Causeway Coast & Glens Borough Council

Title of Report:	**Period 6 Draft ES Management Accounts and Financial Positions 2026/27**
Committee Report Submitted To:	**Environmental Services Committee**
Date of Meeting:	**10th November 2026**
For Decision or For Information	**For Information**
To be discussed In Committee	**NO**

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

Estimated Timescale for Completion	
Date to be Completed	

Budgetary Considerations	
Cost of Proposal	N/A
Included in Current Year Estimates	**YES/~~NO~~**
Capital/Revenue	Revenue
Code	
Staffing Costs	

Legal Considerations	
Input of Legal Services Required	**YES/NO**
Legal Opinion Obtained	**YES/NO**

Screening Requirements	Required for new or revised Policies, Plans, Strategies or Service Delivery Proposals.		
Section 75 Screening	Screening Completed:	~~Yes~~/No	Date:
	EQIA Required and Completed:	~~Yes~~/No	Date:
Rural Needs Assessment (RNA)	Screening Completed	~~Yes~~/No	Date:
	RNA Required and Completed:	~~Yes~~/No	Date:
Data Protection Impact Assessment (DPIA)	Screening Completed:	~~Yes~~/No	Date:
	DPIA Required and Completed:	~~Yes~~/No	Date:

1.0 Purpose of Report

The purpose of this report to provide Members with information on the draft financial position of Environmental Services Directorate at the end of Period 6.

2.0 Background

Council has approved the annual budget for Environmental Service and delegated authority to officers to utilise this budget in the provision of services to the rate payers. ES budget for 2026/27 is **£34,625,154.87.** This is based on expenditure budget of **£41,262,701.10** and income budget of **£6,637,546.23.**

The Environmental Services position at Period 6 shows a **£340,012.32 positive variance (**Period 5- £430,078.78) although as stated above it should be noted that this includes a £271k favourable variance relating to the waste related grant funding which will be moved to the Waste Management Reserve, the operational variance is therefore **£69,012.32,** the table below has been updated to reflect the reserves movements.

Directorate-wide costs and income attributing to the ES P6 position are summarised as follows as variances against budget.

- Employee costs are £138k positive (now adjusted for pay award)
- Premises costs are £343k adverse
- Transport Costs are £17k positive
- Supplies and Services are £158k adverse
- Third Party Payments are £19k positive
- Income is £342k positive (including the grant funding surplus of £271k)

FullDescription	FullDescription	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Environmental Services	Estates	4,673,280.72	4,161,275.84	(512,004.88)	8,210,337.14	3,537,056.42
	Health and Built Environment	1,237,689.03	1,568,862.74	331,173.71	3,142,391.21	1,904,702.18
	Infrastructure	(538,780.38)	(450,671.75)	88,108.63	(200,231.19)	338,549.19
	Operations	10,443,122.41	10,863,346.68	420,224.27	22,507,912.44	12,064,790.03
	ES Business Support	393,403.61	384,637.26	(8,766.35)	768,323.86	374,920.25
	Environmental Services Centrally Managed	76,044.44	97,321.38	21,276.94	196,421.41	120,376.97
Environmental Services Total		**16,284,759.83**	**16,624,772.15**	**340,012.32**	**34,625,154.87**	**18,340,395.04**

Estates.

P6 Actual Expenditure	P6 Budget Expenditure	P6 Actual Income	P6 Budget Income	Net Expenditure Variance
4,965,149.36	4,307,423.44	(291,868.64)	(146,147.60)	(512,004.88)

£512k adverse. Non-labour costs are over by £583k, particularly in grounds and building maintenance, while employee costs are adverse by £76k (adjusted for pay award). Income is over target at £146k favourable.

Health and Built Environment.

P6 Actual Expenditure	P6 Budget Expenditure	P6 Actual Income	P6 Budget Income	Net Expenditure Variance
2,155,786.54	2,370,446.12	(918,097.51)	(801,583.38)	331,173.71

£331k positive. Employee costs are £202k positive. Fee Income is favourable by £117k.

Infrastructure.

P6 Actual Expenditure	P6 Budget Expenditure	P6 Actual Income	P6 Budget Income	Net Expenditure Variance
1,214,914.18	1,232,648.48	(1,753,694.56)	(1,683,320.23)	88,108.63

£88k favourable. Income is £71k positive. Employee costs are £50k favourable. Premises costs are £64k adverse due to rates bill being under provided.

Operations.

P6 Actual Expenditure	P6 Budget Expenditure	P6 Actual Income	P6 Budget Income	Net Expenditure Variance
12,347,614.56	12,419,629.38	(1,904,492.15)	(1,556,282.70)	420,224.27

£420k favourable variance in Period 6. Employee costs are £45k adverse. A breakdown of the variances is as follows:

Function	Variance	Comments
Waste Collection & Street Cleansing	£134k favourable	
Landfill & Compost Site	£80k favourable	
HRCs (Letterloan)	On budget	
Waste Disposal Contracts	£295k favourable ○ Black Bin Contract - £124k (fav) ○ Blue Bin Contract - £38k (fav) ○ Brown Bin Contract £187k (adv) ○ Other Waste Contracts - £320k (fav)	Includes waste management grant funding (£271k)
Transfer Stations & Depots	£55k Favourable	
Public Conveniences	£66k Adverse	

Garages	£30k Adverse	
Ops Management	£57k Adverse	

ES Business Support.
£9k adverse

ES Centrally Managed.
£21k positive variance

3.0 In-year Savings

Officers have and will continue to manage and scrutinise the budget to identify opportunities for reducing expenditure and increasing income in order to manage the budget effectively. At end of Period 6, ES financial position has a positive variance of **£340,012.32** with an operational variance of **£69,012.32**

4.0 Capital Expenditure

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

Environmental Services

Month/Year	**Agenda Item No.**	**Fleet/Project**	**Amount**
April 2026	24	Rathlin Island Changing Places Compartment	£84,441
May 2026	6	Festive Trees and Lights -Town Category – No Change - Village Category – Metal Trees & Motifs - Hamlet Category (250-999) - Metal Trees - Hamlet Category (100-249) – TBC (Implemented 2027)	 £0 £63,600 £81,600
June 2026	17	Portstewart Cemetery Extension	£93,282.20
October 2026	5	10-Year Building Maintenance Strategy and Investment Programme (Phase 1)	£3,300,000/annum from 2027-2037 plus CPI increases.
Total			**£3,622,923.20**

5.0 Recommendation

Members are requested to note the paper.