

Title of Report:	Management Accounts Period 11
Committee Report Submitted To:	Finance Committee
Date of Meeting:	16 April 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 11 (up to and including 28 February 2026).

Council is showing a favourable variance against budget at period 11 amounting to £4,362,746 (period 10 - £5,153,043) however it should be noted that this contains an exceptional income item relating to Leisure VAT of £371,681. Adjusting for this item the operational variance at period 11 is £3,991,064 (Period 10 - £3,369,088), an increase of £621,976 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 (£1,169k adverse), Infrastructure (£299k adverse), Prosperity & Place (£187k favourable), Sport & Wellbeing (£149k favourable) and Community & Culture (£101k favourable). It should be noted that the adverse movement in Operations results from the transfer of funding into the Waste Management Reserve as agreed last month although this was not part of the operational variance, the adverse movement in Infrastructure is as a result of some capital write-offs relating to projects not progressing having incurred some expenditure.

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	7,963,364.37	9,723,948.20	1,760,583.83	1,222,957.85	537,625.98	11,692,803.39
* Environmental Services	28,732,631.28	29,274,284.30	541,653.02	1,952,486.77	(1,410,833.75)	32,689,479.07
* Corporate Services	5,502,067.84	6,433,155.05	931,087.21	737,465.12	193,622.09	7,167,859.36
* Chief Executive	3,808,559.86	3,760,480.21	(48,079.65)	(29,543.31)	(18,536.34)	3,930,463.96
* Planning	1,405,995.39	1,788,593.11	382,597.72	442,586.35	(59,988.63)	1,956,420.48
* Finance	1,629,688.43	1,636,911.66	7,223.23	7,677.37	(454.14)	1,839,879.36
* Financing & Investment Expenditure	8,351,211.31	8,265,668.84	(85,542.47)	(86,527.88)	985.41	8,265,668.84
* Financing & Investment Income	(1,738,177.68)	(1,232,393.25)	505,784.43	538,252.06	(32,467.63)	(1,306,325.23)
* Taxation and Non-Specific Grant Income	(60,742,547.12)	(60,746,790.00)	(4,242.88)	(4,242.88)	0.00	(66,236,249.23)
* Exceptional Income	(371,681.20)		371,681.20	371,681.20	0.00	
Grand Total	(5,458,887.52)	(1,096,141.88)	4,362,745.64	5,152,792.65	(790,047.01)	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	12,228,835.64	11,891,024.72	(337,810.92)	(335,244.17)	(2,566.75)	13,210,829.00
Environmental Services	20,048,147.40	20,392,494.79	344,347.39	217,898.27	126,449.12	22,585,905.92
Corporate Services	3,717,240.58	4,142,002.11	424,761.53	351,594.25	73,167.28	4,578,210.52
Chief Executive	1,321,753.14	1,280,396.53	(41,356.61)	(43,086.34)	1,729.73	1,407,981.80
Planning	2,612,405.08	2,619,773.49	7,368.41	9,413.18	(2,044.77)	2,860,297.48
Finance	1,318,552.50	1,265,972.81	(52,579.69)	(46,632.20)	(5,947.49)	1,390,399.36
Grand Total	41,246,934.34	41,591,664.45	344,730.11	153,942.99	190,787.12	46,033,624.08

Council is currently favourable against budget in terms of staffing at £344,730 (period 10 - £153,943); 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	8,491,342.80	7,574,663.41	(916,679.39)	(848,448.30)	(68,231.09)	8,959,085.10
Environmental Services	15,181,031.21	15,206,189.78	25,158.57	108,019.77	(82,861.20)	16,925,962.14
Corporate Services	2,073,604.23	2,488,458.97	414,854.74	307,742.52	107,112.22	2,805,950.93
Chief Executive	2,546,511.46	2,551,615.68	5,104.22	25,435.33	(20,331.11)	2,649,212.32
Planning	152,239.46	261,219.19	108,979.73	82,902.68	26,077.05	305,826.00
Finance	403,879.95	375,087.29	(28,792.66)	(5,719.57)	(23,073.09)	454,070.00
Financing & Investment Expenditure	8,351,211.31	8,265,668.84	(85,542.47)	(86,527.88)	985.41	8,265,668.84
Financing & Investment Income	15,281.77	8,675.00	(6,606.77)	(5,977.50)	(629.27)	8,675.00
Exceptional Income	0.00		0.00	0.00	0.00	
Grand Total	37,215,102.19	36,731,578.16	(483,524.03)	(422,572.95)	(60,951.08)	40,374,450.33

At period 11 this is £483k (Period 10 - £423k) adverse. It should be noted that the Funding Unit (£322k [period 10 - £321k]) relates mainly to grant expenditure, which is externally funded, and these adverse variances will be offset by income. Estates (661k [Period 10 - £630k]) is adverse mainly due to maintenance materials and equipment.

Income levels remain strong for period 11 following on from 2024/25 and the position is as detailed in the table below by Directorate, at period 10 the variance was £3,608k (excluding Waste Management Funding):

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	(12,756,814.07)	(9,741,739.93)	3,015,074.14	2,406,650.32	608,423.82	(10,477,110.71)
Environmental Services	(6,496,547.33)	(6,324,400.27)	172,147.06	1,626,568.73	(1,454,421.67)	(6,822,388.99)
Corporate Services	(288,776.97)	(197,306.03)	91,470.94	78,128.35	13,342.59	(216,302.09)
Chief Executive	(59,704.74)	(71,532.00)	(11,827.26)	(11,892.30)	65.04	(126,730.16)
Planning	(1,358,649.15)	(1,092,399.57)	266,249.58	350,270.49	(84,020.91)	(1,209,703.00)
Finance	(92,744.02)	(4,148.44)	88,595.58	60,029.14	28,566.44	(4,590.00)
Financing & Investment Income	(1,753,459.45)	(1,241,068.25)	512,391.20	544,229.56	(31,838.36)	(1,315,000.23)
Taxation and Non-Specific Grant Income	(60,742,547.12)	(60,746,790.00)	(4,242.88)	(4,242.88)	0.00	(66,236,249.23)
Grand Total	(83,549,242.85)	(79,419,384.49)	4,129,858.36	5,049,741.41	(919,883.05)	(86,408,074.41)

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 11 are Planning (£266k favourable [period 10 - £350k favourable]) and investment income (£512k favourable [period 10 - £544k favourable]).

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 P11 Net Position of £7,963,364 [Period 10 - £7,178,547], which is favourable by £1,760,584 (Period 10 - £1,223,547).

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	1,693,801.51	2,004,306.06	310,504.55	209,776.15	100,728.40	2,249,341.50
Prosperity and Place	1,032,105.84	1,460,558.02	428,452.18	241,857.12	186,595.06	1,768,942.80
Leisure and Development Management	589,335.69	589,549.49	213.80	1,684.65	(1,470.85)	650,185.12
Sport and Wellbeing	3,082,879.04	3,645,227.48	562,348.44	413,455.08	148,893.36	4,332,477.94
Tourism and Recreation	1,177,327.38	1,479,605.77	302,278.39	233,421.16	68,857.23	2,069,434.23
Funding Unit	197,555.20	369,067.83	171,512.63	137,174.67	34,337.96	429,801.52
Strategic Projects	190,359.71	175,633.55	(14,726.16)	(14,410.98)	(315.18)	192,620.28
	7,963,364.37	9,723,948.20	1,760,583.83	1,222,957.85	537,625.98	11,692,803.39

2.3 Income and Expenditure

Generally, the budgetary performance of Leisure and Development at Period 11 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 £337k (period 10 - £335k).

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	1,574,981.33	1,622,007.67	47,026.34	42,017.11	5,009.23	1,788,694.84
Prosperity and Place	1,073,179.34	981,252.73	(91,926.61)	(75,161.49)	(16,765.12)	1,089,029.44
Leisure and Development Management	583,369.10	582,686.37	(682.73)	767.24	(1,449.97)	642,695.12
Sport and Wellbeing	5,559,838.24	5,244,311.21	(315,527.03)	(292,353.88)	(23,173.15)	5,880,051.08
Tourism and Recreation	2,744,214.63	2,673,267.15	(70,947.48)	(121,375.90)	50,428.42	2,966,233.36
Funding Unit	502,893.29	611,866.04	108,972.75	125,273.73	(16,300.98)	651,504.88
Strategic Projects	190,359.71	175,633.55	(14,726.16)	(14,410.98)	(315.18)	192,620.28
	12,228,835.64	11,891,024.72	(337,810.92)	(335,244.17)	(2,566.75)	13,210,829.00

Energy and Utilities.

At Period 11, energy costs and utilities have an adverse variance of £85k (period 10 - £117k), the position, this is an area where Council must monitor budgets closely going forward given recent global events and their ramifications.

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	69,470.54	65,163.22	(4,307.32)	(2,621.28)	(1,686.04)	84,703.94
Prosperity and Place	864.53	1,440.00	575.47	448.25	127.22	1,743.00
Sport and Wellbeing	1,345,608.17	1,304,519.26	(41,088.91)	(75,633.47)	34,544.56	1,446,620.02
Tourism and Recreation	339,165.60	299,393.38	(39,772.22)	(39,091.76)	(680.46)	330,285.55
	1,755,108.84	1,670,515.86	(84,592.98)	(116,898.26)	32,305.28	1,863,352.51

- Repairs and Maintenance.

At Period 11, scheduled and reactive repairs / maintenance are favourable by £93k (period 10 - £98k).

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	19,768.83	86,013.58	66,244.75	59,163.69	7,081.06	103,840.00
Prosperity and Place	37,451.48		(37,451.48)	(36,851.45)	(600.03)	
Sport and Wellbeing	156,263.12	305,693.36	149,430.24	144,825.93	4,604.31	368,132.00
Tourism and Recreation	288,633.15	203,862.00	(84,771.15)	(69,107.70)	(15,663.45)	223,269.86
	502,116.58	595,568.94	93,452.36	98,030.47	(4,578.11)	695,241.86

- Supplies and Services

At period 11 Supplies and Services are currently showing an adverse variance of £973k (period 10 - £866k, this does include the grant funded expenditure mentioned previously.

- Income

Is currently showing a favourable variance of £3,015k (period 10 - £2,407k) mainly in Sport & wellbeing (£813k [period 10 - £685k]) but also including Funding Unit (£384k [period 10 - £332k]) as referenced net 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	(1,430,795.11)	(950,845.46)	479,949.65	392,144.96	87,804.69	(1,121,147.18)
Prosperity and Place	(1,549,082.61)	(550,598.14)	998,484.47	648,607.93	349,876.54	(685,907.00)
Sport and Wellbeing	(4,455,895.28)	(3,642,410.00)	813,485.28	684,850.30	128,634.98	(3,994,012.67)
Tourism and Recreation	(4,681,416.71)	(4,342,327.97)	339,088.74	348,250.21	(9,161.47)	(4,420,485.50)
Funding Unit	(639,624.36)	(255,558.36)	384,066.00	332,796.92	51,269.08	(255,558.36)
	(12,756,814.07)	(9,741,739.93)	3,015,074.14	2,406,650.32	608,423.82	(10,477,110.71)

2.4 Analysis by Head of Service

Community & Culture

Community & Culture is currently showing a net favourable position of £310k, the main factors being employee costs £47k (vacant/gapped posts, including sickness and secondment). Premises has a positive variance of £62k due to cost savings in art centres and museums. Supplies & services currently £293k adverse but this is offset by additional grant income that has been received.

Prosperity & Place

Prosperity & Place has an overall favourable variance of £428k. Supplies and services showing grant scheme overspends of £446K but these are offset by grant income which is performing significantly better than budget. Customer & client receipts are £68k favourable with £18k due to clawback of enterprise grants. Improved position in month 11 is also the result of budgetary profiling and anticipated grant income for digital transformation funding that wasn't included in previous months.

Leisure & Development Management

Leisure & Development management, made up of director salary costs and that of the L&D admin team currently £213 favourable.

Sport & Wellbeing

SWB is showing a positive variance of £562k. In particular, income for the 7 Leisure/ Sports Centres is up £593k mainly attributed to the positive benefit of recent gym equipment upgrades across the sites, together with increased income generation from swimming lessons. Ballyreagh Golf course income is also exceeding budget currently £79k favourable.

Employee costs currently showing a negative variance of £315k. Premises costs have a favourable variance of £133k.

Tourism & Recreation

Tourism & Recreation £302k favourable overall with employee costs currently £71k adverse this may be due to profiling of agency staff together with estates costs that have been reallocated to events. Premises costs are £126k adverse. Grant income is £158k favourable and HALP Customer & client receipts currently £45k favourable. Improved position in month 11 is also a result of budgetary profiling mainly across destination marketing.

Funding Unit

Funding unit currently £171k under budget, £82k savings on staffing costs, £34k favourable due to additional grant income being received. In addition, funding unit have received overhead recovery income of £50k 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 11 shows a **£562,263.07 favourable variance** (P10 was a £1,963k positive variance).

Note: £1,412,273.41 of the positive variance is from EPR grant payment in month 10 which has now been moved to reserves as agreed.

The main costs and income attributing to the ES P11 position are summarised as follows as variances against budget.

FullDescription	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Net Expenditure Variance PP	Movement in NE Variance from PP	Annual Budgeted Net Expenditure
Estates	7,392,858.38	6,944,291.62	(448,566.76)	(479,739.34)	31,172.58	7,643,685.02
Health and Built Environment	2,439,747.71	2,350,468.70	(89,279.01)	(108,069.81)	18,790.80	2,672,847.00
Infrastructure	(739,454.66)	(351,171.16)	388,283.50	687,703.50	(299,420.00)	(295,945.79)
Operations	18,402,011.60	19,161,396.01	759,384.41	1,928,082.49	(1,168,698.08)	21,418,362.48
ES Business Support	709,897.54	667,345.33	(42,552.21)	(46,445.07)	3,892.86	733,302.20
Environmental Services Centrally Managed	153,215.66	138,208.80	(15,006.86)	(18,434.95)	3,428.09	153,483.16
	28,358,276.23	28,910,539.30	552,263.07	1,963,096.82	(1,410,833.75)	32,325,734.07

Estates.

P11 Actual Expenditure	P11 Budget Expenditure	P11 Actual Income	P11 Budget Income	Net Expenditure Variance
7,883,004.73	7,201,030.18	490,146.35	256,738.56	-448,566.76

£448k (period 10 - £480k) adverse.

Expenses are adverse by £683k, of which £21k relates to labour costs. Supplies and Services are adverse by £627k, of which £445k relates to equipment. Premises costs are adverse by £147k, particularly in electrical and plumbing repairs (£138k). Transport costs are favourable by £121k.

Income is £233k favourable, primarily due to overhead recovery income from Events (£161k). Cemetery income is favourable by £20k.

Health and Built Environment.

P11 Actual Expenditure	P11 Budget Expenditure	P11 Actual Income	P11 Budget Income	Net Expenditure Variance
3,955,235.11	4,213,517.04	1,515,487.40	1,863,048.34	-89,279.01

£89k adverse (period 10 - £108k).

Expenses are favourable by £258k. Labour costs are favourable by £332k, of which £164k is in Building Control, £121k is in Public Health & Housing and £66k in Environmental Protection. Other areas have adverse variances, such as Food Safety, which is £49k adverse, and Health and Safety at Work, which is £38k adverse. Transport costs are £58k adverse. Supplies and Services are on budget. Support Services costs are adverse by £25k, mainly due to a £19k adverse variance in legal costs in Enforcement. Third party payments are favourable by £6k as a result of underspends on private contractors in Environmental Protection.

Income is adverse by £348k. Building Control income is adverse by £354k due to over estimation of income in prior-year budgeting. Consumer Protection is adverse by £28k. HBE Gen Mgt is favourable by £15k. Environmental Protection is favourable by £20k, primarily due to recoupment of wage costings. Food Safety is favourable by £14k, due to a Non-Govt Revenue Grant.

Infrastructure.

P11 Actual Expenditure	P11 Budget Expenditure	P11 Actual Income	P11 Budget Income	Net Expenditure Variance
1,766,567.35	2,002,883.99	2,506,022.01	2,354,055.15	388,283.50

£388k (period 10 - £678k) positive.

Expenses are £227k favourable. Labour costs are favourable by £221k, of which £195k relates to Harbours & Marinas. Premises costs are adverse by £318k following a capital write-off charge of £488k. Supplies & Services are favourable by £124k. Support Services are favourable by £108k and Third Party Payments are favourable by £92k.

Income is favourable by £152k. Car Parks are favourable by £106k. Harbours & Marinas are favourable by £42k.

Operations.

P11 Actual Expenditure	P11 Budget Expenditure	P11 Actual Income	P11 Budget Income	Net Expenditure Variance
20,363,463.86	20,965,168.39	1,961,452.26	1,803,772.38	759,384.41

£759k favourable variance at the end of Period 10 (Period 10 - £1,928k favourable).

Expenses are adverse by £601k. Employee costs are adverse by £141k. Directly employed staff costs are favourable by £226k and agency costs are adverse by £367k. Premises costs are favourable by £466k, with savings of £207k on electricity. Transport costs are favourable by £158k. Supplies and Services are favourable by £136k.

Income is favourable by £158k. The bulk is due to scrap metal sales (£61k), recoupment of costings (£40k), Trade Waste (£27k) and Overhead Recovery Income (£19k).

Function	Variance	Comments
Waste Collection & Street Cleansing	£201k favourable	Income over plan by £44k, mainly due to Trade Waste (£27k). Expenses favourable by £157k, including £25k labour savings.
Landfill & Recycling Centre	£122k favourable	Labour expenses are £95k adverse while non-labour expenses are favourable by £253k. Income is favourable by £37k.
HRCs & Civic Amenities	£85k favourable	Income favourable by £43k, mostly due to scrap metal. £16k over budget on labour costs. Non-labour expenses are adverse by £113k, of which 42k is due to Monitoring & Testing expenditure.
Waste Disposal Contracts	£214k favourable <ul style="list-style-type: none"> ○ Black Bin Contract – £354k favourable ○ Blue Bin Contract - £39k favourable 	Brown bin contract is a further £47k adverse due to a lack of seasonality in the timing of the budget.

	○ Brown Bin Contract - £212k adverse	
Function	£233k favourable	Income is favourable by £37k, mainly due to Overhead Recovery Income (£19k). Labour costs are £11k adverse. Non-labour expenses are favourable by £207k.
Transfer Stations & Depots	£53k favourable	£4k favourable on income. Employee costs are £23k adverse. Non-labour expenses are £72k favourable.
Public Conveniences	£23k favourable	£59k under on labour costs. £37k over on other costs.
Garages	£39k adverse	£75k adverse on labour. £36k favourable on other costs.
Ops Management	£201k favourable	Income over plan by £44k, mainly due to Trade Waste (£27k). Expenses favourable by £157k, including £25k labour savings.

ES Business Support.

£43k adverse (period 10 - £46k adverse)

ES Centrally Managed.

£15k adverse (period 10 - £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 11 ES financial position has a favourable variance of **£552,263.07**.

4.0 Corporate Services

4.1 The table below demonstrates the financial position for Corporate Services at period 11:

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	1,464,492.48	1,943,254.99	478,762.51	424,647.63	54,114.88	2,137,608.07
⊗ Land and Property	254,986.74	294,442.93	39,456.19	41,714.19	(2,258.00)	316,573.08
⊗ Human Resources	1,193,254.72	1,352,312.15	159,057.43	115,604.35	43,453.08	1,528,177.20
⊗ ICT and Business Continuity	1,669,501.84	1,694,396.15	24,894.31	(42,614.61)	67,508.92	1,889,199.05
⊗ Contributions to Other Bodies	123,757.67	145,556.41	21,798.74	20,922.66	876.08	170,703.00
⊗ Policy & Community Planning	485,733.26	504,942.68	19,209.42	13,539.78	5,669.64	551,014.44
⊗ Centrally Managed	308,178.43	496,093.74	187,915.31	163,657.82	24,257.49	572,428.52
	5,499,905.14	6,430,999.05	931,093.91	737,471.82	193,622.09	7,165,703.36
⊗ Planning	1,405,995.39	1,788,593.11	382,597.72	442,586.35	(59,988.63)	1,956,420.48
	1,405,995.39	1,788,593.11	382,597.72	442,586.35	(59,988.63)	1,956,420.48
	6,905,900.53	8,219,592.16	1,313,691.63	1,180,058.17	133,633.46	9,122,123.84

The Corporate Services position at period 11 shows a **£931,094** (period 10 - £737,542) positive variance, as a result of **£840k** (period 10 - £659k) under budget in expenditure and **£91k** (period 10 - £78k) over budget in income.

4.2 Democratic Services (DS)

£478k favourable due to various elements of expenditure being less than budget in Period 11 including the following: Members allowances £202k, PR Salaries £42k, PR Printing £27k, Corporate & Democratic salary Costs £76k, and Registration services £18k.

4.3 Land and Property

£39k favourable at Period 11, £30k favourable on salary costs, £4k favourable on Valuation costs and £3k adverse on Legal Costs.

4.4 Human Resources

£159k favourable in Period 11.

£26k favourable in salary costs, £70k favourable on staff training, £16k favourable on employee relations, £8k favourable on Occupational Health, £16k favourable on subscriptions and £15k favourable on Legal Services.

4.5 ICT

£25k favourable overall in Period 11, favourable variances on salaries £52k, computer licences £83k and financial consultancy £23k, offset by adverse variances in telephones £119k, security £38k and photocopying leases £22k.

4.6 Contributions to other bodies

£22k favourable at period 11, as budget has been released in period 11 and there have been no further costs to date.

4.7 Internal Audit.

£120k favourable as at Period 11, £76k favourable on salary Costs, £26k favourable on Internal Audit services, £20k favourable on other Professional costs and £5k adverse on Legal Costs.

4.8 Centrally Managed

Overall, £68K favourable position at the end of Period 11, due to underspends in Telephones £29k, £11k On Legal Services and £18k on other Professional costs.

4.9 Policy & Community Planning

Overall, £19k favourable variance at the end of Period 11, due to overspend on salary costs of £7k, and other Professional Costs £7k and underspends in Programme Management Costs of £37k.

4.10 Planning

£383k favourable at end of Period 11, largely due to improvement in income from planning applications and property certificates, £266k favourable and maintaining staff costs and wages within budget, £8k favourable. Other favourable variances include Programme Management Costs £34k, Development Plan £34k, Other professional costs £14k and advertising £12k.

5.0 Chief Executive

5.1 The table below demonstrates the financial position for areas reporting directly to the Chief Executive at period 11:

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	142,549.91	183,868.23	41,318.32	36,145.61	5,172.71	207,730.48
⊗ Performance	3,348,930.61	3,261,339.98	(87,590.63)	(63,881.58)	(23,709.05)	3,407,461.48
	3,491,480.52	3,445,208.21	(46,272.31)	(27,735.97)	(18,536.34)	3,615,191.96

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 £122k.

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 11:

FullDescription	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Net Expenditure Variance PP	Movement in NE Variance from PP	Annual Budgeted Net Expenditure
⊗ Finance	1,629,688.43	1,636,911.66	7,223.23	7,677.37	(454.14)	1,839,879.36
⊗ Suspense CIES HOS	0.00		0.00	0.00	0.00	
	1,629,688.43	1,636,911.66	7,223.23	7,677.37	(454.14)	1,839,879.36
⊗ Interest Payable and Similar Charges	1,792,641.31	1,842,243.84	49,602.53	48,617.12	985.41	1,842,243.84
⊗ Minimum Revenue Provision	6,558,570.00	6,423,425.00	(135,145.00)	(135,145.00)	0.00	6,423,425.00
total	8,351,211.31	8,265,668.84	(85,542.47)	(86,527.88)	985.41	8,265,668.84
⊗ Investment Income	(1,742,094.73)	(1,236,298.25)	505,796.48	538,264.11	(32,467.63)	(1,310,230.23)
	(1,742,094.73)	(1,236,298.25)	505,796.48	538,264.11	(32,467.63)	(1,310,230.23)
⊗ Rates Income	(57,848,109.12)	(57,848,109.00)	0.12	0.12	0.00	(63,337,568.23)
⊗ General Grant	(2,894,438.00)	(2,898,681.00)	(4,243.00)	(4,243.00)	0.00	(2,898,681.00)
ie Total	(60,742,547.12)	(60,746,790.00)	(4,242.88)	(4,242.88)	0.00	(66,236,249.23)

Investment Income is £506k (period 10 - £538k) favourable and is projected to at improve this position again at year-end.

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
March 2026	5	Fleet, Plant and Equipment Renewal 2026/27	£2,185,000.00
Total			£6,276,023.39

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
260318	Girona Coastal Path		£1,291,386
260318	Layde Path, Cottage Wood, Ronan's Way		£1,185,113
			£5,049,342

Total Capital Commitment £11,325,365.39

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
200003 West Bay Sea Defence Project											(327,053.51)		(327,053.51)
200005 Knock Road Depot		35,416.39											35,416.39
200006 Landsdowne Boat Shelter											(300.00)		(300.00)
200010 Kilrea Town Hall					213.75				(213.75)				0.00
200012 Carneaty Amenity Site Ballycastle			0.00	0.00		656.40	0.00	(1,950.35)	1,293.95	0.00	7,776.64		7,776.64
200014 Castlerock Railway Footbridge (LC)											(9,528.57)		(9,528.57)
200016 Development of Riada Sports Facility													4,368,580.26
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	349,244.80		4,368,580.26
200023 Dunluce Car Park Upgrade											(313.00)		(313.00)
200028 Ballymoney Public Realm	(1,468.08)			2,257.50			3,092.50			2,647.96	3,546.03		10,075.91
200032 Magheracross Viewing Platform											(2,338.15)		(2,338.15)
200034 CLC Redevelopment Project		7,437.50	4,075.00	1,600.00		12,377.33	21,780.00	9,095.00			2,212.50		58,577.33
200039 Portaneey Viewing Area											(2,016.82)		(2,016.82)
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	7,818.16	38,730.88		68,989.91
200051 CA / HRC Site Upgrades			2,718.00										2,718.00
200077 Bowling Green - Dungiven Sports Complex								7,201.92					7,201.92
200081 Carrick Dhu Touring Pitches											(13,153.23)		(13,153.23)
200085 Seaport Avenue P'Ballintrae											(945.00)		(945.00)
200092 Coleraie Revitalise 2021/23											(90.00)		(90.00)
200100 Dermaflaw 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				55,861.90
200102 Magilligan MUGA (SSP)								0.00		301.36	(301.36)		0.00
200104 Dervock MUGA (SSP)		0.00	23,110.51	(23,110.51)		0.00	0.00	0.00			6,747.45		6,747.45
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							1,944.90		4,096.50
200113 Rasharkin Com Facility/Path (SSP)				8,699.86									8,699.86
200114 Armoey Walking Path Upgrade (SSP)	3,573.00												3,573.00
200116 Crosstagherty HRC Upgrade			0.00	0.00									0.00
200119 Festive Lights Coleraie 2022					(4,190.91)						4,190.91		0.00
200121 Ballycastle Beach Erosion											(3,580.00)		(3,580.00)
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 Magilligan 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			71,915.04	116,972.10
200148 Regional Planning System				9,364.00									9,364.00
200156 Ballintoy Harbour Waste System		32,242.97	1,423.88									7,910.47	41,577.32
200157 Car Park Resurfacing 2023	0.00	0.00				146,218.98			(146,218.98)		14,680.47		14,680.47
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	4,351.85	476,027.73
200163 Quay Wall Ballintoy Harbour											(7,700.00)		(7,700.00)
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		15,707.12
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
200181 Crosstagherty Landfill Site Closure Plan											(1,200.47)		(1,200.47)
200182 Slip way Works North Pier Portrush									2,804.16				2,804.16
200184 Sports Pitches, Parker Avenue, Portrush											1,010.00		1,010.00
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	(152,825.00)		(62,575.00)
200218 Crosstagherty civic Amenity Site	0.00										(4,620.00)		(4,620.00)
200224 Megaw Park Changing Places & Accessible Swing									0.00		2,450.00		2,450.00
200226 DLC 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			1,320.00		8,358.50
200230 Rathlin Island Changing Places Compartment	724.00								0.00				724.00
200234 Portstewart Harbour Breakwater		1,680.00											1,680.00
200238 Coleraie West Community Centre Fencing					20,400.85								20,400.85
200239 Dermaflaw MUGA			0.00								(1,197.00)		(1,197.00)
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								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	616.50		696.50
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 Laid 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 Ballysalty (MUGA)										0.00			0.00
200269 Resurfacing Multi-use Games Area Coleraie 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 McCampbell Park Fencing - Dunloy										14,610.20			14,610.20
200273 Fulton Park Fencing - Balnamore										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 Letterloan Transfer Shed							3,000.00						3,000.00
200284 Burnfoot Playing Fields & Changing Rooms (2025)								7,768.20	39,774.31			52,272.87	99,815.38
200286 Pan's Rock										11,500.00			11,500.00
200287 Legge Green Play Park Cushendall											9,660.00		9,660.00
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	651,676.56	83,813.33	5,646,139.35	
													Write-offs
													(519,221.2)
													Gross Spend
													616,530.55

8.0 Cashflow

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

Projected Cashflow Forecast for 3 Months to 30th June 2026			
	April	May	June
Closing Bank Balance at 31st March 2026	30,193,947.00	27,784,954.00	26,580,467.00
Estimated payment runs	6,068,292.00	5,710,365.00	4,568,292.00
Estimated Weekly Wages	239,848.00	299,810.00	239,848.00
Estimated Weekly specials	178,716.00	223,395.00	178,716.00
Estimated monthly salaries	1,440,296.00	1,440,296.00	1,440,296.00
Estimates monthly specials	1,165,674.00	1,165,674.00	1,165,674.00
Estimated councillors	52,621.00	52,621.00	52,621.00
Estimated councillors specials	35,963.00	35,963.00	35,963.00
Estimated DD payments	350,000.00	350,000.00	350,000.00
Loan repayment (Govt)			
Loan Repayments (Commercial)	34,405.00		
Total Expenditure	9,565,815.00	9,278,124.00	8,031,410.00
Rates Income	5,473,637.00	5,473,637.00	5,473,637.00
Rates support income			
Derating Grant	579,121.00		
Transferring functions	104,064.00		
Vat refund		1,500,000.00	
General Income	1,000,000.00	1,100,000.00	1,100,000.00
Loan Draw down			
EPR Packaging funding			
Total Income	7,156,822.00	8,073,637.00	6,573,637.00
Closing Bank Balance	27,784,954.00	26,580,467.00	25,122,694.00
** Bank balance includes £29.5M of investments at 31.03.26			

9.0 Summary

9.1 This report represents an excellent 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 into the new financial year.

10 Year-end projection

Projected Year End Position

Current Position	Best Case	Likely Case	Worst Case
£3,991k fav	£5,000k fav	£4,700k fav	£3,800k fav
Assumptions	Continued improved budgetary position in last months, positive rates finalisation (£728k)	Maintain current budgetary position in last months, positive rates finalisation (£500k)	Worsening budgetary position in last months, no rates finalisation