

<b>Title of Report:</b>	<b>Management Accounts Period 10</b>
<b>Committee Report Submitted To:</b>	<b>Finance Committee</b>
<b>Date of Meeting:</b>	<b>12 March 2026</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:	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:

## 1.1 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) provides a range of services to the Borough of Causeway Coast and Glens which stretches from Lough Foyle in the west to the Glens of Antrim in the east covering an area of 1,968 square kilometres and with a population of approximately 145,000. 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 2025/26 controlled by the Directorates is £86.408m (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 £86.408m meaning a balanced budget was approved for the year.

## 1.3 Financial Overview by Directorate

The table below details a draft summary of the financial position at period 10 (up to and including 31 January 2026).

Council is showing a favourable variance against budget at period 10 amounting to £5,153,043 (period 9 - £3,909,407) however it should be noted that this contains an exceptional income item relating to Leisure VAT of £371,681. In addition, the period figures include a receipt in relation to the Extended Producer Responsibility (EPR) funding which is connected to our waste operations. The total funding received at this point is £2,412,273.41, Council had budgeted for the utilisation of £1,000,000 of this funding to offset the cost of our waste operations leaving an excess of £1.412m approximately. Adjusting for these two items the operational variance at period 10 is £3,369,088 (Period 9 - £2,125,453), an increase of £1,243,635 therefore should this position be maintained throughout the year Council would be in surplus operationally, increasing reserves by this amount. The most significant contributor to this overall position is Leisure & Development. The notable changes from the previous period are in Operations (£204k favourable), Infrastructure (£111k favourable), Estates (£95k favourable), Democratic Services (£110k favourable), Planning (£164k favourable) and Investment Income (£166k favourable).

Directorate	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Net Expenditure Variance PP	Movement in NE Variance from PP	Annual Budgeted Net Expenditure
* Leisure & Development	7,178,547.02	8,401,604.58	1,223,057.56	992,773.75	230,283.81	11,692,803.39
* Environmental Services	24,674,231.46	26,626,791.50	1,952,560.04	1,585,266.99	367,293.05	32,689,479.07
* Corporate Services	5,056,313.28	5,793,855.50	737,542.22	446,583.21	290,959.01	7,167,859.36
* Chief Executive	3,606,265.91	3,576,722.60	(29,543.31)	(52,424.28)	22,880.97	3,930,463.96
* Planning	1,164,134.31	1,606,720.66	442,586.35	278,381.64	164,204.71	1,956,420.48
* Finance	1,403,603.72	1,411,281.09	7,677.37	10,287.31	(2,609.94)	1,839,879.36
* Financing & Investment Expenditure	7,598,650.57	7,512,122.69	(86,527.88)	(86,153.91)	(373.97)	8,265,668.84
* Financing & Investment Income	(1,583,950.07)	(1,045,698.01)	538,252.06	372,022.06	166,230.00	(1,306,325.23)
* Taxation and Non-Specific Grant Income	(55,483,628.12)	(55,487,871.00)	(4,242.88)	(9,010.63)	4,767.75	(66,236,249.23)
* Exceptional Income	(371,681.20)		371,681.20	371,681.20	0.00	
<b>Grand Total</b>	<b>(6,757,513.12)</b>	<b>(1,604,470.39)</b>	<b>5,153,042.73</b>	<b>3,909,407.34</b>	<b>1,243,635.39</b>	<b>0.00</b>

### 1.3 Income and Expenditure Analysis

The overall position with regards staffing costs is shown in the table below by Directorate (comparison between the current and previous period is also included):

FullDescription	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Net Expenditure Variance PP	Movement in NE Variance from PP	Annual Budgeted Net Expenditure
* Leisure & Development	11,208,909.40	10,873,665.23	(335,244.17)	(625,623.51)	290,379.34	13,210,829.00
* Environmental Services	18,387,352.45	18,605,250.72	217,898.27	11,580.29	206,317.98	22,585,905.92
* Corporate Services	3,394,135.33	3,745,729.58	351,594.25	287,541.57	64,052.68	4,578,210.52
* Chief Executive	1,208,336.39	1,165,250.05	(43,086.34)	(49,158.96)	6,072.62	1,407,981.80
* Planning	2,372,455.36	2,381,868.54	9,413.18	9,526.69	(113.51)	2,860,297.48
* Finance	1,198,661.94	1,152,029.74	(46,632.20)	(39,764.88)	(6,867.32)	1,390,399.36
<b>Grand Total</b>	<b>37,769,850.87</b>	<b>37,923,793.86</b>	<b>153,942.99</b>	<b>(405,898.80)</b>	<b>559,841.79</b>	<b>46,033,624.08</b>

Council is currently favourable against budget in terms of staffing at £153,943 (period 9 - £405,898 adverse); this is after implementing the pay award which had been budgeted for at 3%, the eventual figure being 3.2%.

The table below sets out the budgetary position of all other areas of expenditure against budget by Directorate:

FullDescription	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Net Expenditure Variance PP	Movement in NE Variance from PP	Annual Budgeted Net Expenditure
* Leisure & Development	7,701,514.90	6,853,066.60	(848,448.30)	(920,166.07)	71,717.77	8,959,085.10
* Environmental Services	13,620,821.79	13,728,841.56	108,019.77	(138,634.94)	246,654.71	16,925,962.14
* Corporate Services	1,920,225.39	2,227,967.91	307,742.52	108,200.42	199,542.10	2,805,950.93
* Chief Executive	2,452,062.50	2,477,497.83	25,435.33	8,302.11	17,133.22	2,649,212.32
* Planning	141,787.85	224,690.53	82,902.68	50,858.22	32,044.46	305,826.00
* Finance	268,766.39	263,046.82	(5,719.57)	(7,804.13)	2,084.56	454,070.00
* Financing & Investment Expenditure	7,598,650.57	7,512,122.69	(86,527.88)	(86,153.91)	(373.97)	8,265,668.84
* Financing & Investment Income	14,652.50	8,675.00	(5,977.50)	(5,028.39)	(949.11)	8,675.00
* Exceptional Income	0.00		0.00	0.00	0.00	
<b>Grand Total</b>	<b>33,718,481.89</b>	<b>33,295,908.94</b>	<b>(422,572.95)</b>	<b>(990,426.69)</b>	<b>567,853.74</b>	<b>40,374,450.33</b>

At period 10 this is £423k (Period 9 - £990k) adverse. It should be noted that the Funding Unit (£321k [period 9 - £323k]) relates mainly to grant expenditure, which is externally funded, and these adverse variances will be offset by income. Estates (630k [Period 9 - £633k]) is adverse mainly due to maintenance materials and equipment.

Income levels remain strong for period 10 following on from 2024/25 and the position is as detailed in the table below by Directorate, at period 9 the variance was £3,494k:

FullDescription	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Net Expenditure Variance PP	Movement in NE Variance from PP
* Leisure & Development	(11,731,777.57)	(9,325,127.25)	2,406,650.32	2,538,563.33	(131,913.01)
* Environmental Services	(4,892,624.38)	(4,707,300.78)	185,323.60	272,478.51	(87,154.91)
* Corporate Services	(257,970.34)	(179,841.99)	78,128.35	50,841.22	27,287.13
* Chief Executive	(54,132.98)	(66,025.28)	(11,892.30)	(11,567.43)	(324.87)
* Planning	(1,350,108.90)	(999,838.41)	350,270.49	217,996.73	132,273.76
* Finance	(63,824.61)	(3,795.47)	60,029.14	57,856.32	2,172.82
* Financing & Investment Income	(1,598,602.57)	(1,054,373.01)	544,229.56	377,050.45	167,179.11
* Taxation and Non-Specific Grant Inc	(55,483,628.12)	(55,487,871.00)	(4,242.88)	(9,010.63)	4,767.75
<b>Grand Total</b>	<b>(75,432,669.47)</b>	<b>(71,824,173.19)</b>	<b>3,608,496.28</b>	<b>3,494,208.50</b>	<b>114,287.78</b>

As mentioned previously above the main contributor to this position is Leisure & Development with the excellent income generation from our Leisure Centres

continuing into 2025/26, despite significant increases in budgeted income the service continues to exceed budget at this stage. In addition, the income for Prosperity & Place and the Funding Unit are favourable, Funding Unit as indicated above offsetting the adverse expenditure variances in this area. Also performing well at period 10 are Planning (£350k favourable [period 9 - £218k favourable]) and investment income (£544k favourable [period 9 - £377k favourable]), it is anticipated that Investment Income will exceed the annual budget for the year.

## 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 2025/26 is £11,692,803. The net budget is a calculation of the forecast:

- Gross Expenditure of £22.170m.
- Gross Income of £10.477m.

Table 1, Illustrates a P10 Net Position of £7,178,547 [Period 9 - £6,193,317], which is favourable by £1,223,547 (Period 9 - £992,774).

The service area financial positions are also shown in Table 1.

### 2.2 Service Area Budgets

Table 1

FullDescription	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Net Expenditure Variance PP	Movement in NE Variance from PP	Annual Budgeted Net Expenditure
Community and Culture	1,590,288.39	1,800,064.54	209,776.15	137,552.53	72,223.62	2,249,341.50
Prosperity and Place	1,012,612.83	1,254,469.95	241,857.12	168,252.54	73,604.58	1,768,942.80
Leisure and Development Management	535,816.48	537,501.13	1,684.65	466.59	1,218.06	650,185.12
Sport and Wellbeing	2,818,546.81	3,232,083.49	413,536.68	347,671.60	65,865.08	4,332,477.94
Tourism and Recreation	849,849.27	1,083,288.54	233,439.27	236,307.14	(2,867.87)	2,069,434.23
Funding Unit	198,375.44	335,550.11	137,174.67	116,580.45	20,594.22	429,801.52
Strategic Projects	173,057.80	158,646.82	(14,410.98)	(14,057.10)	(353.88)	192,620.28
	<b>7,178,547.02</b>	<b>8,401,604.58</b>	<b>1,223,057.56</b>	<b>992,773.75</b>	<b>230,283.81</b>	<b>11,692,803.39</b>

### 2.3 Income and Expenditure

Generally, the budgetary performance of Leisure and Development at Period 10 has performed well for the early part of the financial year, main areas to highlight are:

- Salaries and Wages.

The table below shows the position regarding staffing costs across the Directorate, currently adverse by £335k (period 9 - £626k).

FullDescription	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Net Expenditure Variance PP	Movement in NE Variance from PP	Annual Budgeted Net Expenditure
Community and Culture	1,430,561.91	1,472,579.02	42,017.11	25,655.85	16,361.26	1,788,694.84
Prosperity and Place	969,264.82	894,103.33	(75,161.49)	(69,108.78)	(6,052.71)	1,089,029.44
Leisure and Development Management	530,494.69	531,261.93	767.24	10.35	756.89	642,695.12
Sport and Wellbeing	5,078,416.04	4,786,062.16	(292,353.88)	(338,944.76)	46,590.88	5,880,051.08
Tourism and Recreation	2,573,780.90	2,452,405.00	(121,375.90)	(173,411.95)	52,036.05	2,966,233.36
Funding Unit	453,333.24	578,606.97	125,273.73	(55,767.12)	181,040.85	651,504.88
Strategic Projects	173,057.80	158,646.82	(14,410.98)	(14,057.10)	(353.88)	192,620.28
	<b>11,208,909.40</b>	<b>10,873,665.23</b>	<b>(335,244.17)</b>	<b>(625,623.51)</b>	<b>290,379.34</b>	<b>13,210,829.00</b>

## Energy and Utilities.

At Period 10, energy costs and utilities have an adverse variance of £117k (period 9 - £60k), the position, this is an area where Council must monitor budgets closely as the year progresses.

FullDescription	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Net Expenditure Variance PP	Movement in NE Variance from PP	Annual Budgeted Net Expenditure
Community and Culture	61,331.94	58,710.66	(2,621.28)	(301.12)	(2,320.16)	84,703.94
Prosperity and Place	831.75	1,280.00	448.25	357.88	90.37	1,743.00
Sport and Wellbeing	1,217,419.20	1,141,785.73	(75,633.47)	(37,938.79)	(37,694.68)	1,446,620.02
Tourism and Recreation	314,476.88	275,385.12	(39,091.76)	(22,367.43)	(16,724.33)	330,285.55
	<b>1,594,059.77</b>	<b>1,477,161.51</b>	<b>(116,898.26)</b>	<b>(60,249.46)</b>	<b>(56,648.80)</b>	<b>1,863,352.51</b>

- Repairs and Maintenance.

At Period 10, scheduled and reactive repairs / maintenance are favourable by £98k (period 9 - £90k).

FullDescription	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Net Expenditure Variance PP	Movement in NE Variance from PP	Annual Budgeted Net Expenditure
Community and Culture	17,101.36	76,265.05	59,163.69	53,435.15	5,728.54	103,840.00
Prosperity and Place	36,851.45		(36,851.45)	(22,076.45)	(14,775.00)	
Sport and Wellbeing	134,903.50	279,729.43	144,825.93	134,128.90	10,697.03	368,132.00
Tourism and Recreation	265,926.78	196,819.08	(69,107.70)	(75,860.62)	6,752.92	223,269.86
	<b>454,783.09</b>	<b>552,813.56</b>	<b>98,030.47</b>	<b>89,626.98</b>	<b>8,403.49</b>	<b>695,241.86</b>

- Supplies and Services

At period 10 Supplies and Services are currently showing an adverse variance of £866k (period 9 - £970k, this does include the grant funded expenditure mentioned previously.

- Income

Is currently showing a favourable variance of £2,407k (period 9 - £2,539k) mainly in Sport & wellbeing (£685k [period 9 - £662k]) but also including Funding Unit (£332k [period 9 - £495k]) as referenced previously.

FullDescription	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Net Expenditure Variance PP	Movement in NE Variance from PP	Annual Budgeted Net Expenditure
Community and Culture	(1,277,549.32)	(885,404.36)	392,144.96	370,200.97	21,943.99	(1,121,147.18)
Prosperity and Place	(1,172,994.26)	(524,386.33)	648,607.93	568,451.76	80,156.17	(685,907.00)
Sport and Wellbeing	(4,042,809.58)	(3,357,959.28)	684,850.30	661,626.50	23,223.80	(3,994,012.67)
Tourism and Recreation	(4,650,069.13)	(4,301,818.92)	348,250.21	443,410.64	(95,160.43)	(4,420,485.50)
Funding Unit	(588,355.28)	(255,558.36)	332,796.92	494,873.46	(162,076.54)	(255,558.36)
	<b>(11,731,777.57)</b>	<b>(9,325,127.25)</b>	<b>2,406,650.32</b>	<b>2,538,563.33</b>	<b>(131,913.01)</b>	<b>(10,477,110.71)</b>

## 2.4 Analysis by Head of Service

### Community & Culture

Community & Culture currently showing a net favourable position of £209k, the main factors being employee costs £42k (vacant/gapped posts, including sickness and secondment). Premises has a positive variance of £57k due to cost savings in art centres and museums. Supplies & services currently £290k adverse but this is offset by additional grant income that has been received.

### Prosperity & Place

Prosperity & Place has an overall favourable variance of £241k. Supplies and services showing grant scheme overspends of £297K but these are offset by grant income which is performing better than budget by £579k. Customer & client receipts is £68k favourable with £18k due to clawback of enterprise grants. Improved position in month 10 is also the result of budgetary profiling

### **Leisure & Development Management**

Leisure & Development management, made up of director salary costs and that of the L&D admin team currently £1,684 favourable.

### **Sport & Wellbeing**

SWB is showing a positive variance of £413k. In particular, income for the 7 Leisure/ Sports Centres is up £500k some of this is attributed to swimming lessons enrolment in December for the 3 months to the end of March, together with the positive benefit of recent gym equipment upgrades across the sites. Ballyreagh Golf course income is also exceeding budget currently £71k favourable.

Employee costs currently showing a negative variance of £292k. Premises costs currently showing a favourable variance of £94k although this has started to reduce in the winter months as energy usage increases.

### **Tourism & Recreation**

Tourism & Recreation £233k favourable overall with employee costs currently £121k adverse this may be due to profiling of agency staff together with estates costs that have been reallocated to events. Premises costs are £109k adverse. Grant income is £158k favourable and HALP Customer & client receipts currently £60k favourable.

### **Funding Unit**

Funding unit currently £138k under budget, £58k savings on staffing costs, £32k favourable due to additional grant income being received. In addition, funding unit have received overhead recovery income of £48k for administering grant programmes.

### **Strategic Projects**

Strategic projects which consists of two SIB staff. Currently £14k 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 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 10 shows a **£1,952,560.04 favourable variance** (P9 was a £1585k positive variance).

**Note:** £1,412,273.41 of the positive variance is from EPR grant payment in month 9. If moved to reserves as proposed, this will mean a net P10 favourable position of **£540,286.63**.

The main costs and income attributing to the ES P10 position are summarised as follows as variances against budget.

FullDescription	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Estates	6,824,805.16	6,344,341.41	(480,463.75)	7,651,860.02	827,054.86
Health and Built Environment	2,304,677.46	2,196,607.65	(108,069.81)	2,672,847.00	368,169.54
Infrastructure	(946,626.66)	(268,337.71)	678,288.95	(66,593.79)	880,032.87
Operations	15,700,952.13	17,628,636.80	1,927,684.67	21,544,580.48	5,843,628.35
ES Business Support	649,051.47	602,606.40	(46,445.07)	733,302.20	84,250.73
Environmental Services Centrally	141,371.90	122,936.95	(18,434.95)	153,483.16	12,111.26
	<b>24,674,231.46</b>	<b>26,626,791.50</b>	<b>1,952,560.04</b>	<b>32,689,479.07</b>	<b>8,015,247.61</b>

#### Estates.

P10 Actual Expenditure	P10 Budget Expenditure	P10 Actual Income	P10 Budget Income	Net Expenditure Variance
7,268,867.55	6,579,132.00	444,062.39	234,790.59	-480,463.75

£480k (period 9 - £575k) adverse.

Expenses are adverse by £690k, of which £60k relates to labour costs. Supplies and Services are adverse by £594k, of which £431k relates to equipment. Premises costs are adverse by £117k, particularly in electrical and plumbing repairs (£110k). Transport costs are favourable by £94k.

Income is £209k favourable, primarily due to overhead recovery income from Events (£161k) and Insurance Claim Receipts (£20k). Cemetery income is favourable by £8k.

## Health and Built Environment.

P10 Actual Expenditure	P10 Budget Expenditure	P10 Actual Income	P10 Budget Income	Net Expenditure Variance
3,632,512.08	3,848,356.95	1,327,834.62	1,651,749.30	-108,069.81

£108k adverse (period 9 - £72k).

Expenses are favourable by £216k. Labour costs are favourable by £288k, of which £135k is in Building Control, £109k is in Public Health & Housing and £57k in Health & Housing. Other areas have adverse variances, such as Food Safety, which is £46k adverse. Transport costs are £53k adverse. Supplies and Services are on budget. Support Services costs are adverse by £26k, mainly due to an £18k adverse variance in legal costs in Enforcement. Third party payments are favourable by £8k as a result of underspends on private contractors in Environmental Protection.

Income is adverse by £324k. Building Control income is adverse by £325k due to over estimation of income in prior-year budgeting. Consumer Protection is adverse by £28k. HBE Gen Mgt is favourable by £15k. Food Safety is favourable by £14k, due to a Non-Govt Revenue Grant.

## Infrastructure.

P10 Actual Expenditure	P10 Budget Expenditure	P10 Actual Income	P10 Budget Income	Net Expenditure Variance
1,427,177.51	1,925,584.73	2,373,804.17	2,193,922.44	678,288.95

£678k (period 9 - £567k) positive.

Expenses are £498k favourable. Labour costs are favourable by £206k, of which £183k relates to Harbours & Marinas. Non-labour costs are £292k favourable especially in Premises (£107k), Supplies & Services (£90k) and Support Services (£69k).

Income is favourable by £180k. Car Parks are favourable by £106k. Car park income lost due to the Open has been transferred back into the infrastructure budget. Harbour & Marina income is favourable by £74k, especially at Ballycastle, which is over budgeted income by £55k..

## Operations.

P10 Actual Expenditure	P10 Budget Expenditure	P10 Actual Income	P10 Budget Income	Net Expenditure Variance
18,865,681.15	19,208,689.41	3,164,729.02	1,580,052.61	1,927,684.67

£1,928k favourable variance at the end of Period 10 (Period 9 - £1723k favourable).

Expenses are adverse by £343k. Employee costs are adverse by £167k. Overtime is adverse by £290k. Wages & Salaries are favourable by £545k and Agency non-OT costs are adverse by £202k. Premises costs are favourable by £387k, with savings of £184k on electricity, £131k on rent and the remainder elsewhere. Transport costs are favourable by £157k. Supplies and Services are adverse by £34k.

Income is favourable by £1585k, of which £1412k will be transferred to a reserve fund. Of the remaining £172k, the bulk is due to scrap metal sales (£55k), recoupment of costings (£40k), Trade Waste (£26k) and Overhead Recovery Income (£18k).

Function	Variance	Comments
Waste Collection & Street Cleansing	£197k favourable	Income over plan by £39k, mainly due to Trade Waste (£26k). Labour costs adverse by £3k.
Landfill & Recycling Centre	£23k favourable	Labour expenses are £99k adverse while non-labour expenses are favourable by £122k.
HRCs & Civic Amenities	£11k favourable	Income favourable by £38k due to scrap metal. £20k over budget on labour costs. Non-labour expenses are adverse by £8k.
Waste Disposal Contracts	£1505k favourable <ul style="list-style-type: none"> <li>○ Black Bin Contract – £175k favourable</li> <li>○ Blue Bin Contract - £22k favourable</li> <li>○ Brown Bin Contract - £164k adverse</li> <li>○ Other Waste Contracts - £1473k favourable</li> </ul>	Brown bin contract is a further £58k adverse compared to last month despite anticipated lower volumes. The large sum in Other Waste Contracts relates to the EPR grant.

<b>Function</b>	<b>Variance</b>	<b>Comments</b>
Transfer Stations & Depots	£181k favourable	Income is favourable by £29k, mainly due to Overhead Recovery Income (£18k). Labour costs are £2k favourable. Non-labour expenses are favourable by £150k.
Public Conveniences	£31k favourable	£4k favourable on income. Employee costs are £22k adverse. Non-labour expenses are £49k favourable.
Garages	£20k favourable	£50k under on labour costs. £30k over on other costs, especially vehicle parts (£28k).
Ops Management	£44k adverse	£69k adverse on labour. £25k favourable on other costs.

ES Business Support.

£46k adverse (period 9 - £37k adverse)

ES Centrally Managed.

£18k adverse (period 9 - £21k adverse)

**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 8, ES financial position has an adverse variance of **£122,937.89**.

## 4.0 Corporate Services

4.1 The table below demonstrates the financial position for Corporate Services at period 10:

FullDescription	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Net Expenditure Variance PP	Movement in NE Variance from PP	Annual Budgeted Net Expenditure
⊗ Democratic Services	1,341,115.56	1,765,840.29	424,724.73	315,245.95	109,478.78	2,137,608.07
⊗ Land and Property	228,182.26	269,889.75	41,707.49	35,186.22	6,521.27	318,729.08
⊗ Human Resources	1,095,036.67	1,210,641.02	115,604.35	63,062.39	52,541.96	1,528,177.20
⊗ ICT and Business Continuity	1,552,321.04	1,509,706.43	(42,614.61)	(108,141.16)	65,526.55	1,889,199.05
⊗ Contributions to Other Bodies	119,157.67	140,080.33	20,922.66	20,946.58	(23.92)	170,703.00
⊗ Policy & Community Planning	445,499.02	459,038.80	13,539.78	7,903.82	5,635.96	551,014.44
⊗ Centrally Managed	275,001.06	438,658.88	163,657.82	112,379.41	51,278.41	572,428.52
	<b>5,056,313.28</b>	<b>5,793,855.50</b>	<b>737,542.22</b>	<b>446,583.21</b>	<b>290,959.01</b>	<b>7,167,859.36</b>
⊗ Planning	1,164,134.31	1,606,720.66	442,586.35	278,381.64	164,204.71	1,956,420.48
	<b>1,164,134.31</b>	<b>1,606,720.66</b>	<b>442,586.35</b>	<b>278,381.64</b>	<b>164,204.71</b>	<b>1,956,420.48</b>
	<b>6,220,447.59</b>	<b>7,400,576.16</b>	<b>1,180,128.57</b>	<b>724,964.85</b>	<b>455,163.72</b>	<b>9,124,279.84</b>

The Corporate Services position at period 10 shows a **£737,542** (period 9 - £446,583) positive variance, as a result of **£659k** (period 9 - £396k) under budget in expenditure and **£78k** (period 9 - £51k) over budget in income.

### 4.2 Democratic Services (DS)

£425k favourable due to various elements of expenditure being less than budget in Period 8 including the following: Members allowances £183k, PR Salaries £38k, PR Printing £25k, Corporate & Democratic salary Costs £73k, and Registration services £38k.

### 4.3 Land and Property

£39k favourable at Period 10, £32k favourable on salary costs, £10k favourable on Valuation costs and £3k adverse on Legal Costs.

### 4.4 Human Resources

£116K favourable in Period 10

£29k favourable in salary costs, £45k favourable on staff training costs, £14k Favourable on Employee relations £15k favourable on subscriptions

### 4.5 ICT

£35k adverse overall in Period 10 due to adverse variances in Telephones £123k, Security £37k, Photocopying Leases £24k offset by favourable variances in Staff Costs £40k, Website Development £12k, Computer Supplies £13k and Computer Licences £25k.

### 4.6 Contributions to other bodies

Favourable variance at period 10 of £21k, Subscriptions £5k NIPSO £16k

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

£105k favourable as at Period10, £71k favourable on salary Costs, £28k favourable on Internal Audit services £10k favourable on Other Professional Costs and £5k adverse on Legal Costs.

#### **4.8 Centrally Managed**

Overall, £58K favourable position at the end of Period 10, due to underspends in Telephones £26k, £6k on Legal Services and £17k on other Professional costs.

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

Overall, £10k favourable variance at the end of Period 10, due to overspend on salary costs of £2k, Other Professional Costs of £3k and underspends in Programme Management Costs of £16k.

#### **4.10 Planning**

£443k favourable at end of Period 10, largely due to improvement in income from planning applications and property certificates, £350k favourable and maintaining staff costs and wages within budget, £10k favourable, Programme Management Costs £23k and Development Plan £23k.

## 5.0 Chief Executive

5.1 The table below demonstrates the financial position for areas reporting directly to the Chief Executive at period 10:

FullDescription	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Net Expenditure Variance PP	Movement in NE Variance from PP	Annual Budgeted Net Expenditure
* Legal Services	124,669.94	160,815.55	36,145.61	24,984.78	11,160.83	207,730.48
* Performance	3,481,595.97	3,415,907.05	(65,688.92)	(77,409.06)	11,720.14	3,722,733.48
	<b>3,606,265.91</b>	<b>3,576,722.60</b>	<b>(29,543.31)</b>	<b>(52,424.28)</b>	<b>22,880.97</b>	<b>3,930,463.96</b>

The variance under Performance includes costs relating to the Joey Dunlop memorial event which had no budget allocated but has recorded a cost of approximately £120k.

## 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 10:

FullDescription	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Net Expenditure Variance PP	Movement in NE Variance from PP
* Finance	1,403,603.72	1,411,281.09	7,677.37	10,287.31	(2,609.94)
* Suspense CIES HOS	0.00		0.00	0.00	0.00
	<b>1,403,603.72</b>	<b>1,411,281.09</b>	<b>7,677.37</b>	<b>10,287.31</b>	<b>(2,609.94)</b>
* Interest Payable and Similar Charges	1,040,080.57	1,088,697.69	48,617.12	48,991.09	(373.97)
* Minimum Revenue Provision	6,558,570.00	6,423,425.00	(135,145.00)	(135,145.00)	0.00
<b>tal</b>	<b>7,598,650.57</b>	<b>7,512,122.69</b>	<b>(86,527.88)</b>	<b>(86,153.91)</b>	<b>(373.97)</b>
* Investment Income	(1,583,950.07)	(1,045,698.01)	538,252.06	372,022.06	166,230.00
	<b>(1,583,950.07)</b>	<b>(1,045,698.01)</b>	<b>538,252.06</b>	<b>372,022.06</b>	<b>166,230.00</b>
* Rates Income	(52,589,190.12)	(52,589,190.00)	0.12	0.12	0.00
* General Grant	(2,894,438.00)	(2,898,681.00)	(4,243.00)	(9,010.75)	4,767.75
<b>ie Total</b>	<b>(55,483,628.12)</b>	<b>(55,487,871.00)</b>	<b>(4,242.88)</b>	<b>(9,010.63)</b>	<b>4,767.75</b>
	<b>(48,065,323.90)</b>	<b>(47,610,165.23)</b>	<b>455,158.67</b>	<b>287,144.83</b>	<b>168,013.84</b>

Investment Income is £538k (period 9 - £372k) favourable and is projected to at improve this position again throughout the remainder of the year.

## 7.0 Capital Expenditure

The tables below set 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 2025	CM 11.1	Ballycastle and Portrush Dredging	£1,347,266
September 2025	26	Portrush Harbour Footbridge Repairs	£274,468.50
January 2026	23	Portballintrae Harbour Slipway Repairs	£143,417.65
<b>Total</b>			<b>£4,091,023.39</b>

## Leisure & Development

<b>Committee Date</b>	<b>Project / Capital Works</b>	<b>Stage</b>	<b>Approval Amount</b>
250515	Ballycastle Museum		£137,000
250617	MUGA Resurfacing		£107,600
250617	Pitch fencing		£147,453
250617	Ballycastle LC		£1,500,000
250916	Play park upgrades		£81,587
250916	Station square		£90,833
251021 Revised 251118	Macosquin changing		£150,000
251021	Waterfoot repair		£109,973
251118	Essential maintenance Juniper Hill		£123,807
251216	RVLC Pool Dosing system		£66,140
260120	Benone Essential Works		£58,000
			<b>£2,572,843</b>

**Total Capital Commitment £6,663,866.39**

## 7.1 Cash expenditure of capital projects

The table below sets out the cash outlay by month on ongoing capital projects:

Project Costs	Column Labels												Grand Total
Projects	April	May	June	July	August	September	October	November	December	January	February		
200001 Technology 1 Finance System	22,521.75		18,914.30	1,048.87		22,247.10							64,732.02
200005 Knock Road Depot		35,416.39											35,416.39
200010 Kirea Town Hall					213.75				(213.75)				0.00
200014 Castlerock Railway Footbridge (LC)			0.00	0.00		656.40	0.00	(1,950.35)		0.00	2,975.63		2,975.63
200017 Ballycastle Leisure Centre	116,491.08	359,862.70	220,138.15	293,483.04	424,676.64	584,779.49	451,692.30	539,610.10	578,700.02	449,901.94			4,019,335.46
200028 Ballymoney Public Realm	(1,468.08)			2,257.50			3,092.50				2,647.96	785.66	7,315.54
200034 CLC Redevelopment Project		7,437.50	4,075.00	1,600.00			12,377.33	21,780.00	9,095.00				56,364.83
200043 Refurb Ballycastle Museum		590.00	5,840.00	1,055.00	0.00	1,350.00	680.00	3,387.38	7,943.49	1,595.00	6,770.16	24,992.00	54,203.03
200051 CA / HRC Site Upgrades			2,718.00										2,718.00
200077 Bowling Green - Dungiven Sports Complex							7,201.92						7,201.92
200100 Dernaflaw MUGA (SSP)		0.00		0.00	0.00	0.00	(55.00)		55.00	0.00			0.00
200101 Drumsurn Community Facility (SSP)									42,561.52	2,031.92			44,593.44
200102 Maglilan MUGA (SSP)								0.00			301.36		301.36
200104 Dervock MUGA (SSP)			0.00	23,110.51	(23,110.51)		0.00	0.00	0.00			2,480.13	2,480.13
200108 Mosside Community Facility (SSP)							14,734.02			816.03			15,550.05
200110 Enhance Core Path Network - C1 (SSP)		2,075.00		0.00	3,466.00				8,927.62			750.00	15,218.62
200111 Rural All Ability Cycle Scheme- C2 (SSP)				2,151.60									2,151.60
200113 Rasharkin Com Facility/Path (SSP)				8,699.86									8,699.86
200114 Armoy Walking Path Upgrade (SSP)	3,573.00												3,573.00
200116 Crosstagherty HRC Upgrade			0.00	0.00									0.00
200119 Festive Lights Coleraine 2022					(4,190.91)								(4,190.91)
200125 Cushendall Beach Wall Repair							2,112.00						2,112.00
200128 Portrush Harbour Footbridge			0.00				6,529.00			0.00			6,529.00
200129 Maglilan Ferry Terminal Works										392.40			392.40
200133 Cloughmills Sports Pitch										1,560.00			1,560.00
200142 Red Bay Pier Repair FS				1,260.00	2,007.68					41,789.38			45,057.06
200148 Regional Planning System				9,364.00									9,364.00
200156 Ballintoy Harbour Waste System		32,242.97	1,423.88										33,666.85
200157 Car Park Resurfacing 2023	0.00	0.00				146,218.98			(146,218.98)				0.00
200160 Portballintrae Harbour Slipway Works				4,538.00			111.10			2,522.00			7,171.10
200161 Dredging - Portrush, Ballycastle, Ballintoy										327,720.16	143,955.72	426.85	472,102.73
200167 Ballycastle Shared Education Campus		10,100.82	25,341.52							2,813.00			38,255.34
200168 Cemetery Administration Software Upgrade	1,427.92	1,427.92	1,427.92	1,427.92	1,427.92	1,427.92	1,427.92	1,427.92	1,427.92	1,427.92	1,427.92		14,279.20
200177 ICT Phone Systems	0.00	0.00	11,785.00	(11,785.00)	0.00	2,613.00	(2,613.00)	(12,050.00)	12,050.00		20,373.00		20,373.00
200182 Slip way Works North Pier Portrush									2,804.16				2,804.16
200188 South Pier Portrush					2,317.50					3,360.00			5,677.50
200214 Council-wide Building Surveys		4,450.00	3,120.00	5,005.00	19,100.00		20,820.00	3,530.00	25,655.00	8,570.00			90,250.00
200218 Crosstagherty civic Amenity Site	0.00												0.00
200224 Megaw Park Changing Places & Accessible Swing										0.00			0.00
200226 JDL Utility Management	0.00			2,259.96	6,156.29				6,875.00	4,320.00			19,611.25
200227 Jim Watt Structural Works	2,793.50								4,245.00				7,038.50
200230 Rathlin Island Changing Places Compartment	724.00									0.00			724.00
200234 Portstewart Harbour Breakwater		1,680.00											1,680.00
200238 Coleraine West Community Centre Fencing					20,400.85								20,400.85
200239 Dernaflaw MUGA			0.00										0.00
200241 Garvagh Path - Phase 2 (SSP)	2,777.89	43,113.00	1,041.71	32,738.18				443.44	1,292.17				81,406.39
200244 Goal Post Replacement		0.00		0.00							0.00		0.00
200245 Portrush to Giants Causeway Greenway (GD)				12,132.05			815.60	448.58					13,396.23
200246 Dungiven Regeneration (GD)				3,780.00								17,797.75	21,577.75
200247 Connected Causeway (GD)				10,093.05	1,060.28	2,569.14	5,892.71						19,615.18
200248 Cushendall Innovation Centre (GD)		3,000.00		1,860.00									4,860.00
200249 Bushmills Connected Regeneration (GD)				8,604.58	6,818.28				7,084.81				22,507.67
200251 Limavady Revitalise Scheme 2024/2025		3,735.00	2,967.00	6,658.20	38,624.81	11,062.22	106,590.24	(22,637.60)	4,927.50				151,927.37
200252 Fire Alarm Installation Limavady Offices	0.00							(8,180.00)	8,180.00		80.00		80.00
200253 Ballyreagh Golf Club		4,970.00			29,500.00	(14,750.00)	913.00				8,962.50		29,595.50
200254 Arcadia Multi Play Unit				0.00									0.00
200255 Bushmills MUGA			0.00										0.00
200256 CLC Air Conditioning Replacement				0.00		0.00							0.00
200257 Office Refurbishment - Cushendall HP (HALP)						0.00							0.00
200263 LCRT1.3 Upgrade of Causeway Coastal Path (PP)						1,375.00				3,470.00			4,845.00
200264 LCRT1.4 Develop Layd Path, Cottage Wood Ronans Way (PP)							4,475.00						4,475.00
200266 Repairs to Coastal Path Waterfot			3,630.00							759.81	1,900.80		6,290.61
200267 Resurfacing Multi-use Games Area Macosquin (MUGA)										0.00			0.00
200268 Resurfacing Multi-use Games Area Ballysally (MUGA)										0.00			0.00
200269 Resurfacing Multi-use Games Area Coleraine West CC(MUGA)										0.00			0.00
200270 Megaw Park Fencing										1,858.19			1,858.19
200271 Mosside Fencing										33,651.30			33,651.30
200272 McCamphill Park Fencing - Dunloy											14,610.20		14,610.20
200273 Fulton Park Fencing - Balnarene											14,520.40		14,520.40
200274 LCIP - RVLC Hypotyser (Dosing System)								0.00					0.00
200278 Foreglen Play Park Tarmac							6,910.83						6,910.83
200279 Coral Park Play Park Upgrade (PP)								3,000.00					3,000.00
200284 Station Square (PP)									7,768.20	39,774.31		50,898.55	98,441.06
200286 Pan's Rock											11,500.00		11,500.00
<b>Grand Total</b>	<b>159,531.88</b>	<b>530,592.00</b>	<b>295,406.47</b>	<b>374,066.30</b>	<b>554,304.09</b>	<b>790,835.11</b>	<b>638,756.01</b>	<b>589,474.42</b>	<b>977,683.18</b>	<b>650,628.56</b>	<b>121,479.57</b>	<b>5,682,757.59</b>	

## 8.0 Cashflow

8.1 The table below sets out a projected cashflow for the next three months.

<b>Causeway Coast and Glens Borough Council</b>			
<b>Projected Cashflow Forecast for 3 Months to 31st May 2026</b>			
	<b>March</b>	<b>April</b>	<b>May</b>
Closing Bank Balance at 28th February	26,405,733.00	28,836,011.00	27,633,695.00
Estimated payment runs	4,442,628.00	4,942,628.00	4,928,285.00
Estimated Weekly Wages	246,316.00	246,316.00	307,895.00
Estimated Weekly specials	181,216.00	181,216.00	226,520.00
Estimated monthly salaries	1,381,677.00	1,381,677.00	1,381,677.00
Estimates monthly specials	1,101,450.00	1,101,450.00	1,101,450.00
Estimated councillors	51,642.00	51,642.00	51,642.00
Estimated councillors specials	35,544.00	35,544.00	35,544.00
Estimated DD payments	350,000.00	350,000.00	350,000.00
Loan repayment (Govt)			
Loan Repayments (Commercial)		34,405.00	
<b>Total Expenditure</b>	<b>7,790,473.00</b>	<b>8,324,878.00</b>	<b>8,383,013.00</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	2,361,832.00		1,500,000.00
General Income	1,200,000.00	1,100,000.00	1,000,000.00
Loan Draw down			
EPR Packaging funding	1,400,000.00		
<b>Total Income</b>	<b>10,220,751.00</b>	<b>7,122,562.00</b>	<b>7,758,919.00</b>
<b>Closing Bank Balance</b>	<b>28,836,011.00</b>	<b>27,633,695.00</b>	<b>27,009,601.00</b>
<b>** Bank balance includes £26.0M of investments at 28.02.26</b>			

## 9.0 Summary

9.1 This report represents steady performance following a solid start to the financial year, especially again with regards some of our income streams however it is imperative that Council remains vigilant over the coming months to ensure the performance is maintained.

## 10 Year-end projection

### Projected Year End Position

Current Position	Best Case	Likely Case	Worst Case
£3,369k fav	£5,000k fav	£4,000k fav	£3,000k fav
Assumptions	Continued improved budgetary position in last months, positive rates finalisation (£994k)	Maintain current budgetary position in last months, positive rates finalisation (£650k)	Worsening budgetary position in last months, no rates finalisation

## 11 Recommendations

### 11.1 Enhanced Producer Responsibility (EPR) funding

As referenced in the main body of the report above this period's figures include a surplus against budget of £1,412,273.41, **it is recommended that** the Chief Finance Officer be authorised to create a Waste Management Reserve, to transfer the current surplus of £1,412,273.41 into that reserve and to move any future surplus EPR funding into that reserve.

### 11.2 Election Reserve

As preparations commence for the Local Government Elections in May 2027 early indications are that costings particularly around mailing are going to be higher than on previous occasions. Our Election reserve currently stands at £500,000, initial estimates are that an additional £100,000 may be required to finance the election. **It is recommended that** the Chief Finance Officer be authorised to increase the Election Reserve by £100,000 out of the current year surplus.