Causeway Coast & Glens Borough Council

SPECIAL COUNCIL MEETING HELD MONDAY 21 SEPTEMBER 2026

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No.	Item	Decision
1.	Apologies	**Alderman Boyle, Callan, McAuley, S McKillop, Councillor Bateson, Callaghan, Elder, Kennedy, McCully, McGlinchey, McGurk, MA McKillop, McShane, Storey, Watson.**
2.	Declaration of Members' Interests	***None***
3.	Annual Accounts 2025/26	***That the Council approves of the adoption of the annual statement of accounts as presented and where applicable any amendments notified during the meeting.***
4.	Self-Assessment of Performance 2025/26	***That the Council notes and approves the content of the 2025/26 Self-Assessment of Performance as set out in Appendix 1.***

MINUTES OF THE PROCEEDINGS OF THE SPECIAL COUNCIL HELD IN THE COUNCIL CHAMBER AND VIA VIDEO CONFERENCE ON MONDAY 21 SEPTEMBER 2026 AT 7.10PM

In the Chair : The Mayor, Councillor Huggins (C)

Present : Alderman Brown Stewart (C), Coyle (C), Fielding (C), Hunter (C), Knight-McQuillan (C), Scott (C)

Councillors Anderson (C), C Archibald (C), N Archibald (C), Chivers (R), Holmes (C), Kane (C), Mairs (C), McMullan (C), McQuillan (R), Nicholl (R), Peacock (C), Schenning (C), Wallace (R), Watton (C), Wilson (C), Wisener (C)

Officers Present : D Jackson, Chief Executive (C)
D Wright, Chief Finance Officer (C)
J Culkin, Management Accountant (R)
A Hamilton, Democratic and Central Services Manager (R)
L Irwin, PR Manager (R)
J McCarron, Performance Officer (C)
U Harper, Senior Democratic Services Officer (C)

In attendance : L Boyd, ICT Officer
C Taggart, ICT Officer

Key – (R) = Attended Remotely

The Mayor provided guidance in relation to Council's Remote Meetings Protocol and audio recordings procedure.

1. APOLOGIES

Apologies were provided for: Alderman Boyle, Alderman Callan, Alderman McAuley, Alderman S McKillop, Councillor Bateson, Councillor Callaghan, Councillor Elder, Councillor Kennedy, Councillor McCully, Councillor McGlinchey, Councillor McGurk, Councillor MA McKillop, Councillor McShane, Councillor Storey, Councillor Watson.

2. DECLARATION OF MEMBERS' INTERESTS

There were no Declarations of Interest.

3. ANNUAL ACCOUNTS 2025/26

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

Purpose of Report

The purpose of this report is to present the annual accounts for Causeway Coast and Glens Borough Council for the financial year ended 31 March 2026 for approval.

Background

Councils and other public bodies are required to prepare and submit to the Department for Communities (DfC) by 30 June each year their annual accounts for the previous financial period, I can confirm Council complied with this requirement. Under current regulation the approval of the accounts now occurs after completion of the audit meaning Council are approving what will eventually be published. Northern Ireland Audit Office (NIAO) are in the process of completing their work in this regard and the accounts are presented in conjunction with the reports from NIAO.

Detail

Provided as an appendix to the report is a draft copy of the Annual Statement of Accounts for Causeway Coast and Glens Borough Council. At the time of writing this report NIAO are still completing aspects of the audit therefore the accounts being approved may contain a few amendments when compared to the accounts appended, any such changes will be advised verbally at the Council meeting, these are not expected to be significant.

Income and Expenditure that was controlled by Budget Holders is £6,967k (page 91) surplus to budget. The surplus includes a positive rates finalisation of £610k. The Financial Recovery Reserve was increased by £44k leaving a balance at 31 March 2026 of £15,238k These accounts also include the Strategic Events Reserve with a year-end balance of £415k. Finally, these accounts include the creation of a Waste Management Reserve which deals with the funding resulting from the Extended Producer Responsibility regulations, at 31 March 2026 this reserve had a balance of £1,594k .

The Comprehensive Income and Expenditure Statement (CIES) recorded within the Annual Accounts includes expenses outside the control of Budget Holders. It includes property, provisions and pension revaluations and accumulated absences. Some of these adjustments are accounting entries or future long-term liabilities that are based on pension assumptions and will only materialize on retirements.

The main figure members will be interested in can be found in being the Movement in Reserves statement which details an in-year movement in the

General Fund Summary of a increase of £2,988k giving a carrying total of £11,272k. Under regulation we are recommended to carry a minimum fund balance in the range of 5% to 7.5% of our Net Operating Expenditure (£59,190k) which translates into a recommended balance between £2,960k and £4,439k. Causeway Coast and Glens Borough Council is compliant with these recommendations.

Whilst the result is favourable it should be noted that in addition Council has increased other useable reserves by £3,015k to a total of £29,000k. Aside from the increases to the Financial Recovery, Strategic Event and Waste Management Reserves mentioned in 3.4 above the other significant movement in useable reserves was the transfer to the Repairs and Renewals Reserve (£1,000k) the purposes of which were to provide for future Estates maintenance and the annual investment in Holiday and Leisure Parks from surpluses generated in those parks, an increase of £250k to the sinking fund, meaning all private sector interest only loans are fully provided for, and an increase to the Election Reserve of £150k .

The breakdown of these reserves was circulated within the report.

The Financial Performance Outturn was circulated within the report.

Overall Council expenditure was adverse to budget by £0.367m, however the overall position was offset somewhat by favourable variances arising from staffing costs at £0.327m, Transport costs at £0.247m and Capital Financing at £0.086m. The counteracting adverse variance in supplies and services occurred as a result of additional grant funded programme spending for the year, the majority of these additional grant payments being offset by additional funding received which in turn increased the associated favourable variance in income levels.

In addition to close expenditure control Council income streams for the year performed extremely well and the final position was £7.763m favourable against budget. As outlined above some of this was additional grant income which was then passed through various funding schemes thereby offsetting most of the overspend in Supplies and Services. Services which have performed extremely well in terms of income during the year included Sport & Well Being £892k continuing from last year after significant investment in gym facilities across all our sports centres led to a substantial increase in memberships being taken out.

Additional rates income of £610k has been included as well as £372k relating to a historic VAT claim, £346k from Planning and £578k from investment income. Finally, our Waste Operations section benefitted from utilisation of an additional £2.36m of Package Extended Producer Responsibility (PEPR) grant funding for capital purchases during the year.

The financial performance for 2025/26 follows on from an excellent performance in 2024/25 and has increased the General Reserve balance by £2,988k.

It should be notes that the tremendous performance in terms of income for 2025/26 has been factored into service budgets for 2026/27 therefore we cannot expect the results for 2025/26 to be repeated.

Recommendation

It is recommended that the Council approves of the adoption of the annual statement of accounts as presented and where applicable any amendments notified during the meeting.

The Chief Finance Officer addressed Council:

"The Annual Statement of Accounts for the year ended 31 March 2026 is presented this evening for Council approval. Council is required annually to prepare and submit draft accounts to the Department for Communities by 30 June and I am pleased to be able to confirm Council's compliance with this requirement our accounts being delivered on 30 June.

There is one amendment in the accounts as circulated with the agenda which I need to draw members attention to , this has resulted in a slight increase in the final position with the General Fund balance now standing at £11.285m as opposed to the £11.272m as stated in circulated report, there may also have been some typo's corrected.

The audit of the accounts is nearing completion with just final certification by Northern Ireland Audit Office, Certification to take place once Council have approved and the publication of the certified accounts by 30 September in accordance with regulations and we are currently anticipating an unqualified audit opinion which is the primary aim of any organisation when preparing its annual accounts.

Initial audit findings were reported to the Audit committee last week in the draft report to those charged with governance and the associated audit recommendations received by Council, this is a satisfactory report from Council's viewpoint with 9 recommendations, none of which is priority one.

Turning to the accounts themselves, Council set a budget for the 2025/26 year that included budgeted net expenditure of approximately £59.8 m. During the year close expenditure control together with enhanced income means I am pleased to *report that Council has managed to generate a sizeable surplus for the year with the General Fund increasing by £3.001m to a carrying balance of £11.285m, which, as stated in the report, is well within guidelines.*

In addition to this Council benefitted from the initial receipt of funding arising as a result of the new Extended Producer Responsibility regulations, under these Council received £4.825m, £1m being utilised for the day to day running of our waste operations, £2.23m being applied to the purchase of waste related vehicles and equipment, the remaining £1.594m being placed in a newly created Waste Management Reserve to help deal with future waste related costs and improvements.

It should also be noted that the accounts contain several transfers to/from other usable reserves, the main ones being the movement of £1,000k to the repairs and renewals reserve and the increase of the Strategic Events Reserve by £65k in anticipation of costs associated with major events being planned for. In addition, the Sinking Fund was increased by £250k to £6m meaning interest only loans are now fully provided for and an additional £150k was added to the Election Reserve in anticipation of the 2027 Local Government Elections, Council has already approved these transfers between reserves. The accounts as presented therefore show an increase in other usable reserves of £3.015m to £29.0m.

The final point I would like to draw members attention to is the debt position, during the 2025/26 financial year this has improved from £45.933m to £40.286m, significantly down from the inherited position of £72m, indeed as we speak in the current financial year this has further improved to £38.609m. Such a reduction has been achieved as a result of close financial monitoring of the capital spend and expenditure limits imposed by this Council in an effort to keep these costs under control. The successful management of our debt enables Council to consider significant investments such as Ballycastle Leisure Centre and the recently agreed Growth Deal. Eagle eyed readers of the accounts may notice that these figures do not correspond exactly to the debt figures in the balance sheet, the difference being due to accounting treatment for leases which has added to the recorded debt figures in the accounts, notes 15a and b show some more details around this.

Madam Mayor, I present the accounts for Council approval."

Councillor Peacock congratulated the Senior Management team and the financial management team for their hard work. She noted that there have been inflationary and other pressures on the budget and expressed her appreciation for the hard work going into the budget.

Councillor Mairs congratulated the team for their hard work.

Councillor Wilson stated that the Finance Committee provides month-by-month oversight. He noted that this has been a 12-year journey and gave credit to Officers and Elected Members for making the tough decisions. He noted that the issue of local government finances has been in the media spotlight and that it would be useful to communicate why reserves are essential.

* **Councillor N Archibald joined the meeting in the Chamber at 7.17pm.**

Councillor Holmes stated that there has been a fantastic turnaround over the past number of years. He thanked the team and noted the tough decisions that have led to this positive result.

Councillor Schenning congratulated the team.

Proposed by Councillor Peacock
Seconded by Councillor Mairs and

RESOLVED - that the Council approves of the adoption of the annual statement of accounts as presented and where applicable any amendments notified during the meeting.

4. SELF-ASSESSMENT OF PERFORMANCE 2025/26

Report, previously circulated, was presented by the Performance Officer.

Purpose of Report

The purpose of this report is to present to Members, for Decision, Council's 2025/26 Self-Assessment of Performance Report.

Background

The Local Government Act (NI) 2014, Part 12, sets out the key responsibilities that each Council has in relation to the Performance Duty. One of these key responsibilities is that in September of each year Council must make arrangements for the publication of Its assessment of its performance during a financial year. Please find Council's self-assessment of performance for 2025/26 attached at Appendix 1.

The key outcomes that are listed and assessed within this document relate to Performance Improvement Objectives, Statutory Indicators and Self-Imposed indicators. Furthermore, Council takes this opportunity to assess the mechanisms and systems that it has to ensure compliance with the Performance Duty including national benchmarking outcomes and the arrangements that we have in place to achieve continuous improvement.

Recommendation

It is recommended that the Council notes and Approves the content of the 2025/26 Self-Assessment of Performance as set out in Appendix 1 (previously circulated).

"For your approval this evening we have Council's self-assessment of performance for 2025/26. This is the statutorily required self-assessment of three key areas:
- Self-imposed indicators with benchmarking
- Annual performance improvement objectives
- Statutory performance indicators
This is the final significant milestone in the performance cycle for 2025/26 before the S95 Audit now commences in October.

It is also important to place this report in the wider context of how Council monitors and analyses its own performance, and as such it is important to highlight that the Directorate / Service business plans continue to be the mechanism through which the services set aims/objectives and then monitor their performance.

I appreciate that there is a lot of data and information within this report and I am happy to take any questions or queries that you have. Alternatively, I am also happy to follow up with any of you directly concerning any specific areas.
The recommendation this evening is that Council approves this report as the 2025/26 self-assessment of performance."

Councillor Peacock thanked the Performance Officer for his report and for making performance a key priority for Council.

Proposed by Councillor Peacock
Seconded by Councillor Wilson and

RESOLVED - that the Council notes and approves the content of the 2025/26 Self-Assessment of Performance as set out in Appendix 1.

This being all the business, The Mayor thanked everyone for their attendance and the meeting concluded at 7.21pm.

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Mayor