

FINANCE COMMITTEE MEETING HELD THURSDAY 15 MAY 2025

No	Item	Summary of Key Recommendations	Estimated Timescale for completion
1.	Apologies	<i>Aldermen Callan, Boyle Councillors McGlinchey, McQuillan and Mairs</i>	<i>n/a</i>
2.	Declarations of Interest	<i>None</i>	<i>n/a</i>
3.	Minutes of Finance Committee meeting held Thursday 10 th April 2025	<i>Confirmed as a correct record</i>	<i>n/a</i>
4.	De-Rating Grant Finalisation	<i>Noted</i>	<i>-</i>
5.	APP Forecast Finalisation	<i>Noted</i>	<i>-</i>
6.	Prompt Payments	<i>Noted</i>	<i>-</i>
7.	Procurement Policy	<i>To recommend that Council approve the updated Procurement Policy</i>	<i>31 May 2025-</i>
8.	Essential User Policy	<i>To recommend that Council approve Essential User Policy as presented</i>	<i>-</i>
9.	Finance Business Plan	<i>To recommend that Council approves the Finance Business Plan as presented</i>	<i>31 March 2026</i>
10.	Correspondence		

10.1	Emps to ALACE Pay Offer 22 April 2025	Noted (Items 10.1 – 10.5 inclusive)	n/a
10.2	Emps to Craft TUs Pay Offer 22 April 2025		
10.3	Emps to CO Tus Pay Offer 22 April 2025		
10.4	Emps to NJ CTUs Pay Offer 22 April 2025		
10.5	Emp Circ Pay Update 24 April 2025		
	In Committee (Items 11-13 inclusive)		
11	Debt Management	Noted	
12.	Minutes of Finance Management Team meeting Tuesday 1 April 2025	Noted	n/a
13.	Energy Procurement	To recommend that Council approve award of energy supply to the Go Power as detailed within the report.	9 June 2026
14.	Any Other Relevant Business (notified in accordance with Standing Order 12 (0))	None	n/a

**MINUTES OF THE PROCEEDINGS OF THE
FINANCE COMMITTEE HELD
IN THE COUNCIL CHAMBER, AND VIA VIDEO CONFERENCE,
ON THURSDAY 15 MAY 2025 AT 7.00PM**

In the Chair: Councillor Huggins (C)

Members Present: Alderman Knight-McQuillan (R), Scott (R)
Councillors Holmes (R), Kane (R), Kyle (R), Peacock
(R), Nicholl (R), Schenning (R), Wisener (C)

Officers Present: D Wright, Chief Finance Officer (C)
J Culkin, Management Accountant (C)
I Owens, Committee & Member Services Officer (C)
C Ballentine, ICT Officer (C)
M Kennedy, ICT Officer (C)

In attendance: n/a

Key: (R) Attended Remotely
(C) Attended in the Chamber

The Chief Finance Officer undertook a roll call.

The Chair advised Committee of its obligations and protocol whilst the meeting was being audio recorded.

1. APOLOGIES

Apologies were recorded for Aldermen Callan and Boyle, Councillors McGlinchey, McQuillan and Mairs

2. DECLARATIONS OF INTEREST

There were no Declarations of Interest.

**3. MINUTES OF FINANCE COMMITTEE MEETING HELD THURSDAY 10th
APRIL 2025**

Copy previously circulated.

AGREED –the Minutes of the Finance Committee meeting held Thursday 10th April 2025 were confirmed as a correct record.

4. DE-RATING GRANT FINALISATION

For information report, previously circulated presented by the Management Accountant.

Background

De-rating is a central government policy which reduces the rating burden on a number of sectors, the most notable being manufacturing. The effect of this policy is that less rates are collected than would be expected applying the district and regional rate factors to a property's Net Annual Value (NAV) consequently there is a reduction in the income to Council from rates.

Detail

As Council has no operational influence in the application any such policy De-Rating grant is a statutory mechanism through which central government compensates the local Councils for any loss incurred as a result of the central policy. The grant is linked to the NAV's of those non-domestic properties where de-rating applies and is therefore affected by any increase in the District Rate factor as set by Council annually.

Quarterly Analysis

Land and Property services have provided us with the unaudited final projection for de-rating grant for 2024/25. This indicates a positive finalisation at the end of March 2025 of approximately £21k (December £9k negative). The tables in the Appendix A, previously circulated, to this report show some analysis of the de-rating grant for all Councils.

Finance Committee NOTED the report.

5. ACTUAL PENNY PRODUCT FORECAST FINALISATION

For information report, previously circulated presented by the Management Accountant.

Purpose of Report

The purpose of this report is to inform members of the latest Actual Penny Product (APP) forecast supplied by Land and Property Services (LPS).

Background

LPS has issued to Councils the unaudited year end forecast as at 31 March 2025. The forecast for Causeway Coast and Glens Borough Council has been based on in year assumptions for both formal and interim forecasts with the exception of the figures for March 2025 which are based on actuals as detailed below:

Month	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
Forecast	£558	£625	£647	£718	£780	£710	£744	£823	£781	£608

Additional analysis

The figures indicate a significant projected finalisation in terms of rates income for Council however whilst there still remains a small level of uncertainty on these figures as they are still to be audited. It is however an excellent position to be in at this point and does give optimism that there is some growth in the rates base.

APP analysis

The tables below set out the analysis of the APP forecast for the current financial year in terms of both domestic and non-domestic properties.

Finance Committee NOTED the report.

6. PROMPT PAYMENTS

For information report, previously circulated presented by the Management Accountant.

Background

Department for communities (DfC) requires Council to record and publish statistics regarding the payment of supplier invoices with specific reference to two distinct measures namely invoices paid within 10 working days and invoices paid within 30 calendar days.

Detail

These figures are published on a quarterly basis by DfC with Councils required to do likewise. The purpose of the statistics is to encourage Councils to support businesses especially those local and/or small businesses for whom cash flow is of vital importance to their continued survival. In addition, as part of Council's performance improvement plan for this year the payment of our suppliers has been identified as one of the performance improvement objectives with a target of 90% of suppliers being paid within 30 calendar days. The tables below detail Council's performance since April 2023 the latest data being for quarter 1 of 25/26 year, up to and including end of April 2025.

Analysis

The statistics will be continually monitored to ensure the performance levels are maintained and where possible improved. Council's self-imposed target remains at 90% of invoices being paid within 30 days. During April 91.99% (March 91.17%) of invoices were paid within 30 days. This does compares well with performance from 2024/25 which was 91.26% for the entire year but we can't let

performance slip as we move into the new financial year if we are to maintain this level.

Prompt Payment Statistics 2023/2024					
	Q1	Q2	Q3	Q4	Total
Total No of Invoices	6512	7263	6847	7031	27653
Total amount paid	£ 23,864,802	£ 17,139,245	£ 13,837,183	£ 13,491,210	£ 68,332,440
Number of invoices paid within 10 days	3675	5233	5444	5774	20126
% of invoices paid within 10 days	56.43%	72.05%	79.51%	82.12%	72.78%
Number of invoices paid within 30 days	5398	6232	6215	6301	24146
% of invoices paid within 30 days	82.89%	85.80%	90.77%	89.62%	87.32%
Number of invoices paid outside 30 days	1114	1031	632	730	3507
% of invoices paid outside 30 days	17.11%	14.20%	9.23%	10.38%	12.68%
No. of Disputed Invoices	33	162	35	169	399
% of disputed invoices	0.51%	2.23%	0.51%	2.40%	1.44%
Average Payment Days	18.71	15.59	11.36	13.58	14.64
Prompt Payment Statistics 2024/2025					
	Q1	Q2	Q3	Q4	Total
Total No of Invoices	6890	7030	7234	6931	28085
Total amount paid	£ 15,645,094	£ 14,616,411	£ 13,040,366	£ 11,221,971	£ 54,523,842
Number of invoices paid within 10 days	5304	5316	5820	5220	21660
% of invoices paid within 10 days	76.98%	75.62%	80.45%	75.31%	77.12%
Number of invoices paid within 30 days	6274	6336	6813	6208	25631
% of invoices paid within 30 days	91.06%	90.13%	94.18%	89.57%	91.26%
Number of invoices paid outside 30 days	616	694	421	723	2454
% of invoices paid outside 30 days	8.94%	9.87%	5.82%	10.43%	8.74%
No. of Disputed Invoices	37	54	40	42	173
% of disputed invoices	0.54%	0.77%	0.55%	0.61%	0.62%
Average Payment Days	11.86	11.64	9.84	12.60	11.47
Prompt Payment Statistics 2025/2026					
	Q1*	Q2	Q3	Q4	Total
Total No of Invoices	2248				2248
Total amount paid	£ 5,481,138				£ 5,481,138
Number of invoices paid within 10 days	1672				1672
% of invoices paid within 10 days	74.38%				74.38%
Number of invoices paid within 30 days	2068				2068
% of invoices paid within 30 days	91.99%				91.99%
Number of invoices paid outside 30 days	180	0	0	0	180
% of invoices paid outside 30 days	8.01%				8.01%
No. of Disputed Invoices	6			42	48
% of disputed invoices	0.27%				2.14%
Average Payment Days	12.00				-163.96
*Incomplete period					

Finance Committee NOTED the report.

- * **Alderman Knight-McQuillan and Councillor Holmes joined the meeting remotely at 7.10 pm.**

7. PROCUREMENT POLICY

Report, previously circulated, presented by the Chief Finance Officer.

Purpose of Report

To inform members of a revision to Council's procurement policy in line with the Procurement Act which came into force in February 2025 and the Procurement Policy Note, PPN 04/21, regarding financial limits which came into force in March 2025.

Background

The Procurement Act 2023, introduced on February 24, 2025, aims to simplify and modernize the UK's public procurement system. It consolidates existing procurement rules into a single framework, with the goal of creating a more transparent and flexible system that better supports public sector needs and encourages innovation. The act also seeks to open up procurement to new entrants, particularly small businesses and social enterprises.

Council's policy has been redrafted to incorporate these changes into its procedures to maintain compliance with all relevant legislation. The revised policy has been attached as Appendix A, previously circulated.

In addition to the Procurement Act 2023, PPN 04/21 as approved by the Northern Ireland Executive which was issued on 6 March 2025 amending the procurement control limits applicable to all public bodies in Northern Ireland. These revised limits have been incorporated into this revised policy under the relevant sections. A copy of the PPN has been attached as Appendix B, previously circulated.

The Chief Finance Officer provided commentary and outlined the rationale for the proposed revised Procurement Policy.

Recommendation

It is recommended that Council approve the updated Procurement Policy.

Proposed by Councillor Wisener

Seconded by Alderman Knight-McQuillan and

AGREED – to recommend that Council approve the updated Procurement Policy.

8. ESSENTIAL USER POLICY

Report, previously circulated, was presented by the Chief Finance Officer.

Purpose of Report

To seek approval of revised Essential Car User Policy.

Background

Employees Causeway Coast and Glens Borough Council has to establish a framework of governance under which its services and functions can operate.

Causeway Coast and Glens Borough Council operates in accordance with the Green Book as agreed at National Joint Council level with Unions in terms of the basis of staff terms and conditions. Within those terms and conditions provision is made for staff who, in the course of their duties, make use of their private vehicle for business purposes and they are then recompensed accordingly using the agreed mileage and expense rates set by the National Joint Council. Part of those provisions allows the employer to award a status of "Essential User" to employees whose role requires regular and repeated use of a vehicle in their day to day role, again the Green Book sets out the additional benefits that can be received as a result of this. Causeway Coast and Glens Borough Council did not have an agreed Council wide policy for the award of Essential User status to employees prior to March 2024, each of the 4 legacy Councils had differing rules and procedures for dealing with this. In addition none of the legacy arrangements had any review process to ascertain the appropriateness of the continued award of Essential User status.

The purpose of this policy is to provide a single, uniform and fair set of guidelines for the assessment of applications to be granted Essential User Status and also to provide a single equitable method of review to ensure the granting of Essential User status is correct for all employees within Council. The rules and processes are clearly set out within the policy and these have been presented to the Unions at local level and have been agreed with Unions. The policy applies to all staff with the first review being carried out after 12 months operation.

This policy had been presented to Council previously in March 2024 but was adopted at that point with an amendment to the mileage thresholds.

The policy had been discussed with Trade Unions the original mileage thresholds having been agreed.

Trade Unions have indicated that they felt the Council decision to amend the thresholds stepped outside of agreed employer/union consultation processes and

were not in agreement with the implementation of the policy, they were however in favour of the position being reviewed after a period of operation. Unions stated that the amount of travel being undertaken has reduced significantly with the advent of online meetings. There are statistics to support this position in section three below.

A copy of the policy is attached as an Appendix A to this report, previously circulated.

Statistics

The table below sets out the total mileage travelled by staff, the number of claimants and the number who exceeded 2000 miles total for the years ended 31 March 2019, 2023, 2024 and 2025.

The data does support the position that the amount of travel being incurred is still well below the levels prevailing when this policy was first presented, it is therefore reasonable to reset the thresholds at the levels previously agreed with unions.

Year	Mileage	No. of Claimants	No. > 2000 miles
2019	705173	272	133
2023	332341	288	59
2024	366512	245	67
2025	342840	247	59

Recommendation

It is recommended that Council approve Essential User Policy as presented.

The Chief Finance Officer provided commentary including the Trade Union position in relation to this proposed revised Essential User Policy.

Proposed by Councillor Wisener
Seconded by Alderman Knight-McQuillan and

AGREED - to recommend that Council approve Essential User Policy as presented.

9. FINANCE BUSINESS PLAN

Report, previously circulated, was presented by The Chief Finance Officer.

Purpose of Report

All Council departments are required to prepare an annual business plan.

Background

Attached as Appendix A, previously circulated, to this report is the Annual Business Plan for the Finance Department for the 2025/26 financial year

Recommendation

It is recommended that Council approves the Finance Business Plan as presented.

The Chief Finance Officer provided commentary highlighting possible mitigation required due to an ageing workforce and potential of losing individuals with key knowledge and experience

Proposed by Councillor Schenning
Seconded by Alderman Scott and

AGREED - to recommend that Council approves the Finance Business Plan as presented.

10. CORRESPONDENCE

Correspondence, previously circulated, was presented by the Chief Finance Officer.

10.1 Emps to ALACE Pay Offer 22 April 2025

10.2 Emps to Craft TUs Pay Offer 22 April 2025

10.3 Emps to CO Tus Pay Offer 22 April 2025

10.4 Emps to NJ CTUs Pay Offer 22 April 2025

10.5 Emp Circ Pay Update 24 April 2025

The Chief Finance Officer advised that the correspondence at Items 10.1 – 10.5 were interlinked and referred to 22 April 2025 Pay Offer.

Finance Committee NOTED the items of correspondence 10.1 – 10.5.

MOTION TO PROCEED 'IN COMMITTEE'

Proposed by Councillor Wisener
Seconded by Councillor Schenning

AGREED – to recommend that Finance Committee move *'In Committee'*.

The information contained in the following items is restricted in accordance with Part 1 of Schedule 6 of the Local Government Act (Northern Ireland) 2014.

The meeting moved 'In Committee' at 7.25 pm.

The Chair reminded Committee of the audio recordings procedure.

11. DEBT MANAGEMENT

For information, confidential report, by virtue of paragraph(s) 3 of Part 1 of Schedule 6 of the Local Government Act (Northern Ireland) 2014.

Report, previously circulated, was presented by the Chief Finance Officer.

Purpose of Report

This report informs members of the current position surrounding debt owed to the Council by its customers.

Background

Council implemented a revised Debt Management Policy in July 2023.

The tables below set out the total debt position as at 30 April 2025 and compares this to the position at 30 April 2024.

Detail – Aged Debt Analysis

As at 30 April 2025, previously circulated.

As at 30 April 2024, previously circulated.

Movement and comparison between last year and this year (30 April 2025 and 30 April 2024), previously circulated.

With regards the 90 days and over figures there are customers who have entered administration totalling £254.32, in due course we will be informed if Council will receive any settlement from these companies following which any debts requiring written off will be informed to this committee or if required authority to write off will be sought. There are also balances amounting to £13,840 included within the 90 days and over figure relates to invoices which are not Council debt but are invoices issued and collected on an agency contract for a third party under relevant legislative direction.

Over 90 Days analysis

The table previously circulated details the status of any debt which was over 90 days in excess of £10 currently (excluding third party invoices and direct debit accounts):

The table, previously circulated, sets out such debts that have been cleared since the last report in February*:

Options

Debt write-off under £1,000

In accordance with our debt management policy I am required to report to Council any debts under £1,000 which the Chief Finance Officer has the authority to write-off. There are no such debts this month as detailed below:

Debt Write-off over £1,000

In accordance with our debt management policy, Council approval is sought in order to write off any debts in excess of £1,000. There are no such debts this month.

The Chief Finance Officer advised of a typographical error in relation to 'Over 90 Days analysis' which should have read 'April' and not 'February'.

At the request of Alderman Scott the Chief Finance Officer agreed to provide clarity on a stated debt and payment options available.

Finance Committee NOTED the report.

12. MINUTES OF FMT MEETING TUESDAY 1 APRIL 2025

For information, confidential Finance Management Team Meeting minutes Tuesday 1 April 2025, previously circulated, were presented by the Chief Finance Officer

Finance Committee NOTED the report.

13. ENERGY PROCUREMENT

Confidential report, by virtue of paragraph 3 of Part 1 of Schedule 6 of the Local Government Act (Northern Ireland) 2014

Report, previously circulated, was presented by the Chief Finance Officer.

Purpose of Report

To inform members of the committee that a multi council energy procurement process has been completed.

Background

All energy supplies (electricity and gas) are currently being operated on a multi council contract since 1st April 2023.

The current supply contract is a traditional supply contract whereby energy is purchased at competitive tendered rates applicable for a fixed supply period.

A consortium of nine other councils participated in a competitive energy tender to secure the most advantageous rate, a tender process was run from early February to the end of March.

Evaluations have been completed, Go Power, our current supplier was successful for both Gas and Electricity, supply will be conducted on a day ahead market tracker pricing system,

Financials

Previously our spend on energy 2023-2024 was £ 2,199,692 whilst the latest 2024-2025 year total is £ 2,447,171.

Recommendation

It is recommended that Committee approve award of energy supply to the Go Power and detailed within the report.

Proposed by Alderman Scott
Seconded by Councillor Kane and

AGREED – to recommend that Council approve award of energy supply to the Go Power and detailed within the report

MOTION TO PROCEED ‘IN PUBLIC’

Proposed by Councillor Wisener
Seconded by Councillor Schenning and

AGREED – to recommend that Finance Committee move ‘*In Public*’

14. ANY OTHER RELEVANT BUSINESS (NOTIFIED IN ACCORDANCE WITH STANDING ORDER 12 (O))

There were no items of Any Other Relevant Business.

The Chair thanked the Chief Finance Officer and his team for their assistance whilst she was Finance Chair saying it had been a privilege to undertake the role.

This being all the business, the Chair thanked Elected Members for their attendance and the meeting closed at 7.35pm.

Chair