Causeway Coast & Glens Borough Council

Title of Report:	**Update on Leisure & Development Financial Position (Period 6)**
Committee Report Submitted To:	Leisure & Development Committee
Date of Meeting:	17 November 2026
For Decision or For Information	For Information
To be discussed In Committee	No

Linkage to Council Plan (2026-31)	
Strategic Priority	Governance, Quality & Continuous Improvement
Outcome	Governance arrangements that ensure compliance, transparency and effective decision making.
Lead Officer	Director of Leisure & Development

Estimated Timescale for Completion	
Date to be Completed	N/A

Budgetary Considerations	
Cost of Proposal	N/A – update on budget position
Included in Current Year Estimates	Yes – 26/27 budget
Capital/Revenue	Revenue
Code	Various
Staffing Costs	Included in total budget

Legal Considerations	
Input of Legal Services Required	**No**
Legal Opinion Obtained	**No**

Screening Requirements	Required for new or revised Policies, Plans, Strategies or Service Delivery Proposals.		
Section 75 Screening	Screening Completed:	N/A	Date:
	EQIA Required and Completed:	N/A	Date:
Rural Needs Assessment (RNA)	Screening Completed	N/A	Date:
	RNA Required and Completed:	N/A	Date:
Data Protection Impact Assessment (DPIA)	Screening Completed:	N/A	Date:
	DPIA Required and Completed:	N/A	Date:

1.0 Purpose of Report

The purpose of this report is to inform members of the current financial position for the Leisure & Development directorate, as at Period 6 for the 26/27 financial year.

2.0 Background

2.1 Council has approved the 2026 / 27 budget for Leisure & Development and has provided 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 **£12.299m.** This is based on an expenditure budget of **£24.029m** and an income budget of **£11.730m.**

2.2 The financial position for L&D as at Period 6 is £4,630,441 of expenditure (Period 5 - £2,470,401), which is favourable **by £545,216 (**Period 5 - £728,574). However, after adjustment for known reserves movements this translates to a positive **operational variance of £344,466.**

2.3 The following table shows the financial breakdown of expenditure against budget per service area.

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**

3.0 Overview

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:

3.1 Salaries and Wages

The table below shows the position regarding staffing costs across the Directorate, currently adverse by £390k (Period 5 - £142k adverse) the main contributing factor relates to variances under HALP and beach warden agency staff where it appears that the budget has not been profiled to reflect the seasonality of this work and instead has been spread over a 12-month period. Once fully analysed, budget can be released and the remainder will more accurately reflect what is required for the rest of the year.

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**

3.2 Energy and Utilities

At Period 6, energy costs and utilities have an adverse variance of approximately £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**

3.3 Repairs and Maintenance

At Period 6, scheduled and reactive repairs / maintenance are favourable by approximately £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**

3.4 Supplies and Services

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

3.5 Income

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

4.0 Analysis by Head of Service

4.1 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, however there are no concerns as this relates to the timing of projects and when funding is recouped.

4.2 **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 have a significant adverse variance, but this is offset with favourable variance in grant funding.

4.3 **Leisure & Development Management**

Leisure & Development management, made up of director salary costs and that of the L&D admin team are currently £16k adverse. However almost £5k of this relates to a coding error and will be removed.

4.4 **Sport & Wellbeing**

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

4.5 **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.

4.6 **Funding Unit**

Funding unit currently £48k over budget, this is due to an £80K capital grant funding, which will be removed from Council's revenue expenditure as part of the year end accounting process.

4.7 **Strategic Projects**

Strategic projects which consists of SIB staff is currently £3k adverse. This budget will need to be reconsidered for 27/28 period.

5.0 **<u>Capital Expenditure</u>**

The table below sets out the L&D capital expenditure that has been approved through Committee thus far for the 2026/27 financial year:

Date	Agenda Item No.	Project	Stage	Amount
April 2026	7	Waterfoot Boardwalk	2	£46,921.50 (Estimated)
	8	Benone Touring Extension	1	£30,000
May 2026	15	SWB Projects (Warren/Riada/Scroggy Rd/Rugby Avenue)	2	£375,000 (Estimated)
June 2026	5	Benone Boardwalk	2	£368,647
Aug 2026 (Council)	7	Ballycastle Museum	3	£358,041
	15	MUGA works	3	£66,113
Sept 2026	7	HALP Electrical Repairs	2	£120,000 (Estimated)

Oct. 2026	13	HALP Electrical Repairs	3	£122,000
	14	Waterfoot Play Park	3	£257,405.64.

5.0 Recommendation

Members are requested to note the contents of this report.