

FINANCE COMMITTEE MEETING HELD THURSDAY 22 JANUARY 2026

No	Item	Summary of Key Recommendations	Estimated Timescale for completion
1.	Apologies	<i>Councillors Mairs and Wisener</i>	<i>N/A</i>
2.	Declarations of Interest	<i>None</i>	<i>N/A</i>
3.	Minutes of previous meeting held Thursday 11 December 2025	<i>Confirmed as a correct record</i>	<i>N/A</i>
4.	Prompt Payments	<i>Noted</i>	
5.	Management Accounts Period 8	<i>Noted</i>	
6.	APP Forecast	<i>Noted</i>	
7.	EPP Forecast	<i>Noted</i>	
8.	Small Business Rate Relief Consultancy response	<i>To recommend that Council consider the draft response and approve the adoption of this as Council's official response to the consultation on Small Business Rates Relief.</i>	
9	Correspondence		
9.1	General Estimate of Rates 2026/27 – Letter to Councils	<i>Noted</i>	
9.2	Annex 1a – General Estimate of Rates 2026/27 – Form for Striking Combined District Rates		

9.3	Annex 1b – General Estimate of Rates 2026/27 – Form for Striking Separate District Rates		
9.4	Annex 2 – Penny Product for Transferred Functions Grant		
9.5	Annex 3 – RSG 2026-2027 Percentage of Eligibility		
9.6	Annex 4 – Estimated NIPSO Contribution Table 2026-2027		
9.7	Annex 5 – Movement in Wealth Measurement of RSG Calculation from 2025-26 to 2026-27		
9.8	RSG 2026-2027 - Revised Percentage of Eligibility January 2026		
9.9	Revised Annex 3 - Jan 2026		
9.10	Revised Annex 5 - Jan 2026		
	<i>In Committee (Items 10-12)</i>		
10.	NJC Pay Briefing Survey	<i>To recommend that Council approve the draft questionnaire response for submission to NJC, to include reducing the number of staff and postponing capital projects as options to raise revenue for a staff pay award.</i>	<i>31 January 2026</i>
11.	Debt Management	<i>Noted</i>	
12.	Minutes of FMT meeting Tuesday 2 December 2025	<i>Noted</i>	
13.	Any Other Relevant Business (notified in accordance with Standing Order 12 (0))	<i>Nil</i>	

**MINUTES OF THE PROCEEDINGS OF THE
FINANCE COMMITTEE HELD IN THE COUNCIL CHAMBER AND VIA
VIDEO CONFERENCE,
ON THURSDAY 22 JANUARY 2026 AT 7.00PM**

In the Chair: Councillor Kyle (C)

Members Present: Alderman Callan (C), Coyle (C), Knight-McQuillan (C),
Scott (C) Councillors Holmes (R), Huggins (C), Kane (C),
McQuillan (R), Nicholl (R), Peacock (R), Schenning (R)

Officers Present: D Wright, Chief Finance Officer (C)
J Culkin, Management Accountant (C)
L Clyde, Financial Accountant (C)
J Keen, Committee & Member Services Officer (C)

A Lennox, ICT Operations Manager (Interim) (C)
L Boyd, ICT Officer (C)

In Attendance: Press 1 no. (R)

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 Councillors Mairs and Wisener.

2. DECLARATIONS OF INTEREST

There were no declarations of interest.

3. MINUTES OF PREVIOUS MEETING HELD THURSDAY 11 DECEMBER 2025

Copy previously circulated.

AGREED –the Minutes of the Finance Committee meeting held on Thursday 11 December 2025 were confirmed as a correct record.

* **Councillor Nicholl joined the meeting remotely at 7:05pm, during consideration of the following item.**

- * **Alderman Callan joined the meeting remotely at 7:06pm, during consideration of the following item.**

4. PROMPT PAYMENTS

Report, previously circulated, was presented by the Financial 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 3 of 25/26 year, up to and including end of December 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 December 89.34% (November 91.56%) of invoices were paid within 30 days. This is a slightly worse performance in December taking us below our 90% target, finance staff are continuing their efforts to maintain and improve this level of performance.

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	6819	7136	7446		21401
Total amount paid	£ 15,915,510	£ 18,756,784	£ 15,511,095		£ 50,183,388
Number of invoices paid within 10 days	5003	5254	5807		16064
% of invoices paid within 10 days	73.37%	73.63%	77.99%		75.06%
Number of invoices paid within 30 days	6112	6248	6666		19026
% of invoices paid within 30 days	89.63%	87.56%	89.52%		88.90%
Number of invoices paid outside 30 days	707	888	780	0	2375
% of invoices paid outside 30 days	10.37%	12.44%	10.48%		11.10%
No. of Disputed Invoices	30	30	45		105
% of disputed invoices	0.44%	0.42%	0.60%		0.49%
Average Payment Days	12.59	14.01	12.84		13.15

In response to questions the Chief Finance Officer advised that the reasons for not meeting the 90-day payment target are under review, and staff are taking steps to improve this.

Councillor Holmes considered the figures for meeting the prompt payment target to be an excellent achievement.

Committee NOTED the report.

5. MANAGEMENT ACCOUNTS PERIOD 8

Report, previously circulated, was presented by the Management Accountant.

Purpose of Report

The purpose of this report is to present the current management accounts to Council for information and analysis.

Further information was contained within the report under the following headings:

- Background
- Financial Overview by Directorate
- Income and Expenditure Analysis
- Finance, Investment Income, Interest and Rates
- Capital Expenditure
- Cashflow
- Summary
- Year-end projection

In response to queries the Chief Finance Officer advised the adverse variance for salaries and wages within the Leisure and Development Directorate needs further analysis as it could be for a number of reasons, such as seasonality or underestimating overtime.

Committee NOTED the report.

6. APP FORECAST

Report, previously circulated, was 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 further in year forecasts as at 31 October and 30 November 2025. The forecast for Causeway Coast and Glens Borough Council has been based on in year assumptions:

Monthly Analysis

Month	Jun	Jul	Aug	Sep	Oct	Nov
Forecast	£(21)	£28	£118	£204	£670	£739

All figures £'000

Additional analysis

The figures indicate significantly improved projected finalisation in terms of rates income for Council, a very encouraging position for Council to be in although there could still be reductions before year end. As previously reported it is worth noting that costs of collection have increased significantly from last year due to back date pay awards for civil service staff.

APP analysis

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

Revaluations

There are still a number of outstanding revaluation challenge cases and whilst they could impact on our future rates income most of the significant challenges have by now been dealt with.

Recommendation

It is recommended that Council note the report.

In response to questions, the Chief Finance Officer advised that a number of revaluation cases remain outstanding, most major challenges have been settled and the remaining cases have had limited financial impact so far. The Chief Finance Officer also noted that recent rate revaluations could lead to challenges in the future. The Chief Finance Officer stated that current figures are encouraging as they show some growth and this could rise by year-end, although the position may change.

Committee NOTED the report.

7. EPP FORECAST

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

Purpose of Report

The purpose of this report is to inform members of the first draft Estimated Penny Product (EPP) forecast supplied by Land and Property Services (LPS) which will be used in the budgeting process.

Background

LPS have issued to Councils the final in year forecast for the EPP based on figures at 31 December 2025. The forecast for Causeway Coast and Glens

Borough Council gives an EPP of £2,349,530 compared to £2,064,190 which was used in calculating our rate for the current year. The EPP figures this year are distorted by the effect of the Non-Domestic Revaluation which whilst there appears to be a healthy uplift in the raw EPP it is offset by the effect of the valuation causing the conversion factor which is used to calculate the domestic rate factor to change. The overall effect of the EPP equates to approximately 0.3%. It is clear Council cannot rely on rates base growth to overcome the ongoing cost pressures in the provision of services, other efficiencies or sources of revenue generation must be explored and maximised to minimise the impact upon our ratepayers. Officers are currently investigating any potential sizable properties which have been approved recently or are imminent so that they could be added to our EPP thereby reducing potential additional ratepayer burden.

EPP Analysis

The tables below set out the variance of the EPP forecast from previous calculations, the first table is the domestic property side and the second sets out the non-domestic calculations.

De-Rating Grant EPP Analysis

The tables below also set out the revised EPP forecast for De-rating grant which has increased to £88,020, an increase of over 21%. These figures have been incorporated into the latest rates estimates calculation.

Committee NOTED the report.

8. SMALL BUSINESS RATE RELIEF CONSULTANCY RESPONSE

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

Purpose of Report

The purpose of this report is to place before members the draft response to the Department of Finance's consultation paper on Small Business Rate Relief (SBRR).

Further information was detailed within the report under the following headings:

- Background
- How the scheme operated
- Key features of SBRR
- Application in Causeway Coast and Glens Borough
- Consultation Response.

Recommendation

It is recommended that Council consider the draft response and approve with any suggested amendments the adoption of this as Council's official response to the consultation on Small Business Rates Relief.

There were no questions or comments.

Proposed by Alderman Coyle
Seconded by Councillor Kane and

AGREED – To recommend that Council consider the draft response and approve the adoption of this as Council's official response to the consultation on Small Business Rates Relief.

9. CORRESPONDENCE

The Chair presented Items 9.1 – 9.10 inclusive as read.

9.1 General Estimate of Rates 2026/27 – Letter to Councils

Copy, previously circulated was presented as read.

Correspondence re: details on rate setting process 2026/27 and related general estimates of rates form.

9.2 Annex 1a – General Estimate of Rates 2026/27 – Form for Striking Combined District Rates

Copy, previously circulated was presented as read.

Correspondence re: Department for Communities - General Estimates of Rates 2026/2027.

9.3 Annex 1b – General Estimate of Rates 2026/27 – Form for Striking Separate District Rates

Copy, previously circulated was presented as read.

Correspondence re: Guidance - General Estimates of Rates Form.

9.4 Annex 2 – Penny Product for Transferred Functions Grant

Copy, previously circulated was presented as read.

Correspondence re: Penny Product for Transferred Functions Grant 2026/2027.

9.5 Annex 3 – RSG 2026-2027 Percentage of Eligibility

Copy, previously circulated was presented as read.

Correspondence re: Rates Support Grant 2026/2027.

9.6 Annex 4 – Estimated NIPSO Contribution Table 2026-2027

Copy, previously circulated was presented as read.

Correspondence re: NI Public Services Ombudsman Estimated Contribution 2026/2027.

9.7 Annex 5 – Movement in Wealth Measurement of RSG Calculation from 2025-26 to 2026-27

Copy, previously circulated was presented as read.

Correspondence re: % Movement in the Wealth Measurement of the Rates Support Grant Calculation from 2025/26 to 2026/27.

9.8 RSG 2026-2027 - Revised Percentage of Eligibility January 2026

Copy, previously circulated was presented as read.

Correspondence re: Rates Support Grant 2026/27.

9.9 Revised Annex 3 - Jan 2026

Copy, previously circulated was presented as read.

Correspondence re: Rates Support Grant 2026/2027.

9.10 Revised Annex 5 - Jan 2026

Copy, previously circulated was presented as read.

Correspondence re: % Movement in the Wealth Measurement of the Rates Support Grant Calculation from 2025/26 to 2026/27.

Committee NOTED the correspondence (Items 9.1-9.10).

MOTION TO PROCEED 'IN COMMITTEE'

Proposed by Alderman Scott

Seconded by Alderman Knight McQuillan

and

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 7:22pm

10. NJC PAY BRIEFING SURVEY

Confidential report, by virtue of paragraph(s) 3 of Part 1 of Schedule 6 of the Local Government Act (Northern Ireland) 2014 was presented by the Chief Finance Officer.

Purpose of Report

The purpose of this report is to inform members of the upcoming pay negotiations with the National Joint Council (NJC) and to approve the response to the questionnaire for submission to NJC.

Recommendation

It is recommended that Council approve the draft questionnaire response for submission to NJC.

Councillor Holmes considered it premature to consider using reserves or cutting services to raise revenue for a staff pay award. Councillor Holmes deemed it more appropriate to consider reducing the number of staff or postpone capital projects instead.

The Chief Finance Officer stated this could be added to the response to the questionnaire for submission to NJC.

Proposed by Councillor Holmes

Seconded by Alderman Knight McQuillan

and

AGREED – To recommend that Council approve the draft questionnaire response for submission to NJC, to include reducing the number of staff and postponing capital projects as options to raise revenue for a staff pay award.

11. DEBT MANAGEMENT

Confidential report, by virtue of paragraph(s) 3 of Part 1 of Schedule 6 of the Local Government Act (Northern Ireland) 2014 was presented by the Financial Accountant.

Purpose of Report

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

Further information was provided within the report under the following headings:

- Background
- Detail – Aged Debt Analysis
- Options

In response to questions the Financial Accountant provided further detail regarding some of the debt owed to Council.

Councillor Kane queried some of the debt owed and requested that further information is brought to the next Finance Committee meeting.

Committee NOTED the report.

12. MINUTES OF FMT MEETING TUESDAY 2 DECEMBER 2025

For information, confidential Finance Management Team Meeting minutes Tuesday 2 December 2025, previously circulated, were presented as read by the Chief Finance Officer.

Committee NOTED the report.

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

There were no items of Any Other Relevant Business.

MOTION TO PROCEED ‘IN PUBLIC’

Proposed by Councillor Kane
Seconded by Alderman Scott and

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

This being all the business, the Chair thanked Elected Members for their attendance and the meeting closed at 7:36pm

Chair