

FINANCE COMMITTEE MEETING HELD THURSDAY 16 APRIL 2026

No	Item	Summary of Key Recommendations	Estimated Timescale for completion
1.	Apologies	Councillors Kane, Nicholl	N/A
2.	Declarations of Interest	None	N/A
3.	Minutes of previous meeting held Thursday 12 March 2026	Confirmed as a correct record	N/A
4.	Prompt Payments	Noted	
5.	Management Accounts Period 11	Noted	
6.	APP Forecast	To recommend that Council note the report	
7.	Treasury Management Review 2025	Noted	
8.	Finance Business Plan 2026 – 2027	To recommend that Council approves the Finance Business Plan as presented	
9.	Utilisation of Waste Management Reserve	To recommend that Council authorises the Chief Finance Officer to apply £2,230,850 from the waste management reserve for the purposes of financing the capital expenditure as set out in 2.4 above	
10.	Correspondence		

10.1	DRG and TFG Instalment Letter 2026-27	Noted	
10.2	Annex 1 - DRG Instalments - 2026-2027		
10.3	Annex 2 - TFG Instalments - 2026-2027		
10.4	Circular 06.2026 Valuation report		
10.5	NILGOSC - 2025 Actuarial valuation report		
10.6	Emps to NJC TUs pay offer 24Mar26		
10.7	Emps to ALACE pay offer 24Mar26		
10.8	Emps to CO TUs pay offer 24Mar26		
10.9	Emp Circ pay update 26Mar26		
	In Committee (Items 11-12)		
11.	Debt Management	Noted	
12.	Minutes of FMT Meeting Tuesday 24 February 2026	Noted	
13.	Any Other Relevant Business (notified in accordance with Standing Order 12 (0))	Nil	

**MINUTES OF THE PROCEEDINGS OF THE
FINANCE COMMITTEE HELD IN THE COUNCIL CHAMBER AND VIA
VIDEO CONFERENCE,
ON THURSDAY 14 APRIL 2026 AT 7.00PM**

In the Chair: Councillor Kyle (C)

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

Officers Present: D Wright, Chief Finance Officer (C)
J Culkin, Management Accountant (C)
J Keen, Democratic Services Officer (C)

L Boyd, ICT Officer (C)
C McTaggart, ICT Officer (C)

In Attendance: Press 1 no. (R)

The Chief Finance Officer undertook a roll call.

The Chair advised Committee of its obligations and protocol whilst the meeting was being audio recorded.

1. APOLOGIES

Apologies were recorded for Councillors Kane and Nicholl.

2. DECLARATIONS OF INTEREST

There were no declarations of interest.

3. MINUTES OF PREVIOUS MEETING HELD THURSDAY 12 MARCH 2026

Copy previously circulated.

AGREED –the Minutes of the Finance Committee meeting held on Thursday 12 March 2026 were confirmed as a correct record.

4. PROMPT PAYMENTS

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

Background

Department for communities (DfC) requires Council to record and publish statistics regarding the payment of supplier invoices with specific reference to two distinct measures namely invoices paid within 10 working days and invoices paid within 30 calendar days.

Detail

These figures are published on a quarterly basis by DfC with Councils required to do likewise. The purpose of the statistics is to encourage Councils to support businesses especially those local and/or small businesses for whom cash flow is of vital importance to their continued survival. In addition, as part of Council's performance improvement plan for this year the payment of our suppliers has been identified as one of the performance improvement objectives with a target of 90% of suppliers being paid within 30 calendar days. The tables below detail Council's performance since April 2023 the latest data being for quarter 4 of 25/26 year, up to and including end of March 2026.

Analysis

The statistics will be continually monitored to ensure the performance levels are maintained and where possible improved. Council's self-imposed target remains at 90% of invoices being paid within 30 days. During March 94.10% (February 92.15%) of invoices were paid within 30 days. This is a good improvement on recent months but we remain slightly below our 90% target for the year, finance staff are continuing their efforts to maintain and improve this level of performance.

Prompt Payment Statistics 2023/2024					
	Q1	Q2	Q3	Q4	Total
Total No of Invoices	6512	7263	6847	7031	27653
Total amount paid	£ 23,864,802	£ 17,139,245	£ 13,837,183	£ 13,491,210	£ 68,332,440
Number of invoices paid within 10 days	3675	5233	5444	5774	20126
% of invoices paid within 10 days	56.43%	72.05%	79.51%	82.12%	72.78%
Number of invoices paid within 30 days	5398	6232	6215	6301	24146
% of invoices paid within 30 days	82.89%	85.80%	90.77%	89.62%	87.32%
Number of invoices paid outside 30 days	1114	1031	632	730	3507
% of invoices paid outside 30 days	17.11%	14.20%	9.23%	10.38%	12.68%
No. of Disputed Invoices	33	162	35	169	399
% of disputed invoices	0.51%	2.23%	0.51%	2.40%	1.44%
Average Payment Days	18.71	15.59	11.36	13.58	14.64
Prompt Payment Statistics 2024/2025					
	Q1	Q2	Q3	Q4	Total
Total No of Invoices	6890	7030	7234	6931	28085
Total amount paid	£ 15,645,094	£ 14,616,411	£ 13,040,366	£ 11,221,971	£ 54,523,842
Number of invoices paid within 10 days	5304	5316	5820	5220	21660
% of invoices paid within 10 days	76.98%	75.62%	80.45%	75.31%	77.12%
Number of invoices paid within 30 days	6274	6336	6813	6208	25631
% of invoices paid within 30 days	91.06%	90.13%	94.18%	89.57%	91.26%
Number of invoices paid outside 30 days	616	694	421	723	2454
% of invoices paid outside 30 days	8.94%	9.87%	5.82%	10.43%	8.74%
No. of Disputed Invoices	37	54	40	42	173
% of disputed invoices	0.54%	0.77%	0.55%	0.61%	0.62%
Average Payment Days	11.86	11.64	9.84	12.60	11.47
Prompt Payment Statistics 2025/2026					
	Q1	Q2	Q3	Q4	Total
Total No of Invoices	6819	7136	7446	7442	28843
Total amount paid	£ 15,915,510	£ 18,756,784	£ 15,511,095	£ 14,304,793	£ 64,488,181
Number of invoices paid within 10 days	5003	5254	5807	5735	21799
% of invoices paid within 10 days	73.37%	73.63%	77.99%	77.06%	75.58%
Number of invoices paid within 30 days	6112	6248	6666	6804	25830
% of invoices paid within 30 days	89.63%	87.56%	89.52%	91.43%	89.55%
Number of invoices paid outside 30 days	707	888	780	638	3013
% of invoices paid outside 30 days	10.37%	12.44%	10.48%	8.57%	10.45%
No. of Disputed Invoices	30	30	45	14	119
% of disputed invoices	0.44%	0.42%	0.60%	0.19%	0.41%
Average Payment Days	12.59	14.01	12.84	12.07	12.87

Committee NOTED the report.

5. MANAGEMENT ACCOUNTS PERIOD 11

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

Purpose of Report

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

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.

Further information was provided within the report detailing financial overview by Directorate.

Summary

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.

Table showing projected year end position was presented within the report.

In response to questions the Chief Finance Officer stated that the favourable financial position highlighted in the report is mainly due to an increase in income, the Chief Finance Officer further advised that the income budgets have been increased for 2026/27 so it is unlikely this level of favourable variance will occur again this year. The Chief Finance Officer stated that savings were achieved through vacant posts, reduced staffing costs, and lower than expected expenditure on insurance and rates. The Chief Finance Officer advised there may be increases in fuel and energy costs this year which may have an impact on the budget.

Committee NOTED the report.

6. APP FORECAST

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

Purpose of Report

The purpose of this report is to inform members of the latest Actual Penny Product (APP) forecast supplied by Land and Property Services (LPS).

Background

LPS has issued to Councils further in year forecasts as at 31 December 2025 and 31 January 2026. The forecast for Causeway Coast and Glens Borough Council has been based on in year assumptions:

Monthly Analysis

Month	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb
Forecast	£(21)	£28	£118	£204	£670	£739	£913	£994	£957

All figures £'000

Additional analysis

The figures indicate significantly improved projected finalisation in terms of rates income for Council, a very encouraging position for Council to be in although there could still be reductions before year end. As previously reported it is worth noting that costs of collection have increased significantly from last year due to back date pay awards for civil service staff. Additionally, members should be aware that Council have received weekly informal updates during March following LPS carrying out debt write-offs in respect of rates, these indicate the finalisation will reduce to around £728k.

APP analysis

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

Revaluations

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

Recommendation

It is recommended that Council note the report.

In response to questions the Chief Finance Officer advised that he was not expecting anything major to affect the finalisation of the rates income for Council, the biggest risk was Land and Property Services writing off debts.

In response to further questions the Chief Finance Officer advised that reserves would increase as a result of the savings made and that Council operate on a cash basis.

AGREED – to recommend that Council note the report.

- * **Councillor Holmes joined the meeting in the Chamber at 7:13pm, having been in attendance remotely, during consideration of the following item.**
- * **Alderman Callan joined the meeting remotely at 7:17pm, during consideration of the following item.**

7. TREASURY MANAGEMENT REVIEW 2025

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

Background

Treasury management is the management of the Authority's cash flows, borrowing and investments, and the associated risks. The Authority has borrowed and invested substantial sums of money and is therefore exposed to financial risks including the loss of invested funds and the revenue effect of changing interest rates. The successful identification, monitoring and control of financial risk are therefore central to the Authority's prudent financial management.

Detail

Treasury risk management at the Authority is conducted within the framework of the Chartered Institute of Public Finance and Accountancy's *Treasury Management in the Public Services: Code of Practice 2017 Edition* (the CIPFA Code) which requires the Authority to approve a treasury management strategy before the start of each financial year. In addition, the Department for Communities (DfC) issued *Guidance on Local Authority Investments* in November 2019 that requires the Authority to approve an investment strategy before the start of each financial year. This report fulfils the Authority's legal obligation under the *Local Government Finance Act (Northern Ireland) 2011* to have regard to both the CIPFA Code and the DfC Guidance.

Review

The purpose of this report is to provide a review of what has taken place in terms of Treasury Management within the Council during the 2025/26 financial year following on from the mid-year review of 2025/26 presented to Council in October 2025.

Councillor Holmes commented on the good work of the Finance team and said that debts being reduced is a good news story.

Committee NOTED the report.

8. FINANCE BUSINESS PLAN 2026 – 2027

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

Purpose of Report

All Council departments are required to prepare an annual business plan.

Background

Attached as Appendix A to this report is the Annual Business Plan for the Finance Department for the 2026/27 financial year.

Recommendation

It is recommended that Council approves the Finance Business Plan as presented.

Councillor Schenning commented on the great work being completed by the Finance team.

Proposed by Councillor Schenning
Seconded by Alderman Scott and

AGREED – to recommend that Council approves the Finance Business Plan as presented.

9. UTILISATION OF WASTE MANAGEMENT RESERVE

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

Purpose of Report

The purpose of this report is to seek Council approval to utilise funding from the Waste Management Reserve.

Background

District councils are in receipt of funding via the Producer Responsibility Obligations (Packaging and Packaging Waste) Regulations 2024.

During 2025/26 Council received £4,824,546.82 under this legislation. The revenue estimates for 2025/26 included £1,000,000 as income to assist with the day to day running of Council's waste operations, the remainder being transferred onto the newly created Waste Management Reserve.

The funding is set aside to assist with capital outlay in respect of waste management as Council makes the necessary amendments to its approach to waste under this new regime.

The table circulated sets out a number of capital purchases that are recommended for financing by way of the reserve.

The current balance on the Waste Management Reserve is £3,824,546.82 therefore sufficient funding is available to apply in this instance, after which the remaining balance on the reserve will be £1,596,696.82.

The benefit of utilising this funding to finance the capital expenditure is a reduced requirement to provide for that finance via the minimum revenue provision thereby easing the burden on Council's overall capital programme.

During 2026/27 Council is expecting to receive £5,086,860 from this funding source.

Recommendation

It is recommended that Council authorises the Chief Finance Officer to apply £2,230,850 from the waste management reserve for the purposes of financing the capital expenditure as set out in 2.4 above.

Alderman Coyle considered waste management to be an important part of Council's work, and it is good to see waste management being tackled.

Proposed by Alderman Coyle
Seconded by Councillor Huggins and

AGREED – to recommend that Council authorises the Chief Finance Officer to apply £2,230,850 from the waste management reserve for the purposes of financing the capital expenditure as set out in 2.4 above.

10. CORRESPONDENCE

The Chief Finance Officer presented Agenda Items 10.1 – 10.9 inclusive as read.

10.1 DRG and TFG Instalment Letter 2026-27

Copy, previously circulated was presented as read.

Correspondence re: De- Rating and Transferred Functions Grant 2026/2027 instalments to be paid in financial year 2026/2027

10.2 Annex 1 - DRG Instalments - 2026-2027

Copy, previously circulated was presented as read.

Correspondence re: Estimated De-Rating Grant 2026/2027

10.3 Annex 2 - TFG Instalments - 2026-2027

Copy, previously circulated was presented as read.

Correspondence re: Transferred Functions Grant 2026/2027

10.4 Circular 06.2026 Valuation report

Copy, previously circulated was presented as read.

Correspondence re: Actuarial Valuation as at 31 March 2025

10.5 NILGOSC - 2025 Actuarial valuation report

Copy, previously circulated was presented as read.

Correspondence re: Report on the actuarial valuation of the Local Government Pension Scheme (Northern Ireland) as at 31 March 2025

10.6 Emps to NJC TUs pay offer 24Mar26

Copy, previously circulated was presented as read.

Correspondence re: National Employers for Local Government Services, Local Government Pay 2026

10.7 Emps to ALACE pay offer 24Mar26

Copy, previously circulated was presented as read.

Correspondence re: National Employers for Local Government Services, Chief Executive Pay 2026

10.8 Emps to CO TUs pay offer 24Mar26

Copy, previously circulated was presented as read.

Correspondence re: National Employers for Local Government Services, Chief Officer Pay 2026.

10.9 Emp Circ pay update 26Mar26

Copy, previously circulated was presented as read.

Correspondence re: National Employers for Local Government Services, Local Government Pay 2026

The Chief Finance Officer provided a verbal addendum in relation to Items 10.6 – 10.9 and the Local Government pay offer, to advise Committee Members that some Trade Unions had rejected the pay offer detailed so it could take time to come to an agreement.

MOTION TO PROCEED 'IN COMMITTEE'

Proposed by Alderman Coyle

Seconded by Councillor Huggins and

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

The information contained in the following items is restricted in accordance with Part 1 of Schedule 6 of the Local Government Act (Northern Ireland) 2014.

* **The meeting moved *'In Committee'* at 7:25pm**

The Chair advised Committee of its obligations and protocol whilst *'In Committee'*.

11. **DEBT MANAGEMENT**

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

Purpose of Report

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

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

- Background
- Detail – Aged Debt Analysis
- Options

In response to questions the Chief Finance Officer provided further information on specific debts and the process for debt collection including

small claims. The Chief Finance Officer provided clarification on how the debt management report was presented.

Committee NOTED the report.

12. MINUTES OF FMT MEETING TUESDAY 24 FEBRUARY 2026

For information, confidential Finance Management Team Meeting minutes Tuesday 24 February 2026, previously circulated, were presented as read by the Chief Finance Officer.

Committee NOTED the report.

MOTION TO PROCEED 'IN PUBLIC'

Proposed by Councillor Huggins
Seconded by Councillor Mairs and

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

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

There were no items of Any Other Relevant Business.

This being all the business, the Chair thanked Elected Members for their attendance and the meeting closed at 7:35pm.

Chair