

Title of Report:	Period 6 ES Management Accounts and Financial Positions 2025/26
Committee Report Submitted To:	Environmental Services Committee
Date of Meeting:	11th November 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 6.

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 6 shows a **£391,107.25 adverse variance** (P5 was a £253k adverse variance).

The main costs and income attributing to the ES P6 position are summarised as follows as variances against budget.

	ACTUAL NET VARIANCE	ACTUAL NET VARIANCE	ACTUAL NET VARIANCE	ACTUAL NET VARIANCE	ACTUAL NET VARIANCE
ES Summary	P1&2	P3	P4	P5	P6
Employee	£ 7.00	£ 79.00	-£ 63.00	-£ 123.00	-£ 192.00
Premises	£ 21.00	-£ 46.00	£ 64.00	£ 73.00	£ 53.00
Transport	£ 74.00	£ 99.00	£ 131.00	£ 138.00	£ 172.00
Supplies & Services	-£ 52.00	-£ 145.00	-£ 283.00	-£ 408.00	-£ 422.00
Support Services	-£ 2.00	-£ 18.00	-£ 28.00	-£ 32.00	-£ 33.00
Third Party Payments	-£ 19.00	£ 30.00	-£ 2.00	£ 21.00	-£ 2.00
Income	£ 36.00	-£ 63.00	-£ 11.00	£ 78.00	£ 34.00
Total	£ 65.00	-£ 64.00	-£ 192.00	-£ 253.00	-£ 390.00

Head of Service	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Estates	4,245,353.73	3,780,288.78	(465,064.95)	7,651,860.02	3,406,506.29
Health and Built Environment	1,309,430.51	1,341,400.75	31,970.24	2,672,847.00	1,363,416.49
Infrastructure	(567,191.57)	(354,094.19)	213,097.38	(66,593.79)	500,597.78
Operations	10,789,192.88	10,662,343.82	(126,849.06)	21,544,580.48	10,755,387.60
ES Business Support	400,798.70	366,462.13	(34,336.57)	733,302.20	332,503.50
Environmental Services Centrally M	79,320.19	69,395.90	(9,924.29)	153,483.16	74,162.97
	16,256,904.44	15,865,797.19	(391,107.25)	32,689,479.07	16,432,574.63

Estates.

P6 Actual Expenditure	P6 Budget Expenditure	P6 Actual Income	P6 Budget Income	Net Expenditure Variance
4,388,853.94	3,922,183.86	143,500.21	141,895.08	(465,064.95)

£465k (period 5 - £335k) adverse.

Expenses are adverse by £467k. £142k of this relates to labour costs. Supplies and Services are adverse by £318k, of which £196k relates to equipment. This is primarily due to overtime costs at events which requires a transfer across from Events budget. (Estimated at £100k). Some works carried out by Estates are capital works and purchases such as play equipment. This is currently being quantified. These have been coded to revenue but need to be capitalised and removed from the management accounts for Estates. A grant to offset the works caused by Storm Amy has not been received yet. Premises costs are adverse by £82k. Transport costs are favourable by £78k.

Income is £2k favourable. Cemetery income is adverse £18k. Other Services income is adverse by £8k. Insurance Claim income is favourable by £20k.

Health and Built Environment.

P6 Actual Expenditure	P6 Budget Expenditure	P6 Actual Income	P6 Budget Income	Net Expenditure Variance
2,167,156.67	2,341,989.37	857,726.16	1,000,588.62	31,970.24

£32k (period 5 - £33k) positive.

Expenses are favourable by £175k. Labour costs are favourable by £213k, of which £98k is in Building Control, £70k is in Public Health & Housing and the remainder in various areas. Transport costs are £19k adverse. Supplies and Services are adverse by £15k. Support Services costs are adverse by £16k. Third party payments are favourable by £10k.

Income is adverse by £143k. Building Control income is adverse by £174k. HBE Gen Mgt is favourable by £15k. Food Safety is favourable by £10k, due to a Non-Govt Revenue Grant. Licensing and Emergency Planning is favourable by £6k. Environmental Protection is favourable by £6k.

Infrastructure.

P6 Actual Expenditure	P6 Budget Expenditure	P6 Actual Income	P6 Budget Income	Net Expenditure Variance
901,652.06	1,081,995.92	1,468,843.63	1,436,090.11	213,097.38

£213k (period 5 - £214k) positive.

Expenses are £180k favourable. Labour costs are favourable by £169k, of which £143k in savings relates to Harbours & Marinas. Premises costs are adverse by £12k. Supplies and Services are favourable by £30k. Third Party payments are on target due to a reduction in budget of £23k.

Income is favourable by £33k. Car Parks are favourable by £69k. Car park income lost due to the Open has yet to be transferred back into the infrastructure budget. Marinas are adverse by £36k, of which £24k relates to rental income. Coleraine, Ballycastle and Rathlin Marinas are over-budget on income in smaller amounts.

Operations.

P6 Actual Expenditure	P6 Budget Expenditure	P6 Actual Income	P6 Budget Income	Net Expenditure Variance
11,447,367.35	11,178,448.93	658,174.47	516,105.11	(126,849.06)

£127k adverse (period 5 - £130k adverse) variance at the end of Period 6.

Expenses are adverse by £269k. Employee costs are adverse by £388k this is a result of events, seasonal profiling and an underestimation of the pay award. Premises costs are favourable by £146k. Transport costs are favourable by £111k. Supplies and Services are adverse by £119k, including £8k adverse in recycling costs, £77k adverse in equipment repairs, £25k adverse in wheeled refuse bins. Support Services and Third Party Payments had relatively small variances.

Income is favourable by £142k. Sale of Scrap Metal is favourable by £36k. Trade Waste is favourable by £30k. Overhead Recovery Income is £13k favourable.

Function	Variance	Comments
Waste Collection & Street Cleansing	£58k adverse	Income over plan by £37k, mainly due to Trade Waste. Employee costs adverse by £186k. Other items favourable by £91k.
Landfill & Compost Site	£6k adverse	£64k adverse on labour costs. Other costs are £58k favourable, including

		£39k below budget in electricity costs.
HRCs & Civic Amenities	£106k adverse	£42k over budget on labour costs. Supplies and Services are over by £58k. There are other, smaller items.
Waste Disposal Contracts	£55k favourable ○ Black Bin Contract – £203k favourable ○ Blue Bin Contract - £58k favourable ○ Brown Bin Contract - £241k adverse ○ Other Waste Contracts - £35k favourable	Black bin contract has moved from £78k favourable to £203k favourable. Brown bin contract is £241k adverse at end of P6. This is primarily down to the increased tonnage going through the contract. This tonnage will decrease considerably as we move into the autumn and winter months.
Transfer Stations & Depots	£43k favourable	Labour costs are £13k adverse. Other costs are favourable by £43k. Income is favourable by £12k.
Public Conveniences	£27k adverse	£28k adverse on employee costs.
Garages	£21k favourable	£32k under on labour costs. £10k over on other costs.
Ops Management	£57k adverse	£60k adverse on labour. £3k favourable on other costs.

ES Business Support.

£34k adverse (period 5 - £26k adverse)

ES Centrally Managed.

£10k adverse (period 5 - £9k adverse)

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 to get back on budget. At the end of Period 6, ES financial position has an adverse variance of **£391,107.25.**

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.