

<b>Title of Report:</b>	<b>Management Accounts Period 12</b>
<b>Committee Report Submitted To:</b>	<b>Finance Committee</b>
<b>Date of Meeting:</b>	<b>12 June 2025</b>
<b>For Decision or For Information</b>	<b>For decision</b>
<b>To be discussed In Committee YES/NO</b>	<b>No</b>

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

<b>Estimated Timescale for Completion</b>	
Date to be Completed	

<b>Budgetary Considerations</b>	
Cost of Proposal	
Included in Current Year Estimates	<b>YES/NO</b>
Capital/Revenue	Revenue
Code	
Staffing Costs	

<b>Legal Considerations</b>	
Input of Legal Services Required	<b>YES/NO</b>
Legal Opinion Obtained	<b>YES/NO</b>

<b>Screening Requirements</b>	Required for new or revised Policies, Plans, Strategies or Service Delivery Proposals.		
Section 75 Screening	Screening Completed:	<del>Yes</del> /No	Date:
	EQIA Required and Completed:	<del>Yes</del> /No	Date:
Rural Needs Assessment (RNA)	Screening Completed	<del>Yes</del> /No	Date:
	RNA Required and Completed:	<del>Yes</del> /No	Date:
Data Protection Impact Assessment (DPIA)	Screening Completed:	<del>Yes</del> /No	Date:
	DPIA Required and Completed:	<del>Yes</del> /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 draft summary of the financial position at period 12 (up to and including 31 March 2025), these accounts will remain draft until the Northern Ireland Audit Office (NIAO) complete the annual audit and the annual accounts are certified in September 2025:

Council is showing a favourable variance against budget at period 12 amounting to £5,168,478 however it should be noted that in Period 12 this figure has been increased by the inclusion of the projected rates finalisation which amounts to £608,172 and De-rating Grant of £71,874. Additionally £521,967 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 the exceptional income figure has reduced from previous reports Council having received bills for associated legal costs which have been deducted from the associated income. Adjusting for these items, the latter of which Council has previously agreed will be transferred to the Financial Recovery Reserve, results in a period 12 favourable operational variance of £3,966,464 (period 11 £2,245,092) which is an encouraging position to be in at this point in the financial year. This represents an improvement of approximately £1,721,342 (Period 11 - £136,610) 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 £3.535m, increasing reserves by this amount.

Directorate	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Leisure & Development	8,272,941.43	11,220,744.56	2,947,803.13	11,220,744.56	2,947,803.13
Environmental Services	30,933,650.07	31,324,083.39	390,433.32	31,324,083.39	390,433.32
Corporate Services	5,618,619.77	6,321,837.54	703,217.77	6,321,837.54	703,217.77
Chief Executive	3,736,488.09	3,939,838.33	203,350.24	3,939,838.33	203,350.24
Planning	1,518,077.22	1,870,125.24	352,048.02	1,870,125.24	352,048.02
Finance	1,969,721.54	1,248,640.72	(721,080.82)	1,248,640.72	(721,080.82)
Financing & Investment Expenditure	8,877,610.51	8,985,230.01	107,619.50	8,985,230.01	107,619.50
Financing & Investment Income	(1,523,141.96)	(1,173,116.05)	350,025.91	(1,173,116.05)	350,025.91
Taxation and Non-Specific Grant Income	(670,655.00)	(1,037,608.00)	(366,953.00)	(1,037,608.00)	(366,953.00)
<b>Grand Total</b>	<b>58,733,311.67</b>	<b>62,699,775.74</b>	<b>3,966,464.07</b>	<b>62,699,775.74</b>	<b>3,966,464.07</b>

### 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	11,621,197.88	12,503,164.46	881,966.58	12,503,164.46	881,966.58
Environmental Services	20,154,611.59	20,596,237.72	441,626.13	20,596,237.72	441,626.13
Corporate Services	3,820,888.24	4,053,439.92	232,551.68	4,053,439.92	232,551.68
Chief Executive	1,403,616.84	1,445,662.96	42,046.12	1,445,662.96	42,046.12
Planning	2,742,332.53	3,012,202.24	269,869.71	3,012,202.24	269,869.71
Finance	1,445,755.11	839,070.68	(606,684.43)	839,070.68	(606,684.43)
<b>Grand Total</b>	<b>41,188,402.19</b>	<b>42,449,777.98</b>	<b>1,261,375.79</b>	<b>42,449,777.98</b>	<b>1,261,375.79</b>

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 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, the effect of this should be considered against overall staffing costs and not as a Finance generated adverse variance.

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	8,610,750.59	8,796,714.94	185,964.35	8,796,714.94	185,964.35
Environmental Services	16,625,218.96	16,435,475.53	(189,743.43)	16,435,475.53	(189,743.43)
Corporate Services	2,200,258.12	2,480,524.13	280,266.01	2,480,524.13	280,266.01
Chief Executive	2,403,058.66	2,619,572.79	216,514.13	2,619,572.79	216,514.13
Planning	162,645.44	217,626.00	54,980.56	217,626.00	54,980.56
Finance	538,541.07	414,070.04	(124,471.03)	414,070.04	(124,471.03)
Financing & Investment Expenditure	8,877,610.51	8,985,230.01	107,619.50	8,985,230.01	107,619.50
Financing & Investment Income	17,336.88	10,631.92	(6,704.96)	10,631.92	(6,704.96)
Exceptional Income	30,284.69		(30,284.69)		(30,284.69)
<b>Grand Total</b>	<b>39,465,704.92</b>	<b>39,959,845.36</b>	<b>494,140.44</b>	<b>39,959,845.36</b>	<b>494,140.44</b>

At period 12 this is £494k favourable (Period 11 £695k adverse). The main areas of variation are within Leisure & Development (£606,636 favourable), Environmental Services (£123,756 adverse), Corporate Services (£308,512 favourable), Chief Executive (£71,700 adverse) and Planning (£81,237 favourable). More details on the breakdowns of these variance will be given in the individual Directorate sections below.

Income levels remain strong for period 12 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	(11,959,007.04)	(10,079,134.84)	1,879,872.20	(10,079,134.84)	1,879,872.20
Environmental Services	(5,846,180.48)	(5,707,629.86)	138,550.62	(5,707,629.86)	138,550.62
Corporate Services	(402,526.59)	(212,126.51)	190,400.08	(212,126.51)	190,400.08
Chief Executive	(70,187.41)	(125,397.42)	(55,210.01)	(125,397.42)	(55,210.01)
Planning	(1,386,900.75)	(1,359,703.00)	27,197.75	(1,359,703.00)	27,197.75
Finance	(29,574.64)	(4,500.00)	25,074.64	(4,500.00)	25,074.64
Financing & Investment Income	(1,540,478.84)	(1,183,747.97)	356,730.87	(1,183,747.97)	356,730.87
Taxation and Non-Specific Grant Income	(63,618,892.12)	(63,305,798.72)	313,093.40	(63,305,798.72)	313,093.40
Exceptional Income	(552,252.17)		552,252.17		552,252.17
<b>Grand Total</b>	<b>(85,406,000.04)</b>	<b>(81,978,038.32)</b>	<b>3,427,961.72</b>	<b>(81,978,038.32)</b>	<b>3,427,961.72</b>

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 £949k favourable again offsetting the expenditure adverse variance referred to above. The period 12 position also now includes the rates finalisation of £608k and derating grant of £72k, the overall income position these latter two items aside being consistent with performance throughout the year. It should be noted that 2025/26 budgets have been adjusted significantly to reflect the excellent performance during 2024/25 therefore it is unlikely to repeat during 2025/26.

## 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 P12 Net Position of £8,272,941, which is favourable by £2,947,803 (Period 11 - £2,033,456).

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	1,827,331.50	1,998,289.95	170,958.45	1,998,289.95	170,958.45
Prosperity and Place	1,104,613.39	1,547,408.95	442,795.56	1,547,408.95	442,795.56
Leisure and Development Management	580,745.15	624,934.00	44,188.85	624,934.00	44,188.85
Sport and Wellbeing	3,095,642.94	4,225,066.78	1,129,423.84	4,225,066.78	1,129,423.84
Tourism and Recreation	1,201,637.26	2,316,439.00	1,114,801.74	2,316,439.00	1,114,801.74
Funding Unit	273,589.19	325,157.92	51,568.73	325,157.92	51,568.73
Strategic Projects	189,382.00	183,447.96	(5,934.04)	183,447.96	(5,934.04)
	8,272,941.43	11,220,744.56	2,947,803.13	11,220,744.56	2,947,803.13

### 2.3 Income and Expenditure

Generally, the budgetary performance of Leisure and Development at Period 12 has performed extremely well throughout 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 £882k (P11- £605k), 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	1,636,611.23	1,664,830.92	28,219.69	1,664,830.92	28,219.69
Prosperity and Place	921,250.43	1,030,409.27	109,158.84	1,030,409.27	109,158.84
Leisure and Development Management	576,326.41	617,444.00	41,117.59	617,444.00	41,117.59
Sport and Wellbeing	5,417,017.11	5,520,587.22	103,570.11	5,520,587.22	103,570.11
Tourism and Recreation	2,540,979.47	2,928,900.77	387,921.30	2,928,900.77	387,921.30
Funding Unit	339,631.23	557,544.32	217,913.09	557,544.32	217,913.09
Strategic Projects	189,382.00	183,447.96	(5,934.04)	183,447.96	(5,934.04)
	11,621,197.88	12,503,164.46	881,966.58	12,503,164.46	881,966.58

## Energy and Utilities.

At Period 12, energy costs and utilities have an adverse variance of £144k (P11 - £179k), this was an area where Council reduced budgets significantly at budget setting due to anticipated settling of the market in this area.

Head of Service	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Community and Culture	90,547.81	60,427.44	(30,120.37)	60,427.44	(30,120.37)
Prosperity and Place	855.73	1,807.40	951.67	1,807.40	951.67
Sport and Wellbeing	1,482,741.83	1,368,740.00	(114,001.83)	1,368,740.00	(114,001.83)
Tourism and Recreation	317,294.13	316,063.24	(1,230.89)	316,063.24	(1,230.89)
	1,891,439.50	1,747,038.08	(144,401.42)	1,747,038.08	(144,401.42)

- Repairs and Maintenance.

At Period 12, scheduled and reactive repairs / maintenance are favourable by £202k coming mostly from favourable variances across the Sport and Well Being section.

Head of Service	Full Co	Activity	Full No	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Community and Culture				22,536.13	67,139.00	44,602.87	67,139.00	44,602.87
Prosperity and Place				10,251.83	1,200.00	(9,051.83)	1,200.00	(9,051.83)
Leisure and Development Management				30.85		(30.85)		(30.85)
Sport and Wellbeing				167,255.69	371,172.00	203,916.31	371,172.00	203,916.31
Tourism and Recreation				270,675.63	233,870.17	(36,805.46)	233,870.17	(36,805.46)
				470,750.13	673,381.17	202,631.04	673,381.17	202,631.04

- Supplies and Services

At period 12 Supplies and Services are currently showing a adverse variance of £63k (P11 - £436k), 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 £1,880k (P11 - £1,846k) mainly in Sport & wellbeing (£878k [P11 - £786k]) and Prosperity and Place (£949k [P11 - £835k]).

Head of Service	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Community and Culture	(1,371,372.17)	(1,068,745.12)	302,627.05	(1,068,745.12)	302,627.05
Prosperity and Place	(1,634,664.84)	(685,907.00)	948,757.84	(685,907.00)	948,757.84
Leisure and Development Management	0.00		0.00		0.00
Sport and Wellbeing	(4,512,136.78)	(3,633,408.48)	878,728.30	(3,633,408.48)	878,728.30
Tourism and Recreation	(4,312,121.52)	(4,317,712.56)	(5,591.04)	(4,317,712.56)	(5,591.04)
Funding Unit	(128,711.73)	(373,361.68)	(244,649.95)	(373,361.68)	(244,649.95)
	(11,959,007.04)	(10,079,134.84)	1,879,872.20	(10,079,134.84)	1,879,872.20

## **2.4 Analysis by Head of Service**

### **Community & Culture**

Community & Culture currently have a net favourable position of £170k, the main factors being employee costs £28k (vacant/gapped posts in the Arts, which have now been filled, and secondment of staff within Museums). Premises has a favourable variance of £18k due to cost savings in art centres and museums, including a delay in finalising leasing details for Coleraine museums stores which has resulted in a £9.5k savings. Customer and client receipts currently performing £32k ahead of budget, mainly in the two arts centres, specifically increased premises hire, additional programming revenue and commission from Flowerfield's Christmas Craft market. Overhead recovery from funders accounted for an additional £11k income for the service area. Grant income performed well, being £270k favourable, with Good Relations receiving an additional in year allocation of £68.7k. Ballycastle Museum development, DFC Hardship, Social Supermarket showed income where there was no budget, however these are to a degree offset against additional expenditure associated with supplies and services currently £185k adverse.

### **Prosperity & Place**

Prosperity & Place has an overall favourable variance of £442k. Employee costs are £109k 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. Significant funding received during the year through Go Succeed, Coleraine town fund and small settlements programme which led to reduced demands on Council's budget. Period 12 saw a marked increase in the final positive variance for Prosperity and Place due to a number of factors, grant funding schemes such as Go Succeed covered all costs associated with Enterprise Fund and External Business support thereby reducing the burden on Council. In addition several regeneration projects were supported via Town Team Funding and Small Settlement Schemes. Budgetary provision for these projects had been deferred since no expenditure had been coded during the year and therefore had to be released in period 12. Budgetary provision for the Enterprise Zone was not required as there were no interested parties during the year.

### **Leisure & Development Management**

Leisure & Development management, made up of director salary costs and that of the L&D admin team currently £44k favourable £41k of this due to staff savings achieved with some administration staff working on funded projects.

## **Sport & Wellbeing**

SWB is showing a positive variance of £1.129M. In particular, income for the 7 Leisure/ Sports Centres is up £678k on the estimated target which evidences the positive benefit of recent gym equipment upgrades across the sites (up £872k over all SWB sites). S&WB income has also benefitted from VAT changes on leisure related services, whilst this additional income was included in projections within the budget, additional income generated is also benefitting from the same changes.

Agency costs show a negative variance of £60k, but overall employee costs within SWB are currently £103k favourable. The dependency on agency staff will reduce as SWB continues to populate the remaining roles in its staff structure.

Although fluctuations in energy prices were expected, throughout the year premises costs including utilities and repairs have achieved a favourable variance of £94k (This underspend can be further explained by the overspend within the Estates Service area). Supplies and services have also performed well with a positive variance of £65k.

Repairs and maintenance budgets for the seven sports and leisure centres released in Period 12 amounted to £122k and a further £60k in relation to Sport & Well-being Strategic Projects however a combine total cost of £8k was incurred in the period. A further £50k of budget was released to Period 12 accounts in respect of Sports Development Grants and programme costs with minimal spend against them.

## **Tourism & Recreation**

Tourism & Recreation £1.114M favourable overall with employee costs currently £387k 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 £711k favourable, £393k of which relates to reduced spend in HALPs and £280k is attributed to events, with significant underspends in events such as the airshow (£274K).

Grant Income is performing better than budget by £157k with £140k of this attributed to a coast and countryside grants received with no budget.



A number of budget headings, that had below budget spend during the year and therefore the budget was deferred, were released in period 12 including £40k in Seasonal Events, Destination Management £39k, Coast and Country Side funding of approximately £43k, £15k for signage that was not required, £15k for woodland tree planting that did not occur, and £13k of programme costs for Garvagh Forest.

### **Funding Unit**

Funding unit currently £51k under budget, £37k due to savings on agency staff working on grant funded projects.

### **Strategic Projects**

Strategic projects which consists of two SIB staff. Currently £5.9k 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 12 shows a **£390,433.32 positive variance** (P11 was £225,049.87 positive variance).

The main costs and income attributing to the ES P12 position are summarised as follows as variances against budget.

- Employee costs are £442k positive
- Premises costs are £85k positive
- Transport Costs are £253k adverse
- Supplies and Services are £168k adverse
- Third Party Payments are £58k positive
- Income is £139k positive

Head of Service	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Estates	7,533,778.33	7,217,151.98	(316,626.35)	7,217,151.98	(316,626.35)
Health and Built Environment	2,223,433.37	2,755,046.60	531,613.23	2,755,046.60	531,613.23
Infrastructure	(789,565.42)	(281,927.65)	507,637.77	(281,927.65)	507,637.77
Operations	21,111,609.46	20,714,669.62	(396,939.84)	20,714,669.62	(396,939.84)
ES Business Support	721,843.35	766,866.40	45,023.05	766,866.40	45,023.05
Environmental Services Centrally Managed	132,550.98	152,276.44	19,725.46	152,276.44	19,725.46
	30,933,650.07	31,324,083.39	390,433.32	31,324,083.39	390,433.32

#### Estates.

P12 Actual Expenditure	P12 Budget Expenditure	P12 Actual Income	P12 Budget Income	Net Expenditure Variance
7,865,762.92	7,495,867.37	(331,984.59)	(278,715.39)	<b>(316,626.35)</b>

£317k adverse. Employee costs are positive by £212k. Income is on target at £53k positive. Estates maintenance & repairs has an adverse variance of £558k.

### Health and Built Environment.

P12 Actual Expenditure	P12 Budget Expenditure	P12 Actual Income	P12 Budget Income	Net Expenditure Variance
4,118,595.52	4,291,940.04	(1,895,162.15)	(1,536,893.44)	<b>531,613.23</b>

£532k positive. Employee costs are £369k positive due to agreed structure not being populated. Recruitment is currently underway. Fee Income is favourable by £358k including £320k from Building Control.

### Infrastructure.

P12 Actual Expenditure	P12 Budget Expenditure	P12 Actual Income	P12 Budget Income	Net Expenditure Variance
1,618,452.06	2,379,661.66	(2,408,017.48)	(2,661,589.31)	<b>507,637.77</b>

£508k positive. Total income is £254k adverse. Car park income £338k adverse. Harbour Income is positive by £78k. Employee costs are £329k favourable due to continued difficulties in recruitment, especially in Harbours & Marinas.

### Operations.

P12 Actual Expenditure	P12 Budget Expenditure	P12 Actual Income	P12 Budget Income	Net Expenditure Variance
22,278,010.38	21,945,101.34	(1,166,400.92)	(1,230,431.72)	<b>(396,939.84)</b>

£397k adverse variance in Period 12. Employee costs are £472k adverse. A breakdown of the Variances are as follows;

<b>Function</b>	<b>Variance</b>	<b>Comments</b>
Waste Collection & Street Cleansing	£123k Adverse	Employee cost increase.
Landfill & Compost Site	£240k Adverse	Due to reduction in 3 <sup>rd</sup> party income
HRC's	£47k Adverse	Letterloan equipment hire, OT and fuel
Waste Disposal Contracts	£490k Favourable <ul style="list-style-type: none"> <li>o Black Bin Contract - £316k (fav)</li> <li>o Blue Bin Contract - £220k (fav)</li> <li>o Brown Bin Contract £46k (adv)</li> <li>o Other Waste Contracts - £17k (fav)</li> </ul>	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	£31k Adverse	On target
Public Conveniences	£85k Adverse	Employee cost increase.
Garages	£159k Adverse	Vehicle parts
Ops Management	£31k Adverse	NWRWVG underprovided for tender consultant costs

ES Business Support.  
£45k positive - on target

ES Centrally Managed.  
£20k 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 12, due to loss of income from car parks and 3<sup>rd</sup> party waste, but offset by extending the opening of landfill, increased income from Building Control, ES financial position has a positive variance of **£390,433.32**.

## 4.0 Corporate Services

4.1 The table below demonstrates the financial position for Corporate Services at period 12:

Head of Service	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
⊞ Democratic Services	1,516,901.56	1,703,582.17	186,680.61	1,703,582.17	186,680.61
⊞ Land and Property	178,382.87	305,701.00	127,318.13	305,701.00	127,318.13
⊞ Human Resources	1,154,981.64	1,454,411.80	299,430.16	1,454,411.80	299,430.16
⊞ ICT and Business Continuity	1,648,372.77	1,761,334.61	112,961.84	1,761,334.61	112,961.84
⊞ Contributions to Other Bodies	141,972.00	159,703.00	17,731.00	159,703.00	17,731.00
⊞ Policy & Community Planning	493,740.49	468,897.72	(24,842.77)	468,897.72	(24,842.77)
⊞ Centrally Managed	484,268.44	468,207.24	(16,061.20)	468,207.24	(16,061.20)
	5,618,619.77	6,321,837.54	703,217.77	6,321,837.54	703,217.77
⊞ Planning	1,518,077.22	1,870,125.24	352,048.02	1,870,125.24	352,048.02
	1,518,077.22	1,870,125.24	352,048.02	1,870,125.24	352,048.02
	7,136,696.99	8,191,962.78	1,055,265.79	8,191,962.78	1,055,265.79

## 4.2 Democratic Services (DS)

£187k favourable due to various elements of expenditure being less than budget in period 12 including the following: Members allowances £22k, Members Mileage £23k, Members Courses £21k, Mayors Expenses £15k, Official and Courtesy Visits £17k and an increase in Registration Income £38k.

## 4.3 Land and Property

£128k favourable at period 12 due to a vacant post within the structure and the reallocation of some salary costs to Implementing the Extraordinary Audit, approx. £109k under budget.

## 4.4 Human Resources

£299k favourable in period 12, £85k favourable in salary costs, £21k favourable in Employee Allowances, £90k favourable in Staff training costs, £39k favourable in Occupational Health, £17k favourable in Programme Management Costs and £30k favourable in Legal Services.

## 4.5 ICT

£112k favourable in period 12, due to a combination of underspends and overspends. The adverse variance in Telephones £81k is reduced by underspends in Internet and Data Connections £77k, Computer Supplies £17k, Mobile Communications £9k, Website Design £15k, System Procurement £11k and Financial Consultancy and Advice £30k.

## 4.6 Contributions to other bodies

£18k favourable at period 12 due to underspend in Ombudsman's Costs £10k and subscriptions £8k.

#### **4.7 Internal Audit.**

£102k adverse as at period 12, £14k favourable on salary Costs, £95k adverse due to costs re complaints and £22k adverse on Internal Audit Services

#### **4.8 Centrally Managed**

Overall, £86k favourable position at the end of period 12, due to underspends in Telephones £29k, salary costs £8k, Legal Services £20k and Other Professional costs £20k.

#### **4.9 Policy & Community Planning**

Overall, £25k adverse position at the end of period 12, due to overspends on salary costs of £39K, subscriptions £10k and other Professional Costs of £6k, offset by an underspend in Programme Management Costs of £40k.

#### **4.10 Planning**

£352k favourable at end of period 12, including £270k underspend on salary costs and £40k favourable on Programme Management Costs and £33k favourable on Property Certificate Income, due to receipt of a surplus on running costs from the Regional Property Certificate Unit in Fermanagh/Omagh Council.

## 5.0 Chief Executive

5.1 The table below demonstrates the financial position for areas reporting directly to the Chief Executive at period 12:

Head of Service	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Legal Services	138,968.26	214,260.28	75,292.02	214,260.28	75,292.02
Performance	3,597,519.83	3,725,578.05	128,058.22	3,725,578.05	128,058.22
	3,736,488.09	3,939,838.33	203,350.24	3,939,838.33	203,350.24

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 12:

Head of Service	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Finance	1,969,721.54	1,248,640.72	(721,080.82)	1,248,640.72	(721,080.82)
	1,969,721.54	1,248,640.72	(721,080.82)	1,248,640.72	(721,080.82)
Interest Payable and Similar Charges	1,992,011.51	2,019,440.01	27,428.50	2,019,440.01	27,428.50
Minimum Revenue Provision	6,885,599.00	6,965,790.00	80,191.00	6,965,790.00	80,191.00
	8,877,610.51	8,985,230.01	107,619.50	8,985,230.01	107,619.50
Investment Income	(1,523,141.96)	(1,173,116.05)	350,025.91	(1,173,116.05)	350,025.91
	(1,523,141.96)	(1,173,116.05)	350,025.91	(1,173,116.05)	350,025.91
Rates Income	(60,742,360.12)	(60,134,187.72)	608,172.40	(60,134,187.72)	608,172.40
General Grant	(2,876,532.00)	(3,171,611.00)	(295,079.00)	(3,171,611.00)	(295,079.00)
Capital Grants	0.00		0.00		0.00
total	(63,618,892.12)	(63,305,798.72)	313,093.40	(63,305,798.72)	313,093.40
	(54,294,702.03)	(54,245,044.04)	49,657.99	(54,245,044.04)	49,657.99

The figures in this table include the adverse position regarding Rates Support Grant as has been reported all year. Investment Income is £350k favourable and the table now reflects the rates finalisation of £608k and additional derating grant of £72k. 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.

## 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	<b>Option 1, “the required works”:-</b>  <i>Most Economically advantageous tenderer:-</i> <b>£68, 700.00 + VAT</b>  <i>Contingency Sum of 15%,</i>  <i>(£10, 305.00) being applied, with a resultant capital project delivery sum of <b>£79, 005.00</b></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
Dec 2024	13	Additional Cost for telehandler previously approved	£9,950
Dec 2024	14	Ballintoy Variable Message Signage	£22,299
Mar 2025	20	Purchase of recycling compactors	£134,200
<b>Total</b>			<b>£3,269,067</b>



## 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
250318	CRSSRP – Bushmills Signage		£20,674
			£18,678,326

\*Included within £16,460,000 (241217)

**Total Capital Commitment £21,947,393.**

## 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												Grand Total
Project Code & Description	April	May	June	July	August	September	October	November	December	January	February	March	
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		5,120.34					12,500.00	62,946.32
200005 Knock Road Depot		1,137.94										13,388.84	14,526.78
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	6,989.06	584,954.03
200018 North Pier Portrush Rock Armour						10,384.10				(10,384.10)		0.00	0.00
200020 Portrush Recreation Grounds								83,822.38				2,810.00	86,632.38
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	2,855.58	1,243,894.15
200032 Magheracross Viewing Platform											2,338.15		2,338.15
200034 CLC Redevelopment Project										7,437.50			7,437.50
200039 Portaneeny Viewing Area								2,016.82					2,016.82
200040 Burnfoot Playing Fields (LC)	1,250.00							96,751.32					96,001.32
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	1,806.25	45,467.45
200077 Bowling Green - Dungenen Sports Complex			1,407.68	10,002.67								0.00	11,410.35
200079 Changing Places East Strand												0.00	0.00
200081 Carrick Dhu Touring Pitches									362.40			966.41	1,328.81
200082 Kerr Street /Portrush Harbour Public Realm	15,583.99			2,400.00							3,783.17	26,548.61	48,315.77
200090 Ballintoy Harbour and Car Park						2,055.90					534.53		2,590.43
200092 Coleraine Revitalise 2021/23										90.00		0.00	90.00
200100 Dernaflaw MUGA (SSP)	2,322.23	38,147.25			1,262.08	217.80					(41,949.36)		0.00
200101 Drumsum 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
200103 Burnfoot Community Facility (SSP)												950.00	950.00
200104 Dercock 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 Armoey Play Park Upgrade (SSP)								2,889.96		1,912.50	2,717.93	2,277.25	9,797.64
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 (SSP)	575.00			1,258.60						592.92		958.00	3,631.70
200111 Rural All Ability Cycle Scheme - C2 (SSP)	400.33	739.33								2,823.75	1,057.50	247.18	5,110.91
200113 Rasharkin Com Facility/Path (SSP)				487.73						1,856.25		3,047.47	5,828.78
200114 Armoey Walking Path Upgrade (SSP)		(1,012.98)	6,422.00							2,452.50			7,861.52
200116 Crosstagherty 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 & Marinas	3,490.00		12,589.13	3,941.00	16,258.07							10,894.58	47,172.78
200126 Coleraine Marina Dredging												0.00	0.00
200128 Portrush Harbour Footbridge							1,433.71					872.00	2,305.71
200142 Red Bay Pier Repair F5	232,464.20	93,908.11		22,235.43	614,621.86	245,903.89	30,812.99				65,540.03	3,319.62	1,308,806.13
200148 Regional Planning System					10,172.00								10,172.00
200149 Ann Street Car Park Upgrade												0.00	0.00
200151 Drumaduff Landfill Site - Purchase											975.00	770.00	1,745.00
200152 Banagher Glen - DAERA												0.00	0.00
200153 Rathlin Harbour Dredging												0.00	0.00
200154 Redbay Harbour Dredging												0.00	0.00
200156 Ballintoy Harbour Waste System	3,845.35	101.00		24,066.56	106,137.29	133,787.35	117,113.64		25,364.23		1,922.67		282,134.24
200157 Car Park Resurfacing 2023					1,500.00	2,506.10					500.00		134,709.95
200158 Motorhome & Touring Van Improve / Ballyreagh												0.00	0.00
200159 Old Slipway Portrush Harbour	2,750.00	562.50								5,702.10			9,014.60
200160 Portballintrae Harbour Slipway Works	1,832.00	4,000.92											5,832.92
200161 Dredging - Portrush, Ballycastle, Ballintoy	8,259.40		11,748.00	4,898.50	250.00	1,011.35	2,939.10						29,106.35
200162 Changing Places Cushendall												0.00	0.00
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	0.00
200167 Ballycastle Shared Education Campus	20,039.70			15,328.16	7,690.54		32,729.75	25,022.64			50,419.52	96,868.60	248,098.91
200168 Cemetery Administration Software Upgrade	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	1,427.92	1,427.92	17,135.04
200175 Fleet Operations		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	0.00	0.80
200179 ICT PCs Laptops Monitors	8,750.00		(8,750.00)						0.00				0.00
200181 Crosstagherty Landfill Site Closure Plan	1,200.47												1,200.47
200182 Slip way Works North Pier Portrush							(10,384.10)			10,384.10	584.20	654.30	1,238.50
200187 Ballymoney Ballycastle Greenway												0.00	0.00
200188 South Pier Portrush			5,296.00	565.64			5,676.65						11,538.29
200203 Runkerry Footbridge (LC)		18,430.00								(18,430.00)			0.00
200204 Riverside Park Footbridges Ballymoney (LC)							18,977.00			(18,977.00)			0.00
200206 LCIP - RVLC Improvements (LC)												0.00	0.00
200207 LCIP - JDLC Improvements (LC)												0.00	0.00
200208 LCIP - CLC Improvements (LC)													0.00
200209 LCIP - Shesbum 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 Park	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		21,350.00	62,575.00
200218 Crosstagherty civic Amenity Site	4,620.00									0.00			4,620.00
200224 Megaw Park Changing Places & Accessible Swing	10,706.48										(10,706.48)		0.00
200225 Kilea 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			225.00	14,105.00
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 Compartment	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 Rida Astro turf Replacement	71,487.50		(71,487.50)										0.00
200234 Portstewart Harbour Breakwater				15,675.00								585.00	16,260.00
200235 Interceptor Tank B'castle Depot				15,000.00	14,000.00					(29,000.00)			0.00
200239 Dernaflaw MUGA					450.00						747.00	0.00	1,197.00
200240 Millburn CC Acoustic Panels								19,565.00		(19,565.00)			0.00
200241 Garvagh Path - Phase 2 (SSP)												527.80	527.80
200242 Windyhall MUGA Resurface								38,475.00		(38,475.00)			0.00
200243 Windyhall Pitch Fencing										0.00			0.00
200244 Goal Post Replacement												0.00	0.00
200247 Connected Causeway (GD)												720.00	720.00
200248 Cushendall Innovation Centre (GD)												316.00	316.00
200249 Bushmills Connected Regeneration (GD)												1,101.06	1,101.06
200252 Fire Alarm Installation Limavady Offices											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	212,119.21	5,567,459.54

## 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 August 2025			
	June	July	August
Closing Bank Balance at 31st May 2025	28,982,553.50	28,225,891.50	28,298,467.50
Estimates payment runs	4,176,300.00	4,176,300.00	5,220,375.00
Estimated Weekly Wages	281,976.00	281,976.00	352,470.00
Estimated Weekly specials	183,712.00	183,712.00	229,640.00
Estimated monthly salaries	1,292,125.00	1,292,125.00	1,292,125.00
Estimates monthly specials	931,909.00	931,909.00	931,909.00
Estimated councillors	52,518.00	52,518.00	52,518.00
Estimated councillors specials	37,041.00	37,041.00	37,041.00
Estimated DD payments	60,000.00	60,000.00	60,000.00
Loan repayment (Govt)			2,698,707.00
Loan Repayments (Commercial)	-	34,405.00	66,567.00
<b>Total Expenditure</b>	<b>7,015,581.00</b>	<b>7,049,986.00</b>	<b>10,941,352.00</b>
Rates Income	5,258,919.00	5,258,919.00	5,258,919.00
Rates support income		110,644.00	
Derating Grant		553,642.00	
Transferring functions		99,357.00	
Vat refund			1,000,000.00
General Income	1,000,000.00	1,100,000.00	1,100,000.00
Loan Draw down			
<b>Total Income</b>	<b>6,258,919.00</b>	<b>7,122,562.00</b>	<b>7,358,919.00</b>
<b>Closing Bank Balance</b>	<b>28,225,891.50</b>	<b>28,298,467.50</b>	<b>24,716,034.50</b>
<b>** Bank balance includes £27M of investments at 31.05.25</b>			

## 9.0 Summary

9.1 This report represents an excellent performance following a solid start to the financial year, especially with regards some of our income streams. This report does not reflect the recommendations set out below, in addition it does not reflect the effect of a previous Council decision to allocate £300,000 out of HALP profits for reinvestment into the upkeep of the parks. This and the recommendations below, subject to Council approval of the recommendations, will be reflected in the draft final accounts to be delivered to the Department for Communities by 30 June and in the final audited accounts to be delivered to Council in September.

## **10.0 Recommendations**

**10.1 It is recommended that** Council approve the movement of £250,000 out of Infrastructure's surplus into the repairs and renewals reserve to meet planned maintenance that did not occur this financial year as detailed above.

**10.2 It is further recommended that** Council approve the movement of an additional £350,000 out of the current year surplus into the Repairs and Renewals Reserve to help meet maintenance cost increases that may not have been captured in the 2025/26 rates setting process as demonstrated by the Estates overspend as detailed above.