



Title of Report:	Management Accounts Period 6
Committee Report Submitted To:	Finance Committee
Date of Meeting:	14 November 2024
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

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) consists of 4 legacy councils that merged on 1 April 2015 into 1 council. 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 2024/25 controlled by the Directorates is £82.410m (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 £81.978m the difference being a budgeted applied balance of £0.432m for the year.

1.3 Financial Overview by Directorate

The table below details a summary of the financial position at period 6 (up to and including 30 September 2024):

Council is showing a favourable variance against budget at period 6 amounting to £968,834 however it should be noted that in Period 6 £552,252 of this figure arises from exceptional income, that income being interest connected to a historic VAT claim which was received in July and the amount was not known to facilitate inclusion of a debtor in the 2023/24 accounts. Adjusting for this item, which Council has previously agreed will be transferred to the Financial Recovery Reserve, results in a period 6 favourable variance of £416,582 (period 5 £429,735) which is a solid position to be in at this point in the financial year. This represents an reduction of approximately £13,153 (Period 5 - £144,972 improvement) on the month. It should be noted that this however is not a surplus but rather a positive variance against budget, Council set a deficit budget for 2024/25 of £0.432m therefore should this position be maintained throughout the year Council would be in deficit by £0.015m, decreasing reserves by this amount.

Directorate	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Leisure & Development	2,738,964.65	3,728,189.40	989,224.75	11,783,490.36	9,044,525.71
Environmental Services	15,369,827.30	15,199,781.92	(170,045.38)	30,851,687.59	15,481,860.29
Corporate Services	2,898,434.92	2,961,142.18	62,707.26	6,323,337.54	3,424,902.62
Chief Executive	2,747,580.24	2,893,266.88	145,686.64	3,978,788.33	1,231,208.09
Planning	830,010.60	872,017.72	42,007.12	1,870,125.24	1,040,114.64
Finance	958,932.58	607,513.64	(351,418.94)	1,248,640.72	289,708.14
Financing & Investment Expenditure	1,031,318.95	1,032,349.51	1,030.56	8,854,430.01	7,823,111.06
Financing & Investment Income	(850,727.15)	(783,878.90)	66,848.25	(1,173,116.05)	(322,388.90)
Taxation and Non-Specific Grant Income	(31,442,146.00)	(31,811,604.36)	(369,458.36)	(63,305,798.72)	(31,863,652.72)
Exceptional Income	(552,252.17)		552,252.17		552,252.17
Grand Total	(6,270,056.08)	(5,301,222.01)	968,834.07	431,585.02	6,701,641.10

1.3 Income and Expenditure Analysis

The overall position with regards staffing costs is shown in the table below by Directorate:

Directorate	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Leisure & Development	6,059,505.78	6,358,714.97	299,209.19	12,480,457.58	6,420,951.80
Environmental Services	10,176,721.76	10,481,887.63	305,165.87	20,596,237.72	10,419,515.96
Corporate Services	1,918,377.29	1,924,008.48	5,631.19	4,053,439.92	2,135,062.63
Chief Executive	703,020.97	722,590.98	19,570.01	1,445,662.96	742,641.99
Planning	1,375,249.40	1,505,924.16	130,674.76	3,012,202.24	1,636,952.84
Finance	697,382.64	419,535.32	(277,847.32)	839,070.68	141,688.04
Grand Total	20,930,257.84	21,412,661.54	482,403.70	42,427,071.10	21,496,813.26

Council is currently favourable against budget in terms of staffing, this is after taking into account an accrual based on the current pay offer. It should be noted that the current offer has now been accepted, new pay rates will be implemented in November with backpay (effective from 1 April 2024) being calculated and paid in December. The pay award is approximately equivalent to the budgeted inclusion of 4% in anticipation of a pay increase however due to the lump sum nature of the pay agreement at lower pay scales there may be some adverse budgetary movements in areas where the staffing complement is dominated by employees on the lower pay scales, conversely where staffing is predominantly at the higher pay scales there may be some favourable budgetary movements.

Council had asked for some more detailed analysis of the staffing variance by area and this is provided in the following paragraphs.

Leisure and Development

Agency costs show a negative variance of £199k, salaries and wages have a positive variance of £178k (due mainly to current vacant positions) resulting in overall employee costs within SWB being £26k over budget. The dependency on agency staff will reduce as SWB continues to populate the remaining roles in its staff structure. The details on the above are;

Salaries & wages: positive variance overall (£178,579) including some of the below posts

- Commercial post vacant – currently recruiting.

- Business Support Manager vacant – likely to recruit in year.
- Business Support assistant post vacant – likely to recruit in year.
- Membership Sales Advisor – likely to recruit in year.
- PARS posts vacant – currently recruiting.
- Population of SWB Structure – Shesburn reduced to one Senior Rec attendant

Agency: negative variance overall (£199,314)

In terms of agency, most of the overspend is coming from an under provision in S&CF during the rate setting exercise, plus some activity programmes costs. Also, on occasions, some of that agency overspend may come from facilities where the staff budget is with salaries & wages, but the expenditure is against agency.

Community and Culture

In terms of staffing in particular, Community & Culture demonstrated £19,641.61 positive variance in period 6. While some services show a slight adverse position, this is in large due to an underprovision of agency coaching costs within the 24/25 budget in the final accounts adopted by council and sick pay. These adverse costs are offset by positive variances in the main from the arts budget due to vacant posts and reduced agency costs across the overall budget.

Funding Unit

Funding unit currently £10k under budget. This relates to the engagement of agency staff and should balance in the final quarter of the year.

Prosperity and Place

Employee costs are £31k favourable due to vacant posts:

1 x Regeneration Manager PO4

1 x Business Development Officer PO1 – which will hopefully be filled shortly.

Labour Market Partnership & Long-Term Plans for Town (LTPT) have Agency Costs but are 100% funded and will therefore be offset.

Tourism and Recreation

At Period 6 Tourism & Recreation employees costs are £240k favourable.

The Benone complex has struggled to fill positions this season and the pool opening was delayed therefore savings were made on lifeguards and other staffing requirements.

At Juniper Hill HALP, the Maintenance post has been vacant and not yet filled, which has resulted in savings. During the summer months a vacant cleaning post was not filled and duties were covered by other staff. Further scrutinising is taking place to account for the variance in period 6.

Agency costs for the Air Show have been attributed to the Events Budget and need to be allocated to reserves.

No significant variances in Destination Management or Coast and Countryside

Environmental Services

Estates - £246k favourable

Estates Department Structure includes provision for 17 Seasonal Staff which were budgeted for.

This summer season only 6 seasonal staff were recruited through Agency as a result of the campaign. This results in a wages and salaries saving associated with 11 seasonal staff this year.

(This has been a problem over recent years and officers are considering alternative arrangements for next year)

Estates Department has sustained 5 vacant trades posts thus far this financial year. It is anticipated these will be recruited in the coming months.

Estates Department has sustained 7 vacant General Operative posts this far this financial year. The recruitment campaign is currently ongoing for 3 General Operatives Building Maintenance and 4 General Operatives Grounds Maintenance. Applications have closed and shortlisting is planned for next week. It is anticipated these posts will be filled in December.

There are also a number of posts which have been vacated through staff leaving/retiring during the year and these are being submitted for replacement as a matter of course. These would not be making a significant variation to the budget spend.

Environmental Services Business Support - £3k favourable – currently 3 person days per week in structure vacant.

Corporate Services

Overall Corporate is £5k under re Salaries/Wages/Agency/Employee costs. There are a few vacant posts currently being covered by Agency staff and following the Org Review would anticipate being in a position to fill these posts permanently, very shortly.

Planning

Planning salary costs are £141k favourable position in Planning and agency costs £10k adverse due to the following:

- Vacant permanent posts at Senior Officer, Planning Officer and Planning Assistant grades – recruitment campaigns complete and in the process of filling these posts during Q2 and Q3 subject to pre-employment procedures; further recruitment campaign being initiated in Q3 to fill remaining Planning Assistant posts
- Long term sick leave has also had an impact
- Planning Portal has resulted in reduction in workloads in Business Support Team – currently 0.6FTE vacant and having carried this vacant post for a

number of months it is unlikely to be filled and will be removed from the Planning Structure as a saving.

Finance

Period 6 - £278k adverse

Finance includes an overall efficiency target of £480k for the year in terms of targeted savings regarding staffing costs across the organisation gained from gapped/vacant posts, at period 6 the effect of this is £240k and therefore explains the majority of the total adverse variance in the section. There are also unbudgeted staffing costs in relation to the extraordinary audit (£13k) as well as an additional staff member in payroll assisting with the new system implementation.

The table below sets out the budgetary position of all other areas of expenditure against budget by Directorate:

Directorate	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Leisure & Development	4,139,182.11	3,858,250.38	(280,931.73)	9,382,167.62	5,242,985.51
Environmental Services	8,373,725.33	8,163,669.66	(210,055.67)	15,963,079.73	7,589,354.40
Corporate Services	1,189,132.26	1,143,169.70	(45,962.56)	2,482,024.13	1,292,891.87
Chief Executive	2,073,148.08	2,215,768.14	142,620.06	2,658,522.79	585,374.71
Planning	92,543.09	45,945.06	(46,598.03)	217,626.00	125,082.91
Finance	264,100.73	190,228.32	(73,872.41)	414,070.04	149,969.31
Financing & Investment Expenditure	1,031,318.95	1,032,349.51	1,030.56	8,854,430.01	7,823,111.06
Financing & Investment Income	10,970.85	10,631.92	(338.93)	10,631.92	(338.93)
Grand Total	17,174,121.40	16,660,012.69	(514,108.71)	39,982,552.24	22,808,430.84

At period 6 this is £514k adverse (Period 5 £348k adverse, Period 4 £503k adverse). The main areas of contribution to this figure are grant expenditure within Prosperity and Place (£306k) which will be offset by an expected income debtor together with expenditure on equipment (£176k adverse) in Tourism & Recreation again being offset by income. There is an additional overspend on Estates services and materials of £97k at this point.

Income levels are strong for period 6 and the position is as detailed in the table below by Directorate:

Directorate	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual Budgeted Net Expenditure	Remaining Net Expenditure
Leisure & Development	(7,459,723.24)	(6,488,775.95)	970,947.29	(10,079,134.84)	(2,619,411.60)
Environmental Services	(3,180,619.79)	(3,445,775.37)	(265,155.58)	(5,707,629.86)	(2,527,010.07)
Corporate Services	(209,074.63)	(106,036.00)	103,038.63	(212,126.51)	(3,051.88)
Chief Executive	(28,588.81)	(45,092.24)	(16,503.43)	(125,397.42)	(96,808.61)
Planning	(637,781.89)	(679,851.50)	(42,069.61)	(1,359,703.00)	(721,921.11)
Finance	(2,550.79)	(2,250.00)	300.79	(4,500.00)	(1,949.21)
Financing & Investment Income	(861,698.00)	(794,510.82)	67,187.18	(1,183,747.97)	(322,049.97)
Taxation and Non-Specific Grant Income	(31,442,146.00)	(31,811,604.36)	(369,458.36)	(63,305,798.72)	(31,863,652.72)
Grand Total	(43,822,183.15)	(43,373,896.24)	448,286.91	(81,978,038.32)	(38,155,855.17)

At this stage we already know Rates Support Grant to be received by Council will be under budget by £369k therefore we have taken account of this in these accounts. In addition a subsequent Council decision to the approval of budgets means that additional car parking income included in the budget will not be realised during this financial year and again this reduction has been recognised in full in these accounts being the main contributing factor to the adverse income variance for Environmental Services. Within Sport and Well Being both Leisure Centre and Holiday Park income levels are well ahead of budget, in the case of the Holiday and Leisure parks this is offsetting some expenditure overspends referred to above and finally Prosperity & Place income is £369k favourable again offsetting the expenditure adverse variance referred to above.

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 2024/25 is £11,783,490. The net budget is a calculation of the forecast:

- Gross Expenditure of £22.863m.
- Gross Income of £10.079m.

Table 1, Illustrates a P6 Net Position of £2,738,965, which is favourable by £989,225 (Period 5 - £907,887).

The service area financial positions are also shown in Table 1.

2.2 Service Area Budgets

Table 1

Head of Service	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual	
				Budgeted Net Expenditure	Remaining Net Expenditure
Community and Culture	791,867.67	860,255.30	68,387.63	2,034,884.95	1,243,017.28
Prosperity and Place	611,064.12	658,333.83	47,269.71	1,547,908.95	936,844.83
Leisure and Development Management	286,034.85	317,175.68	31,140.83	624,934.00	338,899.15
Sport and Wellbeing	1,334,317.46	1,805,070.37	470,752.91	4,537,572.78	3,203,255.32
Tourism and Recreation	(532,061.33)	(165,948.12)	366,113.21	2,529,583.80	3,061,645.13
Funding Unit	150,937.48	161,578.36	10,640.88	325,157.92	174,220.44
Strategic Projects	96,804.40	91,723.98	(5,080.42)	183,447.96	86,643.56
	2,738,964.65	3,728,189.40	989,224.75	11,783,490.36	9,044,525.71

2.3 Income and Expenditure

Generally, the budgetary performance of Leisure and Development at Period 6 is performing well at this point 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 favourable by £299k (P5 - £271k), after taking into account the anticipated pay award.

Head of Service	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual	
				Budgeted Net Expenditure	Remaining Net Expenditure
Community and Culture	812,773.85	832,415.46	19,641.61	1,664,830.92	852,057.07
Prosperity and Place	435,250.57	466,624.90	31,374.33	1,030,409.27	595,158.70
Leisure and Development Management	284,163.99	313,432.16	29,268.17	617,444.00	333,280.01
Sport and Wellbeing	2,730,609.62	2,704,577.29	(26,032.33)	5,520,587.22	2,789,977.60
Tourism and Recreation	1,519,893.43	1,760,798.12	240,904.69	2,906,193.89	1,386,300.46
Funding Unit	180,009.92	189,143.06	9,133.14	557,544.32	377,534.40
Strategic Projects	96,804.40	91,723.98	(5,080.42)	183,447.96	86,643.56
	6,059,505.78	6,358,714.97	299,209.19	12,480,457.58	6,420,951.80

Energy and Utilities.

At Period 6, energy costs and utilities have an adverse variance of £90k (P4 - £90k), this was an area where Council reduced budgets significantly at budget setting due to anticipated settling of the market in this area. The majority appears to be arising from Holiday & Leisure Parks (£59k) and therefore some of this may be recouped from customers later in the season.

Head of Service	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual	
				Budgeted Net Expenditure	Remaining Net Expenditure
Community and Culture	34,784.94	24,223.06	(10,561.88)	60,427.44	25,642.50
Prosperity and Place	313.06	672.38	359.32	1,807.40	1,494.34
Sport and Wellbeing	559,557.46	537,856.28	(21,701.18)	1,368,740.00	809,182.54
Tourism and Recreation	171,981.73	113,469.34	(58,512.39)	316,063.24	144,081.51
	766,637.19	676,221.06	(90,416.13)	1,747,038.08	980,400.89

- Repairs and Maintenance.

At Period 6, scheduled and reactive repairs / maintenance are favourable by £229k (P6 - £214k) coming mostly from favourable variances across the Sport and Well Being section in terms of materials.

Head of Service	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual	
				Budgeted Net Expenditure	Remaining Net Expenditure
Community and Culture	8,667.06	38,483.94	29,816.88	103,734.00	95,066.94
Prosperity and Place	4,383.42	500.00	(3,883.42)	1,700.00	(2,683.42)
Leisure and Development Management	30.85		(30.85)		(30.85)
Sport and Wellbeing	92,957.40	316,883.31	223,925.91	683,678.00	590,720.60
Tourism and Recreation	234,288.13	213,427.96	(20,860.17)	402,702.44	168,414.31
	340,326.86	569,295.21	228,968.35	1,191,814.44	851,487.58

- Supplies and Services

At period 6 Supplies and Services are currently showing a adverse variance of £437k (P5 - £318k), as mentioned above the main contribution to this figure comes from Prosperity and Place regarding grant payments and Holiday and Leisure parks, the majority of this being offset by associated income.

Income

Is currently showing a favourable variance of £971k (P5 - £808k) mainly in Sport & wellbeing (£320k [P5 - £231k]), Prosperity and Place (£369k [P5 - £267k]) and Tourism and Recreation (£191k [P5 - £254k]).

Head of Service	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual	
				Budgeted Net Expenditure	Remaining Net Expenditure
Community and Culture	(509,583.63)	(418,596.24)	90,987.39	(1,068,745.12)	(559,161.49)
Prosperity and Place	(553,599.76)	(184,778.89)	368,820.87	(685,907.00)	(132,307.24)
Leisure and Development Management	0.00		0.00		0.00
Sport and Wellbeing	(2,314,616.29)	(1,994,762.12)	319,854.17	(3,633,408.48)	(1,318,792.19)
Tourism and Recreation	(4,042,370.29)	(3,851,085.43)	191,284.86	(4,317,712.56)	(275,342.27)
Funding Unit	(39,553.27)	(39,553.27)	0.00	(373,361.68)	(333,808.41)
	(7,459,723.24)	(6,488,775.95)	970,947.29	(10,079,134.84)	(2,619,411.60)

2.4 Analysis by Head of Service

Community & Culture

Community & Culture currently have a net favourable position of £68k, the main factors being employee costs £19k (vacant/gapped posts, including sickness). Premises has a favourable variance of £22k due to cost savings and alternative design solutions in art centres and museums. Customer and client receipts currently performing £6k ahead of budget. Grant income performing well, Ballycastle Museum development and DFC Hardship showing income where there was no budget, however these will be offset against expenditure associated with the grants received.

Prosperity & Place

Prosperity & Place has an overall favourable variance of £47k. Employee costs are £31k favourable due to vacant posts. Supplies and services showing grant scheme overspends, but these are offset by grant income – Labour Market Partnership, GO Succeed & Digital Transformation Programmes are 100% funded.

Leisure & Development Management

Leisure & Development management, made up of director salary costs and that of the L&D admin team currently £31k favourable £29k of this due to staff savings achieved with some administration staff working on funded projects.

Sport & Wellbeing

SWB is showing a positive variance of £470k. In particular, income for the 7 Leisure/ Sports Centres is up £288k on the estimated target which evidences the positive benefit of recent gym equipment upgrades across the sites.

Agency costs show a negative variance of £199k, salaries and wages has a positive variance of £178k (due to current vacant positions) resulting in overall employee costs within SWB being £26k over budget. The dependency on agency staff will reduce as SWB continues to populate the remaining roles in its staff structure.

Whilst utility charges may become challenging as market prices fluctuate, currently the three main sites for utility usage (leisure centres) are currently on target.

Repairs and Maintenance is showing a favourable variance in terms of materials, however the ongoing requirement for upkeep and repair across all SWB locations will be closely monitored and the current position may well be subject to change as the financial year progresses.

Tourism & Recreation

Tourism & Recreation £366k favourable overall with employees costs currently £240k favourable. The Benone complex has struggled to fill positions this season and the

pool opening was delayed therefore saving on lifeguards and other staffing requirements.

Customer & client receipts £131k favourable of which £88k is attributable to caravan income, due to Easter straddling year end with income being posted to the current year and the timing of recoupment of electricity invoices.

Funding Unit

Funding unit currently £10k under budget. This relates to the engagement of agency staff and should balance in the final quarter of the year.

Strategic Projects

Strategic projects which consists of two SIB staff. Currently £5,080 over budget.

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 2024/25 is **£ 30,085,955.41**. This is based on expenditure budget of **£35,793,585.27** and income budget of **£5,707,629.86**

The Environmental Services position at Period 6 shows a **£170,045.38 (P5 - £59,333.19) negative variance**. This includes assumed increases in employee costs based on the proposed National Pay Award which is equivalent to the predicted budget increase.

The main costs and income attributing to the ES P6 position are summarised as follows as variances against budget.

- Employee costs are £305k positive
- Premises costs are £236k adverse
- Transport Costs are £147k adverse – Fuel (-22k), Mileage Claims (-22k), Repairs, Service and maintenance – (-82k)
- Supplies and Services are £96k adverse
- Contract Payments are £290k positive – Landfill Tax (£360k)
- Income is £265k adverse – Car Parks (-£189k), Landfill (-£395k), Building Control (£218k)

Estates	3,565,139.46	3,276,991.20	(288,148.26)	6,380,661.18	2,815,521.72
Health and Built Environment	1,077,072.96	1,388,877.02	311,804.06	2,755,046.60	1,677,973.64
Infrastructure	(285,477.82)	(336,277.39)	(50,799.57)	(224,227.65)	61,250.17
Operations	10,586,179.92	10,415,117.65	(171,062.27)	21,021,064.62	10,434,884.70
ES Business Support	358,452.59	383,353.90	24,901.31	766,866.40	408,413.81
Environmental Services Centrally Managed	68,460.19	71,719.54	3,259.35	152,276.44	83,816.25
	15,369,827.30	15,199,781.92	(170,045.38)	30,851,687.59	15,481,860.29

Estates.

P6 Actual Expenditure	P6 Budget Expenditure	P6 Actual Income	P6 Budget Income	Net Expenditure Variance
3,667,647.81	3,416,398.40	(102,508.35)	(139,407.20)	(288,148.26)

£288k adverse mainly due to increased material costs. Employee costs is positive by £246k and Income is adverse by £37k.

Health and Built Environment.

P6 Actual Expenditure	P6 Budget Expenditure	P6 Actual Income	P6 Budget Income	Net Expenditure Variance
2,141,812.65	2,163,518.16	(1,064,739.69)	(774,641.14)	311,804.06

£312k positive. Employee costs are £128k positive. Fee Income is favourable by £290k including £218k from Building Control.

Infrastructure.

P6 Actual Expenditure	P6 Budget Expenditure	P6 Actual Income	P6 Budget Income	Net Expenditure Variance
990,564.43	1,088,915.79	(1,276,042.25)	(1,425,193.18)	(50,799.57)

£51k adverse. Car park income £189k adverse. Employee costs are £109k favourable.

Operations.

P6 Actual Expenditure	P6 Budget Expenditure	P6 Actual Income	P6 Budget Income	Net Expenditure Variance
11,302,126.56	11,521,651.50	(715,946.64)	(1,106,533.85)	(171,062.27)

£171k adverse variance in Period 6. Employee costs are £181k adverse. A breakdown of the Variances are as follows

Function	Variance	Comments
Waste Collection & Street Cleansing	£20k Adverse	Employee cost increase.
Landfill & Compost Site	£296k Adverse	Due to reduction in 3 rd party income
HRC's	£79k Adverse	Employee cost increase.
Waste Disposal Contracts	£295k Favourable <ul style="list-style-type: none"> ○ Black Bin Contract - £327k (fav) ○ Blue Bin Contract - £130k (fav) ○ Brown Bin Contract £166k (adv) ○ Other Waste Contracts - £4k (fav) 	Variations on predicted tonnages due to extended opening of Craighulliar for Council waste only and lower price for the recycling (blue bin) contract
Transfer Stations & Depots	£28k Favourable	On target
Public Conveniences	£1k Adverse	On target
Ops Management	£6k Adverse	On target

ES Business Support.
£25k positive - on target

ES Centrally Managed.
£3k positive variance – on target

3.2 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 get back on budget. However at Period 6, due to loss of income from car parks and 3rd party waste, but offset by increased income from Building Control, ES financial position has an adverse variance of **£170,045.38**.

4.0 Corporate Services

4.1 The table below demonstrates the financial position for Corporate Services at period 6:

Head of Service	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual	
				Budgeted Net Expenditure	Remaining Net Expenditure
Democractic Services	773,237.60	816,184.96	42,947.36	1,703,582.17	930,344.57
Land and Property	114,899.11	153,884.30	38,985.19	307,201.00	192,301.89
Human Resources	549,528.70	596,036.07	46,507.37	1,454,411.80	904,883.10
ICT and Business Continuity	933,695.32	878,126.85	(55,568.47)	1,761,334.61	827,639.29
Contributions to Other Bodies	84,328.00	84,328.00	0.00	159,703.00	75,375.00
Policy & Community Planning	245,304.69	234,364.92	(10,939.77)	468,897.72	223,593.03
Centrally Managed	197,441.50	198,217.08	775.58	468,207.24	270,765.74
	2,898,434.92	2,961,142.18	62,707.26	6,323,337.54	3,424,902.62
Planning	830,010.60	872,017.72	42,007.12	1,870,125.24	1,040,114.64
	830,010.60	872,017.72	42,007.12	1,870,125.24	1,040,114.64
	3,728,445.52	3,833,159.90	104,714.38	8,193,462.78	4,465,017.26

4.2 Democratic Services (DS)

£63K favourable due to various elements of expenditure being less than budget in Period 5 including the following: Members Mileage, Official and Courtesy Visits and an increase in Registration Income.

4.3 Land and Property

£33k favourable at period 5 due to a vacant post within the structure.

4.4 Human Resources

£32K favourable in Period 5

£33k favourable in salary costs, £8k adverse in Staff Training, although budget can be released in next period to cover this.

4.5 ICT

£64K adverse overall in Period 5, due to a combination of underspends and overspends. The adverse variances in Telephones £117k and Computer Licences, are reduced by underspends in Internet and Data Connections £28k, Computer Supplies £8k, Computer Equipment £23k and Mobile Communications £18k.

4.6 Contributions to other bodies

No variance at period 5, as budget has been released to cover costs to date.

4.7 Internal Audit.

£14k adverse as at Period 5, £11k favourable on salary Costs and £28k adverse due to costs re complaints.

4.8 Centrally Managed

Overall, £28K favourable position at the end of Period 5, due to underspends in Telephones £8k and salary costs £19k

4.9 Policy & Community Planning

Overall, £9K adverse position at the end of Period 5, due to overspend on salary costs of £16K and underspends in Programme Management Costs of £8k

4.10 Planning

£26k favourable at end of Period 5, including £102k underspend on salary costs and £29k shortfall on income projections. There is also an overspend of £48k on Programme Management Costs, however this was a payment to Belfast City Council and should have been Capitalised. This will be corrected in period 6.

5.0 Chief Executive

5.1 The table below demonstrates the financial position for areas reporting directly to the Chief Executive at period 6:

Head of Service	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual	
				Budgeted Net Expenditure	Remaining Net Expenditure
Legal Services	67,765.46	101,222.84	33,457.38	214,260.28	146,494.82
Performance	2,679,814.78	2,792,044.04	112,229.26	3,764,528.05	1,084,713.27
	2,747,580.24	2,893,266.88	145,686.64	3,978,788.33	1,231,208.09

The variance under Performance includes Insurance costs for the year being favourable by £68k.

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 6:

Directorate	Actual Net Expenditure	Budgeted Net Expenditure	Net Expenditure Variance	Annual	
				Budgeted Net Expenditure	Remaining Net Expenditure
Finance	958,932.58	607,513.64	(351,418.94)	1,248,640.72	289,708.14
Financing & Investment Expenditure	1,031,318.95	1,032,349.51	1,030.56	8,854,430.01	7,823,111.06
Financing & Investment Income	(850,727.15)	(783,878.90)	66,848.25	(1,173,116.05)	(322,388.90)
Taxation and Non-Specific Grant Income	(31,442,146.00)	(31,811,604.36)	(369,458.36)	(63,305,798.72)	(31,863,652.72)
Grand Total	(30,302,621.62)	(30,955,620.11)	(652,998.49)	(54,375,844.04)	(24,073,222.42)

Whilst the figures in this table are dominated by the adverse position regarding Rates Support Grant it should be noted that Investment Income is £72k favourable and this position will improve as the year continues. The figure for Finance includes an amount of £480k relating to staffing savings that management are committed to making during the year through vacancy control for example and human resource management. At period 6 the effect of this is £240k and should be considered against overall staffing costs and not as a Finance generated adverse variance.

7.0 Capital Expenditure

The tables below set out the capital expenditure that has been approved through Council thus far for the 2024/25 Financial Year:

Environmental Services

Month/Year	Agenda Item No.	Fleet/Project	Amount
April 2024	6	Operations Fleet, Plant and Equipment Renewal 2024-25	c.£1,555,750
April 2024	17	Harbours & Marinas Capital Infrastructure works to “Old Slipway, Portrush Harbour” Consideration to Progression to Stage 3 – Construction Phase	Option 1, “the required works”:- <i>Most Economically advageous tenderer:-</i> £68, 700.00 + VAT <i>Contingency Sum of 15%,</i> <i>(£10, 305.00) being applied, with a resultant capital project delivery sum of £79, 005.00</i>
April 2024	19	(To note) Cost of Purchasing Pay & Display Machines	£79,500.00
May 2024	7	Purchase of Operations Replacement Vehicle	£19,275
June 2024	21	Estates Fleet Renewal 2024/2025	£ 447,300
September 2024	23	Festive Lights	£124,040
Total			£2,304,870

Leisure & Development

Committee Date	Project / Capital Works	Stage	Approval Amount
240521	JDLC Air Conditioning		£27,632
240521	Capital Grants	N/A	£600,000
240521	Growth Deal Consultants	N/A	£130,000
240618	Ballycastle LC		£1,560,000
240618	Spin bike replacements		£20,823
240618	Riada Astro replacement		£29,984
240917	MUGA's		£73,000
240917	Fencing		£40,370
241015	Ballyreagh Golf Course		£100,000
			£2,581,809

Total Capital Commitment £4,886,679.

7.1 Cash expenditure of capital projects

The table below sets out the cash outlay by month on ongoing capital projects:

Actual Capital Spend	Month						Grand Total
Project Code & Description	April	May	June	July	August	September	Grand Total
200001 Technology 1 Finance System	87,407.79	1,406.48	13,413.83	12,049.20	7,012.00	5,874.50	127,163.80
200003 West Bay Sea Defence Project	22,714.60	10,807.80			11,803.58		45,325.98
200005 Knock Road Depot		1,137.94					1,137.94
200011 Portrush Harbour						963.30	963.30
200014 Castlerock Railway Footbridge (LC)						959.03	959.03
200017 Ballycastle Leisure Centre	23,479.08	9,153.80	29,366.65	120,518.15	3,697.12	90,427.35	276,642.15
200028 Ballymoney Public Realm	7,102.13	337,052.16		87,533.07	65,530.00	125,937.57	623,154.93
200040 Burnfoot Playing Fields (LC)	1,250.00						1,250.00
200043 Refurb Ballycastle Museum	3,724.00	1,407.00	5,962.50		12,594.62	4,020.00	27,708.12
200077 Bowling Green - Dungiven Sports Complex			1,407.68	10,002.67			11,410.35
200082 Kerr Street /Portrush Harbour Public Realm	15,583.99			2,400.00			17,983.99
200100 Dernaflaw MUGA (SSP)	2,322.23	38,147.25			1,262.08		41,731.56
200101 Drumsurn Community Facility (SSP)				10,830.00	113,680.20		124,510.20
200102 Magiligan MUGA (SSP)				53,875.67	10,108.62		63,984.29
200104 Dervock MUGA (SSP)	1,993.94		1,301.28		7,393.45		10,688.67
200108 Mosside Community Facility (SSP)	129,078.23	128,837.29		103,129.92	4,362.03		365,407.47
200109 Cushendall Walk Path Link (SSP)					940.96		940.96
200110 Enhance Core Path Network - C1 (SSP)	575.00			1,258.60			1,833.60
200111 Rural All Ability Cycle Scheme- C2 (SSP)	400.33	739.33					1,139.66
200113 Rasharkin Com Facility/Path (SSP)				487.73			487.73
200114 Armoy Walking Path Upgrade (SSP)		(1,012.98)	6,422.00				5,409.02
200116 Crosstagherty HRC Upgrade	4,165.00				11,728.36		15,893.36
200122 H & S Improvements Harbours & Marinas	3,490.00		12,589.13	3,941.00	16,258.07		36,278.20
200142 Red Bay Pier Repair FS	232,464.20	93,908.11		22,235.43	614,621.86		963,229.60
200148 Regional Planning System					10,172.00		10,172.00
200156 Ballintoy Harbour Waste System	3,845.35	101.00			133,787.35	117,113.64	254,847.34
200157 Car Park Resurfacing 2023			24,066.56	106,137.29	1,500.00	2,506.10	134,209.95
200159 Old Slipway Portrush Harbour	2,750.00	562.50					3,312.50
200160 Portballintrae Harbour Slipway Works	1,832.00	4,000.92					5,832.92
200161 Dredging - Portrush, Ballycastle, Ballintoy	8,259.40		11,748.00	4,898.50	250.00	500.00	25,655.90
200165 Ballycastle Public Realm	2,750.00						2,750.00
200167 Ballycastle Shared Education Campus	20,039.70			15,328.16	7,690.54		43,058.40
200168 Cemetery Administration Software Upgrade	2,591.25	2,591.25	2,591.25	2,591.25	(3,225.40)	1,427.92	8,567.52
200175 Fleet Operations		0.00					0.00
200177 ICT Phone Systems	19,738.24	38,261.80	21,054.50	13,218.54	3,286.00	18,302.00	113,861.08
200179 ICT PCs Laptops Monitors	8,750.00		(8,750.00)				0.00
200181 Crosstagherty Landfill Site Closure Plan	1,200.47						1,200.47
200188 South Pier Portrush			5,296.00	565.64			5,861.64
200203 Runkerry Footbridge (LC)		18,430.00					18,430.00
200209 LCIP - Shesburn Improvements (LC)					0.00		0.00
200210 Green Spaces - Dromore Play Park			475.40	1,040.00			1,515.40
200211 Green Spaces - Islandmore Play Park			0.00				0.00
200212 Green Spaces - Scally Park Play Park	9,999.80						9,999.80
200214 Council-wide Building Surveys						7,320.00	7,320.00
200218 Crosstagherty civic Amenity Site	4,620.00						4,620.00
200224 Megaw Park Changing Places & Accessible Sv	10,706.48						10,706.48
200226 JDLC Utility Management		1,125.00		1,100.00	7,695.00		9,920.00
200227 Jim Watt Structural Works	6,893.00	5,238.13		10,987.32		3,995.00	27,113.45
200228 LCIP - CLC Filter Replacement		0.00				22,169.44	22,169.44
200229 LCIP - Coleraine Leisure Centre Lockers				23,746.77		23,746.77	47,493.54
200230 Rathlin Island Changing Places Compartment	14,489.40						14,489.40
200231 Upgrade of Greysteel Play Park			245.50		127,970.00	1,708.43	129,923.93
200233 Riada Astroturf Replacement	71,487.50		(71,487.50)				0.00
200234 Portstewart Harbour Breakwater				15,675.00			15,675.00
200235 Interceptor Tank B'castle Depot				15,000.00	14,000.00		29,000.00
(blank)					450.00		450.00
Grand Total	725,703.11	691,894.78	55,702.78	638,549.91	1,184,568.44	426,971.05	3,723,390.07

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 January 2025			
	November	December	January
Closing Bank Balance at 30th October 2024	19,049,666.00	18,232,339.00	18,527,785.00
Estimates payment runs	4,010,440.00	3,208,352.00	4,510,440.00
Estimated Weekly Wages	353,650.00	282,920.00	353,650.00
Estimated Weekly specials	229,435.00	183,548.00	229,435.00
Estimated monthly salaries	1,171,142.00	2,253,921.00	1,171,142.00
Estimates monthly specials	857,725.00	857,725.00	857,725.00
Estimated councillors	51,923.00	51,923.00	51,923.00
Estimated councillors specials	27,347.00	27,347.00	27,347.00
Estimated DD payments	50,000.00	50,000.00	50,000.00
Loan repayment (Govt)			
Loan Repayments (Commercial)	49,364.00		34,405.00
Total Expenditure	6,801,026.00	6,915,736.00	7,286,067.00
Rates Income	4,983,699.00	5,011,182.00	5,011,182.00
Rates support income	-		
Derating Grant			533,500.00
Transferring functions			96,361.00
Vat refund		1,200,000.00	
General Income	1,000,000.00	1,000,000.00	1,200,000.00
Loan Draw down			
Total Income	5,983,699.00	7,211,182.00	6,841,043.00
Closing Bank Balance	18,232,339.00	18,527,785.00	18,082,761.00
** Bank balance includes £12M of investments and £2.6M in deposit account at 31.10.24			

9.0 Summary

9.1 This report represents a consistent performance following a solid start to the new financial year and gives optimism for the remainder of the year. Council does however need to remain vigilant in respect of energy costs which, whilst they are roughly in line with budget at the moment and market changes leading to increased prices again could push these areas of expenditure significantly into deficit.