Title of Report:	**Management Accounts Period 6**
Committee Report Submitted To:	**Finance Committee**
Date of Meeting:	**12 November 2026**
For Decision or For Information	**For information**
To be discussed In Committee YES/NO	**No**

Linkage to Council Strategy (2021-25)	
Strategic Theme	Cohesive Leadership
Outcome	Council has agreed policies and procedures and decision making is consistent with them.
Lead Officer	Chief Finance Officer

Estimated Timescale for Completion	
Date to be Completed	

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

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

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

1.1 Purpose of Report

The purpose of this report is to present the current management accounts to Council for information and analysis.

1.2 Background

Causeway Coast and Glens Borough Council (CC&GBC) is currently made up of 3 directorates (Leisure and Development, Environmental Services, Corporate Policy and Resources) and includes a Planning, Finance and Legal department, that are reported separately in this report. The Annual Budgeted Spend for 2026/27 controlled by the Directorates is £90.418m (excludes depreciation, actuarial adjustments, provisions, accumulated absences, and it is these figures that change the figures in the Audited Accounts). Gross Income is budgeted at £90.418m meaning a balanced budget was approved for the year.

1.3 Financial Overview by Directorate

The table below details a draft summary of the financial position at period 6 (up to and including 30 September 2026).

Council is showing a favourable **operational** variance against budget at period 6 amounting to **£736k** (Period 5 - **£387k**) therefore should this position be maintained throughout the year Council would be in surplus operationally.

From an accounting perspective Council is showing a favourable variance against budget at period 6 amounting to £1,397,869 (Period 5 - £1,630,304) as detailed in the tables below.

At this stage it should be noted that the majority of this position arises out of several areas. Firstly, our insurance costs have come in significantly below budget this year contributing £214k to this total, there will be no further variances expected regarding insurance during the remainder of the financial year. Secondly as previously reported under Tourism & Recreation a budget had been released in respect of the Air Show, this was included within the estimates as we build a reserve for the next running of this event, the surplus generated by the budget line is recommended for movement from the General Fund into the Strategic Events Reserve. Finally under Operations the first quarter's payment in respect of Extended Producer Responsibility funding had been received, £1m was budgeted as income for the waste handling service, the remainder will be transferred into the Waste Management Reserve in accordance with a previous Council decision, the further expected payments from this funding stream will be shown as an income surplus in future management accounts as they are received but will also be transferred to the Waste Management Reserve as per the Council decision. Also of note for this period is that account has been made for the recently agreed pay award meaning these accounts include the effect of the new pay rates for the first 6 months. Officers had previously projected the cost of the back pay to be approximately £600k, the actual figure being £495k. Taking these factors into account

the operational variance for the first six months of the financial year is approximately **£736k** which equates to £123k per month across all Council services, the operational variance includes the adjustment to take account of the £214k saving on Insurance which is not reflected in the table below.

Directorate	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Transfer to/from other Reserves	Operational Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Leisure & Development Total	4,085,224.92	4,630,440.83	545,215.91	(200,750.00)	344,465.91	12,299,021.70	9,828,620.71
Environmental Services Total	16,284,759.83	16,624,772.15	340,012.32	(271,715.03)	68,297.29	34,625,154.87	21,731,241.64
Corporate Services Total	3,315,080.98	3,529,402.76	214,321.78	22,523.00	236,844.78	7,477,085.20	4,690,452.48
Chief Executive Total	2,773,015.69	3,042,349.81	269,334.12	0.00	269,334.12	4,092,498.26	1,494,886.17
Planning Total	688,659.59	920,589.78	231,930.19	0.00	231,930.19	1,951,843.15	1,356,499.13
Finance Total	910,733.93	918,739.35	8,005.42	0.00	8,005.42	1,906,196.04	1,143,476.46
Other Operating Expenditure Total	(1,947.00)	0.00	1,947.00	0.00	1,947.00	0.00	1,947.00
Financing & Investment Expenditure Total	812,248.84	812,971.69	722.85	0.00	722.85	7,993,652.21	7,181,403.37
Financing & Investment Income Total	(851,221.59)	(859,093.32)	(7,871.73)	0.00	(7,871.73)	(1,658,534.78)	(911,625.59)
Taxation & Non-Specific Grant Income Total	(34,208,192.00)	(34,413,940.59)	(205,748.59)	0.00	(205,748.59)	(68,686,916.65)	(39,952,361.65)
Exceptional Income Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total	(6,191,636.81)	(4,793,767.54)	1,397,869.27	(449,942.03)	947,927.24	0.00	6,564,539.72

1.4 Income and Expenditure Analysis

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

FullDescription	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Net Expenditure Variance PP	Movement in NE Variance from PP	Annual Budgeted Net Expenditure	Remaining Net Expenditure
⊞Leisure & Development	7,317,188.24	6,927,263.23	(389,925.01)	(141,532.83)	(248,392.18)	13,835,436.28	6,518,248.04
⊞Environmental Services	11,539,066.13	11,676,668.92	137,602.79	340,543.50	(202,940.71)	22,954,570.72	11,415,504.59
⊞Corporate Services	2,152,509.62	2,298,678.32	146,168.70	132,650.99	13,517.71	4,718,360.65	2,565,851.03
⊞Chief Executive	679,268.90	697,458.00	18,189.10	32,369.00	(14,179.90)	1,394,915.78	715,646.88
⊞Planning	1,457,688.84	1,497,881.28	40,192.44	68,456.77	(28,264.33)	2,995,606.15	1,537,917.31
⊞Finance	692,588.46	722,104.20	29,515.74	34,771.79	(5,256.05)	1,444,207.84	751,619.38
Grand Total	23,838,310.19	23,820,053.95	(18,256.24)	467,259.22	(485,515.46)	47,343,097.42	23,504,787.23

Council is currently slightly adverse against budget in terms of staffing, as mentioned above this does take into account the pay award, it is anticipated that the payroll budget should be sufficient to meet the year's total pay bill.

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

FullDescription	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Net Expenditure Variance PP	Movement in NE Variance from PP	Annual Budgeted Net Expenditure	Remaining Net Expenditure
⊞Leisure & Development	5,291,128.80	5,122,540.57	(168,588.23)	(33,655.04)	(134,933.19)	10,193,778.98	4,902,650.18
⊞Environmental Services	9,613,846.56	9,135,437.14	(478,409.42)	(574,042.22)	95,632.80	18,308,130.38	8,694,283.82
⊞Corporate Services	1,315,602.95	1,352,266.32	36,663.37	25,153.62	11,509.75	3,001,808.30	1,686,205.35
⊞Chief Executive	2,128,210.24	2,408,730.67	280,520.43	269,780.65	10,739.78	2,825,260.23	697,049.99
⊞Planning	62,023.72	82,708.50	20,684.78	8,697.75	11,987.03	276,340.00	214,316.28
⊞Finance	236,287.32	196,635.15	(39,652.17)	(27,739.67)	(11,912.50)	466,670.00	230,382.68
⊞Financing & Investment Expenditure	812,248.84	812,971.69	722.85	722.85	0.00	7,993,652.21	7,181,403.37
⊞Financing & Investment Income	8,005.91	4,817.15	(3,188.76)	(182.48)	(3,006.28)	8,792.15	786.24
Grand Total	19,467,354.34	19,116,107.19	(351,247.15)	(331,264.54)	(19,982.61)	43,074,432.25	23,607,077.91

At period 6 this is £351k adverse (Period 5 - £331k) however as mentioned above this includes the favourable variance on our annual insurance bill amounting to £214k. The adverse balance at this point is dominated by Digital Transformation grants amounting to £238k, Peace Plus expenditure of £538k and Building Maintenance costs, the grant funding being offset by income.

Income levels remain strong for period 6 following on from 2025/26 and the position is as detailed in the table below by Directorate:

FullDescription	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Net Expenditure Variance PP	Movement in NE Variance from PP	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Leisure & Development	(8,603,252.12)	(7,419,362.97)	1,183,889.15	983,922.20	199,966.95	(11,730,193.56)	(3,126,941.44)
Environmental Services	(4,868,152.86)	(4,187,333.91)	680,818.95	663,577.50	17,241.45	(6,637,546.23)	(1,769,393.37)
Corporate Services	(153,031.59)	(121,541.88)	31,489.71	33,034.81	(1,545.10)	(243,083.75)	(90,052.16)
Chief Executive	(34,463.45)	(63,838.86)	(29,375.41)	(22,242.44)	(7,132.97)	(127,677.75)	(93,214.30)
Planning	(831,052.97)	(660,000.00)	171,052.97	86,181.86	84,871.11	(1,320,103.00)	(489,050.03)
Finance	(18,141.85)		18,141.85	15,465.90	2,675.95	(4,681.80)	13,460.05
Financing & Investment Income	(859,227.50)	(863,910.47)	(4,682.97)	(29,016.73)	24,333.76	(1,667,326.93)	(808,099.43)
Taxation and Non-Specific Grant In	(34,208,192.00)	(34,413,940.59)	(205,748.59)	(158,400.94)	(47,347.65)	(68,686,916.65)	(34,478,724.65)
Grand Total	**(49,575,514.34)**	**(47,729,928.68)**	**1,845,585.66**	**1,572,522.16**	**273,063.50**	**(90,417,529.67)**	**(40,842,015.33)**

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

1.5 Balance Sheet

The table below sets out the Council's Balance sheet movements by month including the various reserve movements detailed above:

Actual Value			Month							
FullDescription	FullDescription	Full Cost Centre	Opening Balance	April	May	June	July	August	September	Grand Total
Long Term Assets	Intangible Assets		1,539,802.42	65,041.00						1,604,843.42
	Investment Property		11,240,000.00							11,240,000.00
	Long Term Debtors		492,495.77			(116,099.86)	20,000.00			396,395.91
	Net Assets in associates		0.00	32,000.00		(32,000.00)				0.00
	Property, Plant and Equipment		239,424,564.10	1,135,870.47	1,880,597.77	1,162,071.53	985,538.90	1,466,162.96	1,840,222.54	247,895,028.27
Long Term Assets Total			**252,696,862.29**	**1,232,911.47**	**1,880,597.77**	**1,013,971.67**	**1,005,538.90**	**1,466,162.96**	**1,840,222.54**	**261,136,267.60**
Current Assets	Cash and Cash Equivalents		22,746,320.16	(1,294,975.97)	(618,540.30)	(1,248,899.29)	550,153.59	(856,500.06)	(2,893,967.66)	16,383,590.47
	Inventories		249,628.31	70,481.63	(73,397.94)	12,266.03	22,193.52	1,580.77	22,335.88	305,088.20
	Short Term Debtors		8,029,531.93	208,500.45	502,941.55	(761,504.45)	1,081,141.43	(2,126,081.59)	944,113.36	7,878,642.68
	Short Term Investments		7,000,000.00						(1,000,000.00)	6,000,000.00
Current Assets Total			**38,025,480.40**	**(1,015,993.89)**	**(188,996.69)**	**(1,998,137.71)**	**1,653,488.54**	**(2,981,000.88)**	**(2,927,518.42)**	**30,567,321.35**
Current Liabilities	Short Term Borrowing		(3,440,989.75)			349,412.83				(3,091,576.92)
	Trade creditors		(10,479,618.73)	2,256,738.80	(616,888.19)	1,862,731.97	399,351.46	(598,212.07)	685,392.97	(6,490,503.79)
Current Liabilities Total			**(13,920,608.48)**	**2,256,738.80**	**(616,888.19)**	**2,212,144.80**	**399,351.46**	**(598,212.07)**	**685,392.97**	**(9,582,080.71)**
Long Term Liabilities	Donated Assets Account		(81,379.53)							(81,379.53)
	Long Term Borrowing		(37,180,092.22)	12,722.47	2,519.93	(342,612.83)		1,679,579.87		(35,827,882.78)
	Long Term Provisions		(9,901,591.00)							(9,901,591.00)
	LTerm Capital Grants in Advance		(10,515,685.87)	(120,346.66)	(360,000.00)					(10,996,032.53)
	Pension Liability		(243,000.00)							(243,000.00)
	Suspense Accounts		0.00		5.00	(5.00)	0.00		0.00	0.00
Long Term Liabilities Total			**(57,921,748.62)**	**(107,624.19)**	**(357,475.07)**	**(342,617.83)**	**0.00**	**1,679,579.87**	**0.00**	**(57,049,885.84)**
Reserves	Unusable Reserves		(178,595,163.36)			78,213.00	0.00			(178,516,950.36)
	Usable Reserves	9808 Area Planning Reserve	(420,000.00)							(420,000.00)
		9807 Election Reserve	(650,000.00)						(50,000.00)	(700,000.00)
		9810 Financial Recovery Reserve	(15,237,233.19)							(15,237,233.19)
		9820 General Fund	(11,285,262.40)			(78,213.00)	271,715.03		173,516.61	(10,918,243.76)
		9809 Reorganisation Reserve	(1,000,000.00)							(1,000,000.00)
		9805 Repairs and Renewals Reserve	(3,683,420.00)							(3,683,420.00)
		9806 Sinking Fund	(6,000,000.00)							(6,000,000.00)
		9811 Strategic Events Reserve	(415,209.82)						(123,516.61)	(538,726.43)
		9812 Waste Management Reserve	(1,593,696.82)				(271,715.03)			(1,865,411.85)
	Usable Reserves Total		**(40,284,822.23)**			**(78,213.00)**	**0.00**		**0.00**	**(40,363,035.23)**
Reserves Total			**(218,879,985.59)**			**0.00**	**0.00**		**0.00**	**(218,879,985.59)**
Not Applicable			0.00	0.00	0.00	160.00	0.00	(160.00)	0.00	0.00
Grand Total			**0.00**	**2,366,032.19**	**717,237.82**	**885,520.93**	**3,058,378.90**	**(433,630.12)**	**(401,902.91)**	**6,191,636.81**

2.0 Leisure And Development Directorate

2.1 Background

Council has approved the annual budget for Leisure and Development and delegated authority to officers to utilise this budget in the provision of services to the rate payers. The L&D budget for 2026/27 is £12,299,022. The net budget is a calculation of the forecast:

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

Table 1, Illustrates a P6 Net Position of £4,630,441 (Period 5 - £2,470,401), which is favourable by £545,216 (Period 5 - £728,574), after adjustment for known reserves movements this translates to an **operational variance of £344,466.**

The service area financial positions are also shown in Table 1, this table has been updated to show the transfer movements discussed above:

2.2 Service Area Budgets

Table 1

Head of Service	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Transfer to/from other Reserves	Operational Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Community and Culture	1,142,917.53	1,195,676.34	52,758.81		52,758.81	2,234,720.19	1,232,587.40
Prosperity and Place	662,255.83	808,479.18	146,223.35		146,223.35	1,791,304.85	1,369,662.75
Leisure and Development Management	336,813.15	320,377.14	(16,436.01)		(16,436.01)	640,754.00	374,442.85
Sport and Wellbeing	1,741,778.47	1,738,334.32	(3,444.15)		(3,444.15)	4,592,479.69	3,296,004.69
Tourism and Recreation	(214,687.30)	203,168.03	417,855.33	(200,750.00)	217,105.33	2,463,463.55	3,325,142.20
Funding Unit	304,559.24	256,441.88	(48,117.36)		(48,117.36)	360,371.58	107,842.98
Strategic Projects	111,588.00	107,963.94	(3,624.06)		(3,624.06)	215,927.84	122,937.84
	4,085,224.92	**4,630,440.83**	**545,215.91**	**(200,750.00)**	**344,465.91**	**12,299,021.70**	**9,828,620.71**

2.3 Income and Expenditure

Generally, the budgetary performance of Leisure and Development at Period 6 has performed well for the early part of the financial year, main areas to highlight are:

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

  The table below shows the position regarding staffing costs across the Directorate, currently adverse by £390k (Period 5 - £142k adverse) the main contributing factors for the month being discussed in Section 2.4 below.

FullDescription	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
⊞ **Community and Culture**	900,187.02	886,273.72	(13,913.30)	1,772,547.51	872,360.49
⊞ **Prosperity and Place**	559,489.46	680,516.92	121,027.46	1,361,033.39	801,543.93
⊞ **Leisure and Development Manager**	332,080.04	316,632.16	(15,447.88)	633,264.00	301,183.96
⊞ **Sport and Wellbeing**	3,206,941.17	2,993,588.11	(213,353.06)	5,968,087.87	2,761,146.70
⊞ **Tourism and Recreation**	1,820,659.05	1,598,850.24	(221,808.81)	3,197,699.73	1,377,040.68
⊞ **Funding Unit**	386,243.50	343,438.14	(42,805.36)	686,875.94	300,632.44
⊞ **Strategic Projects**	111,588.00	107,963.94	(3,624.06)	215,927.84	104,339.84
	7,317,188.24	**6,927,263.23**	**(389,925.01)**	**13,835,436.28**	**6,518,248.04**

Energy and Utilities.

At Period 6, energy costs and utilities have an adverse variance of £286k (Period 5 - £228k), this is an area where Council must monitor budgets closely as the year progresses, especially with constantly increasing costs in recent times.

FullDescription	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Community and Culture	36,137.87	36,609.45	471.58	90,083.46	53,945.59
Prosperity and Place	422.88	760.28	337.40	1,823.00	1,400.12
Sport and Wellbeing	794,840.60	632,066.67	(162,773.93)	1,616,921.83	822,081.23
Tourism and Recreation	274,589.30	151,046.35	(123,542.95)	373,509.35	98,920.05
	1,105,990.65	**820,482.75**	**(285,507.90)**	**2,082,337.64**	**976,346.99**

- Repairs and Maintenance.

  At Period 6, scheduled and reactive repairs / maintenance are favourable by £49k (Period 5 - £77k).

FullDescription	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Community and Culture	18,523.77	30,312.87	11,789.10	87,643.03	69,119.26
Prosperity and Place	3,139.49		(3,139.49)		(3,139.49)
Sport and Wellbeing	67,137.69	108,501.10	41,363.41	244,706.18	177,568.49
Tourism and Recreation	526,076.66	524,961.76	(1,114.90)	595,597.00	69,520.34
	614,877.61	**663,775.73**	**48,898.12**	**927,946.21**	**313,068.60**

- Supplies and Services

  At period 6 Supplies and Services are currently showing a favourable variance of £24k (Period 5 - £84k).

- Income

  Is currently showing a favourable variance of £1,184k (Period 5 - £984k) mainly in Sport & wellbeing (£264k), Funding Unit (£597k) and Prosperity & Place (£223k), the letter being income relating to the Digital Transformation Grants mention above thereby offsetting the adverse variance in expenditure.

FullDescription	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Community and Culture	(561,415.29)	(695,108.17)	(133,692.88)	(1,605,275.11)	(1,043,859.82)
Prosperity and Place	(676,004.87)	(453,286.36)	222,718.51	(945,778.90)	(269,774.03)
Sport and Wellbeing	(2,624,604.83)	(2,360,961.49)	263,643.34	(4,408,667.70)	(1,784,062.87)
Tourism and Recreation	(4,040,353.85)	(3,806,083.25)	234,270.60	(4,410,112.49)	(369,758.64)
Funding Unit	(700,873.28)	(103,923.70)	596,949.58	(360,359.36)	340,513.92
	(8,603,252.12)	**(7,419,362.97)**	**1,183,889.15**	**(11,730,193.56)**	**(3,126,941.44)**

2.4 Analysis by Head of Service

Community & Culture

Community & Culture is currently showing a net favourable position of £52k. Premises has a positive variance of £12k due to cost savings in art centres and museums. Supplies and services currently favourable £181k much of this is offset with adverse variance in grant income, as the projects progress expenditure will steadily increase and grant funding will be claimed/

Prosperity & Place

Prosperity & Place has an overall favourable variance of £146k. Savings in staff costs due to vacant or funded posts is currently £121k. Supplies and services has a significant adverse variance but this is offset with favourable variance in grant funding.

Leisure & Development Management

Leisure & Development management, made up of director salary costs and that of the L&D admin team currently £16k adverse.

Sport & Wellbeing

SWB is showing an adverse variance of £3k. Customer and client receipts continues to perform well currently £247k better than budget, but this is being offset by rising energy prices and increased agency costs.

Tourism & Recreation

Tourism & Recreation £417k favourable overall, part of this is due to the airshow budget of £200k being released as it is not taking place this year. A decision will be sought to transfer this to the Strategic events reserve. Premises costs and staff costs continue to rise but these are currently being offset by savings in supplies and services.

Funding Unit

Funding unit currently £48k over budget, this is due to capital grants funding decision circa £80k, these will be removed from Council's revenue expenditure as part of the year end accounting processes.

Strategic Projects

Strategic projects which consists of two SIB staff. Currently £3k overspent.

3.0 Environmental Services Directorate

3.1 Background

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

The Environmental Services position at Period 6 shows an operational **£68,297.29 positive variance (**Period 5 - £158,363.75), after adjusting for the £271k favourable variance relating to the waste related grant funding which will be moved to the Waste Management Reserve. As detailed in the table below.

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

- Employee costs are £138k positive
- Premises costs are £343k adverse
- Transport Costs are £17k positive
- Supplies and Services are £158k adverse
- Third Party Payments are £19k positive
- Income is £681k positive (including the pEPR grant funding surplus)

Head of Service	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Transfer to/from other Reserves	Operational Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Estates	4,673,280.72	4,161,275.84	(512,004.88)		(512,004.88)	8,210,337.14	4,363,756.89
Health and Built Environment	1,237,689.03	1,568,862.74	331,173.71		331,173.71	3,142,391.21	2,205,656.43
Infrastructure	(538,780.38)	(450,671.75)	88,108.63		88,108.63	(200,231.19)	301,154.51
Operations	10,443,122.41	10,863,346.68	420,224.27	(271,715.03)	148,509.24	22,507,912.44	14,267,428.81
ES Business Support	393,403.61	384,637.26	(8,766.35)		(8,766.35)	768,323.86	453,586.49
Environmental Services Centrally Managed	76,044.44	97,321.38	21,276.94		21,276.94	196,421.41	139,658.51
	16,284,759.83	**16,624,772.15**	**340,012.32**	**(271,715.03)**	**68,297.29**	**34,625,154.87**	**21,731,241.64**

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 £478k, particularly in grounds and building maintenance, while employee costs are adverse by £75k (albeit this has not been adjusted with regards the impending 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 (pending pay award). 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 £70k positive. Employee costs are £50k favourable. Premises costs are £64k adverse, mostly rates bills for additional charged carparks which were not included in the rates estimates.

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	£79k favourable	
HRCs (Letterloan)	£18k adverse	
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 operational variance of **£68,297.29.**

4.0 Corporate Services

4.1 The table below demonstrates the financial position for Corporate Services at period 6:

Head of Service	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Transfer to/from other Reserves	Operational Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Democratic Services	948,260.13	903,620.68	(44,639.45)	22,523.00	(22,116.45)	1,910,471.64	1,113,368.81
Land and Property	207,832.59	210,844.94	3,012.35		3,012.35	404,613.47	228,855.91
Human Resources	689,996.15	743,943.11	53,946.96		53,946.96	1,598,388.56	1,020,464.98
ICT and Business Continuity	994,640.60	1,029,852.50	35,211.90		35,211.90	2,186,653.43	1,376,070.33
Contributions to Other Bodies	79,084.00	82,625.47	3,541.47		3,541.47	160,764.00	78,138.53
Policy & Community Planning	222,050.33	288,924.36	66,874.03		66,874.03	604,849.17	422,600.84
Centrally Managed	173,217.18	269,591.70	96,374.52		96,374.52	611,344.93	450,953.08
	3,315,080.98	**3,529,402.76**	**214,321.78**	**22,523.00**	**236,844.78**	**7,477,085.20**	**4,690,452.48**
Planning	688,659.59	920,589.78	231,930.19		231,930.19	68,593.81	1,356,499.13
	688,659.59	**920,589.78**	**231,930.19**	**0.00**	**231,930.19**	**68,593.81**	**1,356,499.13**
	4,003,740.57	**4,449,992.54**	**446,251.97**	**22,523.00**	**468,774.97**	**7,545,679.01**	**6,046,951.61**

4.2 Democratic Services (DS)

£45k adverse at period 6.

Adverse variances of £77k for Armed Forces Day (this is to be recouped from reserves) and £30k in Corporate & Democratic Services Salary Costs, due to back pay paid to Committee Clerks, offset by favourable variances of £25k in Members allowances and £10k in Registration services

Land and Property

£3k favourable at Period 6.

£11k favourable on salary costs and £6k adverse on valuation and review costs

Human Resources

£53k favourable in Period 6.

£7k favourable in salary costs and £5k favourable on recruitment costs. £13k favourable on Occupational Health and £9k favourable on Staff training but budget will be deferred in period 7 to reduce these favourable variances.

ICT

£35k favourable overall in Period 6.

£27k favourable on salaries, £7k on photocopying leases, £13k on photocopying charges, offset by an adverse variances of £23k on security and £9k on ICT Strategy.

Contributions to other bodies

£4k favourable at period 6, due to release of accrual re NILGA 25-26 invoice.

Internal Audit.

£46k favourable as at Period 6.

Favourable variances of £25k on salary Costs, £16k on Internal Audit Services and £5k on other Professional costs.

Centrally Managed

£50k favourable as at period 6.

Favourable variances of £22k on salary costs, £15k on telephones, £3k on Legal Services and £3k on other Professional costs.

Policy & Community Planning

£69k favourable as at period 6.

Favourable variances of £64k on salary costs and £5k on Programme Management Costs.

Planning

£232k favourable as at end of Period 6.

Favourable variances on salaries of £43k, Legal Services £20k and Planning Income of £171k

5.0 Chief Executive

5.1 The table below demonstrates the financial position for areas reporting directly to the Chief Executive at period 6:

FullDescription	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Legal Services	21,949.83	103,330.20	81,380.37	206,660.28	184,710.45
Performance	2,751,065.86	2,939,019.61	187,953.75	3,885,837.98	1,134,772.12
	2,773,015.69	**3,042,349.81**	**269,334.12**	**4,092,498.26**	**1,319,482.57**

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

6.0 Finance, Investment Income, Interest and Rates

6.1 The table below demonstrates the financial position relating to Finance, Investment Income, Interest payments, Central Government Support and Rates as at the end of period 6:

FullDescription	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Finance	911,333.93	918,739.35	7,405.42	1,906,196.04	994,862.11
Suspense CIES HOS	(600.00)		600.00		600.00
	910,733.93	**918,739.35**	**8,005.42**	**1,906,196.04**	**995,462.11**
Interest Payable and Similar Char	812,248.84	812,971.69	722.85	1,590,747.21	778,498.37
Minimum Revenue Provision				6,402,905.00	6,402,905.00
otal	**812,248.84**	**812,971.69**	**722.85**	**7,993,652.21**	**7,181,403.37**
Investment Income	(851,221.59)	(859,093.32)	(7,871.73)	(1,658,534.78)	(807,313.19)
	(851,221.59)	**(859,093.32)**	**(7,871.73)**	**(1,658,534.78)**	**(807,313.19)**
Rates Income	(32,841,822.00)	(32,798,825.40)	42,996.60	(65,597,650.86)	(32,755,828.86)
General Grant	(1,366,370.00)	(1,615,115.19)	(248,745.19)	(3,089,265.79)	(1,722,895.79)
me Total	**(34,208,192.00)**	**(34,413,940.59)**	**(205,748.59)**	**(68,686,916.65)**	**(34,478,724.65)**
	(33,336,430.82)	**(33,541,322.87)**	**(204,892.05)**	**(60,445,603.18)**	**(27,109,172.36)**

Investment Income is £8k adverse this being due to a change in accounting treatment following the audit of the 2025/26 accounts. Previously all investment income was recognised upon maturity of the investment however now this income is being recognised as it accrues over the life of the investment, the result being £181k of previously reported current year income now being credited to the 2025/26 accounts, there is however a corresponding adjustment for investments maturing in the next financial year and therefore in period 12 £202k will be credited to this financial year. Derating grant will not meet the budgeted figure and the shortfall has been recognised in total in previous periods, £141k adverse.

7.0 Capital Expenditure

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

Environmental Services

Month/Year	Agenda Item No.	Fleet/Project	Amount
March 2026	5	Fleet, Plant and Equipment Renewal 2026/27	£2,185,000.00
April 2025	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 TBC
June 2026	17	Portstewart Cemetery Extension	£93,282
October 2026	5	10-Year Building Maintenance Strategy and Investment Programme (Phase 1)	£3,300,000/annum from 2027-2037 plus CPI increases.
Total			**£5,807,923**

Leisure & Development

Committee Date	Project / Capital Works	Stage	Approval Amount
260421	Waterfoot Boardwalk		£46,922
260513	Sport & Well-Being essential maintenance		£375,000
260616	Benone Boardwalk		£368,647
260616	PeacePlus		£178,000
July 2026	MUGA upgrades		£171,819
July 2026	Ballycastle Museum		£358,041
August 2026	Floodlighting tender awards		£150,157
October 2026	Cushendall and Cushendun Holiday & Leisure Parks – Electrical repairs		£122,000
October 2026	Waterfoot Play Park		£257,406
			£2,027,992

Total Capital Commitment £7,835,915.

7.1 Cash expenditure of capital projects

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

Project Costs	Column Labels						
Projects	April	May	June	July	August	September	Grand Total
200005 Knock Road Depot		1,706.62					1,706.62
200014 Castlerock Railway Footbridge (LC)		277,017.86	174,949.83	13,455.72			465,423.41
200017 Ballycastle Leisure Centre	813,117.93	755,117.42	781,952.63	694,958.55	1,054,071.09	1,246,117.92	5,345,335.54
200020 Portrush Recreation Grounds		58,959.08					58,959.08
200027 Cemetery Development Project					5,073.00		5,073.00
200028 Ballymoney Public Realm			1,029.03	2,576.80	1,468.08		5,073.91
200034 CLC Redevelopment Project			6,847.00	1,250.00	2,970.00	1,585.00	12,652.00
200040 Burnfoot Playing Fields (LC)			3,103.82				3,103.82
200043 Refurb Ballycastle Museum	11,852.16			0.00	7,368.35	675.00	19,895.51
200081 Carrick Dhu Touring Pitches		26,128.65					26,128.65
200084 Garvagh Memorial Repairs (LC)			280.00				280.00
200100 Dernaflaw MUGA (SSP)		16,134.25	8,588.62		600.00		25,322.87
200101 Drumsurn Community Facility (SSP)						807.29	807.29
200104 Dervock MUGA (SSP)					2,108.06	(2,108.06)	0.00
200110 Enhance Core Path Network - C1 (SSP)	0.00					0.00	0.00
200116 Crosstagherty HRC Upgrade	416.00		4,720.50				5,136.50
200122 H & S Improvements Harbours & Marinas		4,612.50					4,612.50
200129 Magilligan Ferry Terminal Works			(2,842.80)				(2,842.80)
200142 Red Bay Pier Repair FS		434.07		5,685.42		(6,119.49)	0.00
200148 Regional Planning System		9,636.00					9,636.00
200151 Drumaduff Landfill Site - Purchase	1,082.00						1,082.00
200156 Ballintoy Harbour Waste System					4,382.40	(4,382.40)	0.00
200157 Car Park Resurfacing 2023			466.31			(466.31)	0.00
200159 Old Slipway Portrush Harbour					5,471.00		5,471.00
200160 Portballintrae Harbour Slipway Works		42,291.24			83,356.71		125,647.95
200161 Dredging - Portrush, Ballycastle, Ballintoy	122,234.42	317,701.04	4,269.85	9,065.60	7,622.98	447,802.67	908,696.56
200165 Ballycastle Public Realm					10,856.23		10,856.23
200167 Ballycastle Shared Education Campus	6,847.00						6,847.00
200168 Cemetery Administration Software Upgrade	1,427.92						1,427.92
200177 ICT Phone Systems	5,097.63	2,509.93	12,447.00	51,107.03	19,952.00	14,356.95	105,470.54
200184 Sports Pitches, Parker Avenue,Portrush	1,175.00	3,260.00	2,000.00	1,720.00			8,155.00
200214 Council-wide Building Surveys	4,185.00					8,650.00	12,835.00
200215 Craigahulliar H&S / Remedial Works	25,555.62	85,999.90		22,033.24			133,588.76
200218 Crosstagherty civic Amenity Site	14,931.88		3,385.00	2,091.30		3,045.60	23,453.78
200226 JDLC Utility Management			11,915.00	13,900.00	5,250.00	1,125.00	32,190.00
200227 Jim Watt Structural Works		10,500.00				2,737.00	13,237.00
200230 Rathlin Island Changing Places Compartment			(50.00)				(50.00)
200233 Riada Astroturf Replacement				6,615.85			6,615.85
200240 Millburn CC Accoustic Panels					3,050.00		3,050.00
200244 Goal Post Replacement			4,135.66			18,144.48	22,280.14
200246 Dungiven Regeneration (GD)		1,190.00					1,190.00
200247 Connected Causeway (GD)					382.50		382.50
200249 Bushmills Connected Regeneration (GD)				1,141.84		7,946.50	9,088.34
200250 Business Innovation & Incubation Hub (GD)	3,150.00						3,150.00
200253 Ballyreagh Golf Club					3,867.00		3,867.00
200261 LCRT1.1 Development of Mountsandel (PP)			640.00				640.00
200263 LCRT1.3 Upgrade of Causeway Coastal Path (PP)	4,129.30			16,694.39			20,823.69
200264 LCRT1.4 Develop Layd Path, Cottage Wood Ronans Way (PP)	6,808.00	1,540.00		255.00			8,603.00
200265 LCRT1.5 Completion of Boardwalk for Dam Walk (PP)			1,103.60	15,821.37			16,924.97
200266 Repairs to Coastal Path Waterffot		67,149.80	15,868.74		32,986.85	533.47	116,538.86
200273 Fulton Park Fencing - Balnamore					1,550.00	27,140.80	28,690.80
200274 LCIP - RVLC Hypolyser (Dosing System)		28,040.00					28,040.00
200277 Waterfoot MUGA						6,750.00	6,750.00
200280 Coral Park Play Park Upgrade	29,437.17		870.00				30,307.17
200281 Ballyknock lay Park Upgrade	37,904.57		830.00				38,734.57
200283 Dhu Varren Play Park Upgrade	1,277.89		86,204.68				87,482.57
200284 Burnfoot Playing Fields & Changing Rooms (2025)	45,240.98			9,875.75	50.00	23,380.50	78,547.23
200285 Station Square		88,833.41					88,833.41
200287 Legge Green Play Park Cushendall					58,625.27		58,625.27
200288 Limavady Depot Office Extension			840.00				840.00
200289 Flowerfield Multi Play Park Multi Play Unit		23,241.00					23,241.00
200290 Garvagh Paths Lighting (SSP)	0.00						0.00
200291 Ballycastle Biodiversity Works			7,035.00				7,035.00
200292 Paddy's Park Dervock Fencing					25,552.80		25,552.80
200294 The Crescent Play Park Upgrade			24,235.06		3,148.40		27,383.46
200295 Bushmills Signage (SSP)	0.00					8,927.62	8,927.62
200298 RVLC Health Suite Upgrades/Recovery Room				9,700.00		(112.00)	9,588.00
200301 Portstewart Cemetery Ext 2026				6,011.04			6,011.04
200310 Metropole Skate Park Portrush						3,190.00	3,190.00
Grand Total	**1,135,870.47**	**1,822,002.77**	**1,154,824.53**	**883,958.90**	**1,339,762.72**	**1,809,727.54**	**8,146,146.93**

8.0 Cashflow

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

Causeway Coast and Glens Borough Council			
Projected Cashflow Forecast for 3 Months to 31st January 2027			
	November	**December**	**January**
Closing Bank Balance at 31st October 2026	20,955,665.00	19,769,895.00	17,398,967.00
Estimated payment runs	6,506,616.00	6,506,616.00	8,133,270.00
Estimated Weekly Wages	243,508.00	243,508.00	304,385.00
Estimated Weekly specials	215,635.00	172,508.00	172,508.00
Estimated monthly salaries	1,502,559.00	1,502,559.00	1,502,559.00
Estimates monthly specials	1,156,476.00	1,156,476.00	1,156,476.00
Estimated councillors	50,932.00	50,932.00	50,932.00
Estimated councillors specials	33,681.00	33,681.00	33,681.00
Estimated DD payments	350,000.00	350,000.00	350,000.00
Loan repayment (Govt)			
Loan Repayments (Commercial)			
Total Expenditure	**10,059,407.00**	**10,016,280.00**	**11,703,811.00**
Rates Income	5,473,637.00	5,473,637.00	5,473,637.00
Rates support income			
Derating Grant			579,121.00
Transferring functions			104,064.00
Vat refund	2,500,000.00		
General Income	900,000.00	900,000.00	900,000.00
Loan Draw down			
EPR Packaging funding		1,271,715.00	
Total Income	**8,873,637.00**	**7,645,352.00**	**7,056,822.00**
Closing Bank Balance	**19,769,895.00**	**17,398,967.00**	**12,751,978.00**
**** Bank balance includes £20.7M of investments at 31.10.26**			

9.0 Summary

9.1 This report represents solid start to the financial year, especially again with regards some of our income streams however it is imperative that Council remains vigilant over the coming months to ensure the performance is maintained.

10.0 Projection

In line with normal practice from Period 6 onwards a year end projection is included with the management accounts, and this is set out in the table below. It should be noted that this is a very early indication and the final out turn will be affected by many variables.

Current Position	Best Case	Likely Case	Worst Case
£736k fav	£2,130k fav	£1,500k fav	£500k fav
Assumptions	Maintained budgetary position in last months, positive rates finalisation (£658k)	Slightly reduced budgetary position in last months, positive rates finalisation (£300k)	Worsening budgetary position in last months, no rates finalisation