor under Article 19 to 21 of the Local Government (Northern Ireland) Order 2005.

Responsibilities of the Chief Financial Officer for the financial statements

As explained more fully in the Statement of the Council's and Chief Financial Officer's Responsibilities for the Statement

- maintaining proper accounting records;
- the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- such internal controls as the Chief Financial Officer determines are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error;
- assessing Causeway Coast and Glens Borough Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Chief Financial Officer anticipates that the services provided by Causeway Coast and Glens Borough Council will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit the financial statements in accordance with the Local Government (Northern Ireland) Order 2005 and the Local Government Code of Audit Practice.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue a certificate that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulation, including fraud.

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to Causeway Coast and Glens Borough Council through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included the Local Government (Northern Ireland) Order 2005;
- making enquires of management and those charged with governance on Causeway Coast and Glens Borough Council's compliance with laws and regulations;
- making enquiries of internal audit, management and those charged with governance as to susceptibility to fraud, their assessment of the risk of material misstatement due to fraud , and their knowledge of actual, suspected and alleged fraud ;

- completing risk assessment procedures to assess the susceptibility of Causeway Coast and Glens Borough Council's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, I identified potential for fraud in the posting of unusual journals;
- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- documenting and evaluating the design and implementation of internal controls in place to mitigate risk of material misstatement due to fraud and non-compliance with laws and regulations;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement, including fraud. These audit procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate;
- addressing the risk of fraud as a result of management override of controls by:
  - performing analytical procedures to identify unusual or unexpected relationships or movements;
  - testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
  - assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
  - investigating significant or unusual transactions made outside of the normal course of business.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website.

www.frc.org.uk/auditorsresponsibilities

This description forms part of my certificate.

This report is made solely to the Members of the Causeway Coast and Glens Borough Council in accordance with the Local Government (Northern Ireland) Order 2005 and for no other purpose, as specified in the Statement of Responsibilities of the Local Government Auditor and Local Government Bodies.

Certificate

I certify that I have completed the audit of the accounts of Causeway Coast and Glens Borough Council in accordance with the requirements of the Local Government (Northern Ireland) Order 2005 and the Local Government Code of Audit Practice.

Brian O'Neill
Local Government Auditor
Northern Ireland Audit Office
106 University Street
Belfast
BT7 1EU
Dated: September 2026

Core Financial Statements

The Comprehensive Income and Expenditure Statement (CIES)

		2025/26			2024/25		
Service Expenditure	**Notes**	**Gross Expenditure £'000's**	**Gross Income £'000's**	**Net Expenditure £'000's**	**Gross Expenditure £'000's**	**Gross Income £'000's**	**Net Expenditure £'000's**
Leisure and Development	4a/4b	31,271	15,250	16,021	26,793	11,846	14,947
Environmental Services	4a/4b	43,799	9,598	34,201	40,874	6,254	34,620
Corporate Policy and Resources	4a/4b	13,437	972	12,465	12,922	758	12,164
Planning	4a/4b	3,103	1,601	1,502	3,001	1,387	1,614
Cost of Services on Continuing Operations	**4a/4b & App**	**91,610**	**27,421**	**64,189**	**83,590**	**20,245**	**63,345**
Other Operating Expenditure	8	0	106	(106)	0	1,901	(1,901)
Financing and Investment Income and Expenditure	9	1,813	6,706	(4,893)	2,009	2,545	(536)
Net Operating Expenditure		**93,423**	**34,233**	**59,190**	**85,599**	**24,691**	**60,908**
Taxation and Non-Specific Grant Income	10	0	70,680	(70,680)	0	65,961	(65,961)
Exceptional Expenditure / (Income)	10a	0	372	(372)	64	552	(488)
Surplus on the Provision of Services		**93,423**	**105,285**	**11,862**	**85,663**	**91,204**	**5,541**
Surplus on the revaluation of non-current assets	11c			9,934			4,809
Remeasurements of the Net Defined Benefit Liability	21b			(3,860)			(501)
Other Comprehensive Income and Expenditure				**6,074**			**4,308**
Total Comprehensive Income and Expenditure				**17,936**			**9,849**

The Movement in Reserves Statement (MIRS)

Movement in reserves during the year		General Fund Summary £'000's	Other Fund Balances & Reserves £'000's	Capital Receipts Reserve £'000's	Total Usable Reserves £'000's	Total Unusable Reserves £'000's	Total Council Reserves £'000's
At 31 March 2024		**5,164**	**24,234**	**0**	**29,398**	**161,684**	**191,082**
Profit on the provision of services	CIES	5,541	0	0	5,541	0	5,541
Other Comprehensive Income and Expenditure	CIES	0	0	0	0	4,308	4,308
Total Comprehensive Income and Expenditure		5,541	0	0	5,541	4,308	9,849
Adjustments between accounting basis & funding under regulations	3c / 26	(670)	0	2,036	1,366	(1,366)	0
Net increase / (decrease) before transfers to Statutory and Other Reserves		4,871	0	2,036	6,907	2,942	9,849
Transfers (to) / from Statutory and Other Reserves	3a / 26	(1,751)	1,751	(2,036)	(2,036)	2,036	0
Increase / (decrease) in year	2a / 3	3,120	1,751	0	4,871	4,978	9,849
At 31 March 2025	**BS**	**8,284**	**25,985**	**0**	**34,269**	**166,662**	**200,931**
Profit on the provision of services	CIES	11,862	0	0	11,862	0	11,862
Other Comprehensive Income and Expenditure	CIES	0	0	0	0	6,074	6,074
Total Comprehensive Income and Expenditure		11,862	0	0	11,862	6,074	17,936
Adjustments between accounting basis & funding under regulations	3b / 26	(5,859)	0	114	(5,745)	5,745	0
Net increase / (decrease) before transfers to Statutory and Other Reserves		6,003	0	114	6,117	11,819	17,936
Transfers (to) / from Statutory and Other Reserves	3a / 26	(3,015)	3,015	(114)	(114)	114	0
Increase / (decrease) in year	2a / 3	2,988	3,015	0	6,003	11,933	17,936
At 31 March 2026	**BS**	**11,272**	**29,000**	**0**	**40,272**	**178,595**	**218,867**

Causeway Coast and Glens Borough Council				Year ended 31st March 2026

The Balance Sheet (BS)

	Note	2026	2025 as restated	2024
		£'000's	£'000's	£'000's
Property, Plant and Equipment	11a / 11b	239,425	232,242	230,714
Investment Property	11a / 11b	11,240	9,740	9,740
Intangibles	11a / 11b	1,540	777	804
Long Term Debtors	12a	492	609	704
LONG TERM ASSETS		**252,697**	**243,368**	**241,962**
Inventories	14	250	242	249
Short Term Debtors	12b	8,029	5,934	12,213
Short Term Investments	13	7,000	2,000	0
Cash and Cash Equivalents	25c	22,746	26,367	14,635
CURRENT ASSETS		**38,025**	**34,543**	**27,097**
Short Term Borrowing	15a	3,441	3,756	4,110
Short Term Creditors	18a	10,492	10,753	12,244
Short Term Provisions	19a/b	0	0	0
CURRENT LIABILITIES		**13,933**	**14,509**	**16,354**
Long Term Provisions	19a/b	9,902	10,196	10,374
Long Term Borrowing	15b	37,180	42,621	46,141
Funded Pension Scheme Liabilities	21c	0	0	0
Unfunded Pension Scheme Liabilities	21i	243	294	323
Donated Assets Account	22	81	81	81
Capital Grants Receipts in Advance	23	10,516	9,279	4,704
LONG TERM LIABILITIES		**57,922**	**62,471**	**61,623**
NET ASSETS		**218,867**	**200,931**	**191,082**
Capital Receipts Reserve	26	0	0	0
General Fund	2a	11,272	8,284	5,164
Earmarked Reserves	3a	29,000	25,985	24,234
USABLE RESERVES		**40,272**	**34,269**	**29,398**
Capital Adjustment Account	3b / 3c	57,774	56,478	53,894
Revaluation Reserve	3b / 3c	111,631	104,118	101,750
Investment Property Revaluation Reserve	3b / 3c	10,306	8,576	8,576
Pension Reserve	3b / 3c	(243)	(294)	(323)
Accumulated Absences Account	3b / 3c	(873)	(768)	(765)
Landfill Regulations Reserve	3b / 3c	0	(1,448)	(1,448)
UNUSABLE RESERVES		**178,595**	**166,662**	**161,684**
NET WORTH		**218,867**	**200,931**	**191,082**

The Cashflow Statement (CF)

	Note	2025/26	2024/25 as restated
		£'000's	£'000's
Profit on the Provision of Services	CIES	11,862	5,541
Adjustment for non-cash movements	25a	5,958	15,285
Adjust for items included in the net surplus or deficit on the provision of services that are investing and financing activities	25b	(4,129)	(4,429)
Net cash flows from operating activities		**13,691**	**16,397**
Cash flows from Investing Activities	25e	(11,556)	(559)
Net Cash flows from Financing Activities	25f	(5,756)	(4,106)
Net increase or decrease in cash and cash equivalents		**(3,621)**	**11,732**
Cash and cash equivalents at the beginning of the reporting period	25c	26,367	14,635
Cash and cash equivalents at the end of the reporting period	**25c**	**22,746**	**26,367**

1 a **Accounting Policies**

The preceding accounts have been prepared in accordance with the accounting policies set out below.

General Principles

The Statement of Accounts summarises the Council's transactions for the 2025/26 financial year and its position at the year-end of 31 March 2026. The Council is required to prepare an annual Statement of Accounts in a form directed by the Department for Communities in accordance with regulations 3 (7) and (8) in the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015 in accordance with proper accounting practices.

These practices primarily comprise the Code of Practice on Local Authority Accounting in the United Kingdom 2025/26 supported by International Financial Reporting Standards (IFRS). The accounting convention adopted in the Statement of Accounts is principally historical cost, modified by the revaluation of certain categories of non-current assets and financial instruments. The Code of Practice on Local Authority Accounting in the United Kingdom 2025/26 also requires disclosure in respect of the accounting policies set out below:

Summary of Significant Accounting Policies

i) **Accruals of Income and Expenditure**

Revenue from the sale of goods is recognised when the Council transfers the significant risks and rewards of ownership to the purchaser and it is probable that economic benefits or service potential associated with the transaction will flow to the Council.

Revenue from the provision of services is recognised when the Council can measure reliably the percentage of completion of the transaction and it is probable that economic benefits or service potential associated with the transaction will flow to the Council.

Penalty and Parking Charge Notices (PCN's) income is recognised upon receipt of payment.

Royalties due from gas extraction are paid a year in arrears from metered outflows. Current year royalties are estimated on the basis of prior year receipts. Council does not offset estimated royalties from gas extraction against future discounted outflows in determining landfill provisions on the basis of prudence.

Supplies are recorded as expenditure when they are consumed – where there is a gap between the date supplies are received and their consumption, they are carried as inventories on the Balance Sheet.

Expenses in relation to services received (including services provided by employees) are recorded as expenditure when the services are received rather than when payments are made.

Interest payable on borrowings and receivable on investments is accounted for on the basis of the effective interest rate for the relevant financial instrument rather than the cash flows fixed or determined by the contract.

Where revenue and expenditure have been recognised but cash has not been received or paid, a debtor or creditor for the relevant amount is recorded in the Balance Sheet. Where it is doubtful that debts will be settled, the balance of debtors is written down and a charge made to revenue for the income that might not be collected.

ii) **Cash and Cash Equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value. In the Cash Flow Statement, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the Council's cash management.

iii) **Contingent Assets**

A contingent asset arises where an event has taken place that gives the Council a possible asset whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the Council. Contingent assets are not recognised in the Balance Sheet but disclosed in a note to the accounts where it is probable that there will be an inflow of economic benefits or service potential.

iv) **Contingent Liabilities**

A contingent liability arises where an event has taken place that gives the Council a possible obligation whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the Council. Contingent liabilities also arise in circumstances where a provision would otherwise be made but either it is not probable that an outflow of resources will be required or the amount of the obligation cannot be measured reliably. Contingent liabilities are not recognised in the Balance Sheet but disclosed in a note to the accounts.

v) **Employee Benefits**

Short-term employee benefits are those due to be settled within 12 months of the year-end. They include such benefits as wages and salaries, paid annual leave and paid sick leave, bonuses and non-monetary benefits (e.g. cars) for current employees, and are recognised as an expense in the year in which employees render service to the Council. An accrual is made for the cost of holiday entitlements earned by employees but not taken before the year-end and which employees can carry forward into the next financial year.

Termination benefits

Termination benefits are amounts payable as a result of a decision by the Council to terminate an officer's employment before the normal retirement date or an officer's decision to accept voluntary redundancy and are charged on an accruals basis to the Non Distributed Costs line in the Comprehensive Income and Expenditure Statement at the earlier of:

a) when the offer cannot be withdrawn; or
b) when the related restructuring costs are incurred.

Where termination benefits involve the enhancement of pensions, statutory provisions require the General Fund balance to be charged with the amount payable by the Council to the pension fund or pensioner in the year, not the amount calculated according to the relevant accounting standards. In the Movement in Reserves Statement, appropriations are required to and from the Pensions Reserve to remove the notional debits and credits for pension enhancement termination benefits and replace them with debits for the cash paid to the pension fund and pensioners and any such amounts payable but unpaid at the year-end.

Post Employment Benefits

Employees of the Council are members of the Northern Ireland Local Government Officers' Pension Fund administered by the Northern Ireland Local Government Officers' Superannuation Committee. The scheme provides defined benefits to members (retirement lump sums and pensions), earned as employees worked for the Council.

The Northern Ireland Local Government Officers' Pension Fund

The Northern Ireland Local Government Officers' Pension Fund is accounted for as a defined benefits scheme.

The liabilities of the Northern Ireland Local Government Officers' Pension Fund attributable to the Council are included in the Balance Sheet on an actuarial basis using the projected unit method – i.e. an assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based on assumptions about mortality rates, employee turnover rates , etc., and projections of projected earnings for current employees.

Liabilities are discounted to their value at current prices, using a discount rate based on the Aon Hewitt GBP Select AA Curve using the duration of the Council's liabilities. The curve is derived as follows:

- The corporate curve is composed of an underlying swap curve plus a credit spread curve. The credit spread curve is fitted from all prices on iBoxx bonds.
- Aon Hewitt receive data from iBoxx and use all corporate bonds from the UK market, which have an average rating of AA from the three ratings agencies (Moody's, S&P and Fitch). The corporate yield curve is made by adding a credit spread curve to the standard Aon Hewitt swap curve.

The assets of the Northern Ireland Local Government Officers' pension fund attributable to the Council are included in the Balance Sheet at their fair value:

- quoted securities – current bid price
- unquoted securities – professional estimate
- property – market value
- unitised securities – current bid price

The change in the net pensions liability is analysed into eight components:

Within the Cost of Services

Current Service Cost – the increase in the present value of the defined benefit obligation (liabilities) resulting from employee service in the current period.

Past Service Cost – (where applicable) the change in the present value of the defined benefit obligation for employee service in prior periods, resulting from a plan amendment (the introduction or withdrawal of, or changes to, a defined benefit plan) or a curtailment (a significant reduction in the number of employees covered by the plan).

Any Gains or Losses on Settlement – (where applicable) arising where a council enters into a transaction that eliminates all further legal or constructive obligations for part or all of the benefits provided under a defined benefit plan.

Within Financing and Investment Income and Expenditure

Net Interest on the Net Defined Benefit Liability (Asset) – the change in the net defined benefit liability (asset) that arises from the passage of time

Within Other Comprehensive Income and Expenditure (Remeasurements)

The Return on Plan Assets - excluding amounts recognised in the Net Interest on the Net Defined Benefit Liability (Asset). This includes interest, dividends and other income derived from the plan assets, together with realised and unrealised gains or losses on the plan assets, less any costs of managing plan assets, and any tax payable by the plan itself other than tax included in the actuarial assumptions used to measure the present value of the defined benefit obligation.

Actuarial Gains and Losses – changes in the present value of the defined benefit obligation resulting from: a) experience adjustments (the effects of differences between the previous actuarial assumptions and what has actually occurred) and b) the effects of changes in actuarial assumptions.

Within the Movement in Reserves Statement Appropriations

Contributions by Scheme Participants – the increase in scheme liabilities and assets due to payments into the scheme by employees (where increased contribution increases pension due to the employee in the future).

Contributions by the Employer - the increase in scheme assets due to payments into the scheme by the employer.

In relation to retirement benefits, statutory provisions require the General Fund balance to be charged with the amount payable by the Council to the pension fund or directly to pensioners in the year, not the amount calculated according to the relevant accounting standards. In the Movement in Reserves Statement, appropriations are made to and from the Pensions Reserve to remove the notional debits and credits for retirement benefits and replace them with debits for the cash paid to the pension fund and pensioners and any such amounts payable but unpaid at the year-end. The negative balance that arises on the Pensions Reserve thereby measures the beneficial impact to the General Fund of being required to account for retirement benefits on the basis of cash flows rather than as benefits are earned by employees.

Discretionary Benefits

The Council also has restricted powers to make discretionary awards of retirement benefits in the event of early retirements. Any liabilities estimated to arise as a result of an award to any member of staff are accrued in the year of the decision to make the award and accounted for using the same policies that are applied to the Northern Ireland Local Government Officers' pension fund.

vi) **The Principal Civil Service Pension Schemes**

As a result of Local Government Reform on 1 April 2015, staff that transferred from Central Government to the Council retained membership of the Northern Ireland Civil Service (NICS) Pension Scheme. The schemes provides defined benefits to members (retirement lump sums and pensions). However, the arrangements for the NICS Pension Scheme mean that liabilities for these benefits cannot ordinarily be identified specifically to the Council. The scheme is therefore accounted for as if it were a defined contribution scheme and no liability for future payments of benefits is recognised in the Balance Sheet.

vii) **Events After the Balance Sheet Date**

Events after the balance sheet date are those events, both favourable and unfavourable, that occur between the end of the reporting period and the date when the Statement of Accounts is authorised for issue. Two types of events can be identified:

a) those that provide evidence of conditions that existed at the end of the reporting period – the Statement of Accounts is adjusted to reflect such events and
b) those that are indicative of conditions that arose after the reporting period – the Statement of Accounts is not adjusted to reflect such events, but where a category of events would have a material effect disclosure is made in the notes of the nature of the events and their estimated financial effect.

The financial statements may subsequently be adjusted up to the date when they are authorised for issue. This date will be recorded on the financial statements and is usually the date the Local Government Auditor issues their certificate and opinion. Where material adjustments are made in this period they will be disclosed.

Events taking place after the date of authorisation for issue are not reflected in the Statement of Accounts.

viii) **Exceptional Items**

When items of income and expense are material, their nature and amount is disclosed separately, either on the face of the Comprehensive Income and Expenditure Statement or in the notes to the accounts, depending on how significant the items are to an understanding of the Council's financial performance.

ix) **Financial Instruments**

Most financial instruments held by Councils would fall to be classified into just one class of financial liability and two classes of financial assets:

Financial Liabilities

Amortised Cost

Financial Assets

Loans and Receivables

Available for Sale

Financial Liabilities

Financial liabilities are recognised on the Balance Sheet when the Council becomes a party to the contractual provisions of a financial instrument and are initially measured at fair value and are carried at their amortised cost. Annual charges to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement for interest payable are based on the carrying amount of the liability, multiplied by the effective rate of interest for the instrument. The effective interest rate is the rate that exactly discounts estimated future cash payments over the life of the instrument to the amount at which it was originally recognised.

For most of the borrowings that the Council has, this means that the amount presented in the Balance Sheet is the outstanding principal repayable (plus accrued interest); and interest charged to the Comprehensive Income and Expenditure Statement is the amount payable for the year according to the loan agreement.

Gains and losses on the repurchase or early settlement of borrowing are credited and debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement in the year of repurchase/settlement. However, where repurchase has taken place as part of a restructuring of the loan portfolio that involves the modification or exchange of existing instruments, the premium or discount is respectively deducted from or added to the amortised cost of the new or modified loan and the write-down to the Comprehensive Income and Expenditure Statement is spread over the life of the loan by an adjustment to the effective interest rate.

Where premiums and discounts have been charged to the Comprehensive Income and Expenditure Statement, regulations allow the impact on the General Fund Balance to be spread over future years. The Council has a policy of spreading the gain or loss over the term that was remaining on the loan against which the premium was payable or discount receivable when it was repaid. The reconciliation of amounts charged to the Comprehensive Income and Expenditure Statement to the net charge required against the General Fund Balance is managed by a transfer to or from the Financial Instruments Adjustment Account in the Movement in Reserves Statement.

Financial Assets

Financial assets are classified into two types:

a) loans and receivables – assets that have fixed or determinable payments but are not quoted in an active market and
b) available-for-sale assets – that have a quoted market price and/or do not have fixed or determinable payments.

Loans and Receivables

Loans and receivables are recognised on the Balance Sheet when the Council becomes a party to the contractual provisions of a financial instrument and are initially measured at fair value. They are then measured at their amortised cost. Annual credits to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement for interest receivable are based on the carrying amount of the asset multiplied by the effective rate of interest for the instrument. For most of the loans that the Council has made, this means that the amount presented in the Balance Sheet is the outstanding principal receivable (plus accrued interest) and interest credited to the Comprehensive Income and Expenditure Statement is the amount receivable for the year in the loan agreement.

Statutory provisions require that the impact of soft loans on the General Fund Balance is the interest receivable for the financial year – the reconciliation of amounts debited and credited to the Comprehensive Income and Expenditure Statement to the net gain required against the General Fund Balance is managed by a transfer to or from the Financial Instruments Adjustment Account in the Movement in Reserves Statement.

Where assets are identified as impaired because of a likelihood arising from a past event that payments due under the contract will not be made, the asset is written down and a charge made to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement. The impairment loss is measured as the difference between the carrying amount and the present value of the revised future cash flows discounted at the asset's original effective interest rate.

Any gains and losses that arise on the de-recognition of an asset are credited or debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement.

x) **Foreign Currency Translation**

Where the Council has entered into a transaction denominated in a foreign currency, the transaction is converted into sterling at the exchange rate applicable on the date the transaction was effective. Where amounts in foreign currency are outstanding at the year-end, they are reconverted at the spot exchange rate at 31 March. Resulting gains or losses are recognised in the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement.

xi) **Government Grants and Contributions**

Whether paid on account, by instalments or in arrears, government grants and third party contributions and donations are recognised as due to the Council when there is reasonable assurance that:

a) the Council will comply with the conditions attached to the payments, and
b) the grants or contributions will be received.

Amounts recognised as due are not credited to the Comprehensive Income and Expenditure Statement until conditions attaching to the grant or contribution have been satisfied. Conditions are stipulations that specify that the future economic benefits or service potential embodied in the asset acquired using the grant or contribution are required to be consumed by the recipient as specified or future economic benefits or service potential must be returned to the transferor.

Monies advanced as grants and contributions for which conditions have not been satisfied are carried in the Balance Sheet as creditors. When conditions are satisfied, the grant or contribution is credited to the relevant service line (attributable revenue grants and contributions) or Taxation and Non-Specific Grant Income (non-ring-fenced revenue grants and all capital grants) in the Comprehensive Income and Expenditure Statement.

Where capital grants are credited to the Comprehensive Income and Expenditure Statement, they are reversed out of the General Fund Balance in the Movement in Reserves Statement. Where the grant has yet to be used to finance capital expenditure, it is posted to the Capital Grants Unapplied Reserve. Where it has been applied, it is posted to the Capital Adjustment Account. Amounts in the Capital Grants Unapplied Reserve are transferred to the Capital Adjustment Account once they have been applied to fund capital expenditure.

xii) **Intangible Assets**

Expenditure on non-monetary assets that do not have physical substance but are controlled by the Council as a result of past events (e.g. software licences) is capitalised when it is expected that future economic benefits or service potential will flow from the intangible asset to the Council.

Internally generated assets are capitalised where it is demonstrable that the project is technically feasible and is intended to be completed (with adequate resources being available) and the Council will be able to generate future economic benefits or deliver service potential by being able to sell or use the asset. Expenditure is capitalised where it can be measured reliably as attributable to the asset and restricted to that incurred during the development phase (research expenditure is not capitalised).

Expenditure on the development of websites is not capitalised if the website is solely or primarily intended to promote or advertise the Council's goods or services.

Intangible assets are measured initially at cost. Amounts are only revalued where the fair value of the assets held by the Council can be determined by reference to an active market. In practice, no intangible asset held by the Council meets this criterion, and they are therefore carried at amortised cost. The depreciable amount of an intangible asset is amortised over its useful life to the relevant service line(s) in Cost of Services on Continuing Operations in the Comprehensive Income and Expenditure Statement. An asset is tested for impairment whenever there is an indication that the asset might be impaired – any losses recognised are posted to the relevant service line(s) in Cost of Services on Continuing Operations in the Comprehensive Income and Expenditure Statement. Any gain or loss arising on the disposal or abandonment of an intangible asset is posted to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement.

Where expenditure on intangible assets qualifies as capital expenditure for statutory purposes, amortisation, impairment losses and disposal gains and losses are not permitted to have an impact on the General Fund Balance. The gains and losses are therefore reversed out of the General Fund Balance in the Movement in Reserves Statement and posted to the Capital Adjustment Account and (for any sale proceeds greater than £10k) the Capital Receipts Reserve.

xiii) **Inventories & Long Term Contracts**

Inventories are included in the Balance Sheet at the lower of cost and net realisable value. The cost of inventories is assigned using the *FIFO* costing formula.

Long Term contracts are accounted for on the basis of charging the surplus or deficit on the provision of services with the value of works and services received under the contract during the financial year.

xiv) **Investment Property**

Investment properties are those that are used solely to earn rentals and/or for capital appreciation. The definition is not met if the property is used in any way to facilitate the delivery of services or production of goods or is held for sale.

Investment properties are measured initially at cost and subsequently at fair value, based on the amount at which the asset could be exchanged between knowledgeable parties at arm's length. Investment properties are not depreciated but are revalued annually according to market conditions at the year-end. Gains and losses on revaluation are posted to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement. The same treatment is applied to gains and losses on disposal.

Rentals received in relation to investment properties are credited to the Financing and Investment Income line in the Comprehensive Income and Expenditure Statement and result in a gain for the General Fund Balance. However, revaluation and disposal gains and losses are not permitted by statutory arrangements to have an impact on the General Fund Balance. The gains and losses are therefore reversed out of the General Fund Balance in the Movement in Reserves Statement and posted to the Investment Property Revaluation Reserve and the Capital Receipts Reserve.

xv) **Landfill Allowance Schemes**

The Landfill Allowances Scheme operates under the Landfill Allowances Scheme (Northern Ireland) Regulations 2005. Local Authorities are allocated annual target figures for the maximum amount of biodegradable municipal waste that can be sent to landfill but there are no tradable allowances. It is not a 'cap and trade' scheme since landfill allowances are not tradable. For this reason, landfill allowances are not recognised as assets on the Balance Sheet.

xvi) **Leases**

In line with IFRS 16 all leases with a capitalised value in excess of the Council's de minimis value of £10,000 are capitalised on the balance sheet as a "Right of Use" (ROU) asset alongside a corresponding lease liability.

Where a lease covers both land and buildings, the land and buildings elements are considered separately for classification.

Arrangements that do not have the legal status of a lease but convey a right to use an asset in return for payment are accounted for under this policy where fulfilment of the arrangement is dependent on the use of specific assets.

The Council as Lessee

The 2024/25 financial year included transition to IFRS 16 - Leases within the Code of Practice on Local Authority Accounting (the Code). Under this transition property, plant and equipment held under leases are recognised as right of use assets on the Balance Sheet. The council has availed of provisions in the Code allowing prospective application of the changes in accounting. This means a prior year restatement of the balance sheet was not required. Provisions in the Code also allow for leases not to recognised if they are short-term leases (less than one year) and where the asset is of low value. At the commencement of the lease at its fair value measured at the lease's inception (or the present value of the minimum lease payments, if lower). The asset recognised is matched by a liability for the obligation to pay the lessor. Initial direct costs of the Council are added to the carrying amount of the asset. Premiums paid on entry into a lease are applied to writing down the lease liability. Contingent rents are charged as expenses in the periods in which they are incurred.

Lease payments are apportioned between:

a) a charge for the acquisition of the interest in the property – applied to write down the lease liability, and
b) a finance charge (debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement)

Property, Plant and Equipment recognised under finance leases is accounted for using the policies applied generally to such assets, subject to depreciation being charged over the lease term if this is shorter than the asset's estimated useful life.

The Council is not required to raise district rates to cover depreciation or revaluation and impairment losses arising on leased assets. Instead, a prudent annual provision is made from revenue towards the deemed capital investment in accordance with statutory requirements. Depreciation and impairment losses are therefore replaced by a revenue provision in the General Fund Balance, by way of an adjusting transaction with the Capital Adjustment Account in the Movement in Reserves Statement for the difference between the two.

The Council as Lessor

Where the Council grants a finance lease over a property or an item of plant or equipment, the relevant asset is written out of the Balance Sheet as a disposal. At the commencement of the lease, the carrying amount of the asset in the Balance Sheet (whether Property, Plant and Equipment or Assets Held for Sale) is written off to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement as part of the gain or loss on disposal. A gain, representing the Council's net investment in the lease, is credited to the same line in the Comprehensive Income and Expenditure Statement also as part of the gain or loss on disposal (i.e. netted off against the carrying value of the asset at the time of disposal), matched by a lease asset (long term debtor) in the Balance Sheet.

Lease rentals receivable are apportioned between:

a) a charge for the acquisition of the interest in the property – applied to write down the lease asset (long term debtor) together with any premiums received, and

b) finance income (credited to the Financing and Investment income and Expenditure line in the Comprehensive Income and Expenditure Statement).

The gain credited to the Comprehensive Income and Expenditure Statement on disposal is not permitted by statute to increase the General Fund Balance and will be required to be treated as a capital receipt. Where a premium has been received, this is posted out of the General Fund Balance to the Capital Receipts Reserve in the Movement in Reserves Statement. Where the amount due in relation to the lease asset is to be settled by the payment of rentals in future financial years, this is posted out of the General Fund Balance to the Deferred Capital Receipts Reserve in the Movement in Reserves Statement. When the future rentals are paid, the element for the charge for the acquisition of the interest in the property is used to write down the lease asset (debtor). At this point, the deferred capital receipts are transferred to the Capital Receipts Reserve.

The written-off value of disposals is not a charge against council tax, as the cost of fixed assets is fully provided for under separate arrangements for capital financing. Amounts are therefore appropriated to the Capital Adjustment Account from the General Fund Balance in the Movement in Reserves Statement.

xvii) **Disposals and Non-Current Assets Held for Sale**

When it becomes probable that the carrying amount of an asset will be recovered principally through a sale transaction rather than through its continuing use, it is reclassified as an Asset Held for Sale. The asset is revalued immediately before reclassification and then carried at the lower of this amount and fair value less costs to sell. Where there is a subsequent decrease to fair value less costs to sell, the loss is posted to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement. Gains in fair value are recognised only up to the amount of any previously recognised losses. Depreciation is not charged on Assets Held for Sale.

If assets no longer meet the criteria to be classified as Held for Sale, they are reclassified back to non-current assets and valued at the lower of its carrying amount before they were classified as Held for Sale: adjusted for depreciation, amortisation or revaluations that would have been recognised had they not been classified as Held for Sale, and their recoverable amount at the date of the decision not to sell.

Assets that are to be decommissioned i.e. abandoned or scrapped are not reclassified as Assets Held for Sale.

When an asset is disposed of, or decommissioned, the carrying amount of the asset in the Balance Sheet (whether Property, Plant and Equipment or Assets Held for Sale) is written off to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement as part of the gain or loss on disposal. Receipts from disposals (if any) are credited to the same line in the Comprehensive Income and Expenditure Statement also as part of the gain or loss on disposal (i.e. netted off against the carrying value of the asset at the time of disposal). Any revaluation gains accumulated for the asset in the Revaluation Reserve are transferred to the Capital Adjustment Account.

Amounts received for a disposal are categorised as capital receipts and credited to the Capital Receipts Reserve. Receipts are appropriated to the Reserve from the General Fund Balance in the Movement in Reserves Statement.

The written-off value of disposals is not a charge against district rates, as the cost of fixed assets is fully provided for under separate arrangements for capital financing. Amounts are appropriated to the Capital Adjustment Account from the General Fund Balance in the Movement in Reserves Statement.

xviii) **Overheads and Support Services**

The costs of overheads are charged to those that benefit from the service in accordance with the costing principles of the Local Authority Code of Practice.

xix) **Property, Plant and Equipment**

Assets that have physical substance and are held for use in the production or supply of goods or services, for rental to others or for administrative purposes and that are expected to be used during more than one financial year are classified as Property, Plant and Equipment.

Recognition

Expenditure on the acquisition, creation or enhancement of Property, Plant and Equipment is capitalised on an accruals basis, provided that it is probable that the future economic benefits or service potential associated with the item will flow to the Council and the cost of the item can be measured reliably. Expenditure that maintains but does not add to an asset's potential to deliver future economic benefits or service potential (i.e., repairs and maintenance) is charged as an expense when it is incurred.

Measurement

Assets are initially measured at cost, comprising:

a) the purchase price
b) any costs attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management
c) the initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located

The Council does not capitalise borrowing costs incurred whilst assets are under construction.

The cost of assets acquired other than by purchase is deemed to be its fair value, unless the acquisition will not increase the cash flows of the Council . In the latter case, where the asset is acquired via an exchange, the cost of the acquisition is the carrying amount of the asset given up by the Council.

Donated assets are measured initially at fair value. The difference between fair value and any consideration paid is credited to the Taxation and Non-Specific Grant Income line of the Comprehensive Income and Expenditure Statement, unless the donation has been made conditionally. Until conditions are satisfied, the gain is held in the Donated Assets Account. Where gains are credited to the Comprehensive Income and Expenditure Statement, they are reversed out of the General Fund Balance to the Capital Adjustment Account in the Movement in Reserves Statement.

Assets are then carried in the Balance Sheet using the following measurement bases:

a) infrastructure, vehicles, plant & equipment and intangibles – depreciated historical cost.
b) all other assets – fair value, determined as the amount that would be paid for the asset in its existing use (existing use value – EUV)

Where there is no market-based evidence of fair value because of the specialist nature of an asset, depreciated replacement cost is used as an estimate of fair value.

Assets included in the Balance Sheet at fair value are revalued sufficiently regularly to ensure that their carrying amount is not materially different from their fair value at the year-end, but as a minimum every five years. Increases in valuations are matched by credits to the Revaluation Reserve to recognise unrealised gains. Exceptionally, gains might be credited to the Comprehensive Income and Expenditure Statement where they arise from the reversal of a loss previously charged to a service.

The Revaluation Reserve contains revaluation gains recognised since 1 April 2008 only, the date of its formal implementation. Gains arising before that date have been consolidated into the Capital Adjustment Account.

Impairment

Assets are assessed at each year-end as to whether there is any indication that an asset may be impaired. Where indications exist and any possible differences are estimated to be material, the recoverable amount of the asset is estimated and, where this is less than the carrying amount of the asset, an impairment loss is recognised for the shortfall.

Where impairment losses are identified, they are accounted for by:

a) where there is a balance of revaluation gains for the asset in the Revaluation Reserve, the carrying amount of the asset is written down against that balance (up to the amount of the accumulated gains), with any excess charged to the service line in the Comprehensive Income and Expenditure Statement.

b) where there is no balance in the Revaluation Reserve, the carrying amount of the asset is written down against the relevant service line(s) in the Comprehensive Income and Expenditure Statement.

Where an impairment loss is reversed subsequently, the reversal is credited to the relevant service line(s) in the Comprehensive Income and Expenditure Statement, up to the amount of the original loss, adjusted for depreciation that would have been charged if the loss had not been recognised.

The same accounting treatment is applied to revaluation losses as a result of a general fall in asset prices across the board as opposed to a consumption of economic benefit specific to an asset as is in the case of impairment losses.

Depreciation

Depreciation is provided for on all Property, Plant and Equipment assets by the systematic allocation of their depreciable amounts over their useful lives. An exception is made for assets without a determinable finite useful life (i.e., freehold land and certain Community Assets) and assets that are not yet available for use (i.e., assets under construction).

Depreciation is calculated on the following bases:

a) Buildings are depreciated on a straight line basis using a suitably qualified adviser on the basis of useful lives they ascribe to each individual asset.

b) vehicles, plant and equipment – are depreciated on a straight line basis with useful lives of between 3 and 10 years.

C) infrastructure – straight-line allocation over estimated useful lives up to a maximum of 50 years.

Componentisation

Where an item of Property, Plant and Equipment asset has major components whose cost is significant in relation to the total cost of the item, the components are depreciated separately.

Revaluations

Revaluation gains are also depreciated, with an amount equal to the difference between current value depreciation charged on assets and the depreciation that would have been chargeable based on their historical cost being transferred each year from the Revaluation Reserve to the Capital Adjustment Account.

xx) **Heritage Assets**

Heritage Assets are assets with historical, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture.

Heritage Assets are those assets that are intended to be preserved in trust for future generations because of their cultural, environmental or historic associations - they would be held by this authority in pursuit of our overall objectives in relation to the maintenance of heritage.

xxi) **Provisions**

Provisions are made where an event has taken place that gives the Council a legal or constructive obligation that probably requires settlement by a transfer of economic benefits or service potential, and a reliable estimate can be made of the amount of the obligation. For instance, the Council may be involved in a court case that could eventually result in the making of a settlement or the payment of compensation.

Provisions are charged as an expense to the appropriate service line in the Comprehensive Income and Expenditure Statement in the year that the Council becomes aware of the obligation, and measured at the best estimate at the balance sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the Balance Sheet. Estimated settlements are reviewed at the end of each financial year – where it becomes less than probable that a transfer of economic benefits will now be required (or a lower settlement than anticipated is made), the provision is reversed and credited back to the relevant service.

Where some or all of the payment required to settle a provision is expected to be recovered from another party (e.g. from an insurance claim), this is only recognised as income for the relevant service if it is virtually certain that reimbursement will be received if the Council settles the obligation.

xxii) **Reserves**

The Council sets aside specific amounts as reserves for future policy purposes or to cover contingencies. Reserves are created by appropriating amounts out of the General Fund Balance in the Movement in Reserves Statement. When expenditure to be financed from a reserve is incurred, it is charged to the appropriate service in that year against the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement. The reserve is then appropriated back into the General Fund Balance in the Movement in Reserves Statement so that there is no net charge against District Rates for the expenditure.

Certain reserves are kept to manage the accounting processes for non-current assets, financial instruments and retirement benefits and do not represent usable resources for the Council – these reserves are explained in the relevant note to the accounts.

xxiii) **Charges to Revenue for Non-Current Assets**

Charges to revenue for non-current assets e.g. services, support services and trading accounts are debited with the following amounts to record the cost of holding fixed assets during the year:

a) depreciation attributable to the assets used by the relevant service
b) revaluation and impairment losses on assets used by the service where there are no accumulated gains in the Revaluation Reserve against which the losses can be written off
c) amortisation of intangible fixed assets attributable to the service.

The Council is not required to raise District Rates to cover depreciation, revaluation and impairment losses or amortisations. However, it is required to make an annual provision from revenue to contribute towards the reduction in its overall borrowing requirement equal to an amount calculated on a prudent basis determined by the Council in accordance with statutory guidance. Depreciation, revaluation and impairment losses and amortisations are therefore replaced by minimum revenue provision (MRP) in the General Fund Balance, by way of an adjusting transaction with the Capital Adjustment Account in the Movement in Reserves Statement for the difference between the two.

xxiv) **Revenue Expenditure Funded from Capital under Statute (REFCUS)**

Expenditure incurred during the year that may be capitalised under statutory provisions but that does not result in the creation of a non-current asset has been charged as expenditure to the relevant service in the Comprehensive Income and Expenditure Statement in the year. Where the Council has determined to meet the cost of this expenditure from existing capital resources or by borrowing, a transfer in the Movement in Reserves Statement from the General Fund Balance to the Capital Adjustment Account then reverses out the amounts charged, so that there is no impact on the level of District Rates.

xxv) **Revenue Expenditure Funded from Capital under Direction (REFCUD)**

Section 19(3) of the Local Government Finance Act (Northern Ireland) 2011 allows the Department for Communities to issue capitalisation directions to the councils. This permits specified items of expenditure normally classified as revenue to be treated as capital expenditure. The costs of transition associated with the Reform of Local Government were allowed for capitalisation. The council received approval from the Department to capitalise such costs during the year.

Costs qualifying under REFCUD are charged to the relevant service in the Comprehensive Income and Expenditure Account and their effects on the General Fund are then mitigated by transfer between the General Fund and the Capital Adjustment Account.

xxvi) **Value Added Tax**

All expenditure and income, irrespective of whether it is revenue or capital in nature, is shown net of Value Added Tax, unless it is irrecoverable.

xxvii) **Fair Value Measurement**

The Council measures some of its non-financial assets such as surplus assets and investment properties and some of its financial instruments such as equity shareholdings [other financial instruments as applicable] at fair value at each reporting date. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement assumes that the transaction to sell the asset or transfer the liability takes place either:

a) in the principal market for the asset or liability, or
b) in the absence of a principal market, in the most advantageous market for the asset or liability.

The Council measures the fair value of an asset or liability using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest. When measuring the fair value of a non-financial asset, the authority takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use. The authority uses valuation techniques that are appropriate in the circumstances and for which sufficient data is available, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

Inputs to the valuation techniques in respect of assets and liabilities for which fair value is measured or disclosed in the authority's financial statements are categorised within the fair value hierarchy, as follows:

Level 1 quoted prices (unadjusted) in active markets for identical assets or liabilities that the authority can access at the measurement date

Level 2 inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly

Level 3 unobservable inputs for the asset or liability.

1 b **Accounting Standards That Have Been Issued but Have Not Yet Been Adopted**

The Code of Practice requires that the Council discloses information relating to the impact of an accounting change that will be required by a new standard that has been issued but not yet adopted.

For 2025/26 , the following accounting standards have been issued but not yet adopted within the Code of Practice on Local Authority Accounting.

It is not anticipated that these accounting changes will impact on the financial statements.

- Classification of Liabilities as Current or Non-current (Amendments to IAS 1) issued in January 2020
- Lease Liability in a Sale and Leaseback (Amendments to IFRS 16) issued in September 2022
- Non-current Liabilities with Covenants (Amendments to IAS 1) issued in October 2022.
- International Tax Reform: Pillar Two Model Rules (Amendments to IAS 12) issued in May 2023.
- Supplier Finance Arrangements (Amendments to IAS 7 and IFRS 7) issued in May 2023.

1 c **Critical Judgements in Applying Accounting Policies**

In applying accounting policies set out from 1a above the Council has had to make certain judgements about complex transactions or those involving uncertainty about future events. The critical judgement made in the Statement of Accounts is:

There is a high degree of uncertainty about future levels of funding for local government. However, the Council has determined that this uncertainty is not yet sufficient to provide an indication that the assets of the Council might be impaired as a result of a need to close facilities and reduce levels of service provision.

1 d **Assumptions Made About the Future and Other Major Sources of Estimation Uncertainty**

The Statement of Accounts contains estimated figures that are based on assumptions made by the Council about the future or that are otherwise uncertain. Estimates are made taking into account historical experience, current trends and other relevant factors. However, because balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates.

The items in the Council’s Balance Sheet at 31 March 2026 for which there is a significant risk of material adjustment in the forthcoming financial year are as follows:

i) ***Property, Plant and Equipment***

Assets are depreciated over useful lives that are dependent on assumptions about the level of repairs and maintenance that will be incurred in relation to individual assets. Whilst the current economic climate is uncertain the Council believes it will be able to sustain its current spending on repairs and maintenance, and hence the useful lives assigned to assets are reasonable.

ii) ***Provisions***

Council has made an estimate of £9,901,591 based on professional historical reports,experience, current trends and other relevant factors in relation to landfill sites.

iii) ***Pensions Liability***

Estimation of the net liability to pay pensions depends on a number of complex judgements relating to the discount rate used, the rate at which salaries are projected to increase, changes in retirement ages, mortality rates and expected returns on pension fund assets. A firm of consulting actuaries is engaged to provide the Council with expert advice about the assumptions to be applied.

iv) **Fair Value Measurement**

When the fair values of financial assets and financial liabilities cannot be measured based on quoted prices in active markets (ie Level 1 inputs), their fair value is measured using valuation techniques (eq quoted prices for similar assets or liabilities in activite markets or the discounted cash flow (DCF) model. Where possible, the inputs to these valuation techniques are based on observable data, but where this is not possible judgement is requried in establishing fair values. These judgements typically include considerations such as uncertainty and risk. However, changes in the assumptions used could affect the fair value of the Council's assets and liabilities.

Where Level 1 inputs are not available, the Council employs relevant experts to identify the most appropriate valuation techniques to determine fair value (for example for investment properties, the Council's Chief Valuation Officer and External Valuer.)

Information about the valuation techniques and inputs used in determining the fair value of the Council's assets and liabilities is disclosed in notes 19,20 and 21 below.

The Council uses the discounted cash flow (DCF) model to measure the fair value of some of its investment properties and financial assets.

The significant unobservable inputs used in the fair value measurement include management assumptions regarding rent growth, vacancy levels (for investment properties) and discounts rates - adjusted for regional factors (for both investment properties and some financial assets)

Significant changes in any of the unobservable inputs would result in a significantly lower or higher fair value

2 Expenditure and Funding Analysis

This note provides a reconciliation of the main adjustments to Net Expenditure Chargeable to the General Fund to arrive at the amounts in the Comprehensive Income and Expenditure Statement. The relevant transfers between reserves are explained in the Movement in Reserves Statement

2 a Total Adjustments

			2025/26			2024/25
Services	**Net Expenditure Chargeable to the General Fund Appendix 1**	**Adjustments between the Funding and accounting Basis Appendix 1 / Note 2b**	**Net Expenditure in the CIES Appendix 1**	**Net Expenditure Chargeable to the General Fund Appendix 1**	**Adjustments between the Funding and accounting Basis Note 2c**	**Net Expenditure in the CIES Appendix 1**
	£'000's	**£'000's**	**£'000's**	**£'000's**	**£'000's**	**£'000's**
Leisure and Development	9,498	6,523	16,021	8,520	6,427	14,947
Environmental Services	30,473	3,728	34,201	30,472	4,148	34,620
Corporate Policy and Resources	11,871	594	12,465	11,321	843	12,164
Planning	1,461	41	1,502	1,518	96	1,614
Net Cost of Services	**53,303**	**10,886**	**64,189**	**51,831**	**11,514**	**63,345**
Other Operating Expenditure	0	(106)	(106)	0	(1,901)	(1,901)
Statutory Provision for Capital Investment	6,559	(6,559)	0	6,886	(6,886)	0
Financing and Investment Income and Expenditure	(276)	(4,617)	(4,893)	469	(1,005)	(536)
Taxation and Non-Specific Grant Income	(66,665)	(4,015)	(70,680)	(63,569)	(2,392)	(65,961)
VAT Compensation	(372)	0	(372)	(488)	0	(488)
Other Income and Expenditure	**(60,754)**	**(15,297)**	**(76,051)**	**(56,702)**	**(12,184)**	**(68,886)**
(Surplus) / deficit on the Provision of Services	**(7,451)**	**(4,411)**	**(11,862)**	**(4,871)**	**(670)**	**(5,541)**

Reconciliation of General Fund Reserve and Net Expenditure Charged to it

		2025/26	2024/25
		£'000's	**£'000's**
Opening General Fund Balance		8,284	5,164
In year adjustments *		0	0
		8,284	**5,164**
Surplus / (Deficit) on the Provision of Services Chargeable to the General Fund	2a	7,451	4,871
Transfers (to) / from Unusable Reserves	3	(1,448)	0
Net Increase before transfers to Statutory and Other Reserves	**MIRS**	**6,003**	**4,871**
Transfers (to) / from Usable Reserves	3	(3,015)	(1,751)
Increase / (decrease) in year	**3 / MIRS**	**2,988**	**3,120**
Closing General Fund Balance	**MIRS**	**11,272**	**8,284**

Reconciliation of Unusable Reserves and Net Expenditure Charged to them

		2025/26	2024/25
		£'000's	**£'000's**
Opening Unusable Reserves		166,662	161,684
In year adjustments *		0	0
		166,662	**161,684**
(Deficit) on the Provision of Services Chargeable to Unusable Reserves	2a	4,411	670
T/fers (to) / from Landfill Regulation Reserve	3b / 3c	1,448	0
Transfers to / (from) Unusable Reserves		**5,859**	**670**
Adjustments between accounting basis and funding under regulations	**MIRS**	**5,859**	**670**
Other Comprehensive Income	CIES	6,074	4,308
Increase / (decrease) in year	**MIRS**	**11,933**	**4,978**
Closing Unusable Reserve Balances	**MIRS**	**178,595**	**166,662**

2 b Adjustments between the Funding and Accounting Basis by type - 2025/26

Services		Adjustments capital purposes Appendix 1 £'000's	Adjustments pension purposes Appendix 1 £'000's	Adjustments Accum Absences purposes Appendix 1 £'000's	Adjustments between the Funding and accounting Basis Appendix 1 £'000's
					2025/26
Leisure and Development	4a	6,788	(270)	4	6,522
Environmental Services	4a	4,153	(494)	69	3,728
Corporate Policy and Resources	4a	784	(214)	24	594
Planning	4a	80	(46)	7	41
Net Cost of Services	**4a**	**11,805**	**(1,024)**	**104**	**10,885**
Other Operating Expenditure	8	(106)	0	0	(106)
Statutory Provision for Capital Investment	16	(6,559)	0	0	(6,559)
Financing and Investment Income and Expenditure	9	(1,730)	(2,887)	0	(4,617)
Taxation and Non-Specific Grant Income	10	(4,015)	0	0	(4,015)
Other Income and Expenditure		**(12,410)**	**(2,887)**	**0**	**(15,297)**
(Surplus) / Deficit on the Provision of Services		**(605)**	**(3,911)**	**104**	**(4,412)**

2 c Adjustments between the Funding and Accounting Basis by type - 2024/25

Services		Adjustments capital purposes Appendix 1 £'000's	Adjustments pension purposes Appendix 1 £'000's	Adjustments Accum Absences purposes Appendix 1 £'000's	Adjustments between the Funding and accounting Basis Appendix 1 £'000's
					2024/25
Leisure and Development	4b	6,255	127	45	6,427
Environmental Services	4b	3,898	262	(12)	4,148
Corporate Policy and Resources	4b	808	63	(28)	843
Planning	4b	75	23	(2)	96
Net Cost of Services	**4b**	**11,036**	**475**	**3**	**11,514**
Other Operating Expenditure	8	(1,901)	0	0	(1,901)
Statutory Provision for Capital Investment	16	(6,886)	0	0	(6,886)
Financing and Investment Income and Expenditure	9	0	(1,005)	0	(1,005)
Taxation and Non-Specific Grant Income	10	(2,392)	0	0	(2,392)
Other Income and Expenditure		**(11,179)**	**(1,005)**	**0**	**(12,184)**
(Surplus) / Deficit on the Provision of Services		**(143)**	**(530)**	**3**	**(670)**

i) Adjustments to General Fund Balances to meet the requirements of generally accepted accounting practices, this column adds in depreciation and impairment and revaluation gains and losses in the services line (Note 4 refers) and for;

ii) Other operating expenditure – adjusts for capital disposals with a transfer of income on disposal of assets and the amounts written off for those assets - Note 8 refers.

iii) Financing and investment income and expenditure - the statutory charges for capital financing ie Minimum Revenue Provision and other revenue contributions are deducted from financing and investment income and expenditure as these are not chargeable under generally accepted accounting practices - Note 9 refers.

iv) Taxation and Non Specific Grant Income and Expenditure – Capital grants are adjusted for income not chargeable under generally accepted accounting practices. Revenue grants are adjusted from those receivable in the year to those receivable without conditions or for which conditions were satisfied throughout the year. The Taxation and Non Specific Grant Income and Expenditure line is credited with capital grants receivable in the year without conditions or for which conditions were satisfied in the year - Note 10 refers.

3 a Transfers to and from Earmarked Reserves (General Fund Appropriations)

	01 April 2024	Transfers In	Transfers Out	31 March 2025	Transfers In	Transfers Out	31 March 2026
	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's
Repairs & Renewals Fund	1,783	900	0	2,683	1,000	0	3,683
Sinking Fund	5,750	0	0	5,750	250	0	6,000
Election Reserve	500	0	0	500	150	0	650
Area Planning Reserve (APR)	420	0	0	420	0	0	420
Reorganisation Reserve	1,000	0	0	1,000	0	0	1,000
Financial Recovery Reserve	14,781	501	0	15,282	1,404	1,448	15,238
Strategic Events Reserve	0	350	0	350	200	135	415
Waste Management Reserve	0	0	0	0	1,594	0	1,594
Total Earmarked Reserves	**24,234**	**1,751**	**0**	**25,985**	**4,598**	**1,583**	**29,000**
Net Transfer (From) / To General Fund				**(1,751)**			**(3,015)**

Reserve	Purpose
Repairs and Renewals Fund	Repair and renewing council property
Sinking Fund	Redeeming commercial loans
Election Reserve	Equalising the effect of election expenses (4 yearly)
Area Planning Reserve (APR)	Equalising the effect of APR expenses (10 yearly)
Reorganisation Reserve	Equalising the effect of ongoing reorganisation expenses.
Financial Recovery Reserve	To offset future expenditure and income losses attributable to post Covid 19 recovery including inflationary pressures.
Strategic Events Reserve	To offset future expenditure on Council "signature" events
Waste Management Reserve	To offset future expenditure on Council recycling initiatives.

Reconciliation of Movement on General Fund to adjustments between accounting basis and funding basis

		2025/26	2024/25
		£'000's	£'000's
Adjustments between accounting basis and funding basis under regulations	MIRS	(5,859)	(670)
Net Transfer (From) / To General Fund	3a	(3,015)	(1,751)
Surplus on the Provision of Services	CIES	11,862	5,541
Transfer to Usable Reserve re earlier years		0	0
Movement on General Fund	**2a**	**2,988**	**3,120**

3 b Detailed Summary of Unusable Reserves - Current Year

	Capital Adjustment Account	Revaluation Reserve	Investment Property Revaluation Reserve	Pension Reserve	Accumulated Absences Account	Landfill Regulations Reserve	Totals
	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's
At 1 April 2025	56,478	104,118	8,576	(294)	(768)	(1,448)	166,662
Capital Adjustments	605	0	0	0	0	0	605
Pension Adjustments	0	0	0	3,911	0	0	3,911
Accumulated Absences Adjustments	0	0	0	0	(105)	0	(105)
Transfers to Usable Reserve	0	0	0	0	0	1,448	1,448
Adjustment between accounting basis & funding under regulations	**605**	**0**	**0**	**3,911**	**(105)**	**1,448**	**5,859**
Other Comprehensive Income / Expenditure	0	9,934	0	(3,860)	0	0	6,074
Transfers between Unusable Reserves	691	(2,421)	1,730	0	0	0	0
At 31 March 2026	**57,774**	**111,631**	**10,306**	**(243)**	**(873)**	**0**	**178,595**

3 c Detailed Summary of Unusable Reserves - Prior Year

	Capital Adjustment Account	Revaluation Reserve	Investment Property Revaluation Reserve	Pension Reserve	Accumulated Absences Account	Landfill Regulations Reserve	Totals
	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's
At 1 April 2024	53,894	101,750	8,576	(323)	(765)	(1,448)	161,684
Capital Adjustments	143	0	0	0	0	0	143
Pension Adjustments	0	0	0	530	0	0	530
Accumulated Absences Adjustments	0	0	0	0	(3)	0	(3)
Transfer to Usable Reserve	0	0	0	0	0	0	0
Adjustment between accounting basis & funding under regulations	**143**	**0**	**0**	**530**	**(3)**	**0**	**670**
Other Comprehensive Income / Expenditure	0	4,809	0	(501)	0	0	4,308
Transfers between Unusable Reserves	2,441	(2,441)	0	0	0	0	0
At 31 March 2025	**56,478**	**104,118**	**8,576**	**(294)**	**(768)**	**(1,448)**	**166,662**

Capital Adjustment Account

The Capital Adjustment Account absorbs the timing differences arising from the different arrangements for accounting for the consumption of non-current assets and for the acquisition, construction or enhancement of those assets under statutory provisions.

The Account is debited with the cost of acquisition, construction or enhancement as depreciation, impairment losses and amortisations are charged to the Comprehensive Income and Expenditure Statement, with reconciling postings from the Revaluation Reserve to convert fair value figures to an historic cost basis.

Prior to the creation of an Investment Property Revaluation Reserve this Account contained accumulated gains and losses on Investment Properties and gains recognised on donated assets that have yet to be consumed by the Council.

The Account also used to contain revaluation gains accumulated on Property, Plant and Equipment before 1 April 2008, the date that the Revaluation Reserve was created to hold such gains - an in year adjustment has been made to remove such movements to the Revaluation Reserve.

Revaluation Reserve

The Revaluation Reserve contains the gains made by the Council arising from increases in the value of its Property, Plant and Equipment and Intangible Assets. The reserve is reduced when assets with accumulated gains are:

i) revalued downwards or impaired and the gains are lost
ii) used in the provision of services and the gains are consumed through depreciation, or
iii) disposed of and the gains are realised.

Formerly the reserve contained only revaluation gains accumulated since 1 April 2008, the date the reserve was created. Accumulated gains arising before that date were consolidated into the balance on the Capital Adjustment Account.

The purpose of this reserve is to build up a balance based on the revaluation (upwards or downwards) of individual assets. All such revaluations (excluding impairment losses that have been debited to Surplus/(Deficit) on the Provision of Services) are mirrored in Other Comprehensive Income and Expenditure. It is a fundamental principle of this reserve that it never becomes negative. If an asset was held at current value when derecognised, the balance held on the Revaluation Reserve is written off to the Capital Adjustment Account.

Investment Property Revaluation Reserve

Investment Property changes in fair value are credited to Financing and Investment Income in the Comprehensive Income and Expenditure Statement (Note 9 refers) and consequently result in an unrealised gain or loss in the General Fund Balance. Such revaluation gains and losses are not permitted by statutory arrangements to have an impact on the General Fund and consequently these gains are reversed to the Investment Property Revaluation Reserve to separately identify and reflect the cumulative movement on Investment Property assets.

Pension Reserve

Refer to Note 21

Accumulated Absences Account

The Accumulated Absences Account absorbs the differences that would otherwise arise on the General Fund balance from accruing for compensated absences earned but not taken in the year e.g. staff annual leave entitlement carried forward at the end of the financial year. Statutory arrangements are expected to require that the impact on the General Fund is neutralised by transfers to or from this Accumulated Absences Account.

Landfill Regulations Reserve

Additional Landfill costs that were not allowed for by councils arose from the amendment of the Landfill Regulations (NI) 2003 by the Landfill (Amendment) Regulations (NI) 2011, affecting all sites that closed after the target transposition date for the Landfill Directive (1999/31/EC).

The Department for Communities' accounts direction (Circular LG 16/12 issued in May 2012) provided an option to spread costs for the affected landfill sites, creating a negative reserve within the financial statements of the particular council.

The Department for Communities had put in place a financial arrangement to allow for mitigation of specific approved costs relating to the closure and aftercare of the councils landfill sites over a set period of time. The approved costs and period of time are those agreed between the Council and the Department's Environment Policy Division in conjunction with the Northern Ireland Environment Agency (NIEA). The agreements are set out below.

Closure Costs - Drumaduff Landfill Site (Limavady)

Any landfill engineering closure costs in excess of £2,820,312 (currently estimated to be £1,124,316) may be spread in set proportions over a period of ten years commencing in the financial year in which the engineering works to close the landfill site start. The engineering work to close the Drumaduff site has not yet commenced.

Aftercare Costs - Drumaduff Landfill Site

Any landfill aftercare costs in excess of £773,680 (currently estimated to be £905,195) may be spread in set proportions over a period of ten years commencing in the financial year in which the engineering works to close the landfill site finish. This is based on an estimated aftercare provision of 30 years. The actual period of aftercare can only be agreed between NIEA and the Council after a full assessment is carried out as part of the closure works.

Council decided to dispense with the option to spread future costs (granted as outlined above) associated with Drumaduff and accordingly a transfer to zeroise the negative reserve has been made between this reserve and the general fund.

4 a Current Year Income and Expenditure by Nature

	Leisure and Development Appendix 1a	Environmental Services Appendix 1b	Corporate Policy and Resources Appendix 1c	Planning Appendix 1d	2025/26
Service Expenditure	**£'000's**	**£'000's**	**£'000's**	**£'000's**	**£'000's**
Employees	13,532	22,238	7,060	2,878	45,708
Premises	2,972	3,854	990	0	7,816
Vehicles	176	2,797	269	13	3,255
Suppliers	6,487	9,938	3,591	54	20,070
Support Services	79	118	672	71	940
Third Party Payments	2	609	47	0	658
Total Service Expenditure before Annual Adjustments	**23,248**	**39,554**	**12,629**	**3,016**	**78,447**
Service Grant Income	4,134	2,923	3	0	7,060
Service Receipts	9,616	5,674	755	1,555	17,599
Discount Factor Income	0	484	0	0	484
Total Service Income before Annual Adjustments	**13,750**	**9,081**	**758**	**1,555**	**25,143**
Service Net Cost before Annual Adjustments	**9,498**	**30,473**	**11,871**	**1,461**	**53,304**
Capital Adjustments*	8,019	4,176	784	80	13,059
Pension Adjustments	(270)	(494)	(214)	(46)	(1,024)
Accumulated Absences Adjustments	4	69	24	7	104
Total Net Expenditure Adjustments on Services	**7,753**	**3,751**	**594**	**41**	**12,139**
Capital Adjustments Income	1,230	23	0	0	1,253
Cost of Services on Continuing Operations	**16,021**	**34,201**	**12,465**	**1,502**	**64,190**
Other Operating Expenditure					(106)
Interest Payable					1,813
Investment Income					(6,706)
Taxation and Non-Specific Grant Income					(70,680)
Historic VAT Claim					(372)
Other Income and Expenditure					**(76,051)**
Surplus on the Provision of Services					**11,861**

Capital Adjustments* includes £281,361 revenue expenditure funding capital under statute in the current year and £93,109 in the prior year.

4 b Prior Year Income and Expenditure by Nature

	Leisure and Development Appendix 1a	Environmental Services Appendix 1b	Corporate Policy and Resources Appendix 1c	Planning Appendix 1d	2024/25
Service Expenditure	**£'000's**	**£'000's**	**£'000's**	**£'000's**	**£'000's**
Employees	11,621	20,155	6,765	2,742	41,283
Premises	2,766	3,563	904	0	7,233
Vehicles	222	2,965	210	14	3,411
Suppliers	5,695	8,393	3,559	57	17,704
Support Services	58	79	586	92	815
Third Party Payments	3	1,555	55	0	1,613
Total Service Expenditure before Annual Adjustments	**20,365**	**36,710**	**12,079**	**2,905**	**72,059**
Service Grant Income	3,114	391	0	0	3,505
Service Receipts	8,730	5,444	758	1,387	16,319
Discount Factor Income	0	404	0	0	404
Total Service Income before Annual Adjustments	**11,844**	**6,239**	**758**	**1,387**	**20,228**
Service Net Cost before Annual Adjustments	**8,521**	**30,471**	**11,321**	**1,518**	**51,831**
Capital Adjustments*	6,256	3,913	808	75	11,052
Pension Adjustments	127	262	63	23	475
Accumulated Absences Adjustments	45	(12)	(28)	(2)	3
Total Net Expenditure Adjustments on Services	**6,428**	**4,163**	**843**	**96**	**11,530**
Capital Adjustments Income	1	15	0	0	16
Cost of Services on Continuing Operations	**14,948**	**34,619**	**12,164**	**1,614**	**63,345**
Other Operating Expenditure					(1,901)
Interest Payable					2,009
Investment Income					(2,545)
Taxation and Non-Specific Grant Income					(65,961)
Historic VAT Claim					(488)
Other Income and Expenditure					**(68,886)**
Surplus on the Provision of Services					**5,541**

c Revenue from contracts with service recipients

Implementation of IFRS 15 - Revenue from Contracts with Customers has had no impact on the Council's revenue recognition for contracts with customers.

Amounts included in the Comprehensive Income and Expenditure Statement for contracts with service recipients comprise:

	2025/26	2024/25
	£'000's	**£'000's**
Leisure and Development	2,398	2,280
Environmental Services	452	456
Rental Income from Investment Property	724	668
Total included in the Comprehensive Income and Expenditure Account	**3,574**	**3,404**

5 Cost of Services on Continuing Operations

5 a General power of competence

Prior to Local Government Reform on 1st April 2015, expenditure for special purposes was limited under Section 40 of the Local Government Finance Act (Northern Ireland) 2011. This section was repealed by Schedule 10 of the Local Government Act (Northern Ireland) 2014.

Under Section 79 of the Local Government Act (Northern Ireland) 2014, the Council has the power to do anything that individuals generally may do. Councils have the power to do this with or without charge. The power of competence is not limited to benefitting the area or its residents nor is it limited by existing powers.

The actual expenditure under the power of competence amounted to £0 during 2025/26 (2024/25 - £0).

5 b External Audit Fees

	2025/26	2024/25
	£'000's	£'000's
External Audit Fees	82	80
Performance Audit Fees	19	25
National Fraud Initiative (NFI)	0	1
Extraordinary Audit	0	147
	101	**253**

6 Leases

6 a Council as Lessor

The Council, in accordance with its statutory and discretionary responsibilities, leases out property and equipment under operating leases for the following purposes:

- for the provision of community services, such as sports facilities, tourism services and community centres
- for economic development purposes to provide suitable affordable accommodation for small local businesses
- any other purposes

Rental income recognised in the Comprehensive Income and Expenditure Statement in the current year amounts to £909,168 (2025 -£826,189).

The lease contracts are all non-cancellable and do not include an extension option. The lease agreement terms are between 1 to 120 years. Future minimum lease income is set out below:

		2025/26		2024/25
	Land and Buildings £'000's	Vehicles, Plant and Equipment £'000's	Land and Buildings £'000's	Vehicles, Plant and Equipment £'000's
Minimum lease rentals receivable:				
No later than 1 year	841	0	876	0
Later than 1 year and no later than 5 years	2,958	0	3,010	0
Later than 5 years	61,321	0	61,909	0
	65,120	**0**	**65,795**	**0**

6 b **Council as lessee**

Leases - Right of Use Assets

The Council acquired buildings for waste management purposes and automatic public conveniences under leases.

The assets acquired under these leases are carried as property, plant and equipment in the Balance Sheet at the following net amounts:

	2025/26	2024/25
	£'000's	£'000's
Buildings	180	222
Vehicle Plant and Equipment	151	224
	331	446

The Council is committed to making minimum payments under these leases comprising settlement of the long-term liability for the interest in the property acquired by the Council and finance costs that will be payable by the authority in future years while the liability remains outstanding. The minimum lease payments are made up of the following amounts:

			2025/26			2024/25
Minimum lease rentals payable:	Land and Buildings £'000's	Vehicles, Plant and Equipment £'000's	Total £'000's	Land and Buildings £'000's	Vehicles, Plant and Equipment £'000's	Total £'000's
No later than 1 year	40	54	94	41	68	109
Later than 1 year and no later than 5 years	68	101	169	99	154	253
Later than 5 years	72	0	72	82	0	82
Finance costs payable in future years	61	45	106	61	45	106
	241	200	441	283	267	550

	Minimum Lease Payments		Lease Liabilities	
	2025/26 £'000's	2024/25 £'000's	2025/26 £'000's	2024/25 £'000's
Not later than one year	124	145	94	109
Later than one year and not later than five years	229	311	169	253
Later than five years	88	94	72	82
	441	550	335	444

The authority incurred the following expenses and cash flows in relation to leases:

	2025/26	2024/25
Comprehensive Income and Expenditure Statement	£'000's	£'000's
Interest expense on lease liabilities	0	22
Expense relating to exempt leases of low-value items	70	70
Expense relating to operating leases prior to implementation of IFRS 16 (Prior Year)	0	0
Balance Sheet		
Repayment of Lease Liabilitites held on the Balance Sheet	109	67
Cash flow statement		
Total cash outflow for leases	179	159

7 Employee Costs and Members Allowances

7 a Employee Costs

	2025/26	2024/25
	£'000's	£'000's
Salaries and Wages	27,185	24,511
Employer's National Insurance Contributions	3,430	2,457
Employer's Superannuation	4,943	4,476
Employer's Superannuation - Civil Service Scheme	269	276
Apprentice Levy	117	107
Total Employee Costs	**35,944**	**31,827**

In addition to the staff costs noted above Agency Staff costs amounted to £8,451,932 (2024/25- £8,380,798).

The Council's current contribution rate to the NILGOSC scheme is 19.00%. At the last actuarial valuation, dated 31 March 2025, the Fund’s assets as a whole were sufficient to meet 119% (2022: 111%) of the liabilities accrued up to that date.

7 b Average Number of Employees - where FTE represents fulltime equivalent employees

	2025/26	2024/25
	FTE	FTE
Leisure and Recreational Services	199	169
Environmental services	380	388
Corporate Policy and Resources	102	103
Planning and Development Services	51	53
Total Number	**732**	**713**

	2025/26	2024/25
	Actual Numbers	Actual Numbers
Full-time numbers employed	629	640
Part-time numbers employed	143	127
Total Number	**772**	**767**

7 c Senior Employees’ Remuneration

	2025/26	2024/25
Salary Bands	Number	Number
£50,001 to £60,000	44	37
£60,001 to £70,000	22	13
£70,001 to £80,000	4	4
£80,001 to £90,000	1	0
£90,001 to £100,000	1	2
£100,001 to £110,000	2	1
£110,001 to £120,000	0	0
£120,001 to £130,000	0	0
£130,001 to £140,0000	1	1
Total Number	**75**	**58**

7 d Councillor's Remuneration

	2025/26	2024/25
	£'000's	£'000's
Basic Allowance	757	698
Special Responsibility Allowances	36	37
Mayor's Allowance	12	12
Deputy Mayor's Allowance	5	5
Employer's Superannuation	134	122
Employer's National Insurance	93	54
Employer's Apprentice Levy	4	4
Total	**1,041**	**932**

7 e Northern Ireland Civil Service Pension Arrangements

As a result of Reform on 1st April 2015, staff transferred from Central Government to the Council are members of the Northern Ireland Civil Service Pension Scheme.

The Northern Ireland Civil Service Pension arrangements are unfunded multi-employer defined benefit schemes but the Department for Communities is unable to identify its share of the underlying assets and liabilities. The most up to date actuarial valuation was carried out as at 31 March 2025. This valuation is then reviewed by the Scheme Actuary and updated to reflect current conditions and rolled forward to the reporting date of the Department of Finance Superannuation and Other Allowances Resource Accounts as at 31 March 2026.

For 2025/26 employers' contributions of £269,158 (2024/25 - £276,041) were payable to the NICS pension arrangements at 34.25% of pensionable pay. The scheme's Actuary reviews employer contributions every four years following a full scheme valuation. The latest full actuarial valuation was completed as at 31 March 2025. This valuation was used to determine employer contribution rates for the introduction of a new career average earning scheme from April 2015 to existing pensioners. The contribution rates are set to meet the cost of the benefits accruing during 2025/26 to be paid when the member retires, and not the benefits paid during this period to existing pensioners.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. None of the employees transferring from Central Government to the Council exercised this option.

Contributions due to the partnership pension providers at the reporting period to date were £NIL. Contributions prepaid at that date were £NIL.

8 Other Operating Expenditure

		2025/26	2024/25
		£'000's	£'000's
(Profit) / Loss on sale of Non Current Assets *	11e	(106)	(1,901)
Totals		**(106)**	**(1,901)**

* All elements of Other Operating Expenditure form part of Capital Adjustments adjusted via Capital Adjustment Account - notes 2a and 2b refer.

9 Financing and Investment Income and Expenditure

	2025/26			2024/25		
	Gross Expenditure £'000's	Gross Income £'000's	Net Expenditure £'000's	Gross Expenditure £'000's	Gross Income £'000's	Net Expenditure £'000's
Government Loan Interest	1,443	0	1,443	1,627	0	1,627
Commercial Loan interest	313	0	313	365	0	365
Investment Income	0	1,345	(1,345)	0	868	(868)
Car Loan Interest	0	4	(4)	0	4	(4)
Pensions interest cost ~	16	2,903	(2,887)	0	1,005	(1,005)
Investment Property Income and Expenditure	41	724	(683)	17	668	(651)
Changes in Fair Value of Investment Properties **	0	1,730	(1,730)	0	0	0
Totals	**1,813**	**6,706**	**(4,893)**	**2,009**	**2,545**	**(536)**

~ Pension Interest Cost forms part of Pension adjustments and is adjusted via Pension Adjustments and the Pension Reserve - notes 3b and 3c refer.

** Changes in Fair Value of Investment Properties and Investment Property Equipment Depreciation forms part of Capital Adjustments adjusted via The Capital Adjustment Account and The Investment Property Revaluation Reserve - notes 3b and 3c refer.

10 Taxation and Non Specific Grant Income

		2025/26	2024/25
		£'000's	£'000's
Rates		63,715	60,107
Finalisation - Prior Year		(608)	27
Finalisation - Current Year		610	608
		63,717	**60,742**
Rates Support Grant		221	231
De-Rating Grant		2,271	2,155
Transferring Functions Grant		456	441
Total General Grants		2,948	2,827
Capital Grant Receivable*	23a	4,015	2,392
Totals		**70,680**	**65,961**

* Capital Grant Receivable forms part of Capital Adjustments adjusted via Capital Adjustment Account - notes 3b and 3c refer. See also Note 23a.

10 a Exceptional Income relates to VAT previously surrendered on Leisure Receipts which HMRC has conceded were not in fact subject to VAT.

11a Current Year Cost, Depreciation and Net Book Values

Cost	Land	Buildings	Infrastructure Assets	Vehicles, Plant & Equipment	Community Assets	PP&E Under Construction	Surplus Assets	Heritage Assets	Total PP&E	Investment Properties	Intangible Assets	TOTAL
	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's
As at 01 April 2025	51,403	139,233	22,102	32,660	2,559	10,306	752	1,801	260,816	9,740	1,041	271,597
Additions (Note 16)	0	137	149	3,875	0	7,414	0	0	11,575	0	81	11,656
Revaluation increases/ decreases to Revaluation Reserve	2,878	(412)	(323)	0	0	0	(104)	0	2,039	0	0	2,039
Revaluation increases/ decreases to Surplus or Deficit on the Provision of Services	(2)	(1,266)	0	0	0	0	0	0	(1,268)	0	0	(1,268)
Change in fair value of Investment Properties	0	0	0	0	0	0	0	0	0	1,730	0	1,730
Derecognition - Disposals	0	0	0	(967)	0	0	0	0	(967)	0	0	(967)
Derecognition - Other	0	0	0	0	0	(2,343)	0	0	(2,343)	0	0	(2,343)
Reclassifications & Transfers	(250)	2,332	358	751	0	(4,390)	600	0	(599)	(230)	829	0
As at 31 March 2026	**54,029**	**140,024**	**22,286**	**36,319**	**2,559**	**10,987**	**1,248**	**1,801**	**269,253**	**11,240**	**1,951**	**282,444**

Depreciaton	Land	Buildings	Infrastructure Assets	Vehicles, Plant & Equipment	Community Assets	PP&E Under Construction	Surplus Assets	Heritage Assets	Total PP&E	Investment Properties	Intangible Assets	TOTAL
	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's
As at 01 April 2025	0	1,297	6,843	20,434	0	0	0	0	28,574	0	264	28,838
Depreciation Charge	0	8,110	1,095	1,897	0	0	0	0	11,102	0	147	11,249
Depreciation written out on Revaluation Reserve	0	(7,518)	(377)	0	0	0	0	0	(7,895)	0	0	(7,895)
Depreciation written out on Revaluation taken to Surplus or Deficit on the Provision of Services	0	(994)	0	0	0	0	0	0	(994)	0	0	(994)
Derecognition - Disposals	0	0	0	(959)	0	0	0	0	(959)	0	0	(959)
As at 31 March 2026	**0**	**895**	**7,562**	**21,371**	**0**	**0**	**0**	**0**	**29,828**	**0**	**411**	**30,239**

Net Book Values

	Land	Buildings	Infrastructure Assets	Vehicles, Plant & Equipment	Community Assets	PP&E Under Construction	Surplus Assets	Heritage Assets	Total PP&E	Investment Properties	Intangible Assets	TOTAL
As at 31 March 2026	**54,029**	**139,129**	**14,724**	**14,948**	**2,559**	**10,987**	**1,248**	**1,801**	**239,425**	**11,240**	**1,540**	**252,205**

11b Prior Year Cost, Depreciation and Net Book Values

	Land	Buildings	Infrastructure Assets	Vehicles, Plant & Equipment	Community Assets	PP&E Under Construction	Surplus Assets	Heritage Assets	Total PP&E	Investment Properties	Intangible Assets	TOTAL
	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's
As at 01 April 2024	51,403	139,746	22,005	30,711	2,559	5,995	2,437	1,801	256,657	9,740	963	267,360
Additions (Note 16)	0	163	0	2,016	0	5,568	0	0	7,747	0	78	7,825
Revaluation increases/ decreases to Revaluation Reserve	0	(1,163)	(120)	0	0	0	(1,550)	0	(2,833)	0	0	(2,833)
Revaluation increases/ decreases to Surplus or Deficit on the Provision of Services	0	8	0	0	0	0	0	0	8	0	0	8
Derecognition - Disposals	0	0	0	(573)	0	0	(135)	0	(708)	0	0	(708)
Derecognition - Other	0	0	0	0	0	(55)	0	0	(55)	0	0	(55)
Reclassifications & Transfers	0	479	217	506	0	(1,202)	0	0	0	0	0	0
As at 31 March 2025	**51,403**	**139,233**	**22,102**	**32,660**	**2,559**	**10,306**	**752**	**1,801**	**260,816**	**9,740**	**1,041**	**271,597**

Depreciaton	Land	Buildings	Infrastructure Assets	Vehicles, Plant & Equipment	Community Assets	PP&E Under Construction	Surplus Assets	Heritage Assets	Total PP&E	Investment Properties	Intangible Assets	TOTAL
	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's
As at 01 April 2024	0	643	6,164	19,136	0	0	0	0	25,943	0	159	26,102
Depreciation Charge	0	7,971	1,005	1,870	0	0	0	0	10,846	0	105	10,951
Depreciation written out on Revaluation Reserve	0	(7,315)	(326)	0	0	0	0	0	(7,641)	0	0	(7,641)
Derecognition - Disposals	0	0	0	(573)	0	0	0	0	(573)	0	0	(573)
As at 31 March 2025	**0**	**1,297**	**6,843**	**20,434**	**0**	**0**	**0**	**0**	**28,574**	**0**	**264**	**28,838**

Net Book Values

As at 31 March 2025	**51,403**	**137,936**	**15,259**	**12,226**	**2,559**	**10,306**	**752**	**1,801**	**232,242**	**9,740**	**777**	**242,759**

11c Revaluation Reserve

2026	Land	Buildings	Infrastructure Assets	Vehicles, Plant & Equipment	Community Assets	PP&E Under Construction	Surplus Assets	Heritage Assets	Total PP&E	Investment Properties	Intangible Assets	TOTAL
	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's
As at 01 April 2025	25,928	72,990	2,874	0	183	0	511	1,632	104,118	8,576	0	112,694
Revaluation increases/ decreases to Revaluation Reserve @ cost	2,878	(412)	(323)	0	0	0	(104)	0	2,039	0	0	2,039
Change in fair value of Investment Properties	0	0	0	0	0	0	0	0	0	1,730	0	1,730
Depreciation written out on Revaluation Reserve	0	7,517	377	0	0	0	0	0	7,894	0	0	7,894
Excess of depreciation on revalued amounts over historic values	0	(2,118)	(302)	0	0	0	0	0	(2,420)	0	0	(2,420)
As at 31 March 2026	**28,806**	**77,977**	**2,626**	**0**	**183**	**0**	**407**	**1,632**	**111,631**	**10,306**	**0**	**121,937**

2025 as retated	Land	Buildings	Infrastructure Assets	Vehicles, Plant & Equipment	Community Assets	PP&E Under Construction	Surplus Assets	Heritage Assets	Total PP&E	Investment Properties	Intangible Assets	TOTAL
	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's
As at 01 April 2024	25,928	69,024	2,921	0	183	0	2,061	1,632	101,749	8,576	0	110,325
Revaluation increases/ decreases to Revaluation Reserve @ cost	0	(1,163)	(120)	0	0	0	(1,550)	0	(2,833)	0	0	(2,833)
Depreciation written out on Revaluation Reserve	0	7,315	326	0	0	0	0	0	7,641	0	0	7,641
Excess of depreciation on revalued amounts over historic values	0	(2,186)	(253)	0	0	0	0	0	(2,439)	0	0	(2,439)
As at 31 March 2025	**25,928**	**72,990**	**2,874**	**0**	**183**	**0**	**511**	**1,632**	**104,118**	**8,576**	**0**	**112,694**

	2026	2025
Revaluation increases/ decreases to Revaluation Reserve @ cost	2,039	(2,832)
Depreciation written out on Revaluation Reserve	7,895	7,641
Surplus/(Deficit) on revaluation of non-current assets	**9,934**	**4,809**

Comparatives Comparatives omitted depreciation on revalued amounts over historic values written back to the revaluation reserve.

11d Impairment / Impairment Reversal Charged to CIES (Notes 3a and 3b refer).

2026	Land	Buildings	Infrastructure Assets	Vehicles, Plant & Equipment	Community Assets	PP&E Under Construction	Surplus Assets	Heritage Assets	Total PP&E	Investment Properties	Intangible Assets	TOTAL
	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's
Cost	(2)	(1,266)	0	0	0	0	0	0	(1,268)	0	0	(1,268)
Depreciation written back	0	994	0	0	0	0	0	0	994	0	0	994
Net Impairment Reversal / (Impairment)	**(2)**	**(272)**	**0**	**0**	**0**	**0**	**0**	**0**	**(274)**	**0**	**0**	**(274)**

2025 as retated												
	£	£	£	£	£	£	£	£	£	£	£	£
Cost	0	8	0	0	0	0	0	0	8	0	0	8
Net Impairment Reversal / (Impairment)	**0**	**8**	**0**	**0**	**0**	**0**	**0**	**0**	**8**	**0**	**0**	**8**

This note quantifies by asset class the amount of Net Impairment Reversal/ (Impairment) charged to the CIES (Notes 4a and b also refer).

The Council carries out a rolling programme that ensures that all Property, Plant and Equipment required to be measured at fair value is revalued at least every five years.

11 e Disposal of non current assets	2026	2025
	£'000's	£'000's
Cost of assets disposed	(967)	(708)
Depreciation eliminated on disposal	959	573
Carrying amount of non-current assets sold	**(8)**	**(135)**
Proceeds from sale of fixed assets	114	2,036
Profit on sale of non current assets	**(106)**	**(1,901)**

Note 8 refers.

11 f Derecognition - Other

Expenditure of £2,343,145 (2024/25- £54,504) on a number of projects was derecognised and treated as revenue.

11 g Heritage Assets

The Council's Heritage Assets are reported in this year's Balance Sheet at amounts supplied by a professional valuer on the 31st March 2019. A further valuation of civic regalia concluded in 2020/21 resulting in an overall devaluation within heritage assets of £9,710.

11 h Fair Value Hierarchy for Surplus Assets

Details of the Council's surplus assets and information about the fair value hierarchy as at 31st March 2026 and 2025 are as follows:-

2025/26 Recurring fair value measurements using:	Quoted Prices in active markets for identical assets (Level 1)	Other significant observable inputs (Level 2)	Significant unobservable inputs (Level 3)	Fair value as at 31 March 2026
	£'000's	£'000's	£'000's	£'000's
Type 1	0	0	0	0
Type 2	0	1,248	0	1,248
Type 3	0	0	0	0
Total	**0**	**1,248**	**0**	**1,248**

2024/25 Recurring fair value measurements using:	Quoted Prices in active markets for identical assets (Level 1)	Other significant observable inputs (Level 2)	Significant unobservable inputs (Level 3)	Fair value as at 31 March 2025
	£'000's	£'000's	£'000's	£'000's
Type 1	0	0	0	0
Type 2	0	752	0	752
Type 3	0	0	0	0
Total	**0**	**752**	**0**	**752**

Transfers between levels of the fair value hierarchy

There were no transfers between Levels 1 and 2 during the year.

Valuation Techniques used to Determine Level 2 and 3 Fair Values for Surplus Assets

Significant observable inputs – Level 2

Based on market values provided by a suitably qualified expert.

Significant observable inputs – Level 3

Council holds no assets at this level of categorisation.

Transfers between levels of the fair value hierarchy

There were no transfers between Levels 2 and 3 during the year.

Highest and best use of surplus assets

In estimating the fair value of the Council’s surplus assets, the highest and best use of the assets is their current use.

Valuation Techniques

There has been no change in the valuation techniques used during the year for surplus assets.

11 i Valuation Process for Investment Property

Property held by the Council solely for the purpose of generating rental income and/or capital appreciaton is recognised as Investment Property and revalued annually.

Gains or losses arising from changes in the fair value of the investment property are recognised in Note 9 "Financing and Investment and Expenditure".

Council's principal investment property is the land at the Giant's Causeway Visitor Centre and the market valuation is derived on the basis of future rental income from the National Trust.

11 j Intangible Assets

Intangible Assets comprise Computer and Telephony Licences £64,990 (2025 - £24,926), Route Optimisation Work £19,433 (2025-£38,864), Cemetery Software £40,403 (2025 - £45,453), Public Protection System £14,850 (2025-£16,500), Planning Portal £636,236 (2025 -£651,313) and Finance System £762,463 (2025-£0).

11 k Right of Use Assets held under leases (included within Land and Buidings, Vehicles, and Equipment)

	Land and Buildings	Vehicle Plant and Equipment	Total
Cost	**£'000's**	**£'000's**	**£'000's**
As at 01 April 2025	241	269	510
Additions	-	-	-
Disposals	-	-	-
As at 31 March 2026	**241**	**269**	**510**
Depreciation			
As at 01 April 2025	20	46	66
Provided in Year	19	46	65
Disposals	-	-	-
As at 31 March 2026	**39**	**92**	**131**
Net Book Value			
As at 31 March 2026	**202**	**177**	**379**
As at 01 April 2025	**221**	**223**	**444**

12 Debtors

12 a

Long Term Debtors	2026	2025
	£'000's	£'000's
Public Sector Debtors	418	528
Employee Loans	74	81
Total Long-Term Debtors	**492**	**609**

12 b

Short Term Debtors	2026	2025 as restated
	£'000's	£'000's
Public Sector Debtors	2,737	2,088
Employee Loans	69	67
Revenue Grants due from the public sector	1,905	1,004
Capital Grants due from the public sector	503	503
Trade Receivables	2,133	1,748
Impairment loss - Trade receivables	(30)	(1)
Prepayments & Accrued Income	382	173
Other Debtors	227	352
Capital Debtors	103	0
Total Short-Term Debtors	**8,029**	**5,934**
Total Debtors	**8,521**	**6,543**

12 c

Trade debtors inclusive of impairment can be analysed by age as follows:	2026	2025
	£'000's	£'000's
Less than three months	1,126	1,126
Three to six months	1,007	622
Six months to one year	0	0
More than one year	0	0
Total Aged Trade Receivables after Impairment Provision	**2,133**	**1,748**

13 Investments

All deposits held by Council at 31 March 2026 are due to mature within three months of deposit and are treated as cash and cash equivalents within Causeway Coast and Glens Borough Council's Balance Sheet - Note 25c refers. Accordingly, the only Short Term Investments as defined by the Code are noted below.

Short Term Investments	2026	2025 as restated
	£'000's	£'000's
Investments - Other	7,000	2,000

The Council has monies deposited with various UK Local Authorities with maturity dates in excess of 3 months and also Rabobank.

14 Inventories

Inventories	2026	2025
	£'000's	£'000's
Fuel	110	92
Central Stores	140	150
Total	**250**	**242**

15 Borrowings

15 a Short Term Borrowing

	2026	2025
	£'000's	£'000's
Loans re-payable within one year	3,347	3,647
Lease Less than 1 Year	94	109
Total Short Term Borrowing	**3,441**	**3,756**

Council did not draw down any new Loan finance during 2025/26.

15 b Long Term Borrowing

	2026	2025
	£'000's	£'000's
Between 1 and 2 years	2,997	3,347
Between 2 and 5 years	6,962	7,852
Between 6 and 10 years	9,915	10,265
In more than 10 years	17,065	20,822
Lease After 1 Year	169	253
Lease After 5 Year	72	82
Total Long Term Borrowing	**37,180**	**42,621**
Total Borrowing	**40,621**	**46,377**

15 c Analysed over:

	2026	2025
	£'000's	£'000's
Government Loans	34,286	37,933
Commercial Loans	6,000	8,000
Leases	335	444
	40,621	**46,377**

Interest rates on Government Loans range between 1.14% to 13.50%

Interest rates on Commercial Loans range between 4.46% to 4.96 %

During the year Council repaid a £2 Million Commercial Loan

16 Capital Expenditure

Capital Expenditure		2026	2025 as restated
		£'000's	£'000's
Opening Capital Financing Requirement		58,559	66,584
Capital Investment			
Non Current Assets	11a / 11b	11,656	7,825
Net Revenue Expenditure funded from capital under statute	4a / 4b	281	93
Sources of Finance			
Capital Receipts	MIRS / 26a	(114)	(2,036)
Government Grants and Other Contributions Released	10	(4,015)	(2,392)
Movement in Capital Grants received in advance	25e	(1,237)	(4,573)
Transfers to Sinking Fund	3a	(250)	0
Sums set aside from Revenue			
Direct Revenue Contributions	11a,11b,11f	(2,343)	(56)
Minimum Revenue Provision	2b / 2c	(6,559)	(6,886)
Closing Capital Financing Requirement		**55,978**	**58,559**

Explanation of Movements in Year	2026	2025 as restated
	£'000's	£'000's
(Decrease) in the Capital Financing Requirement	(2,581)	(8,025)
(Decrease) in the Capital Financing Requirement	**(2,581)**	**(8,025)**

Deferred Revenue grants in 2025 have been decreased by £2,000,796 and reclassified as capital grants additions in that year - Notes 18a and 23a refer

17 Future Capital Commitments

The Council has an ongoing programme of capital works and the estimated cost of these schemes are as follows:

	Gross Cost	Grant Aid	Net Cost
	£'000's	£'000's	£'000's
Schemes underway	22,430	15,847	6,583
Total	**22,430**	**15,847**	**6,583**

18 Creditors

18 a

Short Term Creditors	2026	2025 as restated
	£'000's	£'000's
Public Sector Creditors	266	193
Employee Creditors	1,043	993
Loan Interest Payable	258	325
Capital Creditors	82	349
Receipts in advance	4,602	4,123
Trade creditors	819	672
Accruals and Other	2,306	3,076
Deferred Revenue Grants	1,116	1,022
Total Short Term Creditors	**10,492**	**10,753**

Deferred Revenue grants in 2025 have been decreased by £2,000,796 and reclassified as capital grants additions in that year - Notes 16 and 23a refer

18 b Council has no long term creditors in the current year nor the preceding year.

18 c Payment of Invoices

The Council has a target of paying supplier invoices within 30 calendar days. During the year the Council paid 28,843 invoices totalling £64,488,181 (2024/25 paid 28,085 invoices totalling £54,523,842).

	2026	2025
Total Invoices paid	28,843	28,085
Paid within 30 days	25,830	25,631
% within 30 days	90%	91%
Paid within 10 days	21,799	21,660
% within 10 days	76%	77%
After 30 days	3,013	2,454
% after 30 days	10%	9%
Number of Disputed Invoices	119	173
Average Payment Days	12.87 days	11.47 days

19 Provisions

19 a Current Year

Provisions	At 1 April 2025	Increase in provision during year	Utilised during year	Unused amounts reversed	Interest cost and/or discount rate changes	At 31 March 2026
	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's
Landfill Provision	10,196	213	(23)	0	(484)	9,902
	10,196	**213**	**(23)**	**0**	**(484)**	**9,902**
	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's
Current Provisions	0	0	0	0	0	0
Long Term Provisions	10,196	213	(23)	0	(484)	9,902
	10,196	**213**	**(23)**	**0**	**(484)**	**9,902**

19 b Comparative Year Provisions

Provisions	At 1 April 2024	Increase in provision during year	Utilised during year	Unused amounts reversed	Interest cost and/or discount rate changes	At 31 March 2025
	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's
Landfill Provision	10,374	216	(10)	8	(392)	10,196
	10,374	**216**	**(10)**	**8**	**(392)**	**10,196**
	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's
Current Provisions	0	0	0	0	0	0
Long Term Provisions	10,374	216	(10)	8	(392)	10,196
	10,374	**216**	**(10)**	**8**	**(392)**	**10,196**

Landfill closure & aftercare

Landfill provisions are in place in respect of all council landfill sites at Craigahulliar (Portrush), Crosstagherty (Ballymoney) and Drumaduff (Limavady). The provisions cover the estimated future costs of closure and subsequent aftercare for at least 30 years following closure. RPS Consulting Engineers submitted formal closure reports to the Council for each site, which included the cost estimates used in the calculation of the provision. A revised Craigahulliar closure plan was submitted to Council in March 2019. The provisions, which are based on current cost prices, have been discounted using prescribed discount rates in accordance with IAS37. The basis of the discounts rates was amended by DfC in 2018/19 to reflect interest rates and inflation. The amendment mitigates the impact of changes to the discount rate by creating a negative landfill provisions discount rate reserve (note 3b&c).

During the year changes to the discount rates resulted in decreases to the provisions of £484,497 (2025 -decreases to the provisions of £391,925). The provisions by site are set out below.

Landfill Site	Closure Costs	Aftercare Costs	At 31 March 2026	Closure Costs	Aftercare Costs	At 31 March 2025 as restated
	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's
Craigahulliar	2,198	1,264	3,462	2,225	1,373	3,598
Crosstagherty	304	516	820	304	519	823
Drumaduff	4,321	1,299	5,620	4,340	1,435	5,775
	6,823	**3,079**	**9,902**	**6,869**	**3,327**	**10,196**

Crosstagherty misstated for the year ended 31st March 2025.

20 Financial Instruments

The Council has no material exposure to any of the risk types identified below in its dealings with Financial Instruments.

Credit Risk

Credit risk arises from deposits with banks and financial institutions, as well as credit exposures to the Council's customers. Customers are assessed, taking into account their financial position, past experience and other factors, with individual credit limits being set in accordance with internal ratings in accordance with parameters set by the Council. The provision for bad and doubtful debts reflects the Council's assessment of the risk of non-payment by trade debtors and, as such, there is no further additional estimated exposure to default and inability to collect.

Trade debtors are aged in Note 12 c to these accounts.

There is no historical experience of default in relation to deposits with banks and other financial institutions. Therefore there is no estimated exposure to risk of default.

Liquidity Risk

As the Council has ready access to borrowings from the Department of Finance's Consolidated Fund, there is no significant risk that it will be unable to raise finance to meet its commitments under Financial Instruments. The maturity analysis of financial liabilities is included in notes 15 to 19. All trade and other payables are due for payment within one year.

Market Risk

Interest rate risk

The Council has no material risk exposure in terms of its exposure to interest rate movements on its borrowings and investments.

Foreign exchange risk

The Council received minimal grant receipts denominated in euros and these were lodged at spot rates and thus has no material exposure to loss arising from movements in exchange rates.

Fair Value of Soft Loans and Government Loans

The Council is in receipt of loans from the Department of Finance (Government Loans) that differ from the prevailing market rates. The fair value of these loans together with Market Loans is analysed as follows for the current and prior years.

	2026	2025
	£'000's	£'000's
Government Loans	31,261	25,186
Market Loans	5,224	7,440
Leases	263	363
Total	**36,748**	**32,989**

The Council has not made any loans, at less than market rates (soft loans), to any voluntary or other external body.

21 Retirement Benefits

21 a Participation in the Northern Ireland Local Government Officers' Pension Fund.

As part of the terms and conditions of employment of its officers and other employees, the Council offers retirement benefits. Although these benefits will not actually be payable until employees retire, the Council has a commitment to make the payments that need to be disclosed at the time that employees earn their future entitlement.

The Council participates in the Northern Ireland Local Government Officers' Pension Fund administered by the Northern Ireland Local Government Officers' Superannuation Committee. This is a funded scheme, meaning that the Council and employees pay contributions into a fund, calculated at a level intended to balance the pension's liabilities with investment assets.

21 b Transactions relating to retirement benefits - Comprehensive Income and Expenditure Statement

The Council recognises the cost of retirement benefits in the Cost of Services on Continuing Operations when they are earned by employees, rather than when the benefits are eventually paid as pensions.

However, the charge the Council is required to make against district rates is based on the cash payable in the year, and the real cost of retirement benefits is reversed out in the adjustments between accounting basis & funding basis under regulations line, in the Movement on Reserves Statement.

The following transactions have been made in the Comprehensive Income and Expenditure Statement and the adjustments between accounting basis & funding basis under regulations line, in the Movement on Reserves Statement during the year:

	Note	2026	2025 as restated
		£'000's	£'000's
Net cost of services:			
Current service cost	21 c	4,110	5,129
Past service cost/(gain)	21 c	0	0
Net operating expenditure:			
Net Interest on net defined benefit Liability (asset)	9	(2,887)	(1,005)
Total Post-employment Benefits charged to the Surplus or Deficit on the Provision of Services		**1,223**	**4,124**
Movement in Reserves Statement:			
Reversal of net charges made for retirement benefits in accordance with IAS 19 and the Code		(1,223)	(4,124)
Actual amount charged against the general fund balance for			
Employers' contributions payable to scheme	21 c	5,102	4,617
Net charge to the Comprehensive Income and Expenditure Statement		**3,879**	**493**
Unfunded Scheme charge to Comprehensive Income and Expenditure		32	37
Charge to the Comprehensive Income and Expenditure Statement		**3,911**	**530**

Restatement includes unfunded charge to the Comprehensive Income and Expenditure Statement

The service cost figures include an allowance for administration expenses of £0.

Remeasurements recognised in Other Comprehensive Income and Expenditure	Note	2026	2025 as restated
		£'000's	£'000's
Liability gains/(losses) due to change in financial assumptions	21 c	2,026	29,199
Actuarial gains/(losses) from demographic changes	21 c	(1,962)	1,257
Liability experience gains/(losses) arising in the year due to change in financial assumptions	21 c	(4,223)	(267)
Remeasurement Gain / (Loss)	21 c	12,484	(2,128)
Adjustment loss (gain) due to restriction of surplus	21 c	(12,220)	(28,569)
Total gains from Funded Scheme		**(3,895)**	**(508)**
Total Losses from Unfunded Scheme	21 i	35	7
Total gains recognised in Other Comprehensive Income and Expenditure		**(3,860)**	**(501)**

21 c Assets and liabilities in relation to retirement benefits

Reconciliation of present value of the scheme liabilities:	Note	2026	2025 as restated
		£'000's	£'000's
Balance as at 1 April		151,321	173,389
Current service cost	21 b	4,110	5,129
Interest cost		8,617	8,202
Contributions by members		1,715	1,548
Remeasurement (gains) and losses:			
Actuarial (gains)/losses arising from changes in financial assumptions	21 b	(2,026)	(29,199)
Actuarial gains/losses arising from demographic changes	21 b	1,962	(1,257)
Actuarial (gains)/losses arising on liabilities from experience	21 b	4,223	267
Estimated benefits paid		(7,417)	(6,758)
Balance as at 31 March		**162,505**	**151,321**

Reconciliation of present value of the scheme assets:	Note	2026	2025 as restated
		£'000's	£'000's
Balance as at 1 April		151,321	173,389
Interest Income		11,520	9,222
Contributions by members		1,715	1,548
Contributions by employer		5,102	4,617
Remeasurement gain/(loss)		12,484	(2,128)
Adjustment loss (gain) due to restriction of surplus		(12,220)	(28,569)
Benefits paid		(7,417)	(6,758)
Balance as at 31 March		**162,505**	**151,321**

The actual return on scheme assets in the year was a gain of £11,784,000 (2024/25 - loss of £21,475,000.)

Fair Value of Plan Assets	2026	2025 as restated
	£'000's	£'000's
Equity investments	75,306	74,295
Government Bonds	37,391	28,243
Corporate Bonds	7,164	7,016
Multi Asset Credit	16,948	17,090
Property	23,064	23,386
Other	10,134	10,614
Cash	4,718	19,246
	174,725	179,890
Adjustment loss (gain) due to restriction of surplus	(12,220)	(28,569)
	162,505	**151,321**

The above asset values are at bid value as required by IAS 19.

The amounts included in the fair value of plan assets for property occupied by the Council was £0.

The Council's share of the Net Pension Liability (included in the Balance Sheet):

	2026	2025 as restated
	£'000's	£'000's
Fair Value of Employer Assets	162,505	151,321
Present value of funded defined benefit obligation	(162,505)	(151,321)
Net asset/(liability) arising from the defined benefit obligation	**0**	**0**

21 d Scheme history

Analysis of scheme assets and liabilities	2026	2025 as restated
	£'000's	£'000's
Fair Value of Assets in pension scheme	162,505	151,321
Present Value of Defined Benefit Obligation	(162,505)	(151,321)
Surplus/(deficit) in the Scheme	**0**	**0**

The liabilities show the underlying commitments that the Council has in the long run to pay retirement benefits. Whilst the total liability of £162,505,000 has a substantial impact on the net worth of the Council as recorded in the Balance Sheet, scheme assets mitigate that liability resulting in a net long term liability of £0.

Analysis of projected amount to be charged to the Comprehensive Income and Expenditure Statement for future years to 31 March 2028

	2028	2027
	£'000's	£'000's
Projected current cost	4,632	4,329
Net Interest on the net defined benefit liability (asset)	(140)	(135)
	4,492	**4,194**

The total contributions expected to be made to the Northern Ireland Local Government Officers' Pension Fund by the Council in the year to 31 March 2027 is £4,194,000.

History of experience gains and losses

The actuarial gains identified as movements on the Pensions Reserve 2025/26 can be analysed into the following categories, measured as a percentage of opening assets or liabilities for that year.

	2026	2025 as restated
	%	%
Experience gains and (losses) on Assets	7.68%	(1.41%)
Experience gains and (losses) on Liabilities	2.56%	(19.95%)

21 e Basis for estimating assets and liabilities

Liabilities have been assessed on an actuarial basis using the projected unit method, an estimate of the pensions that will be payable in the future years dependent on assumptions about mortality rates, salary levels, etc. The Council's Fund liabilities have been assessed by Aon Hewitt Limited, an independent firm of actuaries, estimates for the Council Fund being based on data pertaining to the latest full valuation of the scheme as at 31 March 2025.

Mortality assumptions:	2026	2025 as restated
Longevity at 65 current pensioners:		
Men	22 years	21.6 years
Women	25.3 years	24.5 years
Longevity at 65 for future pensioners (aged 45 at accounting date):		
Men	22.3 years	22.2 years
Women	25.6 years	25.2 years
Inflation/Pension Increase Rate	2.80%	2.50%
Salary Increase Rate	4.30%	4.00%
Pension accounts revaluation rate	2.80%	2.50%
Discount Rate	6.20%	5.80%

21 f Major categories of plan assets as percentage of total plan assets

The Northern Ireland Local Government Officers' Pension Fund's assets consist of the following categories, by proportion of the total assets held:

	2026	2025 as restated
	%	%
Equity investments	43.10	41.30
Government Bonds	21.40	15.70
Corporate Bonds	4.10	3.90
Property	9.70	9.50
Multi Asset Credit	13.20	13.00
Other	5.80	5.90
Cash	2.70	10.70
	100.00	**100.00**

21 g Sensitivity Analysis

The results of the actuary's report shown above are sensitive to the assumptions used.

The approximate impact of changing the key assumptions on the present value of the funded defined benefit obligation as at 31 March 2026 and the projected service cost for the year ending 31 March 2027 is set out below.

In each case, only the assumption mentioned is altered; all other assumptions remain the same and are as summarised in Note 21.e.

On the grounds of materiality no sensitivity analysis has been applied to unfunded benefits.

	Positive Movement	Negative Movement
Adjustment to Discount Rate	**0.1% p.a**	**(0.1%) p.a**
Present Value of total obligation £'000's	160,230	164,780
% change in present value of total obligation	(1.4%)	1.4%
Projected Service Cost £'000's	4,169	4,494
Approximate % change in projected service cost	(3.7%)	3.8%
Adjustment to salary increase rate	**0.1% p.a**	**(0.1%) p.a**
Present Value of total obligation £'000's	162,830	162,180
% change in present value of total obligation	0.2%	(0.2%)
Projected Service Cost £'000's	4,329	4,329
Approximate % change in projected service cost	0.0%	0.0%
Adjustment to pension increase rate	**0.1% p.a**	**(0.1%) p.a**
Present Value of total obligation £'000's	164,455	160,555
% change in present value of total obligation	1.2%	(1.2%)
Projected Service Cost £'000's	4,494	4,169
Approximate % change in projected service cost	3.8%	(3.7%)
Adjustment to mortality age rate increase rate	**(1 Year)**	**1 Year**
Present Value of total obligation £'000's	166,080	158,767
% change in present value of total obligation	2.2%	(2.3%)
Projected Service Cost £'000's	4,468	4,186
Approximate % change in projected service cost	3.2%	(3.3%)

21 h The Northern Ireland Civil Service (NICS) Pension Arrangements

The Northern Ireland Civil Service Pension arrangements are unfunded multi-employer defined benefit schemes but the Council is unable to identify its share of the underlying assets and liabilities. The most up to date actuarial valuation was carried out as at 31 March 2025. This valuation is then reviewed by the Scheme Actuary and updated to reflect current conditions and rolled forward to the reporting date of the DoF Superannuation and Other Allowances Resource Accounts as at 31 March 2026.

Guaranteed Minimum Pension (GMP) is a portion of pension that was accrued by individuals who were contracted out of the state pension prior to 6 April 1997. At present there is an inequality of benefits between male and female members who have GMP. Although the Government intends that GMP should be equalised, at present it is not clear how this equalisation will be implemented. In July 2014 the Government stated an intention to develop fully considered proposals and to publish guidance when ths work is completed, but no target date was given. The impact of any liabilities relating to the Council is therefore uncertain and no provision has been made in these financial statements.

During the the year Council made contributions of £269,158 (2024/25-£276,041) to the Northern Ireland Civil Service Pension Scheme (Note 7e refers.)

21 i Unfunded Scheme Liabilities

Reconciliation of present value of the scheme liabilities:	Note	2026	restated
		£'000's	£'000's
Balance as at 1 April		294	323
Interest cost		16	15
Remeasurement (gains) and losses:			
Actuarial (gains)/losses arising from changes in financial assumptions		(2)	(19)
Actuarial gains/losses arising from demographic changes		6	(2)
Actuarial (gains)/losses arising on liabilities from experience		(39)	14
Estimated unfunded benefits paid		(32)	(37)
Balance as at 31 March		**243**	**294**

Remeasurements recognised in Other Comprehensive Income and Expenditure	Note	2026	2025 as restated
		£'000's	£'000's
Liability gains/(losses) due to change in assumptions		2	19
Actuarial gains/(losses) from demographic changes		(6)	2
Liability experience gains/(losses) arising in the year		39	(14)
Total gains recognised in Other Comprehensive Income and Expenditure		**35**	**7**

22 Donated Assets Account

22 a

Donated Assets Account	Note	2026	2025 as restated
		£'000's	£'000's
Opening balance		81	81
Closing Balance		**81**	**81**

22 b Analysis of Donated Assets Account

The balance of the Donated Assets Account represents donations received that have yet to be recognised as income, as they have conditions attached to them, which will require the donated assets to be returned, if conditions are not met. The balances at the year end are as follows:

Donated Assets Account	Note	2026	2025 as restated
		£'000's	£'000's
John Onslow Springhall Bequest		81	81
		81	**81**

Council received a cash bequest to be utilised for operational and/or capital improvements to "Flowerfield Arts Centre".

23 Capital Grants Received in Advance

23 a

Capital Grants Received in Advance		Government	Non Government	Total
		£'000's	£'000's	£'000's
Opening balance at 1 April 2024		4,055	649	4,704
Add: new capital grants received in advance (condition of use not met) - **restated**		7,131	0	7,131
Less: amounts released to the Comprehensive Income and Expenditure Statement Capital Grants	10	(2,246)	(146)	(2,392)
Less: amounts released to the Comprehensive Income and Expenditure Statement Service Grants		(164)	0	(164)
Closing Balance at 31 March 2025		8,776	503	9,279
Add: new capital grants received in advance (condition of use not met)		6,777	21	6,798
Less: amounts released to the Comprehensive Income and Expenditure Statement Capital Grants	10	(5,536)	0	(5,536)
Less: amounts released to the Comprehensive Income and Expenditure Statement Service Grants		(25)	0	(25)
Closing Balance		**9,992**	**524**	**10,516**

Capital grants received in 2025 have been increased by £2,000,796 by grants previously disclosed under deferred revenue grants - Notes 16 and 18a refer

23 b Analysis of Capital Grants Receipts in Advance Balance

The balance of Capital Grants Receipts in Advance represents grants received that have yet to be recognised as income, as they have conditions attached to them, which will require the grant to be repaid, if conditions are not met. The balances at the year end are as follows:

Analysis of Capital Grants Receipts in Advance Balance		2026	2025 as restated
		£'000's	£'000's
Covid Recovery Grant - Small Settlement	Government	429	1,062
Portrush Harbour & Kerr Street	Government	0	1,273
Ballymoney High Street Public Realm Scheme	Government	1,315	1,315
Ballycastle Public Realm	Government	0	50
Ballymoney Museum Access & Inclusion Grant	Government	0	23
Growth Deal	Government	82	0
Cushendall Harbour - Changing Places Facility	Government	0	14
Ballycastle Leisure Centre - Levelling Up	Government	8,143	3,840
Portstewart Harbour	Government	22	22
Peace Plus	Non Government	21	0
Peace Schemes	Non Government	503	503
		10,515	**8,102**

24 Contingencies

In accordance with the Code (and IAS 37), Councils should disclose by way of note if there is a possible obligation arising from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the authority, or

a present obligation that arises from past events but is not recognised because:

a) it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation, or

b) the amount of the obligation cannot be measured with sufficient reliability.

Landfill Provisions

Provision has been made in the accounts for landfill closure and aftercare costs based on reports from RPS Consulting Engineers. Until the necessary engineering works begins to close the landfill sites, however, there is uncertainty surrounding the actual final closure and aftercare costs and as a consequence the current landfill closure and aftercare provisions may change.

Legal Issues

Whilst Council is involved in various legal cases no provision has been made for future economic outflows that may or may not ensue as a result of litigation. Council has adopted this approach as it considers significant detrimental outflows unlikely and impossible to estimate.

25 Notes to the cash flow statement

25 a Analysis of Adjustments to Surplus/Deficit on the Provision of Services

Adjustment to surplus or deficit on the provision of services for noncash movements	Notes	2026	2025 as restated
		£'000's	£'000's
Depreciation & Amortisation of non-current assets	11a / 11b	11,249	10,951
Impairment & downward revaluations (& non-sale derecognitions) of non-current assets	11d	274	(8)
Decrease/(Increase)in Stock	14	(8)	7
Decrease/(Increase)in Debtors	12	(1,799)	6,375
Decrease/(Increase)in Creditors	18a	73	(1,495)
Increase/(Decrease) in Interest Payable Creditor	18a	(67)	(27)
(Increase)/Decrease in Interest Receivable Debtor	12	(181)	0
Pension fund adjustments	21b	(3,911)	(530)
Carrying amount of non-current assets sold	11e	9	135
WIP written off to Net Cost of Services	11a	2,343	55
Contributions to Other Reserves/Provisions	19a / 19b	(294)	(178)
(Increase)/Decrease in Fair value of Investment Properties	9	(1,730)	0
Total Adjustments for Non Cash Movements		**5,958**	**15,285**

25 b

Adjust for items included in the net surplus or deficit on the provision of services that are investing and financing activities	Notes	2026	2025 as restated
		£'000's	£'000's
Proceeds from the sale of PP&E, investment property and intangible assets		(114)	(2,037)
Capital grants included in "Taxation & non-specific grant income"	2a,2b,2c,23a	(4,015)	(2,392)
Total Investing and Financing Adjustments		**(4,129)**	**(4,429)**

25 c Cash and Cash Equivalents

For the purposes of the cash flow statement, cash and cash equivalents include cash on hand and in bank and short term deposits and investments (considered to be cash equivalents), net of outstanding bank overdrafts. Cash and cash equivalents at the end of the reporting period as shown in the statement of cash flows can be reconciled to the related items in the Balance Sheet as follows:

	2026	2025 as restated
	£'000's	£'000's
Cash and Bank balances	7,423	1,272
Short Term Loans to public sector (considered to be Cash Equivalents)	15,000	20,000
Short Term Deposits (considered to be Cash Equivalents)	323	5,095
Total Cash and Cash Equivalents	**22,746**	**26,367**

25 d

Cash Flow Statement-Operating Activities	2026	2025 as restated
The cash flows from operating activities include:	£'000's	£'000's
Interest received	1,345	868
Interest paid	1,823	2,019

25 e

Cash flows from Investing Activities	2026	2025 as restated
	£'000's	£'000's
Purchase of PP&E, investment property and intangible assets	(11,656)	(7,825)
Decrease/(Increase) in Short Term Investments	(5,000)	(2,000)
Capitalisation of Leases	0	231
Opening Capital Creditors	(349)	(318)
Closing Capital Creditors	82	349
Proceeds from the sale of PP&E, investment property and intangible assets	115	2,036
Capital grants & contributions included in Taxation & non specific grant income	4,015	2,392
Movement in Grants received in advance	1,237	4,576
Net Cash flows from Investing Activities	**(11,556)**	**(559)**

25 f

Cash flows from Financing Activities	2026	2025 as restated
	£'000's	£'000's
Repayment of Short and Long Term Borrowing	(5,647)	(4,039)
Capitalisation of Leases	(109)	(67)
Net Cash flows from Financing Activities	**(5,756)**	**(4,106)**

26 Usable Reserves

26 Capital Receipts Reserve

These are capital receipts which have originated primarily from the sale of assets which have not yet been used to finance capital expenditure.

The Capital Receipts Reserve is credited with the proceeds from fixed asset sales and other monies defined by statute as capital receipts. These are originally credited to the Comprehensive Income and Expenditure Statement as part of the gain/loss on disposal and posted out via the Movement in Reserves Statement to the Capital Receipts Reserve. The reserve is written down when resources are applied to finance new capital expenditure or set aside to reduce the Council's capital financing requirement (or used for other purposes permitted by statute).

Capital Receipts Reserve	Notes	2026	2025 as restated
		£'000's	£'000's
Movement			
Proceeds of sale		114	2,036
Capital Receipts used to finance capital expenditure		(114)	(2,036)
Net Movement		0	0
At 31 March		**0**	**0**

27 Significant Trading Operations

The council considers its only significant trading operations to be the provision of car parking and camping and caravanning facilities

Significant Trading Operations	2026	2026	2025 as restated	2025 as restated
	£'000's	£'000's	£'000's	£'000's
	Turnover	Profit/(Loss)	Turnover	Profit/(Loss)
Car Parking Facilities	2,156	1,428	1,854	1,131
Camping and Caravanning Facilities	4,282	2,025	3,854	1,920
Totals	**6,438**	**3,453**	**5,708**	**3,051**

Car Parking forms an integral part of Environmental Services - Infrastructure Appendix 1.

Camping and caravanning facilities form an integral part of Tourism within the Leisure and Recreation segment as disclosed under Appendix 1.

28 Agency Services

The Council acts as a Lead Partner for various schemes, projects or Committees. The common charateristic of these projects or Committes is that Council finances the project expenditure and is subsequently reimbursed. The following represents expenditure paid by Council (and hence income receivable) for the current and previous financial years together with amounts outstanding and included within short term debtors - Note 12b.

As a consequence of the relationship described above these financial statements only include that expenditure which relates to Council's share of costs associated with the project or Committee. In the case of fully funded projects no income or expenditure is recognised in these financial statements.

	2026	2026	2026	2025 as restated	2025 as restated	2025 as restated
	(Income) / Expenditure	Year end Debtors / (Creditors)	Council's share of costs	Income / Expenditure	Year end Debtors / (Creditors)	Council's share of costs
	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's
Peace IV	0	517	0	0	572	0
Peace Plus	0	805	0	0	299	0
Totals	**0**	**1,322**	**0**	**0**	**871**	**0**

29 Related Party Transactions

A Related Party transaction is a transfer of resources or obligations between related parties, regardless of whether a price is charged. Related Party transaction exclude transactions with any other entity that is a related party solely because of its economic dependence on the Council or the Government of which it forms part. A related party is one that has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions. This includes cases where the related party entity and another entity are subject to common control but excludes providers of finance in the course of their normal business with the Council and Trade Unions in the course of their normal dealings with the Council. In addition where the relationship with the Council and the entity is solely that of an Agency these are not deemed to be Related Party transactions - Note 27 refers.

Transactions with related parties not disclosed elsewhere in these financial statements are set out below (detailing the name of the body and the amount of the transaction [if any]). Note that related party relationships where control exists are disclosed irrespective of whether there have been transactions between the related parties.

29 a Community Group payments greater than £5,000.

Council paid a total of £1,176,517 (2025 - £1,615,645 in grants to 238 (2025 - 219) community associations. Only 37 (2025 - 39) of these organisations received amounts of £5,000 or more, those with Elected Member involvement are detailed are as follows:

	2026	2025 as restated	2026	2025 as restated
Name of Body	No. of Elected Members	No. of Elected Members	£	£
Community Advice Causeway	1	1	222,793	384,568
Portstewart Community Association	1	1	6,300	5,000
Causeway Coast & Glens Heritage Trust	1	1	35,000	0
Armoy Motor Cycle Road Racing Club	1	1	49,982	31,167
Ullans Speakers	1	1	5,250	5,300

29 b Community Group payments less than £5,000 but including Council representation

Council paid grants of under £5,000 to 5 community groups with one or more Councillors in their membership. These grants in total cost £15,582. In the previous year grants less than £5,000 were paid to 3 community groups at a total cost of £12,385.

29 c Group or Joint Committees payments where Council is a member

		2026	2025 as restated
Name of Body	Lead Council	£	£
NI Local Government Association		79,050	73,353
National Association of Councillors			3,200
North West Regional Waste Management Group	Derry City and Strabane	57,303	57,053

29 d Payments to Other Councils

Name of Council	2026 £	2025 as restated £
Antrim and Newtownabbey Borough Council	172	1,202
Belfast City Council	213,842	210,720
Derry City & Strabane District Council	175,826	167,534
Fermanagh & Omagh District Council	6,340	20,865
Mid & East Antrim Borough Council	127,379	261,867
Mid-Ulster District Council	72,636	57,025
Ards and North Down	3,606	2,159
Armagh, Banbridge and Craigavon	0	6,376
Lisburn and Castlereagh	25,870	25,597
Newry Mourne and Down District Council	20,326	20,400

The figure of £175,826 to Derry City & Strabane District Council includes £57,303 paid in relation to the North West Regional Waste Management Group - Note 29c refers.

29 e Department for Communities

Council receives annual grants from the Department of Communities. During 2025/26 it received £2,947,984 (2024/25 - £2,825,771) Note 10 refers.

29 f Causeway Coast and Glens Policing and Community Safety Partnership

Council is represented by 10 Councillors on the Causeway Coast and Glens Policing and Community Safety Partnership, one of which acts as Chairperson. During 2025/26 council made net contributions of £139,009 (2024/25 £140,401 to the running costs of the partnership. Council provides legal, financial and personnel services to the Partnership for which it received £380,827 in 2025/26 (2024/25 £375,177).

29 g Employee Car Loans

Council makes car loans available to employees who are designated essential car users i.e. for whom it is essential to have access to a car to carry out their duties.

The total amount outstanding in respect of car loans to designated employees at 31st March 2026 was £116,444 (at 31st March 2025 £118,022).

30 Prior Year Restatements

During the year Council identified errors in relation to items a) and b) below. In accordance with IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors, these errors have been corrected retrospectively by restating the comparative figures and opening balances.

a Grant funding totalling £2,000,796, previously incorrectly disclosed as deferred revenue grant were corrected as capital grant additions in year - Note 23a refers.

b Investments totalling £2,000,000 previously disclosed as short term investments but incorrectly treated as cash and cash equivalents have formally been treated as Short- Term Investments - Note 25c refers.

Impact on the Comprehensive Income and Expenditure Statement

	2025 restated	2025 previously	Impact
	£'000's	**£'000's**	**£'000's**
Total Comprehensive Income and Expenditure	9,849	9,849	0

Impact on Movement in Reserve Statement and Reserves

	2025 restated	2025 previously	Impact
	£'000's	**£'000's**	**£'000's**
Usable Reserves	34,269	34,269	0
Unusable Reserve	166,662	166,662	0
Total Reserves	**200,931**	**200,931**	**0**

Impact on Net Assets

	2025 restated	2025 previously	Impact
	£'000's	**£'000's**	**£'000's**
Net Assets	200,931	200,931	0

Impact on the Cash and Cash Equivalents

	2025 restated	2025 previously	Impact
	£'000's	**£'000's**	**£'000's**
Cash and Cash Equivalents	22,746	24,746	(2,000)
Short Term Investments (previously disclosed but included in Cash and Cash Equivalents	2,000	0	2,000
Short Term Creditors	10,753	12,754	(2,001)
Capital Grants Receipts in Advance	9,279	7,278	2,001

Impact on the Cashflow Statement

	2025 restated	2025 previously	Impact
	£'000's	**£'000's**	**£'000's**
Profit on the Provision of Services	5,541	5,541	0
Adjustment for non-cash movements	15,285	17,286	(2,001)
Adjust for items included in the net surplus or deficit on the provision of services that are investing and financing activities	(4,429)	(4,429)	0
Net cash flows from operating activities	**16,397**	**18,398**	**(2,001)**
Cash flows from Investing Activities	(559)	(560)	1
Net Cash flows from Financing Activities	**(4,106)**	**(4,106)**	**0**
Net increase or decrease in cash and cash equivalents	11,732	13,732	(2,000)
Cash and cash equivalents at the beginning of the reporting period	14,635	14,635	0
Cash and cash equivalents at the end of the reporting period	**26,367**	**28,367**	**(2,000)**

Impact on Capital Financing Requirement

	2025 restated	2025 previously	Impact
	£'000's	**£'000's**	**£'000's**
Movement in Capital Grants received in advance	(4,573)	(2,572)	(2,001)
Closing Capital Financing Requirement	58,558	60,559	(2,001)

Events after the Reporting Period

There were no events occurring after 31st March 2026 which require adjustment to the Council's financial statements or additional disclosures.

The Chief Financial Officer authorised these financial statements for issue on 21st September 2026.

NON AUDITED APPENDIX

1 The purpose of this appendix is to provide additional analysis of the income & expenditures for each of the Council's Reporting Committees as reported in monthly Management accounts. Annual Accounting Adjustments do not form part of Management accounts & are therefore separately disclosed in this appendix to reconcile Management accounts to the annual financial statements.

1 a Detailed Income & Expenditure Analysis for the year ended 31 March 2026- Leisure & Development

	Management Accounts			Annual Adjustments						Financial Statements 2025/26		
Service Heading	**Gross Expenditure £'000's**	**Gross Income £'000's**	**Net Expenditure £'000's**	**Capital £'000's**	**Pension £'000's**	**Accumulated Absences £'000's**	**Total Gross Expenditure Adjustments £'000's**	**Capital Income £'000's**	**Net Adjustments £'000's**	**Gross Expenditure per CIES £'000's**	**Gross Income per CIES £'000's**	**Net Expenditure per CIES £'000's**
Community and Culture	3,708	1,735	1,973	201	(43)	1	159	0	159	3,910	1,778	2,132
Prosperity and Place	2,999	1,836	1,163	143	(21)	(1)	121	0	121	3,141	1,857	1,284
Leisure and Development Management	644	12	632	0	(17)	2	(15)	0	(15)	646	29	617
Sport and Wellbeing	8,419	4,887	3,532	6,097	(131)	(3)	5,963	0	5,963	14,513	5,018	9,495
Tourism and Recreation	6,345	4,570	1,775	1,473	(48)	7	1,432	1,230	202	7,825	5,848	1,977
Funding Unit	925	710	215	105	(10)	(2)	93	0	93	1,028	720	308
Strategic Projects	208	0	208	0	0	0	0	0	0	208	0	208
Leisure & Development	**23,248**	**13,750**	**9,498**	**8,019**	**(270)**	**4**	**7,753**	**1,230**	**6,523**	**31,271**	**15,250**	**16,021**

1 b Detailed Income & Expenditure Analysis for the year ended 31 March 2026 - Environmental Services

	Management Accounts			Annual Adjustments						Financial Statements 2025/26		
Service Heading	**Gross Expenditure £'000's**	**Gross Income £'000's**	**Net Expenditure £'000's**	**Capital £'000's**	**Pension £'000's**	**Accumulated Absences £'000's**	**Total Gross Expenditure Adjustments £'000's**	**Capital Income £'000's**	**Net Adjustments £'000's**	**Gross Expenditure per CIES £'000's**	**Gross Income per CIES £'000's**	**Net Expenditure per CIES £'000's**
Estates	8,771	537	8,234	777	(122)	12	667	15	652	9,560	674	8,886
Health and Built Environment	4,407	1,774	2,633	30	(91)	20	(41)	0	(41)	4,457	1,865	2,592
Infrastructure	2,291	2,663	(372)	1,608	(16)	4	1,596	8	1,588	3,903	2,687	1,216
Operations	23,115	4,084	19,031	1,761	(239)	23	1,545	0	1,545	24,899	4,323	20,576
Environmental Services Business Support	795	23	772	0	(22)	5	(17)	0	(17)	800	45	755
Environmental Services Central Management	175	0	175	0	(4)	5	1	0	1	180	4	176
Environmental Services	**39,554**	**9,081**	**30,473**	**4,176**	**(494)**	**69**	**3,751**	**23**	**3,728**	**43,799**	**9,598**	**34,201**

1 c Detailed Income & Expenditure Analysis for the year ended 31 March 2026 - Corporate Policy & Resources

	Management Accounts			Annual Adjustments						Financial Statements 2025/26		
Service Heading	**Gross Expenditure £'000's**	**Gross Income £'000's**	**Net Expenditure £'000's**	**Capital £'000's**	**Pension £'000's**	**Accumulated Absences £'000's**	**Total Gross Expenditure Adjustments £'000's**	**Capital Income £'000's**	**Net Adjustments £'000's**	**Gross Expenditure per CIES £'000's**	**Gross Income per CIES £'000's**	**Net Expenditure per CIES £'000's**
Democratic Services	1,884	281	1,603	0	(42)	7	(35)	0	(35)	1,891	323	1,568
Corporate Support Services	4,633	228	4,405	272	(71)	16	217	0	217	4,921	299	4,622
* Performance	3,925	76	3,849	512	(30)	14	496	0	496	4,451	106	4,345
* Finance	2,025	173	1,852	0	(67)	(7)	(74)	0	(74)	2,018	240	1,778
* Legal Services	162	0	162	0	(4)	(6)	(10)	0	(10)	156	4	152
Corporate Policy & Resources	**12,629**	**758**	**11,871**	**784**	**(214)**	**24**	**594**	**0**	**594**	**13,437**	**972**	**12,465**

* These departments report directly to the Chief Executive and separately report to the Corporate Policy and Resources Committee - the remaining departments channel their reports via the director of corporate services.

1 d **Detailed Income & Expenditure Analysis for the year ended 31 March 2026 - Planning & Non Service Items**

	Management Accounts			Annual Adjustments						Financial Statements 2025/26		
Service Heading	**Gross Expenditure £'000's**	**Gross Income £'000's**	**Net Expenditure £'000's**	**Capital £'000's**	**Pension £'000's**	**Accumulated Absences £'000's**	**Total Gross Expenditure Adjustments £'000's**	**Capital Income £'000's**	**Net Adjustments £'000's**	**Gross Expenditure per CIES £'000's**	**Gross Income per CIES £'000's**	**Net Expenditure per CIES £'000's**
Planning	3,016	1,555	1,461	80	(46)	7	41	0	41	3,103	1,601	1,502
Service Totals	**78,447**	**25,144**	**53,303**	**13,059**	**(1,024)**	**104**	**12,139**	**1,253**	**10,886**	**91,610**	**27,421**	**64,189**
Other Operating Expenditure	0	0	0	0	0	0	0	106	(106)	0	106	(106)
Financing & Investment Income & Expenditure	1,797	2,073	(276)	0	16	0	16	4,633	(4,617)	1,813	6,706	(4,893)
Taxation and Non-Specific Grant Income	0	66,665	(66,665)	0	0	0	0	4,015	(4,015)	0	70,680	(70,680)
VAT Compensation	0	372	(372)	0	0	0	0	0	0	0	372	(372)
(Surplus) / Deficit on the Provision of Services	**80,244**	**94,254**	**(14,010)**	**13,059**	**(1,008)**	**104**	**12,155**	**10,007**	**2,148**	**93,423**	**105,285**	**(11,862)**
Election Release reported to Management			0									
Minimum Revenue Provision reported to Management - Note 2a			6,559									
			(7,451)									
Landfill Discount Factors not reported to Management - Note 19a			484									
Surplus that should be reported to Management			**(6,967)**									
Management Account Adjustments												
Annual Adjustments		2,148										
Landfill Discount Factors		(484)										
Election Release already reported		0										
MRP already reported		(6,559)										
Total Adjustments from Management Accounts			**(4,895)**									
Surplus per CIES on the provision of services			**(11,862)**									

1 e **Detailed Income & Expenditure Analysis for the year ended 31 March 2025- Leisure & Development**

	Management Accounts			Annual Adjustments						Financial Statements 2024/25		
Service Heading	**Gross Expenditure £'000's**	**Gross Income £'000's**	**Net Expenditure £'000's**	**Capital £'000's**	**Pension £'000's**	**Accumulated Absences £'000's**	**Total Gross Expenditure Adjustments £'000's**	**Capital Income £'000's**	**Net Adjustments £'000's**	**Gross Expenditure per CIES £'000's**	**Gross Income per CIES £'000's**	**Net Expenditure per CIES £'000's**
Community and Culture	3,213	1,344	1,869	205	23	3	231	0	231	3,444	1,344	2,100
Prosperity and Place	2,768	1,641	1,127	144	10	9	163	0	163	2,931	1,641	1,290
Leisure and Development Management	580	0	580	0	8	2	10	0	10	590	0	590
Sport and Wellbeing	7,609	4,512	3,097	4,417	58	14	4,489	1	4,488	12,098	4,513	7,585
Tourism and Recreation	5,603	4,210	1,393	1,397	23	15	1,435	0	1,435	7,038	4,210	2,828
Funding Unit	403	138	265	93	5	2	100	0	100	503	138	365
Strategic Projects	189	0	189	0	0	0	0	0	0	189	0	189
Leisure & Development	**20,365**	**11,845**	**8,520**	**6,256**	**127**	**45**	**6,428**	**1**	**6,427**	**26,793**	**11,846**	**14,947**

1 f **Detailed Income & Expenditure Analysis for the year ended 31 March 2025 - Environmental Services**

	Management Accounts			Annual Adjustments						Financial Statements 2024/25		
Service Heading	**Gross Expenditure £'000's**	**Gross Income £'000's**	**Net Expenditure £'000's**	**Capital £'000's**	**Pension £'000's**	**Accumulated Absences £'000's**	**Total Gross Expenditure Adjustments £'000's**	**Capital Income £'000's**	**Net Adjustments £'000's**	**Gross Expenditure per CIES £'000's**	**Gross Income per CIES £'000's**	**Net Expenditure per CIES £'000's**
Estates	7,866	332	7,534	797	65	32	894	9	885	8,760	341	8,419
Health and Built Environment	4,120	1,894	2,226	28	48	(5)	71	0	71	4,191	1,894	2,297
Infrastructure	1,624	2,408	(784)	1,363	8	(1)	1,370	6	1,364	2,994	2,414	580
Operations	22,202	1,560	20,642	1,725	127	(30)	1,822	0	1,822	24,024	1,560	22,464
Environmental Services Business Support	766	45	721	0	12	(2)	10	0	10	776	45	731
Environmental Services Central Management	133	0	133	0	2	(6)	(4)	0	(4)	129	0	129
Environmental Services	**36,711**	**6,239**	**30,472**	**3,913**	**262**	**(12)**	**4,163**	**15**	**4,148**	**40,874**	**6,254**	**34,620**

1 g **Detailed Income & Expenditure Analysis for the year ended 31 March 2025 - Corporate Policy & Resources**

	Management Accounts			Annual Adjustments						Financial Statements 2024/25		
Service Heading	**Gross Expenditure £'000's**	**Gross Income £'000's**	**Net Expenditure £'000's**	**Capital £'000's**	**Pension £'000's**	**Accumulated Absences £'000's**	**Total Gross Expenditure Adjustments £'000's**	**Capital Income £'000's**	**Net Adjustments £'000's**	**Gross Expenditure per CIES £'000's**	**Gross Income per CIES £'000's**	**Net Expenditure per CIES £'000's**
Democratic Services	1,831	302	1,529	10	24	2	36	0	36	1,867	302	1,565
Corporate Support Services	4,204	94	4,110	302	37	(3)	336	0	336	4,540	94	4,446
Performance	3,668	81	3,587	496	18	(26)	488	0	488	4,156	81	4,075
Finance	2,187	281	1,906	0	(18)	(4)	(22)	0	(22)	2,165	281	1,884
Legal Services	189	0	189	0	2	3	5	0	5	194	0	194
Corporate Policy & Resources	**12,079**	**758**	**11,321**	**808**	**63**	**(28)**	**843**	**0**	**843**	**12,922**	**758**	**12,164**

These departments report directly to the Chief Executive and separately report to the Corporate Policy and Resources Committee - the remaining departments channel their reports via the director of corporate services.

1 h **Detailed Income & Expenditure Analysis for the year ended 31 March 2025 - Planning & Non Service Items**

	Management Accounts			Annual Adjustments						Financial Statements 2024/25		
Service Heading	**Gross Expenditure £'000's**	**Gross Income £'000's**	**Net Expenditure £'000's**	**Capital £'000's**	**Pension £'000's**	**Accumulated Absences £'000's**	**Total Gross Expenditure Adjustments £'000's**	**Capital Income £'000's**	**Net Adjustments £'000's**	**Gross Expenditure per CIES £'000's**	**Gross Income per CIES £'000's**	**Net Expenditure per CIES £'000's**
Planning	**2,905**	**1,387**	**1,518**	**75**	**23**	**(2)**	**96**	**0**	**96**	**3,001**	**1,387**	**1,614**
Service Totals	**72,060**	**20,229**	**51,831**	**11,052**	**475**	**3**	**11,530**	**16**	**11,514**	**83,590**	**20,245**	**63,345**
Other Operating Expenditure	0	0	0	0	0	0	0	1,901	(1,901)	0	1,901	(1,901)
Financing & Investment Income & Expenditure	2,009	1,540	469	0	0	0	0	1,005	(1,005)	2,009	2,545	(536)
Taxation and Non-Specific Grant Income	0	63,569	(63,569)	0	0	0	0	2,392	(2,392)	0	65,961	(65,961)
	74,069	**85,338**	**(11,269)**	**11,052**	**475**	**3**	**11,530**	**5,314**	**6,216**	**85,599**	**90,652**	**(5,053)**
Exceptional Income	64	552	(488)	0	0	0	0	0	0	64	552	(488)
(Surplus) / Deficit on the Provision of Services	**74,133**	**85,890**	**(11,757)**									
Election Release reported to Management			**0**									**(5,541)**
Minimum Revenue Provision reported to Management - Note 2a			6,886									
Deficit that should be reported to Management			**(4,871)**									
Exceptional Income Not reported to Manangement												
Landfill Discount Factors Not Reported to Management - Note 19b			392									
Surplus that should be reported to Management			**(4,479)**									
Management Account Adjustments												
Annual Adjustments		6,216										
Exceptional Income		0										
Landfill Discount Factors		(392)										
Election Release already reported		0										
MRP already reported		(6,886)										
Total Adjustments from Management Accounts			(1,062)									
Surplus Deficit per CIES on the provision of services			**(5,541)**									