

Title of Report:	Management Accounts Period 9
Committee Report Submitted To:	Finance Committee
Date of Meeting:	12 March 2026
For Decision or For Information	For information
To be discussed In Committee YES/NO	No

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

Estimated Timescale for Completion	
Date to be Completed	

Budgetary Considerations	
Cost of Proposal	
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:

1.1 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 9 (up to and including 31 December 2025).

Council is showing a favourable variance against budget at period 9 amounting to £3,909,407 (period 8 - £1,704,585) 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 9 is £2,125,453 (Period 8 - £1,332,904), an increase of £793,359 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 (£250k favourable), Infrastructure (£169k favourable), Tourism & Recreation (£178k favourable) and Sport & Well Being (£122k 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	6,193,316.06	7,186,089.81	992,773.75	540,384.56	452,389.19	11,692,803.39
⊗ Environmental Services	22,116,726.48	23,701,993.47	1,585,266.99	(122,937.89)	1,708,204.88	32,689,479.07
⊗ Corporate Services	4,649,037.74	5,095,620.95	446,583.21	367,465.99	79,117.22	7,167,859.36
⊗ Chief Executive	3,448,484.77	3,396,060.49	(52,424.28)	(60,423.03)	7,998.75	3,930,463.96
⊗ Planning	1,145,266.57	1,423,648.21	278,381.64	263,325.66	15,055.98	1,956,420.48
⊗ Finance	1,276,363.21	1,286,650.52	10,287.31	7,914.94	2,372.37	1,839,879.36
⊗ Financing & Investment Expenditure	7,564,245.09	7,478,091.18	(86,153.91)	(86,153.91)	0.00	8,265,668.84
⊗ Financing & Investment Income	(1,352,931.82)	(980,909.76)	372,022.06	420,068.23	(48,046.17)	(1,306,325.23)
⊗ Taxation and Non-Specific Grant Income	(49,495,271.12)	(49,504,281.75)	(9,010.63)	(9,010.63)	0.00	(66,236,249.23)
⊗ Exceptional Income	(371,681.20)		371,681.20	371,681.20	0.00	
Grand Total	(4,826,444.22)	(917,036.88)	3,909,407.34	1,692,315.12	2,217,092.22	0.00

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	10,290,501.37	9,664,877.86	(625,623.51)	(714,697.03)	89,073.52	13,210,829.00
* Environmental Services	16,806,426.36	16,818,006.65	11,580.29	(91,735.99)	103,316.28	22,585,905.92
* Corporate Services	3,061,915.48	3,349,457.05	287,541.57	226,867.73	60,673.84	4,578,210.52
* Chief Executive	1,099,262.53	1,050,103.57	(49,158.96)	(34,963.39)	(14,195.57)	1,407,981.80
* Planning	2,134,436.90	2,143,963.59	9,526.69	12,573.24	(3,046.55)	2,860,297.48
* Finance	1,077,851.55	1,038,086.67	(39,764.88)	(45,395.51)	5,630.63	1,390,399.36
Grand Total	34,470,394.19	34,064,495.39	(405,898.80)	(647,350.95)	241,452.15	46,033,624.08

Council is currently adverse against budget in terms of staffing at £405,898 (period 8 - £647,351); 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	7,137,571.56	6,217,405.49	(920,166.07)	(1,049,305.25)	129,139.18	8,959,085.10
* Environmental Services	12,374,826.89	12,236,191.95	(138,634.94)	(438,486.87)	299,851.93	16,925,962.14
* Corporate Services	1,800,341.43	1,908,541.85	108,200.42	89,025.17	19,175.25	2,805,950.93
* Chief Executive	2,398,173.37	2,406,475.48	8,302.11	(15,512.03)	23,814.14	2,649,212.32
* Planning	136,103.65	186,961.87	50,858.22	26,056.57	24,801.65	305,826.00
* Finance	259,810.48	252,006.35	(7,804.13)	(9,720.39)	1,916.26	454,070.00
* Financing & Investment Expenditure	7,564,245.09	7,478,091.18	(86,153.91)	(86,153.91)	0.00	8,265,668.84
* Financing & Investment Income	13,703.39	8,675.00	(5,028.39)	(7,411.02)	2,382.63	8,675.00
* Exceptional Income	0.00		0.00	0.00	0.00	
Grand Total	31,684,775.86	30,694,349.17	(990,426.69)	(1,491,507.73)	501,081.04	40,374,450.33

At period 9 this is £990k (Period 8 - £1,492k) adverse. It should be noted that the Funding Unit (£323k [period 8 - £321k]) relates mainly to grant expenditure, which is externally funded, and these adverse variances will be offset by income. Estates (633k [Period 8 - £428k]) is adverse mainly due to maintenance materials and equipment.

Income levels remain strong for period 9 following on from 2024/25 and the position is as detailed in the table below by Directorate, at period 8 the variance was £3,432k:

FullDescription	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Net Expenditure Variance PP	Movement in NE Variance from PP
* Leisure & Development	(11,234,756.87)	(8,696,193.54)	2,538,563.33	2,304,386.84	234,176.49
* Environmental Services	(4,624,683.64)	(4,352,205.13)	272,478.51	380,544.85	(108,066.34)
* Corporate Services	(213,219.17)	(162,377.95)	50,841.22	51,573.09	(731.87)
* Chief Executive	(48,951.13)	(60,518.56)	(11,567.43)	(9,947.61)	(1,619.82)
* Planning	(1,125,273.98)	(907,277.25)	217,996.73	224,695.85	(6,699.12)
* Finance	(61,298.82)	(3,442.50)	57,856.32	63,030.84	(5,174.52)
* Financing & Investment Income	(1,366,635.21)	(989,584.76)	377,050.45	427,479.25	(50,428.80)
* Taxation and Non-Specific Grant Inc	(49,495,271.12)	(49,504,281.75)	(9,010.63)	(9,010.63)	0.00
Grand Total	(68,170,089.94)	(64,675,881.44)	3,494,208.50	3,432,752.48	61,456.02

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 9 are Planning (£218k favourable [period 8 - £225k favourable]) and investment income (£377k favourable [period 8 - £428k 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 P9 Net Position of £6,193,317 [Period 8 - £5,339,186], which is favourable by £992,774 (Period 8 - £540,385).

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	1,372,968.84	1,510,521.37	137,552.53	93,702.84	43,849.69	2,249,341.50
Prosperity and Place	925,869.28	1,094,121.82	168,252.54	110,955.73	57,296.81	1,768,942.80
Leisure and Development Management	484,986.18	485,452.77	466.59	(4,771.09)	5,237.68	650,185.12
Sport and Wellbeing	2,547,169.39	2,894,840.99	347,671.60	225,518.06	122,153.54	4,332,477.94
Tourism and Recreation	521,443.42	757,750.56	236,307.14	57,991.54	178,315.60	2,069,434.23
Funding Unit	185,161.76	301,742.21	116,580.45	70,729.40	45,851.05	429,801.52
Strategic Projects	155,717.19	141,660.09	(14,057.10)	(13,741.92)	(315.18)	192,620.28
	6,193,316.06	7,186,089.81	992,773.75	540,384.56	452,389.19	11,692,803.39

2.3 Income and Expenditure

Generally, the budgetary performance of Leisure and Development at Period 9 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 £626k (period 8 - £715k).

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	1,297,494.52	1,323,150.37	25,655.85	16,398.84	9,257.01	1,788,694.84
Prosperity and Place	876,062.71	806,953.93	(69,108.78)	(66,937.04)	(2,171.74)	1,089,029.44
Leisure and Development Management	479,827.14	479,837.49	10.35	(4,984.54)	4,994.89	642,695.12
Sport and Wellbeing	4,666,757.87	4,327,813.11	(338,944.76)	(372,229.32)	33,284.56	5,880,051.08
Tourism and Recreation	2,404,954.80	2,231,542.85	(173,411.95)	(254,931.14)	81,519.19	2,966,233.36
Funding Unit	409,687.14	353,920.02	(55,767.12)	(18,271.91)	(37,495.21)	651,504.88
Strategic Projects	155,717.19	141,660.09	(14,057.10)	(13,741.92)	(315.18)	192,620.28
	10,290,501.37	9,664,877.86	(625,623.51)	(714,697.03)	89,073.52	13,210,829.00

Energy and Utilities.

At Period 9, energy costs and utilities have an adverse variance of £60k (period 8 - £14k), 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	52,559.22	52,258.10	(301.12)	4,687.05	(4,988.17)	84,703.94
Prosperity and Place	762.12	1,120.00	357.88	264.91	92.97	1,743.00
Sport and Wellbeing	1,053,589.49	1,015,650.70	(37,938.79)	(1,211.72)	(36,727.07)	1,446,620.02
Tourism and Recreation	279,486.04	257,118.61	(22,367.43)	(17,850.67)	(4,516.76)	330,285.55
	1,386,396.87	1,326,147.41	(60,249.46)	(14,110.43)	(46,139.03)	1,863,352.51

- Repairs and Maintenance.

At Period 9, scheduled and reactive repairs / maintenance are favourable by £90k (period 8- £55k).

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	12,981.37	66,416.52	53,435.15	44,534.57	8,900.58	103,840.00
Prosperity and Place	22,076.45		(22,076.45)	(21,656.45)	(420.00)	
Sport and Wellbeing	119,636.60	253,765.50	134,128.90	113,370.70	20,758.20	368,132.00
Tourism and Recreation	265,636.78	189,776.16	(75,860.62)	(81,128.96)	5,268.34	223,269.86
	420,331.20	509,958.18	89,626.98	55,119.86	34,507.12	695,241.86

- Supplies and Services

At period 9 Supplies and Services are currently showing an adverse variance of £970k (period 8 - £1,129k, this does include the grant funded expenditure mentioned previously.

- Income

Is currently showing a favourable variance of £2,539k (period 8 - £2,304k) mainly in Sport & wellbeing (£662k [period 8 - £549k]) but also including Funding Unit (£495k [period 8 - £410k]) 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	(1,223,727.23)	(853,526.26)	370,200.97	306,391.78	63,809.19	(1,121,147.18)
Prosperity and Place	(1,070,886.34)	(502,434.58)	568,451.76	558,938.49	9,513.27	(685,907.00)
Sport and Wellbeing	(3,682,045.57)	(3,020,419.07)	661,626.50	549,299.62	112,326.88	(3,994,012.67)
Tourism and Recreation	(4,703,583.01)	(4,260,172.37)	443,410.64	479,637.40	(36,226.76)	(4,420,485.50)
Funding Unit	(554,514.72)	(59,641.26)	494,873.46	410,119.55	84,753.91	(255,558.36)
	(11,234,756.87)	(8,696,193.54)	2,538,563.33	2,304,386.84	234,176.49	(10,477,110.71)

2.4 Analysis by Head of Service

Community & Culture

Community & Culture currently showing a net favourable position of £137k, the main factors being employee costs £25k (vacant/gapped posts, including sickness and secondment). Premises has a positive variance of £54k due to cost savings in art centres and museums. Supplies & services currently £314k adverse but this is offset by additional grant income that has been received.

Prosperity & Place

Prosperity & Place has an overall favourable variance of £168k. Supplies and services showing grant scheme overspends of £306K but these are offset by grant income which is performing better than budget by £508k. Customer & client receipts is £60k favourable with £18k due to clawback of enterprise grants. Improved position in month 9 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 £467 favourable.

Sport & Wellbeing

SWB is showing a positive variance of £347k. In particular, income for the 7 Leisure/ Sports Centres is up £486k 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 £61k favourable.

Employee costs currently showing a negative variance of £339k. Premises costs currently showing a favourable variance of £123k although this may fluctuate in the winter months and energy usage increases.

Tourism & Recreation

Tourism & Recreation £236k favourable overall with employee costs currently £173k adverse this may be due to profiling of agency staff together with estates costs that have been reallocated to events. Customer & client receipts for HALPS are currently £172k favourable. Improved position in month 9 is also the result of budgetary profiling.

Funding Unit

Funding unit currently £118k under budget, £30k due to savings on agency staff and £32k favourable due to additional grant income being received, in addition funding unit have received overhead recovery income of £33k 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 9 shows a **£1,585,266.99 favourable variance** (P8 was a £123k adverse variance).

Note: £1,412,273.41 of the positive variance is from EPR grant payment in month. If moved to reserves as proposed, this will mean a net P9 favourable position of **£172,993.58**.

The main costs and income attributing to the ES P9 position are summarised as follows as variances against budget.

FullDescription	Actual Net Expenditure	Budgeted Net Expenditure	Net	Annual	Remaining Net Expenditure
			Expenditure Variance	Budgeted Net Expenditure	
Estates	6,316,095.06	5,741,091.90	(575,003.16)	7,651,860.02	1,335,764.96
Health and Built Environment	2,054,690.74	1,983,112.93	(71,577.81)	2,672,847.00	618,156.26
Infrastructure	(944,153.46)	(377,163.99)	566,989.47	(66,593.79)	877,559.67
Operations	13,974,756.84	15,697,723.60	1,722,966.76	21,544,580.48	7,569,823.64
ES Business Support	586,432.31	549,563.93	(36,868.38)	733,302.20	146,869.89
Environmental Services Centrally Managed	128,904.99	107,665.10	(21,239.89)	153,483.16	24,578.17
	22,116,726.48	23,701,993.47	1,585,266.99	32,689,479.07	10,572,752.59

Estates.

P9 Actual Expenditure	P9 Budget Expenditure	P9 Actual Income	P9 Budget Income	Net Expenditure Variance
6,720,058.32	5,953,934.52	-403,963.26	-212,842.62	-575,003.16

£575k (period 8 - £504k) adverse.

Expenses are adverse by £766k, of which £134k relates to labour costs. Supplies and Services are adverse by £579k, of which £415k relates to equipment. Premises costs are adverse by £127k, particularly in electrical and plumbing repairs (£109k). Transport costs are favourable by £79k.

Income is £191k favourable, primarily due to overhead recovery income from Events (£161k). Cemetery income is adverse by £10k.

Health and Built Environment.

P9 Actual Expenditure	P9 Budget Expenditure	P9 Actual Income	P9 Budget Income	Net Expenditure Variance
3,295,225.25	3,483,196.86	-1,240,534.51	-1,500,083.93	-71,577.81

£72k adverse (period 8 - £25k) positive.

Expenses are favourable by £188k. Labour costs are favourable by £247k, of which £109k is in Building Control, £97k is in Public Health & Housing and the remainder in various areas. Transport costs are £52k adverse. Supplies and Services are favourable by £3k. Support Services costs are adverse by £18k. Third party payments are favourable by £7k.

Income is adverse by £260k. Building Control income is adverse by £283k due to over estimation of income. HBE Gen Mgt is favourable by £15k. Food Safety is favourable by £14k, due to a Non-Govt Revenue Grant.

Infrastructure.

P9 Actual Expenditure	P9 Budget Expenditure	P9 Actual Income	P9 Budget Income	Net Expenditure Variance
1,303,183.36	1,660,692.37	-2,247,336.82	-2,037,856.36	566,989.47

£567k (period 8 - £398k) positive.

Expenses are £364k favourable. Labour costs are favourable by £191k, of which £177k relates to Harbours & Marinas. Non-labour costs are £166k favourable especially in Premises (£63k, including £50k savings on Building Repairs), Supplies & Services (£54k) and Support Services (£30k).

Income is favourable by £151k. Car Parks are favourable by £110k. Car park income lost due to the Open has been transferred back into the infrastructure budget. Harbour and Marina income is favourable by £100k.

Operations.

P9 Actual Expenditure	P9 Budget Expenditure	P9 Actual Income	P9 Budget Income	Net Expenditure Variance
17,124,009.71	17,264,056.44	-3,149,252.87	-1,566,332.84	1,722,966.76

£1,723k favourable variance at the end of Period 9 (Period 8 - £61k adverse).,

Expenses are adverse by £140k. Employee costs are adverse by £243k due to work for the Events team, seasonal profiling and an underestimation of the pay

award. Premises costs are favourable by £363k. Transport costs are favourable by £124k. Supplies and Services are adverse by £93k.

Income is favourable by £1583k. £1412k of this positive variance is as a result of the EPR funding received in month. The CFO will be seeking permission at Finance Committee to create a "Waste Management Reserve" and to transfer the surplus EPR funding into that reserve, as well as, any future surplus EPR funding of this will be transferred to a reserve fund. Of the remaining £171k, the bulk is due to scrap metal sales (£54k), recoupment of costings (£40k) and Trade Waste (£29k).

Function	Variance	Comments
Waste Collection & Street Cleansing	£113k favourable	Income over plan by £42k, mainly due to Trade Waste (£42k). Employee costs adverse by £57k.
Landfill & Compost Site	£1k adverse	Labour expenses are £95k adverse while non-labour expenses are favourable by £94k.
HRCs & Civic Amenities	£21k adverse	Income favourable by £43k. £39k over budget on labour costs. Non-labour expenses are adverse by £25k.
Waste Disposal Contracts	£1k adverse <ul style="list-style-type: none"> ○ Black Bin Contract – £84k favourable ○ Blue Bin Contract - £21k favourable ○ Brown Bin Contract - £106k adverse ○ Other Waste Contracts - £1475k favourable 	Brown bin contract is £106k adverse at end of P9. This tonnage has started to decrease considerably as we move into the autumn and winter months. The large sum in Other Waste Contracts relates to the EPR grant.
Transfer Stations & Depots	£142k favourable	Non-labour expenses are favourable by £145k. Labour costs are £2k adverse. Income is favourable by £20k.
Public Conveniences	£48k favourable	£21k adverse on employee costs and £68k favourable on non-labour expenses especially Premises (£62k).
Garages	£17k favourable	£46k under on labour costs. £29k over on other costs.

Ops Management	£53k adverse	£67k adverse on labour. £14k favourable on other costs.
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ES Business Support.

£37k adverse (period 8 - £34k adverse)

ES Centrally Managed.

£21k adverse (period 8 - £18k 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 9, ES financial position has a favourable variance of **£1,585,266.99**.

Note: £1,412,273.41 of the positive variance is from EPR grant payment in month. If moved to reserves as proposed, this will mean a net P9 favourable position of **£172,993.58**.

4.0 Corporate Services

4.1 The table below demonstrates the financial position for Corporate Services at period 9:

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	1,232,729.64	1,547,975.59	315,245.95	297,545.57	17,700.38	2,137,608.07
⊗ Land and Property	204,269.35	239,455.57	35,186.22	45,734.98	(10,548.76)	318,729.08
⊗ Human Resources	991,147.50	1,054,209.89	63,062.39	17,654.97	45,407.42	1,528,177.20
⊗ ICT and Business Continuity	1,433,157.87	1,325,016.71	(108,141.16)	(80,028.05)	(28,113.11)	1,889,199.05
⊗ Contributions to Other Bodies	113,657.67	134,604.25	20,946.58	0.00	20,946.58	170,703.00
⊗ Policy & Community Planning	405,231.10	413,134.92	7,903.82	2,862.13	5,041.69	551,014.44
⊗ Centrally Managed	268,844.61	381,224.02	112,379.41	83,696.39	28,683.02	572,428.52
	4,649,037.74	5,095,620.95	446,583.21	367,465.99	79,117.22	7,167,859.36
⊗ Planning	1,145,266.57	1,423,648.21	278,381.64	263,325.66	15,055.98	1,956,420.48
	1,145,266.57	1,423,648.21	278,381.64	263,325.66	15,055.98	1,956,420.48
	5,794,304.31	6,519,269.16	724,964.85	630,791.65	94,173.20	9,124,279.84

The Corporate Services position at period 9 shows a **£446,5832** (period 8 - £367,466) positive variance, as a result of **£396k** (period 8 - £316k) under budget in expenditure and **£51k** (period 8 - £52k) over budget in income.

4.2 Democratic Services (DS)

£315k favourable due to various elements of expenditure being less than budget in Period 9 including the following: Members allowances £142k, PR Salaries £35k, PR Printing £22k, Corporate & Democratic salary Costs £69k, and Registration services £16k.

4.3 Land and Property

£37k favourable at Period 9, £29k favourable on salary costs, £10k favourable on Valuation costs and £3k adverse on Legal Costs.

4.4 Human Resources

£63K favourable in Period 9

£28k favourable in salary costs, £18k favourable on staff training costs, £13k Favourable on Employee relations

4.5 ICT

£101k adverse overall in Period 9 due to adverse variances in Telephones £123k, Security £25k, Photocopying Leases £27k and Computer Licences £14k offset by favourable variances in Website Development £11k and Computer Supplies £11k.

4.6 Contributions to other bodies

Favourable variance at period 9 of £21k, Subscriptions £5k NIPSO £16k

4.7 Internal Audit.

£64k favourable as at Period 9, £63k favourable on salary Costs, £5k favourable on Internal Audit services and £5k adverse on Legal Costs.

4.8 Centrally Managed

Overall, £48K favourable position at the end of Period 9, due to underspends in Telephones £23k and £15k on other Professional costs.

4.9 Policy & Community Planning

Overall, £6k favourable variance at the end of Period 9, due to overspend on salary costs of £3k, Other Professional Costs of £3k and underspends in Programme Management Costs of £15k.

4.10 Planning

£278k favourable at end of Period 9, largely due to improvement in income from planning applications and property certificates, £218k favourable and maintaining staff costs and wages within budget, £10 favourable.

5.0 Chief Executive

5.1 The table below demonstrates the financial position for areas reporting directly to the Chief Executive at period 9:

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	112,778.09	137,762.87	24,984.78	13,665.70	11,319.08	207,730.48
⊗ Performance	3,335,706.68	3,258,297.62	(77,409.06)	(74,088.73)	(3,320.33)	3,722,733.48
	3,448,484.77	3,396,060.49	(52,424.28)	(60,423.03)	7,998.75	3,930,463.96

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 £117k.

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 9:

FullDescription	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Net Expenditure Variance PP	Movement in NE Variance from PP
⊗ Finance	1,276,363.21	1,286,650.52	10,287.31	7,914.94	2,372.37
⊗ Suspense CIES HOS	0.00		0.00	0.00	0.00
	1,276,363.21	1,286,650.52	10,287.31	7,914.94	2,372.37
⊗ Interest Payable and Similar Charges	1,005,675.09	1,054,666.18	48,991.09	48,991.09	0.00
⊗ Minimum Revenue Provision	6,558,570.00	6,423,425.00	(135,145.00)	(135,145.00)	0.00
tal	7,564,245.09	7,478,091.18	(86,153.91)	(86,153.91)	0.00
⊗ Investment Income	(1,352,931.82)	(980,909.76)	372,022.06	420,068.23	(48,046.17)
	(1,352,931.82)	(980,909.76)	372,022.06	420,068.23	(48,046.17)
⊗ Rates Income	(47,330,271.12)	(47,330,271.00)	0.12	0.12	0.00
⊗ General Grant	(2,165,000.00)	(2,174,010.75)	(9,010.75)	(9,010.75)	0.00
ie Total	(49,495,271.12)	(49,504,281.75)	(9,010.63)	(9,010.63)	0.00
	(42,007,594.64)	(41,720,449.81)	287,144.83	332,818.63	(45,673.80)

Investment Income is £372k (period 8 - £420k) 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
Total			£4,091,023.39

Leisure & Development

Committee Date	Project / Capital Works	Stage	Approval Amount
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
			£2,572,843

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 Projects	Column Labels										
	April	May	June	July	August	September	October	November	December	Grand Total	
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 Kilrea Town Hall					213.75				(213.75)		0.00
200014 Castlerock Railway Footbridge (LC)			0.00	0.00		656.40	0.00	(1,950.35)	1,293.95		0.00
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	3,569,433.52	
200028 Ballymoney Public Realm	(1,468.08)			2,257.50			3,092.50				3,881.92
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		22,440.87
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 Magliligan MUGA (SSP)							0.00				0.00
200104 Dervock MUGA (SSP)		0.00	23,110.51	(23,110.51)			0.00	0.00	0.00		0.00
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	14,468.62
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 Arroy 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 Magliligan 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	327,720.16
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	12,851.28
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		0.00
200182 Slip way Works North Pier Portrush						2,317.50		2,804.16			2,804.16
200188 South Pier Portrush										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		81,680.00
200218 Crosstagherty civic Amenity Site	0.00										0.00
200224 Megaw Park Changing Places & Accessible Swing										0.00	0.00
200226 JDLC 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
200245 Portrush to Giants Causeway Greenway (GD)				12,132.05		815.60	448.58				13,396.23
200246 Dungiven Regeneration (GD)				3,780.00							3,780.00
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		0.00
200253 Ballyreagh Golf Club		4,970.00			29,500.00	(14,750.00)	913.00				20,633.00
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 Waterfrot			3,630.00							759.81	4,389.81
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
200273 Fulton Park Fencing - Bathamore										14,520.40	14,520.40
200274 LCIP - RVLC Hypolyser (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		47,542.51
Grand Total	159,531.88	530,592.00	295,406.47	374,066.30	554,304.09	790,835.11	638,756.01	589,474.42	977,683.18	4,910,649.46	

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 May 2026			
	March	April	May
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	
Total Expenditure	7,790,473.00	8,324,878.00	8,383,013.00
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		
Total Income	10,220,751.00	7,122,562.00	7,758,919.00
Closing Bank Balance	28,836,011.00	27,633,695.00	27,009,601.00
** Bank balance includes £26.0M of investments at 28.02.26			

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
£2,125k fav	£4,000k fav	£3,000k fav	£1,500k fav
Assumptions	Continued improved budgetary position in last months, positive rates finalisation (£913k)	Maintain current budgetary position in last months, positive rates finalisation (£600k)	Worsening budgetary position in last months, no rates finalisation