

<b>Title of Report:</b>	<b>Management Accounts Period 12 (Draft)</b>
<b>Committee Report Submitted To:</b>	<b>Finance Committee</b>
<b>Date of Meeting:</b>	<b>11 June 2026</b>
<b>For Decision or For Information</b>	<b>For information</b>
<b>To be discussed In Committee YES/NO</b>	<b>No</b>

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

<b>Estimated Timescale for Completion</b>	
Date to be Completed	

<b>Budgetary Considerations</b>	
Cost of Proposal	
Included in Current Year Estimates	<b>YES/NO</b>
Capital/Revenue	Revenue
Code	
Staffing Costs	

<b>Legal Considerations</b>	
Input of Legal Services Required	<b>YES/NO</b>
Legal Opinion Obtained	<b>YES/NO</b>

<b>Screening Requirements</b>	Required for new or revised Policies, Plans, Strategies or Service Delivery Proposals.		
Section 75 Screening	Screening Completed:	Yes/No	Date:
	EQIA Required and Completed:	Yes/No	Date:
Rural Needs Assessment (RNA)	Screening Completed	Yes/No	Date:
	RNA Required and Completed:	Yes/No	Date:
Data Protection Impact Assessment (DPIA)	Screening Completed:	Yes/No	Date:
	DPIA Required and Completed:	Yes/No	Date:

## 1.1 Purpose of Report

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

## 1.2 Background

Causeway Coast and Glens Borough Council (CC&GBC) provides a range of services to the Borough of Causeway Coast and Glens which stretches from Lough Foyle in the west to the Glens of Antrim in the east covering an area of 1,968 square kilometres and with a population of approximately 145,000. The council is currently made up of 3 directorates (Leisure and Development, Environmental Services, Corporate Policy and Resources) and includes a Planning, Finance and Legal department, that are reported separately in this report. The Annual Budgeted Spend for 2025/26 controlled by the Directorates is £86.408m (excludes depreciation, actuarial adjustments, provisions, accumulated absences, and it is these figures that change the figures in the Audited Accounts). Gross Income is budgeted at £86.408m meaning a balanced budget was approved for the year.

## 1.3 Financial Overview by Directorate

The table below details a draft summary of the financial position at period 12 (up to and including 31 March 2026).

Council is showing a favourable variance against budget at period 12 amounting to £5,217,492 (period 11 - £4,362,746) 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 12 is £4,845,810 (Period 11 - £3,991,064), an increase of £855,576 which is consistent with projections and takes into account the inclusion of the unaudited rates finalisation amounting to £609,923. The most significant contributor to this overall position is Leisure & Development. The notable changes from the previous period are in ICT and Business Continuity (£258k favourable), Operations (£160k adverse), Sport & Wellbeing (£184k favourable), Estates (£127k adverse), Planning (£103k favourable) and Land & Property (£115k adverse).

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	9,630,570.70	11,692,803.39	2,062,232.69	1,760,583.83	301,648.86	11,692,803.39
Environmental Services	32,421,450.75	32,689,479.07	268,028.32	540,823.40	(272,795.08)	32,689,479.07
Corporate Services	5,988,649.18	7,167,859.36	1,179,210.18	931,087.21	248,122.97	7,167,859.36
Chief Executive	3,996,187.90	3,930,463.96	(65,723.94)	(48,079.65)	(17,644.29)	3,930,463.96
Planning	1,470,355.09	1,956,420.48	486,065.39	382,597.72	103,467.67	1,956,420.48
Finance	1,874,025.46	1,839,879.36	(34,146.10)	7,223.23	(41,369.33)	1,839,879.36
Other Operating Expenditure	0.00		0.00	0.00	0.00	
Financing & Investment Expenditure	8,314,747.31	8,265,668.84	(49,078.47)	(85,542.47)	36,464.00	8,265,668.84
Financing & Investment Income	(1,876,865.70)	(1,306,325.23)	570,540.47	505,784.43	64,756.04	(1,306,325.23)
Taxation and Non-Specific Grant Income	(66,664,931.12)	(66,236,249.23)	428,681.89	(4,242.88)	432,924.77	(66,236,249.23)
Exceptional Income	(371,681.20)		371,681.20	371,681.20	0.00	
<b>Grand Total</b>	<b>(5,217,491.63)</b>	<b>0.00</b>	<b>5,217,491.63</b>	<b>4,361,916.02</b>	<b>855,575.61</b>	<b>0.00</b>

### 1.3 Income and Expenditure Analysis

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

FullDescription	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Net Expenditure Variance PP	Movement in NE Variance from PP	Annual Budgeted Net Expenditure
Leisure & Development	13,565,036.67	13,210,829.00	(354,207.67)	(337,810.92)	(16,396.75)	13,210,829.00
Environmental Services	22,294,534.65	22,585,905.92	291,371.27	343,517.77	(52,146.50)	22,585,905.92
Corporate Services	4,152,145.01	4,578,210.52	426,065.51	424,761.53	1,303.98	4,578,210.52
Chief Executive	1,457,966.51	1,407,981.80	(49,984.71)	(41,356.61)	(8,628.10)	1,407,981.80
Planning	2,878,080.13	2,860,297.48	(17,782.65)	7,368.41	(25,151.06)	2,860,297.48
Finance	1,450,770.04	1,390,399.36	(60,370.68)	(52,579.69)	(7,790.99)	1,390,399.36
<b>Grand Total</b>	<b>45,798,533.01</b>	<b>46,033,624.08</b>	<b>235,091.07</b>	<b>343,900.49</b>	<b>(108,809.42)</b>	<b>46,033,624.08</b>

Council is currently favourable against budget in terms of staffing at £344,730 (period 11 - £344,730); 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	9,793,378.79	8,959,085.10	(834,293.69)	(916,679.39)	82,385.70	8,959,085.10
Environmental Services	17,159,051.63	16,925,962.14	(233,089.49)	25,158.57	(258,248.06)	16,925,962.14
Corporate Services	2,356,085.68	2,805,950.93	449,865.25	414,854.74	35,010.51	2,805,950.93
Chief Executive	2,613,956.63	2,649,212.32	35,255.69	5,104.22	30,151.47	2,649,212.32
Planning	135,386.81	305,826.00	170,439.19	108,979.73	61,459.46	305,826.00
Finance	535,813.79	454,070.00	(81,743.79)	(28,792.66)	(52,951.13)	454,070.00
Financing & Investment Expenditure	8,314,747.31	8,265,668.84	(49,078.47)	(85,542.47)	36,464.00	8,265,668.84
Financing & Investment Income	15,697.93	8,675.00	(7,022.93)	(6,606.77)	(416.16)	8,675.00
Exceptional Income	0.00		0.00	0.00	0.00	
<b>Grand Total</b>	<b>40,924,118.57</b>	<b>40,374,450.33</b>	<b>(549,668.24)</b>	<b>(483,524.03)</b>	<b>(66,144.21)</b>	<b>40,374,450.33</b>

At period 12 this is £550k (Period 11 - £483k) adverse. It should be noted that the Funding Unit (£331k [period 11 - £322k]) relates mainly to grant expenditure, which is externally funded, and these adverse variances will be offset by income. Estates (£790k [Period 11 - £661k]) is adverse mainly due to maintenance materials and equipment.

Income levels remain strong for period 12 following on from 2024/25 and the position is as detailed in the table below by Directorate, at period 11 the variance was £4,130k (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	(13,727,844.76)	(10,477,110.71)	3,250,734.05	3,015,074.14	235,659.91	(10,477,110.71)
Environmental Services	(7,032,135.53)	(6,822,388.99)	209,746.54	172,147.06	37,599.48	(6,822,388.99)
Corporate Services	(519,581.51)	(216,302.09)	303,279.42	91,470.94	211,808.48	(216,302.09)
Chief Executive	(75,735.24)	(126,730.16)	(50,994.92)	(11,827.26)	(39,167.66)	(126,730.16)
Planning	(1,543,111.85)	(1,209,703.00)	333,408.85	266,249.58	67,159.27	(1,209,703.00)
Finance	(112,558.37)	(4,590.00)	107,968.37	88,595.58	19,372.79	(4,590.00)
Financing & Investment Income	(1,892,563.63)	(1,315,000.23)	577,563.40	512,391.20	65,172.20	(1,315,000.23)
Taxation and Non-Specific Grant Income	(66,664,931.12)	(66,236,249.23)	428,681.89	(4,242.88)	432,924.77	(66,236,249.23)
<b>Grand Total</b>	<b>(91,568,462.01)</b>	<b>(86,408,074.41)</b>	<b>5,160,387.60</b>	<b>4,129,858.36</b>	<b>1,030,529.24</b>	<b>(86,408,074.41)</b>

As mentioned previously above the main contributor to this position is Leisure & Development with the excellent income generation from our Leisure Centres continuing into 2025/26, despite significant increases in budgeted income the service continues to exceed budget at this stage. In addition, the income for Prosperity & Place and the Funding Unit are favourable, Funding Unit as indicated above offsetting the adverse expenditure variances in this area. Also performing well at period 12 are

Planning (£333k favourable [period 11 - £266k favourable]) and investment income (£578k favourable [period 11 - £512k 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 P12 Net Position of £9,630,571 [Period 11 - £7,963,364], which is favourable by £2,062,233 (Period 11 - £1,760,584).

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	1,960,228.54	2,249,341.50	289,112.96	310,504.55	(21,391.59)	2,249,341.50
Prosperity and Place	1,247,911.38	1,768,942.80	521,031.42	428,452.18	92,579.24	1,768,942.80
Leisure and Development Management	631,844.28	650,185.12	18,340.84	213.80	18,127.04	650,185.12
Sport and Wellbeing	3,586,458.70	4,332,477.94	746,019.24	562,348.44	183,670.80	4,332,477.94
Tourism and Recreation	1,765,778.83	2,069,434.23	303,655.40	302,278.39	1,377.01	2,069,434.23
Funding Unit	230,687.35	429,801.52	199,114.17	171,512.63	27,601.54	429,801.52
Strategic Projects	207,661.62	192,620.28	(15,041.34)	(14,726.16)	(315.18)	192,620.28
	<b>9,630,570.70</b>	<b>11,692,803.39</b>	<b>2,062,232.69</b>	<b>1,760,583.83</b>	<b>301,648.86</b>	<b>11,692,803.39</b>

### 2.3 Income and Expenditure

Generally, the budgetary performance of Leisure and Development at Period 12 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 £354k (period 11 - £337k).

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
	<b>12,228,835.64</b>	<b>11,891,024.72</b>	<b>(337,810.92)</b>	<b>(335,244.17)</b>	<b>(2,566.75)</b>	<b>13,210,829.00</b>

## Energy and Utilities.

At Period 12, energy costs and utilities have an adverse variance of £102k (period 11 - £85k), 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	81,583.36	84,703.94	3,120.58	(4,307.32)	7,427.90	84,703.94
Prosperity and Place	935.81	1,743.00	807.19	575.47	231.72	1,743.00
Sport and Wellbeing	1,509,802.80	1,446,620.02	(63,182.78)	(41,088.91)	(22,093.87)	1,446,620.02
Tourism and Recreation	373,378.55	330,285.55	(43,093.00)	(39,772.22)	(3,320.78)	330,285.55
	<b>1,965,700.52</b>	<b>1,863,352.51</b>	<b>(102,348.01)</b>	<b>(84,592.98)</b>	<b>(17,755.03)</b>	<b>1,863,352.51</b>

- Repairs and Maintenance.

At Period 12, scheduled and reactive repairs / maintenance are favourable by £109k (period 11 - £90k).

FullDescription	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Net Expenditure Variance PP	Movement in NE Variance from PP	Annual Budgeted Net Expenditure
Community and Culture	3,580.43	66,885.00	63,304.57	52,148.47	11,156.10	66,885.00
Prosperity and Place	31,222.95		(31,222.95)	(31,222.95)	0.00	
Sport and Wellbeing	92,633.44	193,750.00	101,116.56	97,536.34	3,580.22	193,750.00
Tourism and Recreation	65,625.78	40,983.86	(24,641.92)	(27,730.26)	3,088.34	40,983.86
	<b>193,062.60</b>	<b>301,618.86</b>	<b>108,556.26</b>	<b>90,731.60</b>	<b>17,824.66</b>	<b>301,618.86</b>

- Supplies and Services

At period 12 Supplies and Services are currently showing an adverse variance of £851k (period 11 - £973k, this does include the grant funded expenditure mentioned previously.

- Income

Is currently showing a favourable variance of £3,250k (period 11 - £3,015k) mainly in Sport & wellbeing (£854k [period 11 - £813k]) but also including Funding Unit (£255k [period 11 - £384k]) 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	(1,719,070.27)	(1,121,147.18)	597,923.09	479,949.65	117,973.44	(1,121,147.18)
Prosperity and Place	(1,749,587.09)	(685,907.00)	1,063,680.09	998,484.47	65,195.62	(685,907.00)
Leisure and Development Management	(12,288.67)		12,288.67	0.00	12,288.67	
Sport and Wellbeing	(4,848,222.84)	(3,994,012.67)	854,210.17	813,485.28	40,724.89	(3,994,012.67)
Tourism and Recreation	(4,704,720.29)	(4,420,485.50)	284,234.79	339,088.74	(54,853.95)	(4,420,485.50)
Funding Unit	(693,955.60)	(255,558.36)	438,397.24	384,066.00	54,331.24	(255,558.36)
	<b>(13,727,844.76)</b>	<b>(10,477,110.71)</b>	<b>3,250,734.05</b>	<b>3,015,074.14</b>	<b>235,659.91</b>	<b>(10,477,110.71)</b>

## 2.4 Analysis by Head of Service

### Community & Culture

Community & Culture is currently showing a net favourable position of £289k, the main factors being employee costs £54k (vacant/gapped posts, including sickness and secondment). Premises has a positive variance of £85k due to cost savings in art centres and museums. Supplies & services currently £460k adverse but this is offset by additional grant income that has been received.

## **Prosperity & Place**

Prosperity & Place has an overall favourable variance of £521k. Supplies and services showing grant scheme overspends of £357K but these are offset by grant income which is performing significantly better than budget. Customer & client receipts are £107k favourable with £18k due to clawback of enterprise grants. Significant savings in staff costs due to staff being deployed to funded projects.

## **Leisure & Development Management**

Leisure & Development management, made up of director salary costs and that of the L&D admin team currently £18k favourable.

## **Sport & Wellbeing**

SWB is showing a positive variance of £746k. In particular, income for the 7 Leisure/ Sports Centres is up £636k 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 £89k favourable.

Employee costs currently showing a negative variance of £302k. Premises costs have a favourable variance of £130k.

## **Tourism & Recreation**

Tourism & Recreation £304k 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 £199k under budget, with employee costs currently £26k adverse this may be due to profiling of agency staff together with estates costs that have been reallocated to events. Premises costs are £175k adverse. Grant income is £196k favourable due to funding being received that wasn't budgeted for.

## **Strategic Projects**

Strategic projects which consists of two SIB staff. Currently £15k 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 12 shows a **£268,028.32 favourable variance** (P11 was a £541k positive variance).

The main costs and income attributing to the ES P12 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	8,228,827.04	7,651,860.02	(576,967.02)	(450,120.79)	(126,846.23)	7,651,860.02
⊗ Health and Built Environment	2,672,834.08	2,672,847.00	12.92	(89,279.01)	89,291.93	2,672,847.00
⊗ Infrastructure	(374,124.00)	(66,593.79)	307,530.21	378,795.68	(71,265.47)	(66,593.79)
⊗ Operations	20,946,424.78	21,544,580.48	598,155.70	758,986.59	(160,830.89)	21,544,580.48
⊗ ES Business Support	772,361.67	733,302.20	(39,059.47)	(42,552.21)	3,492.74	733,302.20
⊗ Environmental Services Centrally Managed	175,127.18	153,483.16	(21,644.02)	(15,006.86)	(6,637.16)	153,483.16
	<b>32,421,450.75</b>	<b>32,689,479.07</b>	<b>268,028.32</b>	<b>540,823.40</b>	<b>(272,795.08)</b>	<b>32,689,479.07</b>

#### Estates.

P12 Actual Expenditure	P12 Budget Expenditure	P12 Actual Income	P12 Budget Income	Net Expenditure Variance
8,765,928.39	7,936,130.58	537,101.35	284,270.56	-576,967.02

£577k (period 11 - £450k) adverse.

Expenses are adverse by £830k, of which £40k relates to labour costs. Supplies and Services are adverse by £699k. Premises costs are adverse by £222k, Transport costs are favourable by £121k.

Income is £253k favourable, primarily due to overhead recovery income from Events £161k. Cemetery income is favourable by £36k.

### Health and Built Environment.

P12 Actual Expenditure	P12 Budget Expenditure	P12 Actual Income	P12 Budget Income	Net Expenditure Variance
4,447,171.59	4,734,053.40	1,774,337.51	2,061,206.40	12.92

£13 favourable (period 11 - £89k adverse).

Expenses are favourable by £287k. Labour costs are favourable by £372k, of which £182k is in Building Control, £135k is in Public Health & Housing and £77k in Environmental Protection. Other areas have adverse variances, such as Food Safety, which is £54k adverse, and Health and Safety at Work, which is £45k adverse. Transport costs are £70k adverse. Supplies and Services are adverse by £73k. Support Services costs are adverse by £24k.

Income is adverse by £287k. Building Control income is adverse by £340k due to over estimation of income in prior-year budgeting. Environmental Protection is favourable by £19k, primarily due to recoupment of wage costings. Food Safety is favourable by £39k, due to a Non-Govt Revenue Grant.

### Infrastructure.

P12 Actual Expenditure	P12 Budget Expenditure	P12 Actual Income	P12 Budget Income	Net Expenditure Variance
2,289,211.85	2,544,172.10	2,663,335.85	2,610,765.89	307,530.21

£308k (period 11 - £378k) positive.

Expenses are £255k favourable. Labour costs are favourable by £225k, of which £220k relates to Harbours & Marinas. Premises costs are adverse by £295k. Supplies & Services are favourable by £120k. Support Services are favourable by £138k and Third Party Payments are favourable by £66k.

Income is favourable by £53k. Car Parks are favourable by £37k. Harbours & Marinas are favourable by £14k.

Operations.

P12 Actual Expenditure	P12 Budget Expenditure	P12 Actual Income	P12 Budget Income	Net Expenditure Variance
22,980,346.29	23,363,940.78	2,663,335.85	2,610,765.89	598,155.70

£598k favourable variance at the end of Period 12 (Period 11 - £759k favourable).

Expenses are adverse by £384k. Employee costs are adverse by £212k. Premises costs are favourable by £503k. Transport costs are favourable by £174k. Supplies and Services are adverse by £76k.

Income is favourable by £215k. The majority is due to scrap metal sales (£86k), and Trade Waste (£27k)

Function	Variance	Comments
Waste Collection & Street Cleansing	£133k favourable	Ahead of budget
Landfill & Recycling Centre	£146k favourable	Ahead of budget
HRCs & Civic Amenities	£59k adverse	On target
Waste Disposal Contracts	£120k favourable <ul style="list-style-type: none"> <li>○ Black Bin Contract – £194k favourable</li> <li>○ Blue Bin Contract - £59k favourable</li> <li>○ Brown Bin Contract - £224k adverse</li> </ul> Other Recycling Schemes - £92k fav	On target
Transfer Stations & Depots	£213k favourable	Ahead of budget
Public Conveniences	£39k favourable	On target
Garages	£21k favourable	On target
Ops Management	£15k adverse	On target
Waste Collection & Street Cleansing	£133k favourable	Ahead of budget

ES Business Support.

£39k adverse (period 11 - £43k adverse)

ES Centrally Managed.

£22k adverse (period 11 - £15k 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 12 ES financial position has a favourable variance of **£268,028.32.**

## 4.0 Corporate Services

4.1 The table below demonstrates the financial position for Corporate Services at period 12:

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	1,591,536.74	2,137,608.07	546,071.33	478,762.51	67,308.82	2,137,608.07
⊗ Land and Property	394,753.28	318,729.08	(76,024.20)	39,449.49	(115,473.69)	318,729.08
⊗ Human Resources	1,351,627.93	1,528,177.20	176,549.27	159,057.43	17,491.84	1,528,177.20
⊗ ICT and Business Continuity	1,606,618.93	1,889,199.05	282,580.12	24,894.31	257,685.81	1,889,199.05
⊗ Contributions to Other Bodies	136,924.67	170,703.00	33,778.33	21,798.74	11,979.59	170,703.00
⊗ Policy & Community Planning	529,637.74	551,014.44	21,376.70	19,209.42	2,167.28	551,014.44
⊗ Centrally Managed	377,549.89	572,428.52	194,878.63	187,915.31	6,963.32	572,428.52
	<b>5,988,649.18</b>	<b>7,167,859.36</b>	<b>1,179,210.18</b>	<b>931,087.21</b>	<b>248,122.97</b>	<b>7,167,859.36</b>
⊗ Planning	1,470,355.09	1,956,420.48	486,065.39	382,597.72	103,467.67	1,956,420.48
	<b>1,470,355.09</b>	<b>1,956,420.48</b>	<b>486,065.39</b>	<b>382,597.72</b>	<b>103,467.67</b>	<b>1,956,420.48</b>
	<b>7,459,004.27</b>	<b>9,124,279.84</b>	<b>1,665,275.57</b>	<b>1,313,684.93</b>	<b>351,590.64</b>	<b>9,124,279.84</b>

The Corporate Services position at period 12 shows a **£1,179,210.18** (period 11 - £931,087) positive variance, as a result of **£875k** (period 11 - £840k) under budget in expenditure and **£303k** (period 11 - £91k) over budget in income.

### 4.2 Democratic Services (DS)

£546k favourable due to various elements of expenditure being less than budget in Period 12 including the following: Members allowances £228k, PR Salaries £43k, Corporate & Democratic salary Costs £77k, and Registration services £96k.

### 4.3 Land and Property

£76k adverse at Period 12, £21k favourable on salary costs, £4k favourable on Valuation costs and £3k adverse on Legal Costs and £108k adverse on Property Management Costs.

### 4.4 Human Resources

£177k favourable in Period 12.

£26k favourable in salary costs, £55k favourable on staff training, £19k favourable on employee relations, £16k favourable on subscriptions, £21k favourable on employee allowances and £16k favourable on Legal Services.

### 4.5 ICT

£283k favourable overall in Period 12, favourable variances on salaries £44k, computer licences £92k and financial consultancy £30k, offset by adverse variances on security £38k and photocopying leases £27k. There is also a prior year credit of £147k re BT telephones and capital purchases.

#### **4.6 Contributions to other bodies**

£34k favourable at period 12, due to favourable variances of £16k on subscriptions and £17k on NI Ombudsman Costs.

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

£118k favourable as at Period 12, £886k favourable on salary Costs and £30k favourable on other Professional costs.

#### **4.8 Centrally Managed**

Overall, £77K favourable position at the end of Period 12, due to underspends of £31k in telephones £29k, £14k on Legal Services and £20k on other Professional costs.

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

Overall, £21k favourable variance at the end of Period 12, due to overspend on salary costs of £4k, and other Professional Costs £7k and underspends in Programme Management Costs of £40k.

#### **4.10 Planning**

£486k favourable at end of Period 12, largely due to improvement in income from planning applications and property certificates, £266k favourable and maintaining staff costs and wages within budget, £9k favourable. Other favourable variances include Programme Management Costs £40k, Development Plan £46k, Other professional costs £16k 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 12:

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	147,373.72	207,730.48	60,356.76	41,318.32	19,038.44	207,730.48
⊗ Performance	3,848,814.18	3,722,733.48	(126,080.70)	(89,397.97)	(36,682.73)	3,722,733.48
	<b>3,996,187.90</b>	<b>3,930,463.96</b>	<b>(65,723.94)</b>	<b>(48,079.65)</b>	<b>(17,644.29)</b>	<b>3,930,463.96</b>

The variance under Performance includes costs relating to the Joey Dunlop memorial event which had no budget allocated but has recorded a cost of approximately £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	1,874,010.47	1,839,879.36	(34,131.11)	7,223.23	(41,354.34)	1,839,879.36
⊗ Suspense CIES HOS	14.99		(14.99)	0.00	(14.99)	
	<b>1,874,025.46</b>	<b>1,839,879.36</b>	<b>(34,146.10)</b>	<b>7,223.23</b>	<b>(41,369.33)</b>	<b>1,839,879.36</b>
⊗ Interest Payable and Similar Charges	1,756,177.31	1,842,243.84	86,066.53	49,602.53	36,464.00	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
	<b>8,314,747.31</b>	<b>8,265,668.84</b>	<b>(49,078.47)</b>	<b>(85,542.47)</b>	<b>36,464.00</b>	<b>8,265,668.84</b>
⊗ Investment Income	(1,876,865.70)	(1,306,325.23)	570,540.47	505,784.43	64,756.04	(1,306,325.23)
	<b>(1,876,865.70)</b>	<b>(1,306,325.23)</b>	<b>570,540.47</b>	<b>505,784.43</b>	<b>64,756.04</b>	<b>(1,306,325.23)</b>
⊗ Rates Income	(63,716,947.12)	(63,337,568.23)	379,378.89	0.12	379,378.77	(63,337,568.23)
⊗ General Grant	(2,947,984.00)	(2,898,681.00)	49,303.00	(4,243.00)	53,546.00	(2,898,681.00)
⊗ Capital Grants	0.00		0.00	0.00	0.00	
	<b>(66,664,931.12)</b>	<b>(66,236,249.23)</b>	<b>428,681.89</b>	<b>(4,242.88)</b>	<b>432,924.77</b>	<b>(66,236,249.23)</b>

Investment Income is £571k (period 11 - £506k) favourable.

## 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
<b>Total</b>			<b>£6,276,023.39</b>

## 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	March	Grand Total
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)
200012 Carneaty Amenity Site Ballycastle											(870.00)		(870.00)
200016 Development of Riada Sports Facility											(9,528.57)		(9,528.57)
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	476,085.64	4,844,665.90
200023 Dunluce Car Park Upgrade											(313.00)		(313.00)
200027 Cemetery Development Project												13,079.82	13,079.82
200028 Ballymoney Public Realm	(1,468.08)			2,257.50				3,092.50		2,647.96	3,546.03	108,802.67	118,878.58
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				1,105.00	58,682.33
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	3,633.68	72,623.59
200052 Car Parks Upgrade Phase 4												(43,486.93)	(43,486.93)
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 Coleraine Revitalise 2021/23											(90.00)		(90.00)
200101 Drumsurn Community Facility (SSP)								42,561.52	2,031.92		11,288.46		55,881.90
200104 Dervock MUGA (SSP)		0.00	23,110.51	(23,110.51)			0.00	0.00	0.00		6,747.45	2,480.13	9,227.58
200108 Mosside Community Facility (SSP)									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 Arroy Walking Path Upgrade (SSP)	3,573.00												3,573.00
200121 Ballycastle Beach Erosion											(3,580.00)		(3,580.00)
200125 Cushendall Beach Wall Repair						2,112.00						(55,708.75)	(53,596.75)
200128 Portrush Harbour Footbridge			0.00			6,529.00		0.00					20,092.38
200129 Magilligan Ferry Terminal Works									392.40				3,235.20
200133 Cloughmills Sports Pitch									1,560.00				(5,022.75)
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
200151 Drumaduff Landfill Site - Purchase												(5,345.00)	(5,345.00)
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	588,357.16
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			80,024.59	118,279.93
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	0.00	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	(2,660.00)	(2,660.00)
200181 Crosstaghtery 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								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 Crosstaghtery civic Amenity Site	0.00										(4,620.00)	0.00	(4,620.00)
200224 Megaw Park Changing Places & Accessible Swing											2,450.00	2,450.00	4,900.00
200226 JDL C 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	3,630.00	11,988.50
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								(1,197.00)	0.00	(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
200245 Portrush to Giants Causeway Greenway (GD)				12,132.05			815.60	448.58					13,396.23
200246 Dungiven Regeneration (GD)				3,780.00									21,577.75
200247 Connected Causeway (GD)				10,093.05	1,060.28		2,569.14	5,892.71			17,797.75		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	(616.50)	80.00
200253 Ballyreagh Golf Club		4,970.00			29,500.00	(14,750.00)	913.00			8,962.50			29,595.50
200263 LCRT1.3 Upgrade of Causeway Coastal Path (PP)					1,375.00				3,470.00			4,284.00	9,129.00
200264 LCRT1.4 Develop Layd Path, Cottage Wood Ronans Way (PP)							4,475.00						4,995.00
200265 LCRT1.5 Completion of Boardwalk for Dam Walk (PP)												2,470.00	2,470.00
200266 Repairs to Coastal Path Waterfot			3,630.00							759.81	1,900.80		6,290.61
200270 Megaw Park Fencing										1,858.19			1,858.19
200271 Mosside Fencing										33,651.30			33,651.30
200273 Fulton Park Fencing - Balnamore										14,520.40			14,520.40
200278 Foreglen Play Park Tarmac						6,910.83							6,910.83
200279 Letterloan Transfer Shed								3,000.00					3,000.00
200282 Danes Hill Play Park Upgrade												54,460.60	54,460.60
200284 Burnfoot Playing Fields & Changing Rooms (2025)								7,768.20	39,774.31		52,272.87	119,216.23	219,031.61
200286 Pan's Rock										11,500.00			11,500.00
200291 Ballycastle Biodiversity Works												3,370.00	3,370.00
<b>Grand Total</b>	<b>159,531.88</b>	<b>530,592.00</b>	<b>295,406.47</b>	<b>374,066.30</b>	<b>554,304.09</b>	<b>790,835.11</b>	<b>638,756.01</b>	<b>589,474.42</b>	<b>977,683.18</b>	<b>651,676.56</b>	<b>83,813.33</b>	<b>859,658.20</b>	<b>6,505,797.55</b>

## 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 August 2026			
	June	July	August
Closing Bank Balance at 31st May 2026	30,695,085.00	29,932,617.00	27,547,962.00
Estimated payment runs	6,267,216.00	6,267,216.00	7,834,020.00
Estimated Weekly Wages	240,852.00	240,852.00	301,065.00
Estimated Weekly specials	175,872.00	175,872.00	219,840.00
Estimated monthly salaries	1,422,086.00	1,422,086.00	1,422,086.00
Estimates monthly specials	1,165,674.00	1,165,674.00	1,165,674.00
Estimated councillors	52,281.00	52,281.00	52,281.00
Estimated councillors specials	33,839.00	33,839.00	33,839.00
Estimated DD payments	350,000.00	350,000.00	350,000.00
Loan repayment (Govt)			2,355,260.00
Loan Repayments (Commercial)		33,657.00	66,201.00
<b>Total Expenditure</b>	<b>9,707,820.00</b>	<b>9,741,477.00</b>	<b>13,800,266.00</b>
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	1,200,000.00		
General Income	1,000,000.00	1,200,000.00	1,100,000.00
Loan Draw down			
EPR Packaging funding	1,271,715.00		
<b>Total Income</b>	<b>8,945,352.00</b>	<b>7,356,822.00</b>	<b>6,573,637.00</b>
<b>Closing Bank Balance</b>	<b>29,932,617.00</b>	<b>27,547,962.00</b>	<b>20,321,333.00</b>
<b>** Bank balance includes £29.3M of investments at 31.05.26</b>			

## 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.