

Title of Report:	Management Accounts Period 11
Committee Report Submitted To:	Finance Committee
Date of Meeting:	10 April 2025
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) consists of 4 legacy councils that merged on 1 April 2015 into 1 council. The council is currently made up of 3 directorates (Leisure and Development, Environmental Services, Corporate Policy and Resources) and includes a Planning, Finance and Legal department, that are reported separately in this report. The Annual Budgeted Spend for 2024/25 controlled by the Directorates is £82.410m (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 £81.978m the difference being a budgeted applied balance of £0.432m for the year.

1.3 Financial Overview by Directorate

The table below details a summary of the financial position at period 11 (up to and including 28 February 2025):

Council is showing a favourable variance against budget at period 11 amounting to £2,770,601 however it should be noted that in Period 11 £525,509 of this figure arises from exceptional income, that income being interest connected to a historic VAT claim which was received in July and the amount was not known to facilitate inclusion of a debtor in the 2023/24 accounts It should be noted that this figure has reduced from previous reports Council having received a bill for associated legal costs which have been deducted from the associated exceptional income. Adjusting for this item, which Council has previously agreed will be transferred to the Financial Recovery Reserve, results in a period 11 favourable operational variance of £2,245,092 (period 10 £2,108,482) which is an encouraging position to be in at this point in the financial year. This represents an improvement of approximately £136,610 (Period 10 - £540,266) on the month. It should be noted that this however is not a surplus but rather a positive variance against budget, Council set a deficit budget for 2024/25 of £0.432m therefore should this position be maintained throughout the year Council would be in surplus operationally by £1.813m, increasing reserves by this amount.

Directorate	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual	
				Budgeted Net Expenditure	Remaining Net Expenditure
Leisure & Development	7,039,993.67	9,073,449.17	2,033,455.50	11,220,744.56	4,180,750.89
Environmental Services	27,260,797.69	27,516,028.61	255,230.92	31,454,883.39	4,194,085.70
Corporate Services	5,040,159.21	5,273,201.46	233,042.25	6,321,837.54	1,281,678.33
Chief Executive	3,571,828.74	3,703,926.53	132,097.79	3,939,838.33	368,009.59
Planning	1,411,386.36	1,618,403.62	207,017.26	1,870,125.24	458,738.88
Finance	1,787,945.88	1,147,297.44	(640,648.44)	1,248,640.72	(539,305.16)
Financing & Investment Expenditure	8,773,316.51	8,854,430.01	81,113.50	8,854,430.01	81,113.50
Financing & Investment Income	(1,464,157.84)	(1,152,034.95)	312,122.89	(1,173,116.05)	291,041.79
Taxation and Non-Specific Grant Income	(57,926,277.12)	(58,294,616.41)	(368,339.29)	(63,305,798.72)	(5,379,521.60)
Grand Total	(4,505,006.90)	(2,259,914.52)	2,245,092.38	431,585.02	4,936,591.92

1.3 Income and Expenditure Analysis

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

Directorate	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Leisure & Development	10,561,873.00	11,166,777.36	604,904.36	12,503,164.46	1,941,291.46
Environmental Services	18,328,249.76	18,671,929.70	343,679.94	20,596,237.72	2,267,987.96
Corporate Services	3,488,891.04	3,573,149.30	84,258.26	4,053,439.92	564,548.88
Chief Executive	1,282,230.71	1,319,930.42	37,699.71	1,445,662.96	163,432.25
Planning	2,514,444.27	2,757,665.38	243,221.11	3,012,202.24	497,757.97
Finance	1,314,854.37	769,115.92	(545,738.45)	839,070.68	(475,783.69)
Grand Total	37,490,543.15	38,258,568.08	768,024.93	42,449,777.98	4,959,234.83

Council is currently favourable against budget in terms of staffing, this is after full implementation of the recently announced pay award. The pay award is approximately equivalent to the budgeted inclusion of 4% in anticipation of a pay increase however due to the lump sum nature of the pay agreement at lower pay scales there may be some adverse budgetary movements in areas where the staffing complement is dominated by employees on the lower pay scales, conversely where staffing is predominantly at the higher pay scales there may be some favourable budgetary movements.

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

Directorate	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Leisure & Development	7,377,484.93	6,959,542.78	(417,942.15)	8,796,714.94	1,419,230.01
Environmental Services	14,424,393.33	14,110,894.44	(313,498.89)	16,566,275.53	2,141,882.20
Corporate Services	1,921,796.47	1,893,550.23	(28,246.24)	2,480,524.13	558,727.66
Chief Executive	2,342,725.09	2,456,470.93	113,745.84	2,619,572.79	276,847.70
Planning	115,893.66	89,637.81	(26,255.85)	217,626.00	101,732.34
Finance	480,224.76	382,248.62	(97,976.14)	414,070.04	(66,154.72)
Financing & Investment Expenditure	8,773,316.51	8,854,430.01	81,113.50	8,854,430.01	81,113.50
Financing & Investment Income	16,219.43	10,631.92	(5,587.51)	10,631.92	(5,587.51)
Grand Total	35,452,054.18	34,757,406.74	(694,647.44)	39,959,845.36	4,507,791.18

At period 11 this is £695k adverse (Period 10 £366k adverse). The main areas of contribution to this figure are grant expenditure within Prosperity and Place (£588k) which will be offset by an expected income debtor together with expenditure on equipment (£53k adverse) in Tourism & Recreation again being offset by income. Estates are also overspent on non-staffing costs (£510k adverse) although this is partially offset by staffing savings (£263k favourable).

Income levels remain strong for period 11 and the position is as detailed in the table below by Directorate:

Directorate	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual	
				Budgeted Net Expenditure	Remaining Net Expenditure
Leisure & Development	(10,899,364.26)	(9,052,870.97)	1,846,493.29	(10,079,134.84)	820,229.42
Environmental Services	(5,491,845.40)	(5,266,795.53)	225,049.87	(5,707,629.86)	(215,784.46)
Corporate Services	(370,528.30)	(193,498.07)	177,030.23	(212,126.51)	158,401.79
Chief Executive	(53,127.06)	(72,474.82)	(19,347.76)	(125,397.42)	(72,270.36)
Planning	(1,218,951.57)	(1,228,899.57)	(9,948.00)	(1,359,703.00)	(140,751.43)
Finance	(7,133.25)	(4,067.10)	3,066.15	(4,500.00)	2,633.25
Financing & Investment Income	(1,480,377.27)	(1,162,666.87)	317,710.40	(1,183,747.97)	296,629.30
Taxation and Non-Specific Grant Income	(57,926,277.12)	(58,294,616.41)	(368,339.29)	(63,305,798.72)	(5,379,521.60)
Grand Total	(77,447,604.23)	(75,275,889.34)	2,171,714.89	(81,978,038.32)	(4,530,434.09)

At this stage we already know Rates Support Grant to be received by Council will be under budget by £369k therefore we have taken account of this in these accounts. In addition a subsequent Council decision to the approval of budgets means that additional car parking income included in the budget will not be realised during this financial year and again this reduction has been recognised in full in these accounts being the main contributing factor to the adverse income variance for Environmental Services. Within Sport and Well Being both Leisure Centre and Holiday Park income levels are well ahead of budget, in the case of the Holiday and Leisure parks this is offsetting some expenditure overspends referred to above and finally Prosperity & Place income is £686k favourable again offsetting the expenditure adverse variance referred to above.

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 2024/25 is £11,783,490. The net budget is a calculation of the forecast:

- Gross Expenditure of £22.863m.
- Gross Income of £10.079m.

Table 1, Illustrates a P11 Net Position of £7,039,994, which is favourable by £2,033,456 (Period 10 - £1,719,301).

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

2.2 Service Area Budgets

Table 1

Head of Service	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual	
				Budgeted Net Expenditure	Remaining Net Expenditure
Community and Culture	1,566,213.80	1,693,982.38	127,768.58	1,998,289.95	432,076.15
Prosperity and Place	1,014,037.98	1,140,011.93	125,973.95	1,547,408.95	533,370.97
Leisure and Development Management	524,455.07	574,725.44	50,270.37	624,934.00	100,478.93
Sport and Wellbeing	2,711,275.15	3,502,345.04	791,069.89	4,225,066.78	1,513,791.63
Tourism and Recreation	797,710.30	1,715,887.85	918,177.55	2,316,439.00	1,518,728.70
Funding Unit	252,905.42	280,696.26	27,790.84	325,157.92	72,252.50
Strategic Projects	173,395.95	165,800.27	(7,595.68)	183,447.96	10,052.01
	7,039,993.67	9,073,449.17	2,033,455.50	11,220,744.56	4,180,750.89

2.3 Income and Expenditure

Generally, the budgetary performance of Leisure and Development at Period 11 is performing well at this point of the financial year, main areas to highlight are:

- Salaries and Wages.

The table below shows the position regarding staffing costs across the Directorate, currently favourable by £605k (P10- £595k), after full implementation of the agreed pay award.

Head of Service	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual	
				Budgeted Net Expenditure	Remaining Net Expenditure
Community and Culture	1,495,675.86	1,522,939.99	27,264.13	1,664,830.92	169,155.06
Prosperity and Place	832,349.71	886,603.61	54,253.90	1,030,409.27	198,059.56
Leisure and Development Management	520,943.08	567,862.32	46,919.24	617,444.00	96,500.92
Sport and Wellbeing	4,880,105.56	4,923,924.40	43,818.84	5,520,587.22	640,481.66
Tourism and Recreation	2,345,672.75	2,758,048.97	412,376.22	2,928,900.77	583,228.02
Funding Unit	313,730.09	341,597.80	27,867.71	557,544.32	243,814.23
Strategic Projects	173,395.95	165,800.27	(7,595.68)	183,447.96	10,052.01
	10,561,873.00	11,166,777.36	604,904.36	12,503,164.46	1,941,291.46

Energy and Utilities.

At Period 11, energy costs and utilities have an adverse variance of £179k (P10 - £151k), this was an area where Council reduced budgets significantly at budget setting due to anticipated settling of the market in this area. A proportion appears to be arising from Holiday & Leisure Parks (£30k) and therefore some of this may be recouped from customers later in the season.

Head of Service	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Community and Culture	80,776.61	52,733.54	(28,043.07)	60,427.44	(20,349.17)
Prosperity and Place	784.76	1,463.38	678.62	1,807.40	1,022.64
Sport and Wellbeing	1,327,697.30	1,205,629.27	(122,068.03)	1,368,740.00	41,042.70
Tourism and Recreation	292,390.56	262,450.45	(29,940.11)	316,063.24	23,672.68
	1,701,649.23	1,522,276.64	(179,372.59)	1,747,038.08	45,388.85

- Repairs and Maintenance.

At Period 11, scheduled and reactive repairs / maintenance are favourable by £162k coming mostly from favourable variances across the Sport and Well Being section.

Head of Service	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Community and Culture	15,884.65	47,498.34	31,613.69	67,139.00	51,254.35
Prosperity and Place	10,128.61	0.00	(10,128.61)	1,200.00	(8,928.61)
Leisure and Development Management	30.85		(30.85)		(30.85)
Sport and Wellbeing	160,690.22	303,318.55	142,628.33	371,172.00	210,481.78
Tourism and Recreation	208,880.50	207,170.46	(1,710.04)	233,870.17	24,989.67
	395,614.83	557,987.35	162,372.52	673,381.17	277,766.34

- Supplies and Services

At period 11 Supplies and Services are currently showing a adverse variance of £436k (P10 - £417k), as mentioned above the main contribution to this figure comes from Prosperity and Place regarding grant payments and Holiday and Leisure parks, the majority of this being offset by associated income.

- Income

Is currently showing a favourable variance of £1,846k (P10 - £1,522k) mainly in Sport & wellbeing (£786k [P10 - £612k]) and Prosperity and Place (£835k [P10 - £664k]).

Head of Service	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Community and Culture	(1,153,322.03)	(920,097.97)	233,224.06	(1,068,745.12)	84,576.91
Prosperity and Place	(1,320,211.64)	(484,668.29)	835,543.35	(685,907.00)	634,304.64
Leisure and Development Management	0.00		0.00		0.00
Sport and Wellbeing	(4,139,825.94)	(3,353,434.26)	786,391.68	(3,633,408.48)	506,417.46
Tourism and Recreation	(4,210,218.91)	(4,218,884.71)	(8,665.80)	(4,317,712.56)	(107,493.65)
Funding Unit	(75,785.74)	(75,785.74)	0.00	(373,361.68)	(297,575.94)
	(10,899,364.26)	(9,052,870.97)	1,846,493.29	(10,079,134.84)	820,229.42

2.4 Analysis by Head of Service

Community & Culture

Community & Culture currently have a net favourable position of £128k, the main factors being employee costs £27k (vacant/gapped posts, including sickness and secondment). Premises has a favourable variance of £7k due to cost savings in art centres and museums. Customer and client receipts currently performing £32k ahead of budget, mainly in the two arts centres. Grant income performing well, Ballycastle Museum development, DFC Hardship, Social Supermarket showing income where there was no budget, however these will be offset against expenditure associated with the grants received. Budgeted expenditure profiles show a positive monthly variance, however it is anticipated that additional expenditure will be incurred in the final monthly accounts, particularly in respect of 3rd party payments to suppliers.

Prosperity & Place

Prosperity & Place has an overall favourable variance of £126k. Employee costs are £54k favourable due to vacant posts. Supplies and services showing grant scheme overspends but these are offset by grant income which is performing better than budget. Digital transformation grant of £39k in relation to last year was received with no corresponding debtor therefore an in-year bonus. Additional Dfe funding has been availed of with no corresponding budget as it became available later in the year.

Leisure & Development Management

Leisure & Development management, made up of director salary costs and that of the L&D admin team currently £50k favourable £46k of this due to staff savings achieved with some administration staff working on funded projects.

Sport & Wellbeing

SWB is showing a positive variance of £791k. In particular, income for the 7 Leisure/ Sports Centres is up £557k on the estimated target which evidences the positive benefit of recent gym equipment upgrades across the sites.

Agency costs show a negative variance of £132k, but overall employee costs within SWB are currently £43k favourable. The dependency on agency staff will reduce as SWB continues to populate the remaining roles in its staff structure.

Whilst utility charges may become challenging as market prices fluctuate, currently the three main sites for utility usage (leisure centres) are generally maintaining estimated targets.

Repairs and Maintenance is showing a favourable variance in terms of materials, however the ongoing requirement for upkeep and repair across all SWB locations will be closely monitored.

Tourism & Recreation

Tourism & Recreation £918k favourable overall with employee costs currently £412k favourable. The Benone complex has struggled to fill positions this season and the pool opening was delayed therefore saving on lifeguards and other staffing requirements. Better budget profiling of seasonal staff in coast & countryside has also attributed to the favourable variance.

Supplies and services currently £489k favourable, £204k of which relates to reduced spend in HALPs and £208k is attributed to events, with significant underspends in events such as the airshow.

Grant Income is performing better than budget by £88k with £49k of this attributed to a coast and countryside grant received with no budget.

Funding Unit

Funding unit currently £27k under budget mainly due to savings on agency staff working on grant funded projects.

Strategic Projects

Strategic projects which consists of two SIB staff. Currently £7.5k 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 2024/25 is **£31,454,883.39**. This is based on expenditure budget of **£37,162,513.25** and income budget of **£5,707,629.86**.

The Environmental Services position at Period 11 shows a **£225,049.87 positive variance** (P11 was £556,051.37 positive variance).

The main costs and income attributing to the ES P11 position are summarised as follows as variances against budget.

- Employee costs are £345k positive
- Premises costs are £232k adverse
- Transport Costs are £233k adverse
- Supplies and Services are £66k adverse
- Third Party Payments are £107k positive
- Income is £225k positive

Head of Service	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure
Estates	6,785,549.40	6,558,674.01	(226,875.39)	7,217,151.98
Health and Built Environment	2,012,393.18	2,500,280.12	487,886.94	2,755,046.60
Infrastructure	(795,063.16)	(783,940.47)	11,122.69	(281,927.65)
Operations	18,476,301.90	18,407,814.11	(68,487.79)	20,845,469.62
ES Business Support	660,430.84	702,104.84	41,674.00	766,866.40
Environmental Services Centrally Managed	121,185.53	131,096.00	9,910.47	152,276.44
	27,260,797.69	27,516,028.61	255,230.92	31,454,883.39

Estates.

P11 Actual Expenditure	P11 Budget Expenditure	P11 Actual Income	P11 Budget Income	Net Expenditure Variance
7,056,365.42	6,808,989.96	(270,816.02)	(250,315.95)	(226,875.39)

£227k adverse. Employee costs are positive by £263k. Income is on target at £21k. Estates maintenance has a adverse variance of £140k.

Health and Built Environment.

P11 Actual Expenditure	P11 Budget Expenditure	P11 Actual Income	P11 Budget Income	Net Expenditure Variance
3,779,579.72	3,823,418.37	(1,767,186.54)	(1,323,138.25)	487,886.94

£488k positive. Employee costs are £325k positive due to agreed structure not being populated. This is currently underway. Fee Income is favourable by £444k including £285k from Building Control.

Infrastructure.

P11 Actual Expenditure	P11 Budget Expenditure	P11 Actual Income	P11 Budget Income	Net Expenditure Variance
1,471,918.61	1,691,194.19	(2,266,981.77)	(2,475,134.66)	11,122.69

£11k positive. Total income is £209k adverse. Car park income £298k adverse. Harbour Income is positive by £83k. Employee costs are £183k favourable.

Operations.

P11 Actual Expenditure	P11 Budget Expenditure	P11 Actual Income	P11 Budget Income	Net Expenditure Variance
19,622,254.75	19,626,020.78	(1,145,952.85)	(1,218,206.67)	(68,487.79)

£68k adverse variance in Period 11. Employee costs are £431k adverse. A breakdown of the Variances are as follows

Function	Variance	Comments
Waste Collection & Street Cleansing	£163k Adverse	Employee cost increase.
Landfill & Compost Site	£334k Adverse	Due to reduction in 3 rd party income
HRC's	£144k Adverse	Employee cost increase.
Waste Disposal Contracts	£885k Favourable <ul style="list-style-type: none"> ○ Black Bin Contract - £643k (fav) ○ Blue Bin Contract - £220k (fav) ○ Brown Bin Contract £52k (adv) ○ Other Waste Contracts - £74k (fav) 	Variations on predicted tonnages due to extended opening of Craigahulliar for Council waste only and lower price for the recycling (blue bin) contract
Transfer Stations & Depots	£59k Adverse	On target
Public Conveniences	£74k Adverse	Employee cost increase.
Garages	£137k Adverse	Increase in servicing, parts and insurance
Ops Management	£41k Adverse	NWRWWMG underprovided for tender consultant costs

ES Business Support.

£42k positive - on target

ES Centrally Managed.

£10k positive variance – on target

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 get back on budget. At Period 9, due to loss of income from car parks and 3rd party waste, but offset by extending the opening of landfill, increased income from Building Control, ES financial position has a positive variance of **£225,049.87**.

4.0 Corporate Services

4.1 The table below demonstrates the financial position for Corporate Services at period 11:

Head of Service	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual	
				Budgeted Net Expenditure	Remaining Net Expenditure
⊞ Democratic Services	1,375,174.39	1,486,078.24	110,903.85	1,703,582.17	328,407.78
⊞ Land and Property	167,684.70	262,601.95	94,917.25	305,478.40	137,793.70
⊞ Human Resources	1,056,370.38	1,157,785.56	101,415.18	1,454,411.80	398,041.42
⊞ ICT and Business Continuity	1,485,925.62	1,464,567.65	(21,357.97)	1,761,334.61	275,408.99
⊞ Contributions to Other Bodies	89,828.00	89,828.00	0.00	159,703.00	69,875.00
⊞ Policy & Community Planning	444,412.72	429,669.02	(14,743.70)	468,897.72	24,485.00
⊞ Centrally Managed	420,763.40	382,470.84	(38,292.56)	468,207.24	47,443.84
	5,040,159.21	5,273,001.26	232,842.05	6,321,614.94	1,281,455.73
⊞ Planning	1,411,386.36	1,618,403.62	207,017.26	1,870,125.24	458,738.88
	1,411,386.36	1,618,403.62	207,017.26	1,870,125.24	458,738.88
	6,451,545.57	6,891,404.88	439,859.31	8,191,740.18	1,740,194.61

4.2 Democratic Services (DS)

£111K favourable due to various elements of expenditure being less than budget in Period 11 including the following: Members Mileage, Official and Courtesy Visits and an increase in Registration Income.

4.3 Land and Property

£95k favourable at period 11 due to a vacant post within the structure.

4.4 Human Resources

£101K favourable in Period 11

£42k favourable in salary costs, £20k favourable on Occupational Health. Budget released in period 11 for Staff training and Programme Management Costs to match budget. £55k salary recoupment on income side.

4.5 ICT

£21k adverse overall in Period 11, due to a combination of underspends and overspends. The adverse variances in Printing/Photocopiers £39k, Telephones £37k and Computer Licences £56k, are reduced by underspends in Internet and Data Connections £69k, Computer Supplies £16k, Computer Equipment £26k and Mobile Communications £8k.

4.6 Contributions to other bodies

No variance at period 11, as budget has been released to cover costs to date.

4.7 Internal Audit.

£72k adverse as at Period 11, £14k favourable on salary Costs, £84k adverse due to costs re complaints and £28 adverse on other External Auditor costs.

4.8 Centrally Managed

Overall, £33K favourable position at the end of Period 11, due to underspends in Telephones £26k and salary costs £7k

4.9 Policy & Community Planning

Overall, £15k adverse position at the end of Period 11, due to overspend on salary costs of £36K and underspends in Programme Management Costs of £36k and overspend on other Professional Costs of £6k

4.10 Planning

£207k favourable at end of Period 11, including £244k underspend on salary costs and £11k adverse on income projections.

5.0 Chief Executive

5.1 The table below demonstrates the financial position for areas reporting directly to the Chief Executive at period 11:

Head of Service	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual	
				Budgeted Net Expenditure	Remaining Net Expenditure
Legal Services	127,783.80	162,737.54	34,953.74	214,260.28	86,476.48
Performance	3,444,044.94	3,541,188.99	97,144.05	3,725,578.05	281,533.11
	3,571,828.74	3,703,926.53	132,097.79	3,939,838.33	368,009.59

The variance under Performance includes Insurance costs for the year being favourable by £68k.

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 11:

Directorate	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual	
				Budgeted Net Expenditure	Remaining Net Expenditure
Finance	1,787,945.88	1,147,297.44	(640,648.44)	1,248,640.72	(539,305.16)
Financing & Investment Expenditure	8,773,316.51	8,854,430.01	81,113.50	8,854,430.01	81,113.50
Financing & Investment Income	(1,464,157.84)	(1,152,034.95)	312,122.89	(1,173,116.05)	291,041.79
Taxation and Non-Specific Grant Income	(57,926,277.12)	(58,294,616.41)	(368,339.29)	(63,305,798.72)	(5,379,521.60)
Grand Total	(48,829,172.57)	(49,444,923.91)	(615,751.34)	(54,375,844.04)	(5,546,671.47)

Whilst the figures in this table are dominated by the adverse position regarding Rates Support Grant it should be noted that Investment Income is £312k favourable and this position will improve as the year continues. The figure for Finance includes an amount of £480k relating to staffing savings that management are committed to making during the year through vacancy control for example and human resource management. At period 11 the effect of this is £440k and should be considered against overall staffing costs and not as a Finance generated adverse variance.

7.0 Capital Expenditure

The tables below set out the capital expenditure that has been approved through Council thus far for the 2024/25 Financial Year:

Environmental Services

Month/Year	Agenda Item No.	Fleet/Project	Amount
April 2024	6	Operations Fleet, Plant and Equipment Renewal 2024-25	c.£1,555,750
April 2024	17	Harbours & Marinas Capital Infrastructure works to “Old Slipway, Portrush Harbour” Consideration to Progression to Stage 3 – Construction Phase	Option 1, “the required works”:- <i>Most Economically advageous tenderer:-</i> £68, 700.00 + VAT <i>Contingency Sum of 15%,</i> <i>(£10, 305.00) being applied, with a resultant capital project delivery sum of £79, 005.00</i>
April 2024	19	(To note) Cost of Purchasing Pay & Display Machines	£79,500.00
May 2024	7	Purchase of Operations Replacement Vehicle	£19,275
June 2024	21	Estates Fleet Renewal 2024/2025	£ 447,300
September 2024	23	Festive Lights	£124,040
November 2024	20	Air Quality Monitoring Equipment	£42,735
November 2024	22	Limavady Council Offices Fire Alarm	£76,017
November 2024	23	Castlerock Footbridge	£678,996
December 2024	13	Additional Cost for telehandler previously approved	£9,950
December 2024	14	Ballintoy Variable Message Signage	£22.299
Total			£3,134,867

Leisure & Development

Committee Date	Project / Capital Works	Stage	Approval Amount
240521	JDLC Air Conditioning		£27,632
240521	Capital Grants	N/A	£600,000
240521	Growth Deal Consultants	N/A	£130,000
240618	Ballycastle LC		*£1,560,000
240618	Spin bike replacements		£20,823
240618	Riada Astro replacement		£29,984
240917	MUGA's		£73,000
240917	Fencing		£40,370
241015	Ballyreagh Golf Course		£100,000
241119	Burnfoot Pitch Modular Changing unit		£200,000
241217	Coastal Repairs Waterfoot Beach		£130,000
241217	Ballycastle Leisure Centre		£16,460,000
250121	Arcadia Multi play park		£50,000
250121	Bushmills MUGA Lighting		£29,837
250218	Capital Grants Scheme		£599,860
250218	Clyde Park Phase 2		£76,392
250218	CLC Air Con		£89,754
			£18,657,652

*Included within £16,460,000 (241217)

Total Capital Commitment £21,792,519.

7.1 Cash expenditure of capital projects

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

Actual Capital Spend	Month													
Project Code & Description	April	May	June	July	August	September	October	November	December	January	February	Grand Tot		
200001 Technology 1 Finance System	87,407.79	1,406.48	13,413.83	12,049.20	7,012.00	10,966.65			3,226.70	950.36	9,404.12	145,837.13		
200003 West Bay Sea Defence Project	22,714.60	10,807.80				11,803.58						50,446.32		
200005 Knock Road Depot		1,137.94										1,137.94		
200006 Landsdowne Boat Shelter						300.00						300.00		
200011 Portrush Harbour						963.30						963.30		
200014 Castlerock Railway Footbridge (LC)						959.03	2,075.00	5,045.64				8,079.67		
200017 Ballycastle Leisure Centre	23,479.08	9,153.80	29,366.65	120,518.15	3,697.12	128,354.84	42,968.16	146,993.46	400.00	37,123.80	35,909.91	577,964.97		
200018 North Pier Portrush Rock Armour							10,384.10			-10,384.10		0.00		
200020 Portrush Recreation Grounds								83,822.38				83,822.38		
200028 Ballymoney Public Realm	7,102.13	337,052.16		87,533.07	65,530.00	131,512.74	121,971.33	4,080.00	480,546.00		5,711.14	1,241,038.57		
200032 Magheracross Viewing Platform											2,338.15	2,338.15		
200034 CLC Redevelopment Project										7,437.50		7,437.50		
200039 Portaneevy Viewing Area								2,016.82				2,016.82		
200040 Burnfoot Playing Fields (LC)	1,250.00							96,751.32				98,001.32		
200043 Refurb Ballycastle Museum	3,724.00	1,407.00	5,962.50		12,594.62	4,020.00	2,627.08	6,912.00	1,512.00	3,822.00	1,080.00	43,661.20		
200077 Bowling Green - Dungiven Sports Complex			1,407.68	10,002.67								11,410.35		
200081 Carrick Dhu Touring Pitches									362.40			362.40		
200082 Kerr Street /Portrush Harbour Pu	15,583.99			2,400.00								3,783.17	21,767.16	
200090 Ballintoy Harbour and Car Park						2,055.90						534.53	2,590.43	
200092 Coleraine Revitalise 2021/23										90.00		90.00		
200100 Dernaflaw MUGA (SSP)	2,322.23	38,147.25			1,262.08	217.80					-41,949.36	0.00		
200101 Drumsurn Community Facility (SSP)				10,830.00	113,680.20			230,842.28	79,911.63			435,264.11		
200102 Magilligan MUGA (SSP)				53,875.67	10,108.62		90.00					64,074.29		
200104 Dervock MUGA (SSP)	1,993.94		1,301.28		7,393.45			59,558.50			-70,247.17	0.00		
200105 Rasharkin Com Facility/Heat (SSP)							5,631.00					5,631.00		
200106 Armoyn Play Park Upgrade (SSP)								2,889.96		1,912.50	2,717.93	7,520.39		
200108 Mosside Community Facility (SSP)	129,078.23	128,837.29		103,129.92	4,362.03				2,448.11	2,002.50		369,858.08		
200109 Cushendall Walk Path Link (SSP)					940.96			2,928.44		176.43		4,045.83		
200110 Enhance Core Path Network - C1	575.00			1,258.60					592.92		247.18	2,673.70		
200111 Rural All Ability Cycle Scheme- C2	400.33	739.33							2,823.75	1,057.50	90.00	5,110.91		
200113 Rasharkin Com Facility/Path (SSP)				487.73					1,856.25		3,047.47	5,391.45		
200114 Armoyn Walking Path Upgrade (SSP)		-1,012.98	6,422.00							2,452.50		7,861.52		
200116 Crosstaggherty HRC Upgrade	4,165.00				11,728.36		5,668.59		39,000.00		1,075.00	61,636.95		
200122 H & S Improvements Harbours &	3,490.00		12,589.13	3,941.00	16,258.07							36,278.20		
200128 Portrush Harbour Footbridge							1,433.71					1,433.71		
200142 Red Bay Pier Repair FS	232,464.20	93,908.11		22,235.43	614,621.86	245,903.89	30,812.99				65,540.03	1,305,486.51		
200148 Regional Planning System					10,172.00							10,172.00		
200151 Drumaduff Landfill Site - Purchase												975.00	975.00	
200156 Ballintoy Harbour Waste System	3,845.35	101.00			133,787.35	117,113.64			25,364.23		1,922.67	282,134.24		
200157 Car Park Resurfacing 2023			24,066.56	106,137.29	1,500.00	2,506.10					500.00	134,709.95		
200159 Old Slipway Portrush Harbour	2,750.00	562.50							5,702.10			9,014.60		
200160 Portballintrae Harbour Slipway W	1,832.00	4,000.92										5,832.92		
200161 Dredging - Portrush, Ballycastle, I	8,259.40		11,748.00	4,898.50	250.00	1,011.35	2,939.10					29,106.35		
200165 Ballycastle Public Realm	2,750.00					6,157.78	793.00	6,130.15	-46,222.45	0.00	0.00	-30,391.52		
200166 Holiday & Leisure Park Capital												0.00	0.00	
200167 Ballycastle Shared Education Can	20,039.70			15,328.16	7,690.54			32,729.75	25,022.64			151,230.31		
200168 Cemetery Administration Softwa	2,591.25	2,591.25	2,591.25	2,591.25	-3,225.40	1,427.92	1,427.92	1,427.92	1,427.92	1,427.92	50,419.52	15,707.12		
200175 Fleet Operations		0.00										0.00	0.00	
200177 ICT Phone Systems	19,738.24	38,261.80	21,054.50	13,218.54	3,286.00	18,302.00	0.00	0.80	0.00	-113,861.08	0.00	0.80		
200179 ICT PCs Laptops Monitors	8,750.00		-8,750.00							0.00		0.00	0.00	
200181 Crosstaggherty Landfill Site Closur	1,200.47											1,200.47		
200182 Slip way Works North Pier Portrush							-10,384.10			10,384.10	584.20	584.20		
200188 South Pier Portrush							5,676.65					11,538.29		
200203 Runkerny Footbridge (LC)		18,430.00								-18,430.00		0.00		
200204 Riverside Park Footbridges Ballymoney (LC)							18,977.00				-18,977.00	0.00		
200209 LCIP - Sheskburn Improvements (LC)				0.00								0.00		
200210 Green Spaces - Dromore Play Park			475.40	1,040.00						-1,515.40		0.00		
200211 Green Spaces - Islandmore Play Park			0.00				90.00	0.00			-90.00	0.00		
200212 Green Spaces - Scally Park Play P	9,999.80			-9,999.80								0.00		
200213 Green Spaces - Glenullin Play Park							90.00	0.00			-90.00	0.00		
200214 Council-wide Building Surveys						7,320.00	17,580.00		9,945.00	6,380.00		41,225.00		
200218 Crosstaggherty civic Amenity Site	4,620.00									0.00		4,620.00		
200224 Megaw Park Changing Places & A	10,706.48										-10,706.48	0.00		
200225 Kilrea MUGA								34,525.00		-34,525.00		0.00		
200226 JDLC Utility Management		1,125.00		1,100.00	7,695.00		1,072.50		2,887.50			13,880.00		
200227 Jim Watt Structural Works	6,893.00	5,238.13		10,987.32		4,992.24				2,383.50		30,494.19		
200228 LCIP - CLC Filter Replacement		0.00				0.00						0.00		
200229 LCIP - Coleraine Leisure Centre Lockers				23,746.77		23,746.77				-47,493.54		0.00		
200230 Rathlin Island Changing Places Cc	14,489.40					412.75						14,902.15		
200231 Upgrade of Greysteel Play Park			245.50		127,970.00	358.43	0.00			-128,573.93		0.00		
200233 Riada Astro turf Replacement	71,487.50		-71,487.50			0.00						0.00		
200234 Portstewart Harbour Breakwater				15,675.00								15,675.00		
200235 Interceptor Tank B'castle Depot				15,000.00	14,000.00					-29,000.00		0.00		
200239 Dernaflaw MUGA					450.00						747.00	1,197.00		
200240 Millburn CC Acoustic Panels								19,565.00		-19,565.00		0.00		
200242 Windyhall MUGA Resurface								38,475.00		-38,475.00		0.00		
200243 Windyhall Pitch Fencing										0.00		0.00		
Grand Total	725,703.11	691,894.78	55,702.78	628,550.11	1,184,568.44	708,603.13	299,774.12	766,987.31	611,784.06	-383,199.44	64,971.93	5,355,340.33		

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 30th June 2025			
	April	May	June
Closing Bank Balance at 31st March 2025	28,454,129.00	28,355,411.00	28,884,887.00
Estimates payment runs	4,151,128.00	3,938,910.00	3,151,128.00
Estimated Weekly Wages	279,056.00	348,820.00	279,056.00
Estimated Weekly specials	183,712.00	229,640.00	183,712.00
Estimated monthly salaries	1,271,499.00	1,271,499.00	1,271,499.00
Estimates monthly specials	931,909.00	931,909.00	931,909.00
Estimated councillors	60,260.00	60,260.00	60,260.00
Estimated councillors specials	39,041.00	39,041.00	39,041.00
Estimated DD payments	60,000.00	60,000.00	60,000.00
Loan repayment (Govt)			
Loan Repayments (Commercial)	34,031.00	49,364.00	
Total Expenditure	7,010,636.00	6,929,443.00	5,976,605.00
Rates Income	5,258,919.00	5,258,919.00	5,258,919.00
Rates support income			
Derating Grant	553,642.00		
Transferring functions	99,357.00		
Vat refund		1,200,000.00	
General Income	1,000,000.00	1,000,000.00	1,000,000.00
Loan Draw down			
Total Income	6,911,918.00	7,458,919.00	6,258,919.00
Closing Bank Balance	28,355,411.00	28,884,887.00	29,167,201.00
** Bank balance includes £22M of investments and £5M in deposit account at 31.03.25			

9.0 Summary

9.1 This report represents a continued excellent performance following a solid start to the financial year, especially with regards some of our income streams. Council does however need to remain vigilant in respect of energy costs which are running adverse and has pushed these areas of expenditure into deficit.

10 Year-end projections

10.1

Current Position	Best Case	Likely Case	Worst Case
£2,245k fav £1,813k surplus	£3,200k fav £2,769k surplus	£2,900k fav £2,469k surplus	£2,000k fav £1,569k surplus
Assumptions	Continued improved budgetary position in last month, positive rates finalisation (£781k)	Maintain current budgetary position in last month, reduced rates finalisation (£500k)	Worsening budgetary position in last month, no rates finalisation