



Title of Report:	Leisure & Development Financial Position Update (Period 10)
Committee Report Submitted To:	Leisure & Development Committee
Date of Meeting:	18 March 2026
For Decision or For Information	For Information
To be discussed In Committee	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	Director of Leisure & Development

Estimated Timescale for Completion	
Date to be Completed	NA

Budgetary Considerations	
Cost of Proposal	N/A – update on budget position
Included in Current Year Estimates	Yes – 25/26 budget
Capital/Revenue	Revenue
Code	
Staffing Costs	Included in total budget

Legal Considerations	
Input of Legal Services Required	No
Legal Opinion Obtained	No

Screening Requirements	Required for new or revised Policies, Plans, Strategies or Service Delivery Proposals.		
Section 75 Screening	Screening Completed:	N/A	Date:
	EQIA Required and Completed:	N/A	Date:
Rural Needs Assessment (RNA)	Screening Completed	N/A	Date:
	RNA Required and Completed:	N/A	Date:
Data Protection Impact Assessment (DPIA)	Screening Completed:	N/A	Date:
	DPIA Required and Completed:	N/A	Date:

1.0 Purpose of Report

The purpose of this report is to inform members of the current financial position for the Leisure & Development directorate, as at Period 10.

2.0 Background

2.1 Council has approved the 2025 /26 budget for Leisure & Development and has 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**. This is based on an expenditure budget of **£22.107m** and an income budget of **£10.477m**.

The financial position for L&D as at Period 10 is **£1,223,057** positive. The following table shows the financial breakdown of expenditure against budget per service area.

Head of Service	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Net Expenditure Variance PP	Movement in Variance from Prior Period	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Community and Culture	1,590,288	1,800,064	209,776	137,552	72,223	2,249,341	659,053
Prosperity and Place	1,012,612	1,254,469	241,857	168,252	73,604	1,768,942	756,329
Leisure and Development Management	535,816	537,501	1,684	466	1,218	650,185	114,368
Sport and Wellbeing	2,818,546	3,232,083	413,536	347,671	65,865	4,332,477	1,513,931
Tourism and Recreation	849,849	1,083,288	233,439	236,307	(2,867)	2,069,434	1,219,584
Funding Unit	198,375	335,550	137,174	116,580	20,594	429,801	231,426
Strategic Projects	173,057	158,646	(14,410)	(14,057)	(353)	192,620	19,562
	7,178,547	8,401,604	1,223,057	992,773	230,283	11,692,803	4,514,256

3.0 Analysis per Service Area

3.1 Community & Culture:

Community & Culture is 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.

3.2 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.

3.3 Leisure & Development Management:

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

3.4 Sport & Wellbeing:

SWB is showing a positive variance of £413k. Income for the 7 Leisure/ Sports Centres is up £500k some of which 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, at currently £71k favourable.

Employee costs is 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.

3.5 Tourism & Recreation:

Tourism & Recreation is £233k favourable overall with employee costs currently £121k adverse which 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.

3.6 Funding Unit:

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

3.7 Strategic Projects:

Strategic Projects is currently £14k adverse and this is due to a higher than expected salary increase for the SIB officers, due to a lack of annual increases in previous years.

4.0 Capital Expenditure

The table below sets out the L&D capital expenditure that has been approved through Committee thus far for the 2025/26 financial year:

Date	Agenda Item No.	Project	Amount
April 2025	14	Ballycastle Museum	£137,000
June 2025	14	Ballycastle Leisure Centre	£1,500,000
	17	Pitch fencing upgrades	£147,435
	15	JDLC Maintenance – Stage 2 estimated	£401,000
Aug 2025	16	MUGA Resurfacing	£131,975
	16	Burnfoot Pavilion	£285,595
Sept. 2025	23	Station Square	£90,833
	22	Playpark upgrades	£221,134
Oct. 2025	11	Waterfoot Gabions	£109,973
	6	Waterfoot Boardwalk – Stage 1 Estimated	£50,000
Nov. 2025	18	Juniper Hill Electrical Repairs	£123,807
Dec 2025	17	Ballycastle Museum – Stage 2 Estimated	£233,808
	23	RVLC Hyprolyser System	£66,140
Jan 2026	10	Benone HALP Essential Maintenance	£58,000

5.0 Recommendation

Members are requested to note the contents of the report.