

Title of Report:	Period 5 ES Management Accounts and Financial Positions 2025/26
Committee Report Submitted To:	Environmental Services Committee
Date of Meeting:	14th October 2025
For Decision or For Information	For Information
To be discussed In Committee YES/NO	NO

Linkage to Council Strategy (2021-25)	
Strategic Theme	Leader and Champion
Outcome	Provide Civic Leadership
Lead Officer	Director of Environmental Services

Estimated Timescale for Completion	
Date to be Completed	

Budgetary Considerations	
Cost of Proposal	N/A
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:

1.0 Purpose of Report

The purpose of this report to provide Members with information on the current financial position of Environmental Services Directorate at the end of Period 5.

2.0 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 2025/26 is **£32,689,479.07**. This is based on expenditure budget of **£39,511,868.06** and income budget of **£6,822,388.99**.

The Environmental Services position at Period 5 shows a **£253,379.20 adverse variance** (P4 was a £193k adverse variance).

The main costs and income attributing to the ES P5 position are summarised as follows as variances against budget.

ES Summary	ACTUAL NET VARIANCE	ACTUAL NET VARIANCE	ACTUAL NET VARIANCE	ACTUAL NET VARIANCE
Period	P1&2	P3	P4	P5
Employee	£ 173	£ 79	-£ 63	-£ 123
Premises	£ 25	-£ 46	£ 64	£ 73
Transport	£ 74	£ 99	£ 131	£ 138
Supplies & Services	-£ 52	-£ 145	-£ 283	-£ 408
Support Services	£ 23	-£ 18	-£ 28	-£ 32
Third Party Payments	£ 8	£ 30	-£ 2	£ 21
Income	£ 36	-£ 63	-£ 11	£ 78
Total	£ 287	-£ 64	-£ 192	-£ 253

Head of Service	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
⊕ Estates	3,423,148.83	3,088,494.59	(334,654.24)	7,651,860.02	4,228,711.19
⊕ Health and Built Environment	1,045,099.70	1,078,341.14	33,241.44	2,672,847.00	1,627,747.30
⊕ Infrastructure	(469,048.68)	(255,422.55)	213,626.13	(66,593.79)	402,454.89
⊕ Operations	8,708,943.66	8,578,922.60	(130,021.06)	21,544,580.48	12,835,636.82
⊕ ES Business Support	323,040.27	296,208.87	(26,831.40)	733,302.20	410,261.93
⊕ Environmental Services Centrally Managed	65,003.42	56,263.35	(8,740.07)	153,483.16	88,479.74
	13,096,187.20	12,842,808.00	(253,379.20)	32,689,479.07	19,593,291.87

Estates

P5 Actual Expenditure	P5 Budget Expenditure	P5 Actual Income	P5 Budget Income	Net Expenditure Variance
3,532,472.34	3,203,338.07	(109,323.51)	(114,843.48)	(334,654.24)

£335k (period 4 - £248k) adverse.

Expenses are adverse by £329k. £108k of this relates to adverse labour costs due to events and seasonal cover out of normal working hours. Supplies and Services are adverse by £256k, of which £116k relates to equipment. Premises costs are adverse by £32k. Transport costs are favourable by £69k.

Income is adverse by £6k. Cemetery income is adverse £20k. Other Services income is adverse by £7k. Insurance Claim income is favourable by £15k and Sale of Bins is favourable by £7k.

Health and Built Environment

P5 Actual Expenditure	P5 Budget Expenditure	P5 Actual Income	P5 Budget Income	Net Expenditure Variance
1,767,832.49	1,885,453.70	(722,732.79)	(807,112.56)	33,241.44

£33k (period 4 - £24k) positive.

Expenses are favourable by £118k. Labour costs are favourable by £146k, of which £77k is in Building Control, £57k is in Public Health & Housing and the remainder in various areas. Transport costs are £15k adverse. Supplies and Services are adverse by £9k. This is a change of £54k, of which £42k comes from Air Quality: expenditure of £41,800 has been removed from Air Quality since P4. Support Services costs are adverse by £16k. Third party payments are favourable by £11k.

Income is adverse by £84k. By far the largest item is a shortfall in Building Control income, which is adverse by £132k. HBE Gen Mgt is favourable by £15k due to Other Services Income. Food Safety is favourable by £10k, due to a Non-Govt Revenue Grant. Licensing and Emergency Planning is favourable by £7k. Environmental Protection is favourable by £7k.

Infrastructure

P5 Actual Expenditure	P5 Budget Expenditure	P5 Actual Income	P5 Budget Income	Net Expenditure Variance
810,552.93	974,794.08	(1,279,601.61)	(1,230,216.63)	213,626.13

£214k (period 4 - £46k) positive.

Expenses are £164k favourable. Labour costs are favourable by £126k, of which £108k in savings relates to Harbours & Marinas. Premises costs are adverse by £10k. Supplies and Services are favourable by £30k. Third Party payments, which is the Car Park contract alone, are favourable by £23k.

Income is favourable by £49k. Car Parks are favourable by £101k, while Marinas are adverse by £52k, of which £35k relates to Portrush Harbour and £20k relates to Rathlin Ferry Company. Coleraine, Ballycastle and Rathlin Marinas are over-budget on income in smaller amounts.

Operations

P5 Actual Expenditure	P5 Budget Expenditure	P5 Actual Income	P5 Budget Income	Net Expenditure Variance
9,335,407.15	9,085,716.03	(626,463.49)	(506,793.43)	(130,021.06)

£130k adverse (period 4 - £13k favourable) variance at the end of Period 5.

Expenses are adverse by £250k. Employee costs are adverse by £252k, of which £239k is overtime due to events and seasonal cover out of normal working hours. Premises costs are favourable by £113k, of which £76k is electricity. Transport costs are favourable by £82k, including £112k favourable in vehicle fuel but £56k adverse in insurable vehicle hire, plus other items. Supplies and Services are adverse by £173k, including £66k adverse in recycling costs, £60k adverse in equipment repairs, £20k adverse in wheeled refuse bins and numerous other items.

Income is favourable by £120k. Recoupment of Costings is favourable by £38k. Sale of Scrap Metal is favourable by £30k. Trade Waste is favourable by £19k. Overhead Recovery Income is £11k favourable.

Function	Variance	Comments
Waste Collection & Street Cleansing	£47k favourable	Income over plan by £25k, mainly due to Trade Waste. Employee costs adverse by £127k. Other items favourable by £55k.
Landfill & Compost Site	£6k favourable	£44k adverse on labour costs. Other costs are £51k favourable, including £39k below budget in electricity costs.
HRCs & Civic Amenities	£63k adverse	£34k over budget on labour costs. Supplies and Services are over by £72k, Premises costs are favourable by £19k.
Waste Disposal Contracts	£22k adverse <ul style="list-style-type: none"> ○ Black Bin Contract – £78k favourable ○ Blue Bin Contract - £23k favourable ○ Brown Bin Contract - £151k adverse ○ Other Waste Contracts - £28k favourable 	<p>Black bin contract has moved from £151k favourable to £78k favourable due to seasonal collections.</p> <p>Brown bin contract has gone from being on target at end of P3 to £110k over budget at end of P4, and now £151k adverse at end of P5 due to seasonal collections.</p>
Transfer Stations & Depots	£49k favourable	Labour costs are £1k adverse. Other costs are favourable by £48k.
Public Conveniences	£25k adverse	£16k adverse on employee costs.
Garages	£16k favourable	£18k under on labour costs. £3k over on other costs.
Ops Management	£46k adverse	£49k adverse on labour. £2k favourable on other costs.

ES Business Support

£26k adverse (period 4 - £21k adverse) - agency costs to cover sickness.

ES Centrally Managed

£9k adverse (period 4 - £7k adverse) – agency costs.

3.0 In-year Savings

At the end of Period 5, ES financial position has an adverse variance of **£253,379.20**.

4.0 Capital Expenditure

The table below sets out the capital expenditure that has been approved through Council thus far for the 2025/26 Financial Year:

Environmental Services

Month/Year	Agenda Item No.	Fleet/Project	Amount
April 2025	19	Repair Works to Portstewart Harbour Breakwater	c. £35,838
May 2025	6	Operations and Estates fleet, plant and renewal programme for 2025-26.	£2,174,000
June 2025	16	Generator for Emergency Control Centre	c. £23,811
June 2025	17	Festive Light Upgrades and Repairs 2025	c. £92,222.24
August	11.1	Ballycastle and Portrush Dredging	£1,347,266
September 2025	26	Portrush Harbour Footbridge Repairs	£274,468.50
Total			£3,947,605.74

5.0 Recommendation

Members are requested to note the paper.