Causeway Coast & Glens Borough Council

Title of Report:	**Period 3 Draft ES Management Accounts and Financial Positions 2026/27**
Committee Report Submitted To:	**Environmental Services Committee**
Date of Meeting:	**8th September 2026**
For Decision or For Information	**For Information**
To be discussed In Committee YES/NO	**NO**

Linkage to Council Strategy (2021-25)	
Strategic Theme	Leader and Champion
Outcome	Provide Civic Leadership
Lead Officer	Director of Environmental Services

Estimated Timescale for Completion	
Date to be Completed	

Budgetary Considerations	
Cost of Proposal	N/A
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:

1.0 Purpose of Report

The purpose of this report to provide Members with information on the draft financial position of Environmental Services Directorate at the end of Period 3.

2.0 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 2026/27 is **£34,625,154.87.** This is based on expenditure budget of **£41,262,701.10** and income budget of **£6,637,546.23.**

The Environmental Services position at Period 3 shows a **£138,968.38 positive variance (**Period 2 - £134,875.20)**.**

Directorate-wide costs and income attributing to the ES P3 position are summarised as follows as variances against budget.

- Employee costs are £310k positive (not adjusted for pay award)
- Premises costs are £215k adverse
- Transport Costs are £38k positive
- Supplies and Services are £116k adverse
- Third Party Payments are £9k positive
- Income is £76k positive

FullDescription	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Estates	2,320,925.03	2,063,366.20	(257,558.83)	8,210,337.14	5,889,412.11
Health and Built Environment	609,198.25	801,377.50	192,179.25	3,142,391.21	2,533,192.96
Infrastructure	(335,821.86)	(360,815.32)	(24,993.46)	(200,231.19)	135,590.67
Operations	5,472,264.33	5,681,931.50	209,667.17	22,507,912.44	17,035,648.11
ES Business Support	184,706.40	192,793.63	8,087.23	768,323.86	583,617.46
Environmental Services Centra	34,186.76	45,773.78	11,587.02	196,421.41	162,234.65
	8,285,458.91	**8,424,427.29**	**138,968.38**	**34,625,154.87**	**26,339,695.96**

Estates.

P3 Actual Expenditure	P3 Budget Expenditure	P3 Actual Income	P3 Budget Income	Net Expenditure Variance
2,411,954.72	2,137,016.41	(91,029.69)	(73,650.21)	(257,558.83)

£269k adverse. Non-labour costs are over by £306k, particularly in grounds and building maintenance, while employee costs are favourable by £19k (albeit this has not been adjusted with regards the impending pay award). Income is over target at £17k favourable.

Health and Built Environment.

P3 Actual Expenditure	P3 Budget Expenditure	P3 Actual Income	P3 Budget Income	Net Expenditure Variance
1,062,620.22	1,205,619.16	(453,421.97)	(404,241.66)	192,179.25

£192k positive. Employee costs are £131k positive (pending pay award). Fee Income is favourable by £49k.

<u>Infrastructure</u>.

P3 Actual Expenditure	P3 Budget Expenditure	P3 Actual Income	P3 Budget Income	Net Expenditure Variance
715,701.53	686636.16	(1,051,523.39)	(1,047,451.48)	(24,993.46)

£20k adverse. Income is £4k positive. Employee costs are £26k favourable. Premises costs are £53k adverse, mostly rates bills for additional charged carparks which were not included in the rates estimates.

<u>Operations</u>.

P3 Actual Expenditure	P3 Budget Expenditure	P3 Actual Income	P3 Budget Income	Net Expenditure Variance
5,970,084.68	6,174,711.37	(497,820.35)	(492,779.87)	209,667.17

£210k favourable variance in Period 3. Employee costs are £116k favourable. A breakdown of the variances is as follows:

Function	**Variance**	**Comments**
Waste Collection & Street Cleansing	£187k favourable	
Landfill & Compost Site	£9k favourable	
HRCs (Letterloan)	£8k favourable	
Waste Disposal Contracts	£6k favourable ○ Black Bin Contract - £64k (fav) ○ Blue Bin Contract - £18k (fav) ○ Brown Bin Contract £90k (adv) ○ Other Waste Contracts - £14k (fav)	
Transfer Stations & Depots	£29k Favourable	Loughanhill over by £9k plus some savings elsewhere
Public Conveniences	£17k Adverse	
Garages	£13k Adverse	

Ops Management	£14k Adverse	

ES Business Support.
£8k favourable

ES Centrally Managed.
£12k positive variance

3.0 In-year Savings

Officers have and will continue to manage and scrutinise the budget to identify opportunities for reducing expenditure and increasing income in order to manage the budget effectively. At end of Period 3, ES financial position has a positive variance of **£138,968.38**

4.0 Capital Expenditure

The table below sets out the capital expenditure that has been approved through Council thus far for the 2026/27 Financial Year:

Environmental Services

Month/Year	Agenda Item No.	Fleet/Project	Amount
April 2026	24	Rathlin Island Changing Places Compartment	£84,441
May 2026	6	Festive Trees and Lights -Town Category – No Change - Village Category – Metal Trees & Motifs - Hamlet Category (250-999) - Metal Trees - Hamlet Category (100-249) – TBC (Implemented 2027)	 £0 £63,600 £81,600
Total			**£229,641**

5.0 Recommendation

Members are requested to note the paper.