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February 6th, 2025

**TO: The Right Worshipful the Mayor and Members
of Lisburn & Castlereagh City Council**

A Special meeting **of Lisburn & Castlereagh City Council** will be held on **Thursday, 6th February 2025 at 6:00 pm** in the Council Chamber for the transaction of the business on the undernoted agenda.

DAVID BURNS
CHIEF EXECUTIVE
LISBURN & CASTLEREAGH CITY COUNCIL

Agenda

1.0 APOLOGIES

2.0 DECLARATIONS OF MEMBERS' INTERESTS

- (i) conflict of interest on any matter before the meeting (Members to confirm the specific item)
- (ii) pecuniary or non-pecuniary interest (Member to complete disclosure of interest form)

📄 *Disclosure of Interests form Sept 24.pdf*

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3.0 MINUTES OF THE SPECIAL MEETING OF THE CORPORATE SERVICES COMMITTEE HELD ON 23 JANUARY 2025

📄 *CSC 23 01 2025 Estimates DRAFT minute for adoption.pdf*

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4.0 CONFIDENTIAL REPORT OF THE CHIEF EXECUTIVE

4.1 District Rate and Draft Estimates of Income & Expenditure for the Various Departments of the Council

Confidential due to

a) information relating to the financial or business affairs of any particular person (including the Council holding that information), and

b) information relating to any consultations or negotiations, or contemplated consultations or negotiations in connection with any labour relations matter arising between the Council or a Government Department and employees of, or office holders under, the Council.

📄 *Cover report - District Rates and Draft Estimates of Income and Expenditure 2526.pdf*

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📄 *Appendix 1 - Narrative report.pdf*

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📄 *Appendix 2a - Payroll, non-payroll and income split 2526.pdf*

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📄 *Appendix 2b - Full department estimates 202526.pdf*

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📄 *Appendix 3 - Treasury Management Strategy.pdf*

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📄 *Appendix 4 - Minimum Revenue Provision Policy.pdf*

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📄 *Appendix 5 - Capital Strategy.pdf*

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📄 *Appendix 6 - Capital programme Estimates 2526.pdf*

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 **Appendix 7 - Repairs and Renewals Project List 2526.pdf**

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 **Appendix 8 - CFO Robustness of estimates and adequacy of reserves.pdf**

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LISBURN & CASTLEREAGH CITY COUNCIL

MEMBERS DISCLOSURE OF INTERESTS

1. Pecuniary Interests

The Northern Ireland Local Government Code of Conduct for Councillors under Section 6 requires you to declare at the relevant meeting any pecuniary interest that you may have in any matter coming before any meeting of your Council.

Pecuniary (or financial) interests are those where the decision to be taken could financially benefit or financially disadvantage either you or a member of your close family. A member of your close family is defined as at least your spouse, live-in partner, parent, child, brother, sister and the spouses of any of these. Members may wish to be more prudent by extending that list to include grandparents, uncles, aunts, nephews, nieces or even close friends.

This information will be recorded in a Statutory Register. On such matters **you must not speak or vote**. Subject to the provisions of Sections 6.5 to 6.11 of the Code, if such a matter is to be discussed by your Council, **you must withdraw from the meeting whilst that matter is being discussed**.

2. Private or Personal Non-Pecuniary Interests

In addition you must also declare any significant private or personal non-pecuniary interest in a matter arising at a Council meeting (please see also Sections 5.2 and 5.6 and 5.8 of the Code).

Significant private or personal non-pecuniary (membership) interests are those which do not financially benefit or financially disadvantage you or a member of your close family directly, but nonetheless, so significant that could be considered as being likely to influence your decision.

Subject to the provisions of Sections 6.5 to 6.11 of the Code, you must declare this interest as soon as it becomes apparent and **you must withdraw from any Council meeting (including committee or sub-committee meetings) when this matter is being discussed**.

In respect of each of these, please complete the form below as necessary.

Pecuniary Interests

Meeting (Council or Committee - please specify and name):

Date of Meeting: _____

Item(s) in which you must declare an interest (please specify item number from report):

Nature of Pecuniary Interest:

[Empty box for Nature of Pecuniary Interest]

Private or Personal Non-Pecuniary Interests

Meeting (Council or Committee - please specify and name):

Date of Meeting: _____

Item(s) in which you must declare an interest (please specify item number from report):

Nature of Private or Personal Non-Pecuniary Interest:

[Empty box for Nature of Private or Personal Non-Pecuniary Interest]

Name:

Address:

[Empty box for Name and Address]

Signed:

Date:

[Empty box for Signature and Date]

*If you have any queries please contact David Burns, Chief Executive,
Lisburn & Castlereagh City Council*

(S) CSC 23.01.2025

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LISBURN & CASTLEREAGH CITY COUNCIL**Minutes of Special Meeting of the Corporate Services Committee held remotely and in the Council Chamber, Island Civic Centre, The Island, Lisburn on Thursday 23rd January 2025 at 6.00 pm.****PRESENT IN****COUNCIL CHAMBER:**

Councillor The Hon N Trimble (Chair)

The Right Worshipful The Mayor
Councillor K DicksonDeputy Mayor
Councillor R Carlin

Aldermen A Ewart MBE, M Gregg and A Grehan

Councillors T Beckett, A Ewing, A Givan, J Harpur,
B Higginson, D Lynch and G McCleave**PRESENT IN A****REMOTE LOCATION****(COMMITTEE):**

Councillor N Eaton (Vice-Chair)

Alderman H Legge

Councillors C Kemp and J Laverty

OTHER MEMBERS**OF COUNCIL****PRESENT IN****CHAMBER**

Aldermen J Baird, O Gawith and A McIntyre

Councillors J Craig, G Hynds, U Mackin and C McCready

OTHER MEMBERS**OF COUNCIL****PRESENT IN A****REMOTE LOCATION:**

Alderman S Skillen

Councillors P Catney, S Lowry, M McKeever, N Parker
and G Thompson**IN ATTENDANCE:**Chief Executive
Director of Finance & Corporate Services
Director of Organisation Development & Innovation
Director of Regeneration & Growth
Acting Director of Environmental Services
Head of Corporate Communications & Administration
Head of Finance
Member Services Officers (RN & EW)

(S) CSC 23.01.2025

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Commencement of Meeting

The Chair welcomed those present to the Special Meeting and advised that the meeting would be audio recorded unless the item on the agenda was to be considered under confidential business.

The Chair stated that unauthorised recording was not permitted, as per 8.5 of the Council's Standing Orders. The Chair also reminded everyone to ensure that mobile phones were turned off or on silent mode for the duration of the meeting.

The Director of Finance & Corporate Services proceeded to outline the evacuation procedures in the case of an emergency. Finally, the Chair asked that any Member entering or leaving the meeting alert the Member Services Officer accordingly so that this might be accurately reflected in the minutes.

Councillors A Ewing and C McCready entered the Chamber during the housekeeping announcements. (6.02 pm)

1. Apologies

There were no apologies.

2. Declarations of Interest

The Chair invited Members to declare any interests they might have in relation to the business of the meeting and reminded them of the requirement that they complete Declaration of Interest forms in this regard which had been provided with the papers for the meeting and which were also available in the Chamber.

There were no Declarations of Interest.

The Acting Director of Environmental Services entered the Chamber. (6.03 pm)

3. Confidential Report from Director of Finance & Corporate Services

The reasons for confidentiality were as set out in the agenda, ie:-

3.1 Estimates Process 2025/2026

(Confidential for reason of (i) information relating to the financial or business affairs of any particular person (including the Council holding that information) and (ii) information relating to any consultations or negotiations, or contemplated consultations or negotiations, in connection with any labour relations matter arising between the Council or a Government Department and employees of, or office holders under, the Council.)

Report will never become available. (Final estimates will be released.)

(S) CSC 23.01.2025

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In Committee

It was proposed by Councillor B Higginson, seconded by The Right Worshipful The Mayor, Councillor K Dickson, and agreed that the Confidential Report of the Director be considered "in Committee". (Recording was paused at this stage in proceedings.)

3.1 Estimates Process 2025/2026

3.1.1 Discussion

A copy of the draft Estimates of Income & Expenditure for the Financial Year 2025/2026, together with an explanatory report by the Director of Finance & Corporate Services, had been provided in advance of the meeting. The Director of Finance & Corporate Services presented the report, clarified issues within it and responded to Members' questions.

During discussion:-

- Alderman S Skillen joined the meeting on a remote basis. (6.05 pm)
- Councillor T Beckett entered the Chamber. (6.05 pm)
- Councillor G Thompson joined the meeting on a remote basis. (6.10 pm)
- Councillor M McKeever joined the meeting on a remote basis. (6.13 pm)

3.1.2 Decision

It was proposed by the Deputy Mayor, Councillor R Carlin, seconded by Alderman M Gregg and agreed to recommend that the proposed District Rate increase for the financial year 2025/2026 for both Domestic properties and for Non-Domestic properties (Item 1.19 of the Director's report refers) be agreed and be presented to the Special Meeting of Council being held on the 6th February 2025.

Resumption of Normal Business

It was proposed by Alderman M Gregg, seconded by Councillor A Givan and agreed to come "out of Committee". Normal business and the recording were resumed.

There being no further business, the Special Meeting concluded at 6.21 pm.

MAYOR/CHAIR

Committee:	Special Council Meeting
Date:	6 th February 2025
Report from:	Director of Finance & Corporate Services

CONFIDENTIAL REPORT

Reason why the report is confidential:	<p>3. Information relating to the financial or business affairs of any particular person (including the Council holding that information).</p> <p>4. Information relating to any consultations or negotiations, or contemplated consultations or negotiations in connection with any labour relations matter arising between the Council or a Government Department and employees of, or office holders under, the Council.</p>
When will the report become available:	After meeting
When will a redacted report become available:	
The report will never become available:	

Item for:	Decision
Subject:	District Rates and Draft Estimates of Income and Expenditure 2025/26

1.0	<u>Background and Key Issues</u>
1.1	The Local Government Act (Northern Ireland) 2014 requires a Council to agree Estimates of Income and Expenditure for the financial year commencing on 1 st April and strike a rate before the 15 th February of each year.
1.2	The proposals in relation to estimates of income and expenditure for 2025/26 are outlined at Appendix 1 with more detailed analysis of budgets split by Directorate at Appendix 2.
1.3	<p>The provision of the Local Government (Finance) Act 2011, requires the Council to have regard to the Prudential Code for Capital Finance in Local Authorities. The Council has also adopted the key principles of CIPFA's Treasury Management in the Public Services Code of Practice and both codes require the development and approval of a suite of plans, policies, strategies and indicators as outlined below:</p> <ul style="list-style-type: none"> • Treasury Management Strategy and Annual Investment Plan, including Prudential Indicators (See Appendix 3) • Policy for Minimum Revenue Provision (See Appendix 4) • Capital Strategy, including Affordable Borrowing Limits (Appendix 5) • Capital Programme (Appendix 6) • Repairs and Renewals (Appendix 7)

- 1.4 The Local Government Finance Act (Northern Ireland) 2011 requires the Chief Financial Officer to submit to the Council a report on:
- Robustness of the Estimates
 - Adequacy of any financial reserves for a financial year

These matters are dealt with in Appendix 8.

DISTRICT RATE CALCULATION SUMMARY 2025 / 2026

- 1.5 The **District Rate Calculation Summary** is made available to Members to indicate the potential variances in the District Rates for the following year against the current year, for both the domestic and non-domestic rates.

Non Domestic District Rate and Domestic District Rate

- 1.6 The Estimated Penny Product for 2025/2026 used to calculate the two District Rates is £2,495,844 (includes Penny Product, De-rating grant and Transferred Functions grant). The baseline for comparison will be the current Lisburn & Castlereagh City Council district rate.

The rates are detailed below including the proposed domestic and non-domestic rates increases:

	Conversion Factor	Baseline 2024/25	2025/26	Variance	
				<u>Pence</u>	<u>%</u>
Non Domestic Rate		25.6984	26.7238	1.0254	3.99%
Domestic Rate	0.014235	0.3658	0.3804	0.0146	3.99%

- 1.7 Further detail is provided regarding the district rate calculation at Appendix 1.

2.0 Recommendation

It is recommended that the following are approved:

- Estimates of Income and Expenditure for the year 2025/26
- The suite of plans, policies, strategies and indicators
- Domestic District Rate of 0.3804
- Non-Domestic District Rate of 26.7238

3.0 Finance and Resource Implications

As highlighted above.

4.0 Equality/Good Relations and Rural Needs Impact Assessments

Has an equality and good relations screening been carried out?

No

	<p>Brief summary of the key issues identified and proposed mitigating actions <u>or</u> rationale why the screening was not carried out.</p> <p>Estimates reflect the financial allocations. Policy decisions underpinning the estimates are subject to separate screening.</p>	
	<p>Has a Rural Needs Impact Assessment (RNIA) been completed?</p>	<p>No</p>
	<p>Brief summary of the key issues identified and proposed mitigating actions <u>or</u> rationale why the screening was not carried out.</p> <p>Estimates reflect the financial allocations. Policy decisions underpinning the estimates are subject to separate screening.</p>	

<p>Appendices:</p>	<ul style="list-style-type: none"> Appendix 1 – Narrative Report Appendix 2 – Draft estimates by Directorate Appendix 3 – Treasury Management Strategy Appendix 4 – MRP policy Appendix 5 – Capital Strategy Appendix 6 – Capital Programme Appendix 7 – Repairs and Renewals Appendix 8 – CFO Robustness of Estimates and Adequacy of Reserves
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Appendix 1

Estimated Income and Expenditure for the Financial Year 2025/26

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CONTEXT

1. For the purposes of striking the rate, the previous agreed budget i.e. 2024/25 must be used as the baseline rate.
2. Table 1 provides an analysis by Directorate. Full details of the budgets including a summary split by pay, non pay and income is provided at Appendix 2.

LISBURN & CASTLEREAGH CITY COUNCIL**DISTRICT RATE CALCULATION SUMMARY 2025/26**

2024/25		2025/26		VARIANCE
£	<u>GROSS EXPENDITURE</u>	£		%
7,324,138	Minimum Revenue Provision	945,000	8,269,138	12.90
4,649,120	Organisational Development and Innovation	658,357	5,307,477	14.16
492,520	Governance & Audit	26,607	519,127	5.40
6,448,170	Finance and Corporate Services	452,607	6,900,777	11.67
24,354,240	Leisure & Community	2,103,884	26,458,124	8.64
26,871,650	Environmental Services	2,083,080	28,954,730	7.75
<u>10,209,380</u>	Service Transformation	<u>542,165</u>	<u>10,751,545</u>	5.31
80,349,218		6,811,699	87,160,917	8.85
	<u>INCOME</u>			
329,140	Organisational Development and Innovation	2,407	331,547	0.73
-	Governance & Audit	-	-	0.00
989,790	Finance and Corporate Services	161,508	1,151,298	16.32
9,228,290	Leisure & Community	2,953,955	12,182,245	32.01
3,771,390	Environmental Services	386,769	4,158,159	18.21
<u>2,656,160</u>	Service Transformation	-	<u>2,656,160</u>	0.00
16,974,770		3,504,638	20,479,408	22.41
	<u>NET EXPENDITURE</u>			
7,324,138	Minimum Revenue Provision	945,000	8,269,138	12.90
4,319,980	Organisational Development and Innovation	655,950	4,975,930	15.18
492,520	Governance & Audit	26,607	519,127	5.40
5,458,380	Finance and Corporate Services	291,099	5,749,479	10.83
15,125,950	Leisure & Community	- 850,071	14,275,879	-5.62
23,100,260	Environmental Services	1,696,311	24,796,571	6.04
<u>7,553,220</u>	Service Transformation	<u>542,165</u>	<u>8,095,385</u>	7.18
63,374,448		3,307,061	66,681,509	5.22
<u>-17,000</u>				
63,391,448	AMOUNT TO BE RAISED		66,681,509	5.19
2,466,744	ESTIMATED PENNY PRODUCT		2,495,094	
25.6984	NON DOMESTIC RATE		26.7250	3.99%
0.3658	DOMESTIC	0.014235	0.3804	3.99%

3. The Council's overall objective for the 2025/26 estimates continues to be the sustainment of quality services in order to keep pace with the continued growth ambitions for the Council area. The estimated net expenditure for 2025/26 is £66.7m which reflects an increase of £3.3m on the 2024/25 year.
4. Similar to previous years, the estimates for 2025/26 are set against challenging geopolitical factors and economic backdrop. Whilst the rate of inflation has steadily decreased during 2024/25 to date, inflation still remains at higher than expected levels. The cost of living crisis continues to create pressures for our Council as a body corporate as well as local businesses and communities. The ongoing effects in the economic climate will be kept under review throughout the 2025/26 period.
5. The Capital Strategy (Appendix 5) is based on the current Capital Programme. Work is underway to review the capital programme to reflect the priorities for the new term. Notwithstanding this, provision has been made for the following projects within 2025/26 including but not limited to:
 - Redevelopment of Dundonald International Ice Bowl
 - Cemeteries Programme
 - Hilden Primary School redevelopment
 - Laurelhill Sportszone
 - Aghalee Pavillion
 - Fleet replacement programme
6. Details of the capital programme are included at Appendix 6. Total Capital expenditure projected for 2025/26 is £37.6m. The capital programme is funded through Minimum Revenue Provision (MRP), direct revenue contributions, reserves and third party funding including the Levelling Up Fund and Belfast Regional City Deal. The Council continues to seek and maximise all third party funding to support the overall delivery of the capital programme and minimise the impact on the ratepayer.
7. Councils have a statutory requirement to charge to the general fund an amount of MRP. The provision is required to account for the repayment of the Council's borrowing, irrespective of when the timing of loan receipts and payments may take place. The MRP (financing cost associated with borrowings) for 2025/26 has been set at £8.27m which is in line with the MRP policy. (See Appendix 4).
8. The Council has calculated the interest on external borrowing required to ensure adequate cash flow throughout the year. The Council plans to maximise cash balances to minimise borrowings. Any external borrowing required will be in line with the Treasury Management Strategy (Appendix 3).
9. The Council maintains a Renewal and Repairs fund to deal with maintenance of Council property. Details regarding this fund are included at Appendix 7.

10. The Council has established a number of reserves to allow it to plan for future expenditure and to deliver on longer term ambitions and there are regular reports to Council to identify and approve movements to and from reserves.
11. The Council is also required to maintain a general reserve to meet ongoing fluctuations in costs. There is a separate report in relation to the adequacy of the reserve at Appendix 8.
12. The EPP has been received from LPS, which is an overall increase of 1.19% from the 2024/25 EPP figure. This reflects the current positive forecasted outturn for the 2024/25 financial year.
13. The Penny Product includes £139,390 (2024/25: £138,420) relating to the De-Rating Grant and a transferring functions grant of £18,184 (2024/25: £18,184) which has been provided by the Department for Communities (DfC).
14. As in previous years, the Penny Product calculation allows for the cost of collection, deductibles such as bad debt and various relief costs (e.g. the rating of vacant homes and Small business rates relief.) The actual amount of rates eventually received can be higher or lower than expected, depending on the above estimate/provision and actual results. Officers liaise closely with Land & Property Services (LPS) throughout the year and keep these figures under constant review.
15. The remainder of this report deals with directorate challenges and priorities for the forthcoming year.

Communities & Wellbeing

Communities & Wellbeing Directorate is made up of three key areas:

- **Sports Services**
- **Parks & Amenities**
- **Community Services**

The net expenditure for Communities & Wellbeing will decrease by £850k, a decrease of 5.62% for the 2025/26 financial year.

Sports Services

16. Construction of a new Dundonald International Ice Bowl commenced in late 2024 with Phase 1 removing ten lanes of bowling to facilitate the development of a new car park. The new facility, incorporating a 100-station gym and fitness studios, will enhance the Health and Wellbeing offering in the greater Dundonald area.
17. A new Health and Wellbeing structure within Sports Services will provide a focus on activities and programmes including exercise referral, cancer rehabilitation

and Outreach programmes to attract those residents most in need. The new service will also include programmes that focus on mental wellbeing including walking groups, pre and post-natal, and horticulture activities.

18. The Vitality Household membership will be further enhanced by the provision of new gym equipment at Lagan Valley Leisureplex, Glenmore and Kilmakee Activity Centres. Further potential community sites will be identified to complement the initial trial period in Moneyreagh Community Centre with new activities such as Arts and Crafts also under consideration.
19. The routes for Vitality Lisburn Half Marathon, 10K and Fun Run will be reviewed to provide a more enjoyable and accessible experience for all competitors taking part in the races. This will include redirection away from busy junctions and availing of traffic free areas where possible.

Parks and Amenities

20. A concept brief is currently being drafted for our Council's flagship children's play park at Wallace Park. The programme will involve engagement with children and young people to ensure it continues as a destination park whilst regenerating the area. With such heavy footfall and being so central to the City, our Green Flag Award winning park, is essential to our citizens' health and wellbeing and the play development of our future generations.
21. Partnership working is key to getting the best from our open spaces and to maximise community benefit. We will continue to develop sustainable community networks which we see as key to gaining community buy-in. This has worked particularly well for businesses who have availed of this as part of their corporate team building days. This is something that will be expanded in the coming year.
22. An existing 1.25 km trail within Aberdelghy Golf Course has been officially named 'Lady Mary's Woodland Walk', after the Olympic gold and Commonwealth multi medallist winning star Lady Mary Peters. The walk forms part of a 10k running trail between the golf course and the Council offices at Lagan Valley Island.
23. Pitches strategy development is underway and will assist at identifying the needs and future development for sports pitch provision in the future.

Community Services

24. The Communities Team will continue to strengthen its presence across the Council area to support groups, both new and existing, with the vital work they undertake to address the needs of the local community. The financial assistance programme has been increased to reflect the growing demand from our communities to deliver high quality services that promote inclusivity, address social isolation and increase capacity of our residents through programming and training. Ending Violence Against Women and Girls will be

supported through delivery of a 'Change Fund' and Community Advice Lisburn & Castlereagh will rise to the challenge of delivering the Integrated Advice Fund to improve access to debt advice services across the Council area. The Community Plan will be revised as part of a mid-term review to ensure the priorities continue to reflect key areas of work needed to fulfil the key thematic areas outlined in the plan.

25. It is anticipated that the 4 local groups who were awarded financial assistance in 2024/25 as part of the Council's Community Investment Fund (CIF) will commence their capital programmes with new facilities and/or upgrade to existing facilities being realised for the benefit of existing and new users.
26. A key area for the incoming year will be the completion of the regeneration and reinvigoration of the former Hilden Primary School. The construction phase is due to complete in September 2025 and handover thereafter to our development partner, Resurgam Trust. The introduction of two social enterprises in the form of a tearoom and day care facility will be a valuable asset to the local community.
27. The Council awaits approval of its PEACEPLUS Action Plan and Letter of Offer to commence the implementation of projects across 3 thematic areas. The overall value of the programme is approximately £3.8m with investment spread over 3 financial years.

Regeneration and Growth

Regeneration and Growth is made up of three key areas:

- **Planning & Capital Programme**
- **Assets Service**
- **Economic Development**

The net expenditure for Service Transformation will increase by £542k, an increase of 7.18% for the 2025/26 financial year.

Planning & Capital Development

28. This year's estimates have been based on the tracking of the income from the year to date. What emerges as the final income will be subject to a number of macro and local economic factors. These include market confidence, developer opportunity and importantly opportunities arising from the new Plan Strategy. Taking house prices as our barometer, there is still confidence that the planning service will generate income from the processing of applications and the associated property certificate income as predicted.
29. Having adopted the Plan Strategy, work has commenced on the next stage of developing the local policies plan. The collection of evidence in advance of drafting the plan is funded through provision in the reserve and has no net

impact on the estimates process. Officers continue to triage major commercial applications to drive economic growth and activity across the Council area. A major application for the development of the Blaris lands is anticipated in the last quarter of this financial year which will be a major step forward in driving growth as provided for in the Plan Strategy.

30. Work is commenced on DIIB and there will remain a focus on delivering the project on time and in budget. New projects at Hilden Primary School and Blaris Cemetery are ongoing and two 3G pitches are in the process of completion and hand over in this year. It is planned to move the Belfast Regional City Deal programme in the implementation stage through the realisation of the public realm project. Work has commenced on developing the pipeline of new projects as part of a wider works programme. A refreshed capital programme will initially see a number of feasibility studies being undertaken.

Assets Service

31. We have been working towards completing our Asset Management Strategy. Within this will contain guidance in regard to prioritisation of maintenance programmes. An Asset Management Forum has been established and will continue to evolve going into the next financial year to develop our Asset Management Plans.
32. We will continue to invest in energy reduction initiatives in line with the sustainability agenda.
33. We have a planned maintenance programme that covers Council's assets and includes bridge inspections and dam upgrades. This will be further influenced and updated as our Asset Management Strategy and Plans further develop.
34. In line with the continued planned procurement improvements, a new single tender action procedure has been implemented. Officers will continue to seek out efficiencies through both framework solutions, which aid agility to meet service requests, but also importantly, where appropriate, to maximise the opportunity in the local market. The procurement activity going forward will be heavily influenced by the emerging new procurement legislation scheduled to be released in February 2025.

Economic Development

35. Royal Hillsborough will continue to be the focus of our tourism activities as we begin implementation of the City Deal proposals. These will be complemented by a series of new recommendations for the wider tourism product as the Council's new Tourism Strategy begins implementation. A new digital marketing initiative for the Royal Hillsborough and Historic Moira hospitality cluster will complement the Integrated Marketing Campaign to promote the destination and bring benefits to the local visitor economy. As before, the wider tourism product development and support budgets have been balanced with the estimates to maximise our funding opportunities and reflect the resources available. These include a third party events programme part sponsored and match funded by

the private sector. Initiatives to promote, animate and drive footfall to our city centre, including the continued delivery of the very successful Lisburn Light Festival, will contribute to maintaining its vitality and vibrancy.

36. Other significant opportunities will be progressed through the UK Shared Prosperity Fund, and the Dublin Belfast Economic Corridor programme, all integrated and co-ordinated with the established Labour Market Partnership funded programme. The replacement of the Go For It programme through the continued delivery of the Go Succeed Service which is resourced by UK government in the main, has brought some changes to how the Council's business solutions function is profiled in terms of anticipated third party income. New opportunities exist in the Department for Economy's emerging Sub-Regional Economic Plan proposals, with a new three-year funding package being developed for Councils to utilise. We will continue to be funding led in these programmes.
37. The funding profile of the small settlements initiatives has been extended by agreement, and regeneration will continue to be taken forward for key projects in conjunction with partner agencies for the planned run-out of this funding programme. These include proposals to deliver the Moira Demesne Community Hub, additional environmental improvements in Glenavy village, and further infrastructure improvements at Navigation House. These projects will run alongside other Department for Communities' funded initiatives such as the Carryduff Environmental Improvement scheme as well as the ongoing City Centre programme. New proposals to tackle dereliction in the city centre streetscape will be taken forward with the private sector and funding partners in a programme to leverage optimal benefit from the reserve set aside for regeneration and economic growth.
38. Across the Directorates, officers continue to support the realisation of BRCD outcomes in partnership with Historic Royal Palaces and other third parties. The initial focus will be to ensure that the conditions set out in the letters of offer for funding and contractual arrangements with HRP are concluded to ensure the delivery of the planned outcomes emerging from the agreed business case. Given changes in circumstances and new commercial and project opportunities that have arisen, a proposal to amend that bring forward an addendum to that business case will be presented early in the new financial year. On the basis of the letter of offer, proposals for land assembly necessary to realise the various assets associated with the regeneration objectives of the overall scheme will be presented to Members in due course.
39. Work also continues on digital, business development and employability and skills strands within the programme which is being conducted in partnership with the City Deal stakeholders.

Environmental Services

Environmental Services Directorate is made up of three key areas:

- **Waste Management and Operational Services**
- **Environmental Health, Risk and Emergency Planning**
- **Building Control and Sustainability**

The net expenditure for Environmental Services will increase by £1.696m an increase of 7.34% for the 2025/26 financial year.

Waste Services

40. Legislation compels councils to consider alternatives to landfill, referred to as moving it “up the waste hierarchy”. In consideration of this legislation (including the Circular Economy Package 2020) Arc21 have progressed a residual waste treatment contract. This contract has now been awarded and will be operational from 1 February 2025. It will deliver 10% recovery of recyclables, 10% to landfill and the remaining 80% will be used as fuel for energy from waste.
41. Correspondence was received from DEFRA regarding draft Producer Responsibility Obligations (Packaging and Packaging Waste) Regulations 2024. The regulations are currently in draft form. The correspondence refers to a provisional notice of assessment outlining the intention to provide the Council with an estimated £2.628m. Councils have been asked to provide feedback on the proposed methodology (responses due early January 2025) including any potential anomalies before final allocations are confirmed. The Environmental & Sustainability Committee on Thursday 9 January approved a contribution of £330k towards offsetting a significant uplift in waste collection and disposal costs for 2025/26 (subject to Council ratification).
42. The outcomes from the DAERA consultation in relation to waste in NI, Rethinking our Resources, is due early 2025 and will be used to bring a conclusion to the preferred kerbside model which will inform options for roll out to ensure the Council meets the Circular Economy targets and expectations within the Extended Producer Responsibility Scheme.
43. Whilst utility cost budgets have been reduced and fuel costs held at current levels, other associated costs, such as parts for vehicles and sundry supplies necessary for the operation and delivery of waste services have continued to rise and these are reflected in the relevant budgets.

Environmental Health, Risk and Emergency Planning

44. A Council Cemetery Strategy was developed in 2022 and adopted by Council. The strategy has been aligned to the Local Development Plan and will inform and address the Council's burial needs up until 2032. Short term cemetery need has been assessed and works have been carried out to

maximise the burial space available in Lisburn New Cemetery Extension. A two phased approach has been adopted to address the overall needs, with Phase 1a completed and Phase 1b ongoing. Phase 2 will explore additional opportunities and include collaboration, where possible, on a sub-regional basis and explore opportunities with the private sector. Expressions of Interest have been sought and are being evaluated.

45. Funding for the animal welfare function was withdrawn during 2023/24 and no indication has been given that this will be provided in 2025/26. The service continues 'at risk' pending the outcome of a judicial review.
46. The Environmental Health, Risk and Emergency Planning Unit is finalising its review of service. The outcomes of this review will be realised during 2025/26 and will have implications for the service budget.
47. The Council is working in collaboration with DfC to transfer the landlord registration function from DfC to Local Government with the Council as the lead. This is with a view to increasing the number of private landlords registered and thereafter, to strengthen support to the private rented sector. A report will be brought to February ESC to provide members with further information in relation to this function.

Building Control & Sustainability

48. The division will continue to improve its digital functionality that allows customers a more flexible and agile approach to services.
49. In addition, work will be progressed in relation to the delivery of the Council's Sustainability Strategy and Climate Action Plan. The Climate Change (Reporting Bodies) Regulations (NI) are now made that place a duty on councils to deliver both mitigation and adaptation plans and provide certain information to central government.
50. The delivery of Building Control functions is supported by 2025/26 income received through the Building Regulations application process. The overall income estimate for 2025/26 for Building Control has increased slightly from the previous financial year. The main challenges to income budgets include the ongoing cost of living crisis affecting finances, increasing cost of materials and services, economic uncertainty, effect of lending interest rates and potential slow down in the industry due to poor existing infrastructure – ie drainage infrastructure.
51. Given the increased complexity of the Building Regulations, it is anticipated that the Department of Finance will introduce new, more complex regulations around Thermal Performance and new amended Fire Safety Regulations which are coming into effect in May 2025. This additional complexity means it will take additional experience, time and assessment to gauge compliance.

Finance & Corporate Services

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Finance & Corporate Services Directorate is made up of two key areas:

- Finance
- Corporate Communications & Administration

The net expenditure for Finance & Corporate Services will increase by £291k, an increase of 5.33% for the 2025/26 financial year.

Finance

52. Having implemented the new finance system, the focus will be on embedding the new processes across the Council and delivering key benefits including, but not limited to, improved processing times for supplier payments.

53. The team will also focus on ensuring maximum return on monies through treasury.

54. In addition, the team will continue to support on all financial aspects of Council operations, from dealing with grants through to advice and support on the strategic capital programme, in addition to the provision of the annual statutory audit.

Corporate Communications & Administration

55. The Corporate Communication & Administration unit provides an important range of services within the Council, including managing the communications channels for social media, theatre and conferencing, registration and citizenship services, through to operating the workings of the Council and Committee committees.

56. Within 2025/26, the team will continue to ensure timely and effective communications, delivery of registration services, provision of support for members and a rich programme of civic events including plans for VE and VJ celebrations amongst others.

Organisational Development and Innovation

Organisational Development and Innovation Directorate is made up of two key areas:

- Human Resources & Organisational Development
- Portfolio, IT and Commercialisation

The net expenditure for Organisational Development and Innovation will increase by £656k, an increase of 15.18% for the 2025/26 financial year.

Human Resources & Organisation Development

57. The Human Resources & Organisation Development unit will continue to facilitate efficiency reviews across units, with oversight from the Elected Member Efficiency Review Steering Group, to enable the Council to right size to meet with the ambitions of the Corporate and Community plans.
58. Build on our implementation of the new HR & Payroll system to further improve and align processes.
59. A motivated and healthy workforce is an ongoing priority, and work will continue in 2025/26 through development and implementation of a revised People Strategy. The embedding of the successful apprenticeship programme and associated costs has been included in the uplift of the expenditure. The HR&OD unit will continue to focus on recruitment, performance, development, reward and recognition through to wellbeing. We will continue to support services with their equality obligations and promote equality across all Council services.
60. The unit will continue to develop and support Council performance through the performance improvement planning process, KPI reporting and alignment of activities to the Corporate Plan.
61. This unit will continue to support Elected Members in their development and further develop opportunities through the Elected Member Development Steering Group.

Portfolio, IT and Commercialisation

62. Implementation of the IT and Digital First strategy will continue to ensure the Council can meet the needs of our communities, businesses and visitors whilst achieving efficiencies in the way this Council does its business. Cyber security and data risks continue to be actively monitored, assessed and measures put in place to ensure Council infrastructure is protected. The move to Azure and Microsoft 365 will be further developed to ensure ongoing effective, efficient and safe IT systems.
63. The Portfolio team will continue to provide expert, project management support across a range of programmes, including the BRCD, Local Investment and Funded Programmes, Digital, IT delivery and Customer Improvement Programme strands with an added emphasis on commercialisation principles and processes. This unit houses the new Council function of commercialisation and will assist in the identification and progressing of commercial opportunities across the Council.

Chief Executive Office

The net expenditure for the Chief Executive's Office will increase by £27k, an increase of 5.40% for the 2025/26 financial year.

64. The Chief Executive office will continue to provide the leadership for staff within the Council and ensure services are delivered effectively and efficiently in line with the Corporate Plan.

LISBURN & CASTLEREAGH CITY COUNCIL

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Payroll

Departments	2024/2025	2025/2026	Variance	Percentage
ODI	£2,437,090	£2,734,823	£297,733	
F&CS	£3,826,600	£4,013,747	£187,147	
G&A	£418,650	£441,934	£23,284	
Community Health & Wellbeing	£14,649,500	£15,593,245	£943,745	
Environmental Services	£13,013,440	£13,765,868	£752,428	
Regeneration & Growth	£5,988,230	£6,218,991	£230,761	
Total Payroll Expenditure	£40,333,510	£42,768,609	£2,435,099	6%

Non Payroll

Departments	2024/2025	2025/2026	Variance	Percentage
ODI	£2,212,030	£2,572,654	£360,624	
F&CS	£2,621,570	£2,887,030	£265,460	
G&A	£73,870	£77,193	£3,323	
Community Health & Wellbeing	£9,704,740	£10,864,879	£1,160,139	
Environmental Services	£13,858,210	£15,188,861	£1,330,651	
Regeneration & Growth	£4,221,150	£4,532,554	£311,404	
Total Non-payroll Expenditure	£32,691,570	£36,123,170	£3,431,600	10%

Total Expenditure

Departments	2024/2025	2025/2026	Variance	Percentage
ODI	£4,649,120	£5,307,477	£658,357	
F&CS	£6,448,170	£6,900,777	£452,607	
G&A	£492,520	£519,127	£26,607	
Community Health & Wellbeing	£24,354,240	£26,458,124	£2,103,884	
Environmental Services	£26,871,650	£28,954,730	£2,083,080	
Regeneration & Growth	£10,209,380	£10,751,545	£542,165	
Total Expenditure	£73,025,080	£78,891,779	£5,866,699	8%

Income

Departments	2024/2025	2025/2026	Variance	Percentage
ODI	£329,140	£331,547	-£2,407	
F&CS	£989,790	£1,151,298	-£161,508	
G&A	£0	£0	£0	
Community Health & Wellbeing	£9,228,290	£12,182,245	-£2,953,955	
Environmental Services	£3,771,390	£4,158,159	-£386,769	
Regeneration & Growth	£2,656,160	£2,656,160	£0	
Total Net Income	£16,974,770	£20,479,408	-£3,504,638	-21%

Total Net Expenditure	£56,050,310	£58,412,371	£2,362,061	4%
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Organisation Development and Innovation 2025/2026 estimates

Location	Detail	2024/25 Actual & Comm	2024/25 budgets	Estimates 25/26	Variance in budget
		as at period 8			
		£	£	£	£
IT & Com	Salary/Wage	346,289.13	449,950.00	445,599.00	(4,351.00)
IT & Com	Sale/Eye Care	75.00	-	-	-
IT & Com	Sal/Agency	31,839.71	-	-	-
IT & Com	Travel General	1,528.41	1,000.00	1,000.00	-
IT & Com	Stock New Eq	19,491.80	-	-	-
IT & Com	Cont P/copiers	121.74	35,670.00	35,670.00	-
IT & Com	Cont IT Ma/Sup	417,890.42	561,670.00	831,670.00	270,000.00
IT & Com	Land Call/Rent	42,787.15	3,000.00	28,000.00	25,000.00
IT & Com	Con Economic	1,417.50	1,300.00	1,300.00	-
IT & Com	Publications	2,895.00	-	-	-
IT & Com	Print/Stat/Sup	563.01	300.00	300.00	-
IT & Com	P/copier Costs	32,986.50	300.00	300.00	-
IT & Com	IT Cons Oth	656.39	2,000.00	2,000.00	-
IT & Com	IT Disast Reco	4,800.00	92,500.00	92,500.00	-
IT & Com	IT CCTV/D/Links	232,178.05	95,080.00	95,080.00	-
IT & Com	IT Disp H/ware	-	1,550.00	1,550.00	-
IT & Com	IT C/puter Lic	511,357.63	794,380.00	834,099.00	39,719.00
IT & Com	IT Eirevo Contr	5,366.00	-	-	-
		1,652,243.44	2,038,700.00	2,369,068.00	330,368.00
Human Resources	Salary/Wage	636,688.35	998,540.00	1,050,204.00	51,664.00
Human Resources	Sal/Overtime	1,732.50	-	-	-
Human Resources	Sal/Apprent	323,505.60	385,200.00	639,378.00	254,178.00
Human Resources	Sal/Ave Hol Pay	97.41	-	-	-
Human Resources	Sal/Agency	91,901.82	-	-	-
Human Resources	Sal/Coll App	10,931.31	-	-	-
Human Resources	Travel General	826.53	3,000.00	3,000.00	-
Human Resources	Sale/Eye Care	25.00	100.00	100.00	-
Human Resources	Sal /Prof Fee	4,295.63	22,100.00	22,100.00	-
Human Resources	Train & Dev	102,225.07	145,000.00	145,000.00	-
Human Resources	Health/W-being	10,066.00	15,000.00	15,000.00	-
Human Resources	Cap Bld Member	1,200.00	18,000.00	18,000.00	-
Human Resources	Recruitment Exp	9,302.70	27,100.00	27,100.00	-
Human Resources	Med/Occ Health	36,290.00	25,000.00	55,560.00	30,560.00
Human Resources	Access NI POCVA	2,217.00	7,000.00	7,000.00	-
Human Resources	Further Edu	9,535.50	22,000.00	17,000.00	(5,000.00)
Human Resources	Relocate M/age	-	4,000.00	4,000.00	-
Human Resources	Profess Fee	200.00	13,000.00	13,000.00	-
Human Resources	Equality	-	3,000.00	3,000.00	-
Human Resources	HR Tribunal	9,000.00	-	-	-
Human Resources	Ele Mem Dev	5,160.60	-	-	-
Human Resources	Room Charges	38.40	200.00	200.00	-
Human Resources	HR Counselling	2,160.00	-	-	-
Human Resources	Land Call/Rent	366.99	1,730.00	1,730.00	-
Human Resources	Comm Other	(774.60)	4,800.00	4,800.00	-
Human Resources	Con Economic	4,243.20	-	-	-
Human Resources	Print/Stat/Sup	2,508.75	4,200.00	4,200.00	-
Human Resources	Postage	1,626.94	1,900.00	1,900.00	-
Human Resources	Printing	-	1,390.00	1,390.00	-
Human Resources	Other Inc	(2,296.93)	(28,500.00)	(28,500.00)	-
		1,263,073.77	1,673,760.00	2,005,162.00	331,402.00
LGTG	Salary/Wage	38,430.10	49,640.00	52,047.00	2,407.00
LGTG	Train & Dev	2,000.00	20,000.00	20,000.00	-
LGTG	Health/W-being	-	2,000.00	2,000.00	-
LGTG	LGTG Staff Sup	42,075.00	43,000.00	43,000.00	-
LGTG	T/form Init	-	51,000.00	51,000.00	-
LGTG	Cap Bld Member	-	10,000.00	10,000.00	-
LGTG	LGTG Res Fund	8,861.00	21,000.00	21,000.00	-
LGTG	Profess Fee	-	90,000.00	90,000.00	-
LGTG	Print/Stat/Sup	-	1,000.00	1,000.00	-
LGTG	Admin Costs	-	13,000.00	13,000.00	-
LGTG	Accrual	155,252.63	-	-	-
LGTG	LGTG Bal T/sfer	(110,688.25)	(130,000.00)	(132,407.00)	(2,407.00)
LGTG	Council Contrib	(140,004.00)	(170,640.00)	(170,640.00)	-
		(4,073.52)	-	-	-

Organisation Development and Innovation 2025/2026 estimates

Location	Detail	2024/25 Actual & Comm as at period 8 £	2024/25 budgets £	Estimates 25/26 £	Variance in budget £
Pensions Cost	Sal/Pensions	15,519.78	6,890.00	7,234.50	344.50
		15,519.78	6,890.00	7,234.50	344.50
Staff Conf	Conf/Courses	825.00	5,000.00	5,000.00	-
		825.00	5,000.00	5,000.00	-
Perf Improve	Salary/Wage	58,255.76	84,210.00	88,630.00	4,420.00
Perf Improve	Travel General	15.14	170.00	170.00	-
Perf Improve	Cont Imp/Stgy	745.85	1,020.00	1,020.00	-
Perf Improve	Room Charges	-	60.00	60.00	-
Perf Improve	Land Call/Rent	200.00	-	-	-
		59,216.75	85,460.00	89,880.00	4,420.00
Policy Develop	Salary/Wage	45,070.80	63,270.00	65,734.00	2,464.00
Policy Develop	Travel General	-	340.00	340.00	-
Policy Develop	Land Call/Rent	50.00	130.00	130.00	-
		45,120.80	63,740.00	66,204.00	2,464.00
Dir HQ - ODI	Salary/Wage	114,099.34	171,120.00	176,264.00	5,144.00
Dir HQ - ODI	Travel General	933.23	1,800.00	1,800.00	-
Dir HQ - ODI	Room Charges	396.15	600.00	600.00	-
Dir HQ - ODI	Land Call/Rent	260.52	-	-	-
Dir HQ - ODI	Print/Stat/Sup	196.55	200.00	200.00	-
		115,885.79	173,720.00	178,864.00	5,144.00
Portfolio Off	Salary/Wage	82,929.71	197,460.00	176,763.00	(20,697.00)
Portfolio Off	Sal/Cost Con	35,306.24	-	-	-
Portfolio Off	Sal/Agency	26,520.38	-	-	-
Portfolio Off	Recoup of Pay	(27,432.78)	-	-	-
Portfolio Off	Travel General	66.01	900.00	900.00	-
Portfolio Off	Sale/Eye Care	-	150.00	150.00	-
Portfolio Off	Digi Act Plan	3,016.31	35,000.00	35,000.00	-
Portfolio Off	Project Costs	2,007.61	5,500.00	5,500.00	-
Portfolio Off	Land Call/Rent	299.54	210.00	210.00	-
Portfolio Off	Publications	-	2,900.00	2,900.00	-
Portfolio Off	Print/Stat/Sup	-	100.00	100.00	-
		122,713.02	242,220.00	221,523.00	(20,697.00)
Equality	Salary/Wage	21,383.90	30,490.00	32,994.00	2,504.00
		21,383.90	30,490.00	32,994.00	2,504.00
Overall ODI Totals		3,291,908.73	4,319,980.00	4,975,929.50	655,949.50

Finance & Corporate Services 2025/2026 estimates

Location	Detail	2024/25 Actual & Comm	2024/25 budgets	Estimates 25/26	Variance in
		as at period 8			budget
		£	£	£	£
Allotments	Water	25.55	600.00	600.00	-
Allotments	Rent Com Off	(5,070.00)	(4,130.00)	(4,130.00)	-
		(5,044.45)	(3,530.00)	(3,530.00)	-
Bradford Court	Salary/Wage	29,653.10	41,010.00	43,743.00	2,733.00
Bradford Court	Sal/2 Wkly Wage	19,788.23	29,840.00	33,057.00	3,217.00
Bradford Court	Plan/Prev/Maint	12,732.09	15,000.00	15,000.00	-
Bradford Court	Office Equip	75.00	500.00	500.00	-
Bradford Court	Mat Bldg R&M	14,274.96	10,500.00	10,710.00	210.00
Bradford Court	Mat Clean/Equip	5,069.41	7,980.00	9,028.25	1,048.25
Bradford Court	Mat Grnd R&M	97.00	1,190.00	1,213.80	23.80
Bradford Court	Cont Security	32,995.63	45,000.00	54,180.00	9,180.00
Bradford Court	Elec/Gas Chrg	29,998.43	60,470.00	53,213.60	(7,256.40)
Bradford Court	Water	3,800.54	3,000.00	3,400.00	400.00
Bradford Court	Rates	-	124,740.00	97,385.40	(27,354.60)
Bradford Court	Water Coolers	214.50	300.00	400.00	100.00
Bradford Court	Land Call/Rent	1,739.62	3,000.00	3,000.00	-
Bradford Court	Oth Op Expense	595.19	500.00	500.00	-
Bradford Court	Postage	-	20.00	20.00	-
Bradford Court	IT C/puter Lic	-	170.00	170.00	-
Bradford Court	Rent Com Off	(157,308.92)	(241,500.00)	(241,500.00)	-
		(6,275.22)	101,720.00	84,021.05	(17,698.95)
Central Support	Salary/Wage	152,147.32	264,490.00	283,108.00	18,618.00
Central Support	Travel General	-	30.00	30.00	-
Central Support	Recoup of Payroll	(5,604.05)			
Central Support	Furn & Fitting	64.00	300.00	100.00	(200.00)
Central Support	Land Call/Rent	-	1,000.00	1,000.00	-
Central Support	Lgl Gen Advice	180,905.86	185,000.00	185,000.00	-
Central Support	Print/Stat/Sup	305.83	450.00	1,000.00	550.00
Central Support	Postage	95.77	150.00	120.00	(30.00)
Central Support	Printing	-	380.00	380.00	-
Central Support	Uniff/Corp Cloth	20,204.50	34,000.00	34,000.00	-
		348,119.23	485,800.00	504,738.00	18,938.00
C/ship Events	Salary/Wage	16,742.59	22,220.00	24,308.00	2,088.00
C/ship Events	Travel General	1,099.23	1,000.00	2,000.00	1,000.00
C/ship Events	Room Charges	20,579.55	16,000.00	34,200.00	18,200.00
C/ship Events	Mobile Calls	-	120.00	120.00	-
C/ship Events	Print/Stat/Sup	360.07	500.00	1,500.00	1,000.00
C/ship Events	Postage	53.80	200.00	100.00	(100.00)
C/ship Events	Musican Charge	1,960.00	3,600.00	5,040.00	1,440.00
C/ship Events	Civic Events	(76,910.00)	(57,600.00)	(79,140.00)	(21,540.00)
		(36,114.76)	(13,960.00)	(11,872.00)	2,088.00
Civic Functions	Salary/Wage	16,742.42	22,220.00	24,308.00	2,088.00
Civic Functions	Sal/2 Wkly Wage	12,698.22			
Civic Functions	Sal/Ave Hol Pay	1,406.91			
Civic Functions	Sal/2 Wk O/T	19,811.41			
Civic Functions	Sal/Civic Driv	13,113.70	66,800.00	69,617.00	2,817.00
Civic Functions	Sal/Agency	7,561.04			
Civic Functions	Travel General	-	1,000.00	1,000.00	-
Civic Functions	Civic Function	47,425.19	51,900.00	51,900.00	-
Civic Functions	Stock Gifts	4,304.35	5,000.00	5,000.00	-
		123,063.24	146,920.00	151,825.00	4,905.00
Corporate Comm	Salary/Wage	274,100.04	413,440.00	441,677.00	28,237.00
Corporate Comm	Sal/Agency	39,489.87			
Corporate Comm	Travel General	2,930.84	4,000.00	4,000.00	-
Corporate Comm	Land Call/Rent	510.93	2,040.00	2,040.00	-
Corporate Comm	Comm Other	22,726.06	48,500.00	48,500.00	-
Corporate Comm	Publications	2,189.25	8,000.00	8,000.00	-
Corporate Comm	Print/Stat/Sup	662.26	1,800.00	1,800.00	-
Corporate Comm	Postage	3.78	50.00	50.00	-
		342,613.03	477,830.00	506,067.00	28,237.00

Finance & Corporate Services 2025/2026 estimates

Location	Detail	2024/25 Actual & Comm	2024/25 budgets	Estimates 25/26	Variance in
		as at period 8			budget
		£	£	£	£
Elections	Election Exp	10,970.82	87,000.00	87,000.00	-
		10,970.82	87,000.00	87,000.00	0.00
Gun Club	Rent Com Off	(3,375.00)	(4,750.00)	(4,750.00)	-
		(3,375.00)	(4,750.00)	(4,750.00)	0.00
LVI Cntr Mng	Salary/Wage	295,073.96	485,780.00	525,035.00	39,255.00
LVI Cntr Mng	Sal/Overtime	203.43			
LVI Cntr Mng	Sal/Cas Staff	36,985.82			
LVI Cntr Mng	Sal/Agency	27,948.25			
LVI Cntr Mng	Travel General	-	250.00	250.00	-
LVI Cntr Mng	Hort/Grnd Maint	1,144.32	7,000.00	7,000.00	-
LVI Cntr Mng	Facilities Dev	13,822.72	28,500.00	28,500.00	-
LVI Cntr Mng	Mat General	499.00	1,370.00	1,397.40	27.40
LVI Cntr Mng	Cont Clean	139,146.36	199,990.00	218,217.33	18,227.33
LVI Cntr Mng	Cont Security	146,705.08	225,980.00	247,690.00	21,710.00
LVI Cntr Mng	Elec/Gas Chrg	173,593.67	347,240.00	305,571.20	(41,668.80)
LVI Cntr Mng	Water	4,359.82	15,000.00	15,000.00	-
LVI Cntr Mng	Rates	461,549.70	365,260.00	387,241.05	21,981.05
LVI Cntr Mng	In Building	59,104.49	58,230.00	67,888.00	9,658.00
LVI Cntr Mng	Print/Stat/Sup	406.10	800.00	800.00	-
LVI Cntr Mng	Licence fee	169.50	160.00	160.00	-
LVI Cntr Mng	Postage	183.12	500.00	500.00	-
LVI Cntr Mng	Printing	-	500.00	500.00	-
		1,360,895.34	1,736,560.00	1,805,749.98	69,189.98
LVI Theatre	Prom/Marketing	3,729.49	13,000.00	13,000.00	-
LVI Theatre	Bnk Chg CC Tran	3,285.42	2,400.00	5,500.00	3,100.00
LVI Theatre	Land Call/Rent	1,948.87	2,850.00	2,850.00	-
LVI Theatre	Oth Op Expense	9,206.29	11,000.00	11,000.00	-
LVI Theatre	IT C/puter Lic	1,000.00	1,500.00	10,000.00	8,500.00
LVI Theatre	Rent Com Off	(27,479.16)	(28,000.00)	(28,000.00)	-
LVI Theatre	Service Inc	(39,453.57)	(30,000.00)	(36,000.00)	(6,000.00)
LVI Theatre	Other Inc	(1,048.33)	(2,000.00)	(2,000.00)	-
LVI Theatre	Island Hall	(85,892.50)	(88,200.00)	(100,000.00)	(11,800.00)
		(134,703.49)	(117,450.00)	(123,650.00)	(6,200.00)
May/Dep May All	Mayor Allow	23,445.44	36,010.00	36,010.00	-
May/Dep May All	Mayor Expense	5,701.69	22,500.00	22,500.00	-
May/Dep May All	D/Mayor Allow	7,389.15	11,530.00	11,530.00	-
May/Dep May All	D/Mayor Exp	-	1,000.00	1,000.00	-
May/Dep May All	Pre D/Mayor Exp	552.85	500.00	500.00	-
May/Dep May All	Pre Mayor Exp	5,835.04	6,000.00	6,000.00	-
May/Dep May All	Postage	203.01	400.00	400.00	-
		43,127.18	77,940.00	77,940.00	0.00
Members Allow	Sal/Allowance	567,869.79	879,750.00	880,520.00	770.00
Members Allow	Travel General	8,475.19	14,000.00	14,000.00	-
Members Allow	Special Respon	67,864.80	99,110.00	99,110.00	-
Members Allow	Dep/Carer Allow	158.31	2,000.00	2,000.00	-
Members Allow	Mobile Calls	2,743.54	5,500.00	5,500.00	-
Members Allow	Broadband	7,766.73	16,800.00	16,800.00	-
Members Allow	Print/Stat/Sup	335.50	1,500.00	1,500.00	-
Members Allow	Postage	105.36	700.00	500.00	(200.00)
Members Allow	Cater External	13,971.62	16,000.00	22,000.00	6,000.00
Members Allow	IT Sup All Dir	500.64	8,000.00	4,000.00	(4,000.00)
		669,791.48	1,043,360.00	1,045,930.00	2,570.00
Members Conf	Travel General	2,789.46	12,000.00	12,000.00	-
Members Conf	Conf/Courses	2,640.00	8,000.00	8,000.00	-
		5,429.46	20,000.00	20,000.00	0.00
Members Service	Salary/Wage	205,529.77	377,230.00	402,286.00	25,056.00
Members Service	Travel General	70.26	200.00	200.00	-
Members Service	Land Call/Rent	406.29	1,000.00	1,000.00	-
Members Service	Print/Stat/Sup	877.91	1,290.00	1,290.00	-
Members Service	Printing	-	2,000.00	2,000.00	-
		206,884.23	381,720.00	406,776.00	25,056.00
Reg Birth/Death	Salary/Wage	117,650.48	204,550.00	219,958.00	15,408.00
Reg Birth/Death	Sal/Overtime	4,023.56			
Reg Birth/Death	Sal/Ave Hol Pay	306.77			
Reg Birth/Death	Sal/Cas Staff	8,156.49			

Finance & Corporate Services 2025/2026 estimates

Location	Detail	2024/25 Actual & Comm as at period 8 £	2024/25 budgets £	Estimates 25/26 £	Variance in budget £
Reg Birth/Death	Travel General	1,302.85	4,500.00	2,500.00	(2,000.00)
Reg Birth/Death	E/ment Costs	7,425.00	8,500.00	14,580.00	6,080.00
Reg Birth/Death	Office Equip	-	500.00	500.00	-
Reg Birth/Death	Cont Security	2,871.41	6,000.00	7,000.00	1,000.00
Reg Birth/Death	Bnk Chg CC Tran	1,371.13	4,000.00	4,650.00	650.00
Reg Birth/Death	Elec/Gas Chrg	1,448.47	9,000.00	7,920.00	(1,080.00)
Reg Birth/Death	Rates	4,082.94	8,870.00	9,313.50	443.50
Reg Birth/Death	Land Call/Rent	130.00	1,000.00	1,000.00	-
Reg Birth/Death	Insure All/Oth	10,173.72	10,020.00	11,686.00	1,666.00
Reg Birth/Death	Print/Stat/Sup	738.39	1,500.00	1,500.00	-
Reg Birth/Death	Postage	1,730.03	2,500.00	2,500.00	-
Reg Birth/Death	Accrual	(33,058.33)			
Reg Birth/Death	App Venue Fee	(6,620.00)	(8,000.00)	(8,000.00)	-
Reg Birth/Death	Marriage Fee	(11,412.00)	(18,000.00)	(18,000.00)	-
Reg Birth/Death	Reg Stamp	(45,088.00)	(65,000.00)	(65,000.00)	-
Reg Birth/Death	Reg Recoup	(39,104.68)	(169,940.00)	(192,107.50)	(22,167.50)
		26,128.23	-	-	-
Manage & Gen	Salary/Wage	190,831.17	300,090.00	308,475.00	8,385.00
Manage & Gen	Travel General	933.62	1,500.00	1,500.00	-
Manage & Gen	Hold C/C Charge	(3,336.57)			
Manage & Gen	Special Project	12,792.48	18,900.00	19,845.00	945.00
Manage & Gen	Audit Service	75.00	110,000.00	95,000.00	(15,000.00)
Manage & Gen	Land Call/Rent	314.47	1,190.00	1,190.00	-
		201,610.17	431,680.00	426,010.00	(5,670.00)
Bank/Invest Inc	Bank Fee/Chrg	7,925.03	15,000.00	15,000.00	-
Bank/Invest Inc	Bank Interest	(993,508.20)	(270,000.00)	(370,000.00)	(100,000.00)
		(985,583.17)	(255,000.00)	(355,000.00)	(100,000.00)
Cont Oth Bodies	LGSC	26,247.00	27,710.00	29,095.50	1,385.50
		26,247.00	27,710.00	29,095.50	1,385.50
Demo & Repres	NILGA	59,368.00	58,810.00	61,750.50	2,940.50
Demo & Repres	Comp Com	41,817.25	46,170.00	46,170.00	-
		101,185.25	104,980.00	107,920.50	2,940.50
Fin Service	Salary/Wage	456,199.81	680,600.00	720,075.00	39,475.00
Fin Service	Sal/Agency	11,877.40			
Fin Service	Sal/Cap Alloc	(13,806.21)			
Fin Service	Travel General	-	100.00	100.00	-
Fin Service	Cash Collection	962.00	900.00	900.00	-
Fin Service	Bnk Chg CC Tran	(12,924.40)	1,500.00	7,383.00	5,883.00
Fin Service	Fair Val Ad Bld	-	15,500.00	15,500.00	-
Fin Service	Room Charges	51.20	100.00	100.00	-
Fin Service	Land Call/Rent	256.84	1,000.00	1,000.00	-
Fin Service	Con Economic	8,496.95	9,000.00	29,000.00	20,000.00
Fin Service	Publications	3,350.00	4,280.00	4,280.00	-
Fin Service	Print/Stat/Sup	1,772.97	2,000.00	2,000.00	-
Fin Service	Postage	487.73	2,000.00	2,000.00	-
Fin Service	Printing	-	1,000.00	1,000.00	-
Fin Service	Recoup Exp	(519.58)	(2,670.00)	(2,670.00)	-
		456,204.71	715,310.00	780,668.00	65,358.00
Trans Renew/Rep	R&R Bal T/sfer	-	14,540.00	14,540.00	-
Trans DEA Fund	DEA Contribution	-	-	200,000.00	200,000.00
		0.00	14,540.00	214,540.00	200,000.00
Overall F&CS Totals		2,751,173.28	5,458,380.00	5,749,479.03	291,099.03

Governance & Audit 2025/2026 estimates

Location	Detail	2024/25 Actual & Comm as at period 8 £	2024/25 budgets £	Estimates 25/26 £	Variance in budget £
Internal Audit	Salary/Wage	83,093.88	115,780.00	127,023.00	11,243.00
Internal Audit	Travel General	131.49	200.00	200.00	-
Internal Audit	Oth Audit Serv	60,408.00	41,530.00	41,530.00	-
Internal Audit	Land Call/Rent	780.34	540.00	540.00	-
Internal Audit	Publications	265.00	-	-	-
Internal Audit	Postage	1.26	-	-	-
Internal Audit	Printing	30.00	150.00	150.00	-
		144,709.97	158,200.00	169,443.00	11,243.00
Chief Executive	Salary/Wage	153,749.55	300,370.00	312,411.00	12,041.00
Chief Executive	Travel General	2,273.29	2,300.00	2,300.00	-
Chief Executive	Recoup of Pay	(1,094.10)	-	-	-
Chief Executive	Hold C/C Charge	(2,478.51)	-	-	-
Chief Executive	Room Charges	1,055.80	2,000.00	2,000.00	-
Chief Executive	Land Call/Rent	675.64	2,200.00	2,200.00	-
Chief Executive	Insure All/Oth	17,925.14	17,660.00	20,589.00	2,929.00
Chief Executive	Mkt Adv Cost	959.10	-	-	-
Chief Executive	Print/Stat/Sup	1,065.24	1,000.00	1,000.00	-
Chief Executive	Postage	16.04	100.00	100.00	-
Chief Executive	P/copier Costs	-	300.00	300.00	-
		174,147.19	325,930.00	340,900.00	14,970.00
Pensions Cost	Sal/Pensions	2,418.25	7,890.00	8,284.50	394.50
		2,418.25	7,890.00	8,284.50	394.50
Staff Conf	Conf/Courses	260.00	500.00	500.00	-
		260.00	500.00	500.00	-
Overall G&A Totals		321,535.41	492,520.00	519,127.50	26,607.50

Leisure Services 2025/2026 estimates

Detail		2024/25 Actual & Comm as at period 8	2024/25 budgets	Estimates 25/26	Variance in budget
Location		£	£	£	£
Aberdelghy Golf	Sal/2 Wkly Wage	140,926.09	222,220.00	237,085.00	14,865.00
Aberdelghy Golf	Sal/Ave Hol Pay	1,177.71	2,120.00	2,074.19	(45.81)
Aberdelghy Golf	Sal/2 Wk O/T	16,050.65	19,750.00	20,741.94	991.94
Aberdelghy Golf	Sal/Agency	1,361.10	18,390.00	19,313.64	923.64
Aberdelghy Golf	Mat General	29,087.06	53,550.00	69,621.00	16,071.00
Aberdelghy Golf	Water	1,882.47	4,400.00	4,400.00	-
		190,485.08	320,430.00	353,235.78	32,805.78
Aghalee PF	Elec/Gas Chrg	267.29	350.00	308.00	(42.00)
Aghalee PF	O/door Facility	(751.00)	(1,000.00)	(1,000.00)	-
		(483.71)	(650.00)	(692.00)	(42.00)
Allotments	Cont Security	3,873.45	5,500.00	5,500.00	-
Allotments	Elec/Gas Chrg	962.51	1,840.00	1,619.20	(220.80)
Allotments	Water	154.00	500.00	500.00	-
		4,989.96	7,840.00	7,619.20	(220.80)
Ballybeen Sport	O/door Facility	(749.33)	(1,000.00)	(1,600.00)	(600.00)
		(749.33)	(1,000.00)	(1,600.00)	(600.00)
Ballymacoss PF	Rent Com Off	(1,533.01)	(2,000.00)	(2,000.00)	-
		(1,533.01)	(2,000.00)	(2,000.00)	-
B/bour Prk Bowl	Elec/Gas Chrg	393.05	1,440.00	1,267.20	(172.80)
B/bour Prk Bowl	Water	2,792.26	1,500.00	1,500.00	-
B/bour Prk Bowl	Bowling Green	(1,624.06)	(2,690.00)	(1,900.00)	790.00
		1,561.25	250.00	867.20	617.20
Barbour PF	Elec/Gas Chrg	2,404.74	1,480.00	1,302.40	(177.60)
Barbour PF	Water	131.54	1,000.00	1,000.00	-
Barbour PF	Rent	114.00	120.00	120.00	-
Barbour PF	O/door Facility	(3,131.00)	(6,500.00)	(6,500.00)	-
		(480.72)	(3,900.00)	(4,077.60)	(177.60)
Belfast Hills	Grant Cont	20,770.00	20,770.00	20,770.00	-
		20,770.00	20,770.00	20,770.00	-
B Neill SCOE	Salary/Wage	15,048.72	-	-	-
B Neill SCOE	Cont Vend	-	2,500.00	2,500.00	-
B Neill SCOE	Elec/Gas Chrg	25,246.66	37,790.00	33,255.20	(4,534.80)
B Neill SCOE	Water	4,174.82	9,000.00	9,000.00	-
B Neill SCOE	Other Inc	(2,120.00)	(6,500.00)	(6,500.00)	-
B Neill SCOE	Vend Machine	(4,254.67)	(3,500.00)	(3,500.00)	-
B Neill SCOE	O/door Facility	(16,967.56)	(23,500.00)	(26,000.00)	(2,500.00)
B Neill SCOE	Mobile Trader	(4,050.00)	(5,400.00)	(5,400.00)	-
		17,077.97	10,390.00	3,355.20	(7,034.80)
Cairnshill	Elec/Gas Chrg	1,373.36	1,260.00	1,108.80	(151.20)
Cairnshill	Water	83.62	400.00	400.00	-
Cairnshill	O/door Facility	(445.67)	(940.00)	(1,200.00)	(260.00)
		1,011.31	720.00	308.80	(411.20)
Castle Gardens	Sal/2 Wkly Wage	48,892.15	76,780.00	81,749.00	4,969.00
Castle Gardens	Sal/Ave Hol Pay	81.73	-	-	-
Castle Gardens	Sal/2 Wk O/T	3,188.08	-	-	-
Castle Gardens	Elec/Gas Chrg	3,969.64	8,480.00	7,462.40	(1,017.60)
Castle Gardens	Water	600.16	2,600.00	2,600.00	-
		56,731.76	87,860.00	91,811.40	3,951.40
CHGC	Sal/2 Wkly Wage	104,643.56	220,360.00	235,827.00	15,467.00
CHGC	Sal/Ave Hol Pay	1,096.86	2,110.00	2,215.97	105.97
CHGC	Sal/2 Wk O/T	15,387.24	19,750.00	20,741.94	991.94
CHGC	Sal/Agency	12,418.70	-	-	-
CHGC	Mat General	40,661.68	59,330.00	80,516.60	21,186.60
CHGC	Stock New Eq	7,994.82	15,000.00	15,000.00	-

Leisure Services 2025/2026 estimates

Location	Detail	2024/25 Actual & 2024/25 budgets	Estimates 25/26	Variance in budget	
		Comm as at period 8			
		£	£	£	
CHGC	Cont P&E/Fleet	4,661.10	5,000.00	5,000.00	-
CHGC	Cont Security	1,579.29	2,510.00	2,510.00	-
CHGC	Elec/Gas Chrg	8,067.55	4,670.00	4,109.60	(560.40)
CHGC	Water	325.07	2,000.00	2,000.00	-
		196,835.87	330,730.00	367,921.12	37,191.12
CSAW	Fee	(1,093.64)	(2,500.00)	(2,500.00)	-
CSAW	Grant Funding	-	(27,500.00)	(27,500.00)	-
CSAW	Salary/Wage	27,825.49	40,510.00	43,839.00	3,329.00
CSAW	Marketing/Dev	-	1,500.00	1,500.00	-
CSAW	Room Charges	935.38	1,450.00	1,450.00	-
CSAW	Travel General	590.13	1,000.00	1,000.00	-
CSAW	Baby Classes	2,439.00	5,000.00	5,000.00	-
CSAW	First Aid Proj	-	800.00	800.00	-
CSAW	PHA Fund Exp	16,958.54	26,560.00	26,560.00	-
CSAW	Shake/Leg Proj	3,213.65	6,000.00	6,000.00	-
		50,868.55	52,820.00	56,149.00	3,329.00
Cemeteries	Salary/Wage	19,174.42	-	-	-
Cemeteries	Sal/2 Wkly Wage	222,700.60	282,260.00	305,665.00	23,405.00
Cemeteries	Sal/Ave Hol Pay	2,178.34	2,240.00	2,352.50	112.50
Cemeteries	Sal/2 Wk O/T	26,325.77	20,940.00	21,991.71	1,051.71
Cemeteries	Sal/Agency	91,761.84	-	-	-
Cemeteries	Sal/Agency OT	9,509.60	-	-	-
Cemeteries	Mat H/cult Sup	20,891.13	25,250.00	25,755.00	505.00
Cemeteries	Cont Prop Maint	2,385.00	1,500.00	1,500.00	-
Cemeteries	Cont P&E/Fleet	11,969.55	12,000.00	12,000.00	-
Cemeteries	Elec/Gas Chrg	1,232.73	3,320.00	2,921.60	(398.40)
		408,128.98	347,510.00	372,185.82	24,675.82
C/mas Campaign	Sal/Ave Hol Pay	-	730.00	766.66	36.66
C/mas Campaign	Sal/2 Wk O/T	-	6,780.00	7,120.53	340.53
C/mas Campaign	Cont P&E/Fleet	7,710.00	7,380.00	7,380.00	-
C/mas Campaign	Elec/Gas Chrg	523.00	980.00	862.40	(117.60)
C/mas Campaign	Oth Op Expense	26,861.58	25,000.00	25,000.00	-
		35,094.58	40,870.00	41,129.59	259.59
Community Event	Sal/Overtime	1,997.34	-	-	-
Community Event	Sal/Ave Hol Pay	834.09	-	-	-
Community Event	Sal/2 Wk O/T	6,684.95	-	-	-
Community Event	l/sture Sup	4,316.51	10,000.00	10,000.00	-
Community Event	Com Event Sup	2,312.47	10,000.00	10,000.00	-
Community Event	Family Fun Day	47,835.95	50,000.00	50,000.00	-
Community Event	O/Sport Event	-	10,000.00	10,000.00	-
Community Event	P/Life M/Park	12,419.10	10,000.00	10,000.00	-
Community Event	P/Life Moira	8,440.33	10,000.00	10,000.00	-
Community Event	P/Life Wal/Park	8,539.80	10,000.00	10,000.00	-
Community Event	P/Life Misc.	-	10,000.00	10,000.00	-
Community Event	PL Castle Gdns	7,984.80	-	-	-
Community Event	P/Life L/Moss	-	-	10,000.00	10,000.00
Community Event	Other Inc	(401.60)	(1,000.00)	(1,000.00)	-
		100,963.74	119,000.00	129,000.00	10,000.00
C/side Devlope	Salary/Wage	77,368.62	110,390.00	115,256.00	4,866.00
C/side Devlope	Travel General	2,654.24	6,000.00	6,000.00	-
C/side Devlope	Minor Projects	15,062.92	15,000.00	15,000.00	-
C/side Devlope	Bio Diversity	10,961.15	14,000.00	14,000.00	-
C/side Devlope	Marketing/Dev	842.30	2,000.00	2,000.00	-
C/side Devlope	General Project	7,696.59	20,000.00	20,000.00	-
		114,585.82	167,390.00	172,256.00	4,866.00
Dru/Stad C/pk	Rent Com Off	(600.00)	(600.00)	(600.00)	-
		(600.00)	(600.00)	(600.00)	-

Leisure Services 2025/2026 estimates

Detail		2024/25 Actual & 2024/25 budgets	Estimates 25/26	Variance in budget	
Location		Comm as at period 8			
		£	£	£	
Drumbo Village	Elec/Gas Chrg	473.94	1,030.00	906.40	(123.60)
Drumbo Village	Water	70.04	390.00	390.00	-
Drumbo Village	O/door Facility	(2,698.84)	(1,000.00)	(2,000.00)	(1,000.00)
		(2,154.86)	420.00	(703.60)	(1,123.60)
D/goyne Bowling	Bowling Green	-	(1,000.00)	(1,000.00)	-
		-	(1,000.00)	(1,000.00)	-
Dungoyne Paths	Sal/Agency	1,348.75	-	-	-
Dungoyne Paths	Elec/Gas Chrg	1,763.27	1,900.00	1,672.00	(228.00)
Dungoyne Paths	Water	867.61	1,100.00	1,100.00	-
		3,979.63	3,000.00	2,772.00	(228.00)
Grass Crews	Sal/2 Wkly Wage	165,285.12	364,560.00	393,852.00	29,292.00
Grass Crews	Sal/Ave Hol Pay	1,500.61	2,230.00	2,342.00	112.00
Grass Crews	Sal/2 Wk O/T	20,733.54	21,830.00	22,926.41	1,096.41
		187,519.27	388,620.00	419,120.41	30,500.41
Glenmore PF	O/door Facility	(1,133.33)	(3,000.00)	(3,000.00)	-
		(1,133.33)	(3,000.00)	(3,000.00)	-
Gr/wood Bus Pk	Elec/Gas Chrg	3,098.78	2,250.00	1,980.00	(270.00)
Gr/wood Bus Pk	Water	12.80	1,000.00	1,000.00	-
Gr/wood Bus Pk	Rent	83,560.46	78,000.00	82,500.00	4,500.00
Gr/wood Bus Pk	Rates	28,234.69	27,660.00	29,646.75	1,986.75
		114,906.73	108,910.00	115,126.75	6,216.75
H'borough Conve	Elec/Gas Chrg	588.32	1,030.00	906.40	(123.60)
H'borough Conve	Water	338.75	1,100.00	1,100.00	-
		927.07	2,130.00	2,006.40	(123.60)
Hilden Pl/Area	Elec/Gas Chrg	127.00	90.00	79.20	(10.80)
		127.00	90.00	79.20	(10.80)
Hill Street PF	Cont Security	3,873.45	5,400.00	5,400.00	-
		3,873.45	5,400.00	5,400.00	-
H/borough F/Pk	Sal/2 Wkly Wage	44,736.87	72,110.00	77,033.00	4,923.00
H/borough F/Pk	Mat General	13,267.69	31,500.00	32,130.00	630.00
H/borough F/Pk	Mat Clean/Equip	0.00	1,260.00	1,285.20	25.20
H/borough F/Pk	Stocl Safe Eq	0.00	1,880.00	1,880.00	-
H/borough F/Pk	Cont P&E/Fleet	0.00	1,000.00	1,000.00	-
H/borough F/Pk	Cont Security	16,496.55	23,500.00	23,500.00	-
H/borough F/Pk	Elec/Gas Chrg	1,088.27	2,120.00	1,865.60	(254.40)
H/borough F/Pk	Mobile Trader	(32,400.00)	(43,200.00)	(43,200.00)	-
H/borough F/Pk	Other Income	(815.76)	-	-	-
		42,373.62	90,170.00	95,493.80	5,323.80
Hydebank	Cont Security	3,873.45	5,400.00	5,400.00	-
Hydebank	Elec/Gas Chrg	4,679.97	7,560.00	6,652.80	(907.20)
Hydebank	Water	1,658.54	3,000.00	3,000.00	-
Hydebank	Vend Machine	-	(100.00)	(100.00)	-
Hydebank	O/door Facility	(4,828.47)	(8,000.00)	(8,000.00)	-
Hydebank	Mobile Trader	-	(1,440.00)	(1,440.00)	-
		5,383.49	6,420.00	5,512.80	(907.20)
Kirkwoods Road	Rent	-	3,000.00	3,000.00	-
Kirkwoods Road	Rent Com Off	(784.00)	(1,200.00)	(1,200.00)	-
		(784.00)	1,800.00	1,800.00	-
L/Park Dromara	Elec/Gas Chrg	1,016.10	2,660.00	2,340.80	(319.20)
L/Park Dromara	Oil	777.00	1,500.00	1,500.00	-
L/Park Dromara	Water	389.52	550.00	550.00	-
L/Park Dromara	O/door Facility	(363.33)	(2,000.00)	(5,000.00)	(3,000.00)
		1,819.29	2,710.00	(609.20)	(3,319.20)

Leisure Services 2025/2026 estimates

Location	Detail	2024/25 Actual & Comm as at period 8	2024/25 budgets	Estimates 25/26	Variance in budget
		£	£	£	£
LVRP	Salary/Wage	130,849.31	145,440.00	161,392.80	15,952.80
LVRP	Fleet Mat	-	2,210.00	2,254.20	44.20
LVRP	Elec/Gas Chrg	(921.91)	1,950.00	1,716.00	(234.00)
LVRP	Rent	3,600.00	-	-	-
LVRP	Other costs	3,716.44	-	-	-
LVRP	Insure All/Oth	8,114.74	7,250.00	9,321.00	2,071.00
LVRP	Heritage Lotto	(4,452.92)	(4,580.00)	(4,580.00)	-
LVRP	Accruals	(25,775.70)	-	-	-
LVRP	Recoup/Adm	(137,400.00)	(152,270.00)	(170,104.00)	(17,834.00)
		(22,270.04)	-	-	-
Leisure HQ	Salary/Wage	102,679.40	199,360.00	200,241.00	881.00
Leisure HQ	Travel General	1,134.92	1,000.00	1,000.00	-
Leisure HQ	Sal/Agency	30,334.85	-	-	-
Leisure HQ	Sale/Eye Care	-	80.00	80.00	-
Leisure HQ	Special Project	7,203.97	19,880.00	19,880.00	-
Leisure HQ	Room Charges	2,316.79	300.00	300.00	-
Leisure HQ	Land Call/Rent	177.63	800.00	800.00	-
Leisure HQ	Insure All/Oth	346,875.52	341,850.00	398,424.00	56,574.00
Leisure HQ	Licence fee	2,500.00	2,500.00	2,500.00	-
Leisure HQ	P/copier Costs	-	320.00	320.00	-
		493,223.08	566,090.00	623,545.00	57,455.00
Lisburn Rec PF	Rent Com Off	(1,500.00)	(2,000.00)	(2,000.00)	-
Lisburn Rec PF	O/door Facility	(3,457.33)	(3,750.00)	(4,500.00)	(750.00)
		(4,957.33)	(5,750.00)	(6,500.00)	(750.00)
L/Moss Pitches	O/door Facility	(8,240.07)	(13,000.00)	(13,000.00)	-
L/Moss Pitches	Mobile Trader	(2,250.00)	(3,000.00)	(3,000.00)	-
		(10,490.07)	(16,000.00)	(16,000.00)	-
L/Neagh Manag	L/Neagh Partner	3,850.00	3,850.00	3,850.00	-
L/Neagh Manag	L/Neagh Rescue	-	1,750.00	1,750.00	-
		3,850.00	5,600.00	5,600.00	-
M/ained O/Space	Sal/2 Wkly Wage	233,724.16	357,900.00	382,607.00	24,707.00
M/ained O/Space	Sal/Ave Hol Pay	4,805.96	4,110.00	4,316.42	206.42
M/ained O/Space	Sal/2 Wk O/T	63,175.48	38,370.00	40,297.13	1,927.13
M/ained O/Space	Sal/Agency	370.91	-	-	0.00
M/ained O/Space	Traffic Manage	11,400.00	31,250.00	31,250.00	0.00
M/ained O/Space	Mat General	48,988.90	103,430.00	105,498.60	2,068.60
M/ained O/Space	Mat H/cult Sup	201,501.48	218,750.00	223,125.00	4,375.00
M/ained O/Space	Stocl Safe Eq	7,014.22	22,500.00	22,500.00	-
M/ained O/Space	Cont Prop Maint	60,480.00	60,480.00	60,480.00	-
M/ained O/Space	Cont P&E/Fleet	3,565.98	20,000.00	20,000.00	-
M/ained O/Space	Fleet Fuel	11,405.06	13,440.00	13,440.00	-
M/ained O/Space	Elec/Gas Chrg	638.88	3,000.00	2,640.00	(360.00)
M/ained O/Space	Land Call/Rent	1,567.77	3,700.00	3,700.00	-
M/ained O/Space	Grant Cont	-	7,500.00	7,500.00	-
M/ained O/Space	Other Inc	(18.00)	(40,000.00)	(33,000.00)	7,000.00
M/ained O/Space	Pich Maint	(14,100.00)	(21,420.00)	(14,100.00)	7,320.00
		634,520.80	823,010.00	870,254.16	47,244.16
Moat Park	Sal/2 Wkly Wage	48,384.47	76,780.00	81,749.00	4,969.00
Moat Park	Sal/Ave Hol Pay	70.15	800.00	840.18	40.18
Moat Park	Sal/2 Wk O/T	732.07	7,500.00	7,876.69	376.69
Moat Park	Elec/Gas Chrg	3,366.40	8,120.00	7,145.60	(974.40)
Moat Park	Water	857.44	3,000.00	3,000.00	-
Moat Park	O/door Facility	(3,887.53)	(6,000.00)	(8,000.00)	(2,000.00)
		49,523.00	90,200.00	92,611.47	2,411.47

Leisure Services 2025/2026 estimates

Location	Detail	2024/25 Actual & 2024/25 budgets	Estimates 25/26	Variance in budget	
		Comm as at period 8	£	£	£
Moira Dem PF	Salary/Wage	23,238.65	-	-	
Moira Dem PF	Sal/2 Wkly Wage	6,856.73	74,330.00	79,882.00	5,552.00
Moira Dem PF	Sal/Ave Hol Pay	156.52	800.00	840.18	40.18
Moira Dem PF	Sal/2 Wk O/T	1,565.23	7,500.00	7,876.69	376.69
Moira Dem PF	Sal/Agency	10,026.93	-	-	-
Moira Dem PF	Elec/Gas Chrg	4,501.48	7,910.00	6,960.80	(949.20)
Moira Dem PF	Water	293.43	2,500.00	2,500.00	-
Moira Dem PF	O/door Facility	(2,266.80)	(2,500.00)	(3,000.00)	(500.00)
Moira Dem PF	Mobile Trader	(6,300.00)	(8,400.00)	(8,400.00)	-
		38,072.17	82,140.00	86,659.67	4,519.67
P&A HQ	Salary/Wage	331,684.89	482,890.00	535,661.00	52,771.00
P&A HQ	Sal/Overtime	312.28	6,750.00	7,089.02	339.02
P&A HQ	Sal/Ave Hol Pay	29.92	1,400.00	1,470.32	70.32
P&A HQ	Sal/2 Wk O/T	-	6,390.00	6,710.94	320.94
P&A HQ	Travel General	4,713.10	4,500.00	4,500.00	-
P&A HQ	Conf/Courses	-	1,000.00	1,000.00	-
P&A HQ	Marketing/Dev	3,340.00	10,000.00	10,000.00	-
P&A HQ	Litter Picking	22,974.70	35,360.00	42,000.00	6,640.00
P&A HQ	Mat General	2,796.00	-	-	-
P&A HQ	Mat Clean/Equip	11,153.18	14,700.00	14,994.00	294.00
P&A HQ	Contractor Pay	133,788.86	246,750.00	246,750.00	-
P&A HQ	Cont Prop Maint	61,657.25	86,500.00	86,500.00	-
P&A HQ	Cont Clean	25,391.86	40,610.00	40,610.00	-
P&A HQ	Cont Security	99,672.76	152,000.00	184,000.00	32,000.00
P&A HQ	Bnk Chg CC Tran	704.77	900.00	1,040.00	140.00
P&A HQ	Room Charges	612.40	1,500.00	1,500.00	-
P&A HQ	Land Call/Rent	2,902.54	4,000.00	4,000.00	-
P&A HQ	M/ship to Assoc	-	500.00	500.00	-
P&A HQ	Print/Stat/Sup	1,359.66	3,000.00	3,000.00	-
P&A HQ	Postage	280.00	200.00	200.00	-
P&A HQ	Unif/Corp Cloth	-	1,000.00	1,000.00	-
P&A HQ	IT CCTV/D/Links	12,531.68	20,000.00	22,591.00	2,591.00
P&A HQ	Contrib LVRP	67,000.00	67,000.00	67,000.00	-
P&A HQ	General Project	13,599.23	9,500.00	9,500.00	-
		796,505.08	1,196,450.00	1,291,616.27	95,166.27
Park Manag Adm	Salary/Wage	170,732.21	317,300.00	334,544.00	17,244.00
Park Manag Adm	Sal/Overtime	21,187.92	4,890.00	5,135.60	245.60
Park Manag Adm	Sal/2 Wkly Wage	25,203.26	37,010.00	40,140.00	3,130.00
Park Manag Adm	Sal/Ave Hol Pay	1,089.55	520.00	546.12	26.12
Park Manag Adm	Travel General	4,336.74	5,000.00	5,000.00	-
		222,549.68	364,720.00	385,365.72	20,645.72
Pensions Cost	Sal/Pensions	3,005.83	19,500.00	21,503.36	2,003.36
		3,005.83	19,500.00	21,503.36	2,003.36
QE II PF	Elec/Gas Chrg	1,260.53	2,530.00	2,226.40	(303.60)
QE II PF	Water	421.75	1,000.00	1,000.00	-
QE II PF	O/door Facility	(5,263.16)	(4,000.00)	(5,000.00)	(1,000.00)
		(3,580.88)	(470.00)	(1,773.60)	(1,303.60)
Scout Field	Rent Com Off	-	(1,000.00)	(1,000.00)	-
		-	(1,000.00)	(1,000.00)	-
Seycon Park PF	Elec/Gas Chrg	-	1,490.00	1,311.20	(178.80)
Seycon Park PF	Water	-	660.00	660.00	-
Seycon Park PF	Rent Com Off	(1,000.01)	(2,000.00)	(2,000.00)	-
		(1,000.01)	150.00	(28.80)	(178.80)

Leisure Services 2025/2026 estimates

Detail		2024/25 Actual & Comm as at period 8	2024/25 budgets	Estimates 25/26	Variance in budget
Location		£	£	£	£
Sports Turf	Sal/2 Wkly Wage	210,389.60	334,110.00	357,033.00	22,923.00
Sports Turf	Sal/Ave Hol Pay	1,214.92	1,570.00	1,648.85	78.85
Sports Turf	Sal/2 Wk O/T	16,907.49	14,690.00	15,427.81	737.81
Sports Turf	Mat General	105,039.40	157,500.00	160,650.00	3,150.00
Sports Turf	Mat Black Bag	-	1,000.00	1,020.00	20.00
Sports Turf	Land Call/Rent	2,049.20	3,920.00	3,920.00	-
		335,600.61	512,790.00	539,699.66	26,909.66
Tractor Crews	Sal/2 Wkly Wage	100,607.49	158,880.00	170,232.00	11,352.00
Tractor Crews	Sal/Ave Hol Pay	569.25	800.00	840.18	40.18
Tractor Crews	Sal/2 Wk O/T	7,356.24	7,460.00	7,834.68	374.68
		108,532.98	167,140.00	178,906.86	11,766.86
Trans Ren/Rep	R&R Bal T/sfer	-	327,290.00	327,290.00	-
		-	327,290.00	327,290.00	-
Wallace Park PF	Salary/Wage	49,458.67	72,940.00	77,662.00	4,722.00
Wallace Park PF	Sal/Overtime	2,496.29	-	-	-
Wallace Park PF	Sal/2 Wkly Wage	47,104.92	72,720.00	77,668.00	4,948.00
Wallace Park PF	Sal/Ave Hol Pay	571.67	800.00	840.18	40.18
Wallace Park PF	Sal/2 Wk O/T	3,910.21	7,500.00	7,876.69	376.69
Wallace Park PF	Cont Vend	-	100.00	100.00	-
Wallace Park PF	Elec/Gas Chrg	18,256.62	41,810.00	36,792.80	(5,017.20)
Wallace Park PF	Water	4,384.24	4,400.00	4,400.00	-
Wallace Park PF	Tennis Manag	4,000.00	8,000.00	8,000.00	-
Wallace Park PF	Other Inc	(7,439.71)	-	-	-
Wallace Park PF	Vend Machine	(1,451.66)	(800.00)	(800.00)	-
Wallace Park PF	O/door Facility	(5,786.00)	(5,500.00)	(7,000.00)	(1,500.00)
Wallace Park PF	Mobile Trader	(16,049.97)	(21,400.00)	(21,400.00)	-
		99,455.28	180,570.00	184,139.67	3,569.67
W/land Trst Ph2	Salary/Wage	57,885.36	89,060.00	46,335.42	(42,724.58)
W/land Trst Ph2	Sal/Overtime	992.94	-	-	-
W/land Trst Ph2	Sal/2 Wkly Wage	2,972.88	-	-	-
W/land Trst Ph2	Travel General	268.58	-	-	-
W/land Trst Ph2	Other Inc	(70,849.26)	(89,060.00)	(46,335.42)	42,724.58
		(8,729.50)	-	-	-
Arts Grants	Com Fest Fund	67,633.18	57,000.00	57,000.00	-
Arts Grants	Support Grants	27,297.77	30,000.00	30,000.00	-
Arts Grants	Grant Funding	(28,280.00)	(28,500.00)	(28,500.00)	-
		66,650.95	58,500.00	58,500.00	-
B/oran Com Cntr	Sal/2 Wkly Wage	41,333.41	70,050.00	76,192.00	6,142.00
B/oran Com Cntr	Sal/Ave Hol Pay	104.51	-	-	-
B/oran Com Cntr	Sal/2 Wk O/T	2,002.38	-	-	-
B/oran Com Cntr	Sal/Agency	10,826.29	-	-	-
B/oran Com Cntr	Perf/Right Soc	276.05	350.00	350.00	-
B/oran Com Cntr	Cash Collection	198.00	200.00	200.00	-
B/oran Com Cntr	Gritting	190.98	820.00	820.00	-
B/oran Com Cntr	Mat Clean/Equip	1,956.50	2,100.00	2,142.00	42.00
B/oran Com Cntr	Stock Sport Eq	-	400.00	400.00	-
B/oran Com Cntr	Cont Prop Maint	3,528.62	2,910.00	3,933.69	1,023.69
B/oran Com Cntr	Cont Clean	3,784.84	-	-	-
B/oran Com Cntr	Cont Security	-	200.00	200.00	-
B/oran Com Cntr	Elec/Gas Chrg	4,449.69	10,810.00	9,512.80	(1,297.20)
B/oran Com Cntr	Water	2,697.58	700.00	700.00	-
B/oran Com Cntr	Rates	642.94	620.00	675.15	55.15
B/oran Com Cntr	Furn & Fitting	-	200.00	200.00	-

Leisure Services 2025/2026 estimates

Location	Detail	2024/25 Actual & 2024/25 budgets	Estimates 25/26	Variance in budget	
		Comm as at period 8	£	£	
B/oran Com Cntr	Land Call/Rent	985.83	3,000.00	3,000.00	-
B/oran Com Cntr	Oth Op Expense	433.26	250.00	250.00	-
B/oran Com Cntr	Print/Stat/Sup	-	200.00	200.00	-
B/oran Com Cntr	Licence fee	79.50	160.00	160.00	-
B/oran Com Cntr	Facility Hire	(18,238.71)	(18,000.00)	(18,000.00)	-
B/oran Com Cntr	Vend Machine	(4,114.75)	(1,500.00)	(1,500.00)	-
B/oran Com Cntr	Let of Units	(2,355.47)	(9,480.00)	(9,480.00)	-
B/oran Com Cntr	Direct Prog	(1,352.50)	(2,000.00)	(2,000.00)	-
		47,428.95	61,990.00	67,955.64	5,965.64
Bridge Com Cntr	Sal/2 Wkly Wage	48,579.26	98,750.00	107,200.00	8,450.00
Bridge Com Cntr	Sal/Ave Hol Pay	471.16	-	-	-
Bridge Com Cntr	Sal/2 Wk O/T	4,983.93	-	-	-
Bridge Com Cntr	Sal/Agency	16,041.97	-	-	-
Bridge Com Cntr	Cash Collection	33.00	250.00	250.00	-
Bridge Com Cntr	Gritting	197.00	870.00	870.00	-
Bridge Com Cntr	Mat General	846.95	1,370.00	1,397.40	27.40
Bridge Com Cntr	Stock New Eq	-	850.00	850.00	-
Bridge Com Cntr	Cont Prop Maint	10,915.16	8,200.00	8,200.00	-
Bridge Com Cntr	Bank Chg CC Tran	175.15	200.00	235.00	35.00
Bridge Com Cntr	Elec/Gas Chrg	11,140.96	24,700.00	21,736.00	(2,964.00)
Bridge Com Cntr	Water	1,154.86	1,000.00	1,000.00	-
Bridge Com Cntr	Rates	8,481.35	8,400.00	8,906.10	506.10
Bridge Com Cntr	Room Charges	22.19	200.00	200.00	-
Bridge Com Cntr	Land Call/Rent	394.80	1,500.00	1,500.00	-
Bridge Com Cntr	Insure All/Oth	7,388.08	7,280.00	8,486.00	1,206.00
Bridge Com Cntr	Print/Stat/Sup	744.94	650.00	650.00	-
Bridge Com Cntr	Licence fee	169.50	160.00	160.00	-
Bridge Com Cntr	Postage	61.48	100.00	100.00	-
Bridge Com Cntr	Rent Com Off	(35,262.24)	(26,000.00)	(30,000.00)	(4,000.00)
Bridge Com Cntr	CAB Rent Inc	(2,375.00)	(9,500.00)	(9,500.00)	-
Bridge Com Cntr	Midas Train	-	(100.00)	(100.00)	-
Bridge Com Cntr	Direct Prog	(847.25)	(1,000.00)	(1,000.00)	-
		73,317.25	117,880.00	121,140.50	3,260.50
Com Group Grant	Christmas Grant	20,270.00	33,500.00	33,500.00	-
Com Group Grant	Grant Com Group	278,987.00	265,000.00	265,000.00	-
Com Group Grant	Grant Innovat	27,000.00	27,000.00	27,000.00	-
Com Group Grant	Grant L/Vall RT	18,720.00	18,720.00	18,720.00	-
Com Group Grant	Grant Seeding	400.00	1,000.00	1,000.00	-
		345,377.00	345,220.00	345,220.00	-
Community Dev	Salary/Wage	106,285.50	230,160.00	240,594.00	10,434.00
Community Dev	Sal/Agency	56,521.65	-	-	-
Community Dev	Travel General	1,273.88	5,000.00	5,000.00	-
Community Dev	Marketing/Dev	2,067.98	2,500.00	2,500.00	-
Community Dev	S/mrkt Grant	40,464.48	140,000.00	140,000.00	-
Community Dev	Room Charges	419.70	200.00	200.00	-
Community Dev	Land Call/Rent	969.45	2,500.00	2,500.00	-
Community Dev	Insure All/Oth	8,235.86	8,110.00	9,460.00	1,350.00
Community Dev	Mayor Award Vol	347.17	19,000.00	19,000.00	-
Community Dev	Publications	435.00	750.00	750.00	-
Community Dev	Print/Stat/Sup	1,095.37	750.00	750.00	-
Community Dev	Postage	-	100.00	100.00	-
Community Dev	P/copier Costs	-	860.00	860.00	-
Community Dev	Grant CAB	173,073.32	263,480.00	263,480.00	-
Community Dev	CSP Programs	28,477.35	42,000.00	42,000.00	-
Community Dev	Grant Funding	(70,851.28)	(473,420.00)	(613,420.00)	(140,000.00)
		348,815.43	241,990.00	113,774.00	(128,216.00)

Leisure Services 2025/2026 estimates

Location	Detail	2024/25 Actual & 2024/25 budgets	Estimates 25/26	Variance in budget	
		Comm as at period 8			
		£	£	£	
Community Plan	Salary/Wage	67,218.22	170,540.00	176,140.00	5,600.00
Community Plan	Travel General	187.67	350.00	350.00	-
Community Plan	Help Kids Talk	42,940.00	42,940.00	42,940.00	-
Community Plan	Age Friendly	188.70	1,500.00	1,500.00	-
Community Plan	Office Equip	130.20	500.00	500.00	-
Community Plan	Room Charges	147.98	3,000.00	3,000.00	-
Community Plan	Land Call/Rent	63.28	360.00	360.00	-
Community Plan	Con Economic	2,500.00	5,000.00	5,000.00	-
Community Plan	Publications	75.00	2,500.00	2,500.00	-
Community Plan	P/copier Costs	-	110.00	110.00	-
Community Plan	Grant Y/Cou Exp	10,271.50	43,000.00	43,000.00	-
Community Plan	Grnt Y/Council	0.00	(35,000.00)	(35,000.00)	-
Community Plan	Grnt Age Friend	(45,070.99)	(45,000.00)	(51,131.00)	(6,131.00)
		78,651.56	189,800.00	189,269.00	(531.00)
Cult & Com HQ	Salary/Wage	92,089.48	133,880.00	139,450.00	5,570.00
Cult & Com HQ	Travel General	1,190.58	1,500.00	1,500.00	-
		93,280.06	135,380.00	140,950.00	5,570.00
D/goyne Com Ctr	Elec/Gas Chrg	-	150.00	132.00	(18.00)
		-	150.00	132.00	(18.00)
Enler CC	Sal/2 Wkly Wage	49,128.56	77,340.00	83,845.00	6,505.00
Enler CC	Sal/Ave Hol Pay	300.53	-	-	-
Enler CC	Sal/2 Wk O/T	3,777.99	-	-	-
Enler CC	Sal/Agency	723.65	-	-	-
Enler CC	Perf/Right Soc	422.03	300.00	300.00	-
Enler CC	Cash Collection	198.00	200.00	200.00	-
Enler CC	Office Equip	-	250.00	250.00	-
Enler CC	Mat Bldg R&M	-	460.00	469.20	9.20
Enler CC	Mat Clean/Equip	351.20	420.00	428.40	8.40
Enler CC	Cont Ser/Agree	6,594.00	10,010.00	13,524.55	3,514.55
Enler CC	Cont Prop Maint	436.00	560.00	560.00	-
Enler CC	Cont Clean	5,933.07	15,070.00	15,070.00	-
Enler CC	Cont Leasing	32,327.97	37,750.00	37,750.00	-
Enler CC	Elec/Gas Chrg	7,765.31	15,980.00	14,062.40	(1,917.60)
Enler CC	Water	5,456.10	1,330.00	1,330.00	-
Enler CC	Furn & Fitting	490.13	350.00	350.00	-
Enler CC	Land Call/Rent	117.69	1,500.00	1,500.00	-
Enler CC	Oth Op Expense	26.00	250.00	250.00	-
Enler CC	Print/Stat/Sup	-	200.00	200.00	-
Enler CC	Facility Hire	(22,670.09)	(27,000.00)	(35,000.00)	(8,000.00)
Enler CC	Vend Machine	(1,078.67)	(750.00)	(750.00)	-
Enler CC	Direct Prog	-	(500.00)	(500.00)	-
		90,299.47	133,720.00	133,839.55	119.55
Fac/Res Cen Sup	Salary/Wage	133,304.08	269,070.00	282,741.00	13,671.00
Fac/Res Cen Sup	Sal/Agency	3,539.24	-	-	-
Fac/Res Cen Sup	Travel General	870.15	2,600.00	2,600.00	-
Fac/Res Cen Sup	Veh Rep Client	1,589.40	1,500.00	1,500.00	-
Fac/Res Cen Sup	Prom/Marketing	1,622.00	2,500.00	2,500.00	-
Fac/Res Cen Sup	Unif/Corp Cloth	1,158.00	750.00	750.00	-
Fac/Res Cen Sup	Direct Program	9,810.29	10,000.00	10,000.00	-
		151,893.16	286,420.00	300,091.00	13,671.00
Good Relations	Salary/Wage	54,034.72	80,880.00	85,631.00	4,751.00
Good Relations	Travel General	-	500.00	500.00	-
Good Relations	T/ing Expense	-	300.00	300.00	-
Good Relations	Marketing/Dev	-	250.00	250.00	-
Good Relations	Insure All/Oth	2,180.09	2,040.00	2,504.00	464.00
Good Relations	GR Programme	29,360.50	20,010.00	20,010.00	-
Good Relations	Grant Gov	-	(62,930.00)	(62,930.00)	-
		85,575.31	41,050.00	46,265.00	5,215.00

Leisure Services 2025/2026 estimates

Location	Detail	2024/25 Actual & Comm as at period 8	2024/25 budgets	Estimates 25/26	Variance in budget
		£	£	£	£
ILC & Museum	Salary/Wage	470,517.99	737,930.00	781,784.00	43,854.00
ILC & Museum	Sal/Overtime	632.77	-	-	-
ILC & Museum	Sal/2 Wkly Wage	158.82	-	-	-
ILC & Museum	Sal/Cas Staff	29,397.09	18,190.00	19,103.59	913.59
ILC & Museum	Sal/Agency	47,734.34	-	-	-
ILC & Museum	Travel General	70.13	1,000.00	1,000.00	-
ILC & Museum	Marketing/Dev	3,581.15	10,000.00	10,000.00	-
ILC & Museum	Mus Artefact	2,823.88	7,500.00	7,500.00	-
ILC & Museum	C/logu Research	690.00	2,000.00	2,000.00	-
ILC & Museum	Library	340.00	1,000.00	1,000.00	-
ILC & Museum	Exhibition Cost	9,688.69	10,000.00	20,000.00	10,000.00
ILC & Museum	H/loom Weaving	3,050.76	3,000.00	3,000.00	-
ILC & Museum	Conserv Cost	8,957.96	4,500.00	4,500.00	-
ILC & Museum	Cash Collection	165.00	400.00	250.00	(150.00)
ILC & Museum	Flaxi Buds Fest	-	2,000.00	2,000.00	-
ILC & Museum	Other - CTF Exp	3,582.00	-	-	-
ILC & Museum	Other - ILC Go	3,396.40	-	-	-
ILC & Museum	CEP 1 Expend	14,952.33	-	-	-
ILC & Museum	TV Licence	169.50	-	-	-
ILC & Museum	Mat General	2,850.03	3,570.00	3,641.40	71.40
ILC & Museum	Mat Education	3,345.65	3,680.00	3,753.60	73.60
ILC & Museum	Mat Maintain	1,947.69	4,200.00	4,284.00	84.00
ILC & Museum	Mat Photo & Equ	36.78	2,100.00	1,500.00	(600.00)
ILC & Museum	Stock New Eq	7,625.95	-	-	-
ILC & Museum	Cont Prop Maint	20,160.25	25,000.00	30,000.00	5,000.00
ILC & Museum	Cont Clean	18,838.67	28,310.00	33,000.00	4,690.00
ILC & Museum	Cont Security	8,887.22	-	-	-
ILC & Museum	Elec/Gas Chrg	27,740.18	66,380.00	58,414.40	(7,965.60)
ILC & Museum	Water	1,247.47	3,500.00	3,500.00	-
ILC & Museum	Rates	2,735.92	2,710.00	9,309.30	6,599.30
ILC & Museum	Room Charges	1,752.60	2,000.00	2,000.00	-
ILC & Museum	Land Call/Rent	2,618.77	2,500.00	2,500.00	-
ILC & Museum	Print/Stat/Sup	1,186.20	2,000.00	2,000.00	-
ILC & Museum	Licence fee	-	170.00	170.00	-
ILC & Museum	Subscriptions	3,342.64	3,470.00	3,643.50	173.50
ILC & Museum	Storage	1,000.00	1,000.00	1,000.00	-
ILC & Museum	Postage	171.19	400.00	400.00	-
ILC & Museum	P/copier Costs	-	1,200.00	600.00	(600.00)
ILC & Museum	Health & Safety	2,074.77	1,000.00	600.00	(400.00)
ILC & Museum	Unif/Corp Cloth	17.77	750.00	750.00	-
ILC & Museum	Special Events	2,125.42	15,000.00	15,000.00	-
ILC & Museum	Other Inc	-	(2,250.00)	(2,250.00)	-
ILC & Museum	Grant Funding	(1,291.72)	(4,000.00)	(4,000.00)	-
ILC & Museum	Grant CFT	-	(9,000.00)	(9,000.00)	-
		708,322.26	951,210.00	1,012,953.79	61,743.79
I/Linen Retail	Mat General	296.20	790.00	805.80	15.80
I/Linen Retail	Stock I/Linen	27,804.13	25,000.00	25,000.00	-
I/Linen Retail	Bnk Chg CC Tran	1,142.80	1,000.00	1,162.00	162.00
I/Linen Retail	Shop Sales	(39,113.23)	(40,000.00)	(40,000.00)	-
		(9,870.10)	(13,210.00)	(13,032.20)	177.80
LVI Art Ctr Dev	Salary/Wage	445,334.89	642,780.00	678,624.00	35,844.00
LVI Art Ctr Dev	Sal/Overtime	3,240.09	-	-	-
LVI Art Ctr Dev	Sal/2 Wkly Wage	15,021.35	50,310.00	55,622.00	5,312.00
LVI Art Ctr Dev	Sal/Cas Staff	28,694.16	27,990.00	29,395.80	1,405.80
LVI Art Ctr Dev	Sal/Agency	144,466.25	-	-	-
LVI Art Ctr Dev	Travel General	2,770.58	5,500.00	5,500.00	-
LVI Art Ctr Dev	Audience Dev	21,126.80	28,000.00	28,000.00	-
LVI Art Ctr Dev	Other - The Sam	5,336.00	-	-	-
LVI Art Ctr Dev	Art Facilitator	17,629.17	45,000.00	53,000.00	8,000.00
LVI Art Ctr Dev	Mat Art/Equip	2,582.18	3,150.00	3,213.00	63.00
LVI Art Ctr Dev	Mat Maintain	1,322.83	2,630.00	2,682.60	52.60
LVI Art Ctr Dev	Cont Prop Maint	3,223.12	12,500.00	16,536.29	4,036.29
LVI Art Ctr Dev	Bnk Chg CC Tran	3,443.19	3,000.00	3,490.00	490.00
LVI Art Ctr Dev	Room Charges	0.00	250.00	-	(250.00)

Leisure Services 2025/2026 estimates

Location	Detail	2024/25 Actual & 2024/25 budgets	Estimates 25/26	Variance in budget
		Comm as at period 8		
		£	£	£
LVI Art Ctr Dev	Land Call/Rent	1,236.71	2,000.00	-
LVI Art Ctr Dev	Print/Stat/Sup	1,279.47	1,500.00	-
LVI Art Ctr Dev	Subscriptions	1,368.73	1,580.00	79.00
LVI Art Ctr Dev	Postage	47.21	250.00	(150.00)
LVI Art Ctr Dev	Unif/Corp Cloth	1,109.39	1,000.00	-
LVI Art Ctr Dev	Art Ed/Pub Sp	4,845.30	12,000.00	-
LVI Art Ctr Dev	Child Art Fest	12,773.00	14,000.00	-
LVI Art Ctr Dev	Com Art Proj	27,123.78	35,000.00	(11,000.00)
LVI Art Ctr Dev	Create Art Prog	477.41	14,000.00	-
LVI Art Ctr Dev	Halloween Event	99,979.30	70,000.00	10,000.00
LVI Art Ctr Dev	Mayor Parade	1,300.00	-	-
LVI Art Ctr Dev	I/Hall Programme	10,737.36	12,000.00	-
LVI Art Ctr Dev	S/Theatre Prog	29,221.18	35,000.00	-
LVI Art Ctr Dev	Exhibition Cost	-	-	2,000.00
LVI Art Ctr Dev	Island Youth Prog	-	-	11,000.00
LVI Art Ctr Dev	Island Youth Prog	-	-	(11,000.00)
LVI Art Ctr Dev	Fee	(24,910.77)	(20,000.00)	(10,000.00)
LVI Art Ctr Dev	Course fee	(58,599.24)	(60,000.00)	(15,000.00)
LVI Art Ctr Dev	Other Inc	(59,697.69)	(55,000.00)	-
LVI Art Ctr Dev	Recoup of Pay	(32,760.49)	-	-
LVI Art Ctr Dev	Sales Exh	147.55	(2,000.00)	(4,000.00)
LVI Art Ctr Dev	Child Art Fest	(9,629.09)	(12,000.00)	-
LVI Art Ctr Dev	H/ween Inc	(655.00)	(23,000.00)	-
LVI Art Ctr Dev	I/Hall Prog Inc	(40,562.50)	(15,000.00)	(5,000.00)
LVI Art Ctr Dev	Sam McBratney	(2,822.30)	-	-
		656,199.92	832,440.00	21,882.69
Mayors Parade	Mayor Parade	60,019.01	65,000.00	-
		60,019.01	65,000.00	-
M/reagh CC	Sal/2 Wkly Wage	51,827.88	84,420.00	8,236.00
M/reagh CC	Sal/2 Wk O/T	628.71	-	-
M/reagh CC	Sal/Agency	5,776.53	-	-
M/reagh CC	Sal/Agency OT	1,593.33	-	-
M/reagh CC	Perf/Right Soc	276.05	400.00	-
M/reagh CC	Cash Collection	198.00	200.00	-
M/reagh CC	Gritting	235.44	930.00	-
M/reagh CC	Mat Clean/Equip	386.80	530.00	10.60
M/reagh CC	Stock Sport Eq	309.90	350.00	-
M/reagh CC	Cont Prop Maint	6,634.46	4,540.00	-
M/reagh CC	Cont Clean	5,487.89	14,900.00	1,421.70
M/reagh CC	Cont Security	85.65	250.00	-
M/reagh CC	Elec/Gas Chrg	4,189.75	7,700.00	(924.00)
M/reagh CC	Oil	987.45	5,000.00	-
M/reagh CC	Water	965.62	1,600.00	-
M/reagh CC	Furn & Fitting	-	400.00	-
M/reagh CC	Land Call/Rent	1,251.67	5,000.00	-
M/reagh CC	Oth Op Expense	406.00	250.00	-
M/reagh CC	Print/Stat/Sup	-	300.00	-
M/reagh CC	Rent Com Off	-	(300.00)	-
M/reagh CC	Facility Hire	(10,357.40)	(17,000.00)	(8,000.00)
M/reagh CC	Vend Machine	(504.92)	(900.00)	-
M/reagh CC	Direct Prog	(1,170.83)	(1,500.00)	-
		69,207.98	107,070.00	744.30
Peaceplus	Salary/Wage	70,632.32	63,270.00	2,464.00
Peaceplus	Travel General	1,092.19	7,350.00	6,335.00
Peaceplus	Overheads	2,846.54	15,750.00	13,576.00
Peaceplus	Project Costs	300.00	90,000.00	870,000.00
Peaceplus	Grant Gov	-	(85,000.00)	(983,745.00)
		74,871.05	91,370.00	(91,370.00)

Leisure Services 2025/2026 estimates

Location	Detail	2024/25 Actual & 2024/25 budgets	Estimates 25/26	Variance in budget	
		Comm as at period 8			
		£	£	£	
PCSP	Salary/Wage	122,094.46	195,450.00	205,084.00	9,634.00
PCSP	Travel General	1,686.83	3,820.00	3,820.00	-
PCSP	Overheads	6,000.00	6,000.00	6,000.00	-
PCSP	N/hood Watch	1,612.50	4,600.00	4,600.00	-
PCSP	Hate Crime	2,119.82	3,000.00	3,000.00	-
PCSP	Con/ Engage	2,325.35	2,000.00	2,000.00	-
PCSP	Aware PCSP	1,568.60	3,000.00	3,000.00	-
PCSP	Pol Committee	547.78	3,000.00	3,000.00	-
PCSP	Com Resilience	-	12,000.00	12,000.00	-
PCSP	Audit Service	-	1,000.00	1,000.00	-
PCSP	Land Call/Rent	124.75	1,000.00	1,000.00	-
PCSP	Insure All/Oth	1,950.00	1,950.00	2,047.50	97.50
PCSP	Don C/Assit Sch	-	2,000.00	2,000.00	-
PCSP	Travel/Accom	1,015.89	3,000.00	3,000.00	-
PCSP	Oth Expenses	7,790.86	12,500.00	12,500.00	-
PCSP	Print/Stat/Sup	(22.23)	1,000.00	1,000.00	-
PCSP	Postage	149.29	800.00	800.00	-
PCSP	Printing	-	1,500.00	1,500.00	-
PCSP	Grant Y/Cou Exp	-	7,000.00	7,000.00	-
PCSP	ASB Projects	12,278.18	12,000.00	12,000.00	-
PCSP	Burglary Prog	11,015.50	12,000.00	12,000.00	-
PCSP	Crime Prevent	11,822.70	19,000.00	19,000.00	-
PCSP	Dom Viol Prog	4,612.40	8,000.00	8,000.00	-
PCSP	Engagement	2,236.85	9,500.00	9,500.00	-
PCSP	Lisburn Safe	20,000.00	20,000.00	20,000.00	-
PCSP	Participatory	14,908.06	26,000.00	26,000.00	-
PCSP	Proj Sup Prog	69,814.96	60,000.00	60,000.00	-
PCSP	Road Safety	13,448.95	14,000.00	14,000.00	-
PCSP	Grant Gov	(40,128.12)	(201,080.00)	(201,080.00)	-
PCSP	Funding NIPB	(33,953.24)	(109,250.00)	(109,250.00)	-
		235,020.14	134,790.00	144,521.50	9,731.50
Grn Sat/Com Cnt	Pitch Maint	7,200.00	7,200.00	7,200.00	-
Grn Sat/Com Cnt	Gritting	671.90	3,600.00	4,000.00	400.00
Grn Sat/Com Cnt	Equipment	4,160.00	-	850.00	850.00
Grn Sat/Com Cnt	Cont Prop Maint	13,547.85	16,370.00	16,370.00	-
Grn Sat/Com Cnt	Land Call/Rent	292.95	370.00	370.00	-
Grn Sat/Com Cnt	Grant ED YC	12,000.00	12,000.00	14,400.00	2,400.00
Grn Sat/Com Cnt	Grant Hillhall	6,000.00	6,000.00	7,200.00	1,200.00
Grn Sat/Com Cnt	Grant B/macash	30,000.00	30,000.00	36,000.00	6,000.00
Grn Sat/Com Cnt	Grant Dungoyne	12,000.00	12,000.00	14,400.00	2,400.00
Grn Sat/Com Cnt	Grant H/borough	30,000.00	30,000.00	36,000.00	6,000.00
Grn Sat/Com Cnt	Grant L/View EC	30,000.00	30,000.00	36,000.00	6,000.00
Grn Sat/Com Cnt	Grant M/berry	30,000.00	30,000.00	36,000.00	6,000.00
Grn Sat/Com Cnt	Support Grants	-	2,000.00	2,000.00	-
Grn Sat/Com Cnt	Social enterprise support	-	-	25,000.00	25,000.00
		175,872.70	179,540.00	235,790.00	56,250.00
AGC C/House	G/Pro Grn Fee	16,914.63	20,000.00	20,000.00	-
AGC C/House	Golf Pro Retain	6,576.00	15,000.00	15,000.00	-
AGC C/House	Main/Rem Work	6,295.00	-	-	-
AGC C/House	Golf Buggy Hire	4,355.00	6,480.00	6,480.00	-
AGC C/House	Marketing/Dev	2,118.00	2,500.00	2,500.00	-
AGC C/House	Cash Collection	231.00	250.00	250.00	-
AGC C/House	Golf Commission	10,835.71	-	11,000.00	11,000.00
AGC C/House	Mat General	-	1,050.00	7,071.00	6,021.00
AGC C/House	Mat Maintain	813.06	1,580.00	1,611.60	31.60
AGC C/House	Stock New Eq	644.00	1,000.00	1,000.00	-
AGC C/House	Cont Prop Maint	1,512.49	2,500.00	2,500.00	-
AGC C/House	Cont Security	13,514.28	19,000.00	22,000.00	3,000.00
AGC C/House	Bnk Chg CC Tran	1,650.43	2,000.00	2,320.00	320.00
AGC C/House	Elec/Gas Chrg	7,106.29	20,450.00	17,996.00	(2,454.00)
AGC C/House	Water	14.16	300.00	300.00	-
AGC C/House	Land Call/Rent	577.91	1,490.00	1,490.00	-
AGC C/House	Insure All/Oth	4,754.27	3,090.00	3,244.50	154.50
AGC C/House	Print/Stat/Sup	437.64	500.00	500.00	-

Leisure Services 2025/2026 estimates

Detail		2024/25 Actual & 2024/25 budgets	Estimates 25/26	Variance in budget	
Location	Comm as at period 8	£	£	£	
AGC C/House	Green Fee Inc	(124,712.07)	(72,000.00)	(72,000.00)	-
AGC C/House	G/Course Fee	(167,928.18)	(200,000.00)	(210,000.00)	(10,000.00)
AGC C/House	Golf Lessons	(550.00)	-	-	0.00
AGC C/House	Golf Buggy Hire	(5,774.82)	(6,480.00)	(4,500.00)	1,980.00
AGC C/House	Utilities	(935.25)	(1,200.00)	(1,200.00)	-
AGC C/House	Let of Units	(1,400.00)	(2,400.00)	(2,400.00)	-
AGC C/House	Driving Bay	(7,787.67)	-	(37,000.00)	(37,000.00)
		(230,738.12)	(184,890.00)	(211,836.90)	(26,946.90)
CHGC Clubhouse	Salary/Wage	95,348.53	140,420.00	149,275.40	8,855.40
CHGC Clubhouse	Sal/Overtime	857.23	11,920.00	12,518.68	598.68
CHGC Clubhouse	Sal/2 Wkly Wage	336.78	29,270.00	32,072.00	2,802.00
CHGC Clubhouse	Sal/Ave Hol Pay	39.77	1,270.00	1,333.79	63.79
CHGC Clubhouse	Sal/Cas Staff	10,074.54	80,720.00	84,774.16	4,054.16
CHGC Clubhouse	Sal/Agency	28,635.73	-	-	-
CHGC Clubhouse	Travel General	466.74	400.00	400.00	-
CHGC Clubhouse	G/Pro Grn Fee	11,698.00	20,100.00	20,100.00	-
CHGC Clubhouse	Perf/Right Soc	625.93	600.00	600.00	-
CHGC Clubhouse	Main/Rem Work	4,737.82	10,000.00	10,000.00	-
CHGC Clubhouse	Golf Buggy Hire	4,320.00	6,480.00	6,480.00	-
CHGC Clubhouse	Marketing/Dev	7,123.30	15,000.00	15,000.00	-
CHGC Clubhouse	Cash Collection	198.00	600.00	600.00	-
CHGC Clubhouse	Other - Golf Co	11,651.64	-	-	-
CHGC Clubhouse	Other - Genera	854.64	-	-	-
CHGC Clubhouse	Mat Clean/Equip	938.87	320.00	326.40	6.40
CHGC Clubhouse	F/Plant R&M Mat	-	840.00	856.80	16.80
CHGC Clubhouse	Stock Retail	10,915.23	12,000.00	12,000.00	-
CHGC Clubhouse	Stock Sport Eq	-	350.00	350.00	-
CHGC Clubhouse	Stock Med Kit	-	100.00	100.00	-
CHGC Clubhouse	Cont Ser/Agree	26,031.75	35,000.00	36,271.80	1,271.80
CHGC Clubhouse	Cont Prop Maint	9,933.68	17,150.00	17,150.00	-
CHGC Clubhouse	Cont Vend	-	5,000.00	5,000.00	-
CHGC Clubhouse	Bnk Chg CC Tran	1,182.53	-	-	-
CHGC Clubhouse	Elec/Gas Chrg	21,821.77	40,240.00	35,411.20	(4,828.80)
CHGC Clubhouse	Water	5,630.25	6,200.00	6,200.00	-
CHGC Clubhouse	Furn & Fitting	96.00	600.00	600.00	-
CHGC Clubhouse	Room Charges	194.38	250.00	250.00	-
CHGC Clubhouse	Land Call/Rent	2,752.42	8,000.00	8,000.00	-
CHGC Clubhouse	Insure All/Oth	4,621.96	3,130.00	3,286.50	156.50
CHGC Clubhouse	Oth Op Expense	1,167.87	3,000.00	3,000.00	-
CHGC Clubhouse	Print/Stat/Sup	123.86	1,500.00	1,500.00	-
CHGC Clubhouse	Licence fee	-	350.00	350.00	-
CHGC Clubhouse	Postage	7.95	150.00	150.00	-
CHGC Clubhouse	P/copier Costs	-	290.00	290.00	-
CHGC Clubhouse	Unif/Corp Cloth	635.75	300.00	300.00	-
CHGC Clubhouse	Restaur levy	9,346.07	-	-	-
CHGC Clubhouse	IT l/net Corp	500.00	500.00	500.00	-
CHGC Clubhouse	IT Sup All Dir	-	1,000.00	1,000.00	-
CHGC Clubhouse	G/Course Fee	(130,845.87)	(78,750.00)	(115,000.00)	(36,250.00)
CHGC Clubhouse	CHGC Golf Stu	(1,691.67)	-	-	0.00
CHGC Clubhouse	Facility Hire	(4,982.88)	(1,580.00)	(1,580.00)	-
CHGC Clubhouse	Restaurant Levy	(21,850.31)	-	-	-
CHGC Clubhouse	Golf Lessons	(1,705.00)	-	-	-
CHGC Clubhouse	Golf Buggy Hire	(7,688.03)	(6,800.00)	(6,800.00)	-
CHGC Clubhouse	G/Trolley Hire	(4,975.17)	(3,680.00)	(3,680.00)	-
CHGC Clubhouse	Member/Subs	(192,010.48)	(300,000.00)	(315,000.00)	(15,000.00)
CHGC Clubhouse	Sale of Goods	(23,523.90)	(18,000.00)	(18,000.00)	-
CHGC Clubhouse	Golf/Soft Drink	(7,444.44)	(8,140.00)	(8,140.00)	-
		(123,848.76)	36,100.00	(2,153.27)	(38,253.27)

Leisure Services 2025/2026 estimates

Location	Detail	2024/25 Actual & 2024/25 budgets	Estimates 25/26	Variance in budget	
		Comm as at period 8			
		£	£	£	
Coaching Dev	Sal/Cas Staff	-	10,700.00	11,237.41	537.41
Coaching Dev	Sal/Agency	5,547.61	-	-	-
Coaching Dev	Sports coach	12,210.00	-	-	-
Coaching Dev	Oth Op Expense	-	1,000.00	1,000.00	-
Coaching Dev	Other Inc	(3,649.84)	(7,800.00)	(9,360.00)	(1,560.00)
		14,107.77	3,900.00	2,877.41	(1,022.59)
Corporate Vend	Salary/Wage	73,859.36	95,700.00	102,717.80	7,017.80
Corporate Vend	Sal/Overtime	3,572.85	-	-	-
Corporate Vend	Sal/Ave Hol Pay	233.74	1,200.00	1,260.27	60.27
Corporate Vend	Sal/Cas Staff	3,235.53	-	-	-
Corporate Vend	Travel General	37.43	300.00	300.00	-
Corporate Vend	Cont Vend	103,879.25	120,000.00	120,000.00	-
Corporate Vend	Bnk Chg CC Tran	10,449.48	8,000.00	9,300.00	1,300.00
Corporate Vend	Land Call/Rent	22.50	150.00	150.00	-
Corporate Vend	Oth Op Expense	-	400.00	400.00	-
Corporate Vend	Other Inc	(287.17)	(3,150.00)	(3,150.00)	-
Corporate Vend	Other Inc	(4,748.87)	(3,000.00)	(3,000.00)	-
Corporate Vend	Han/Soft Drink	(1,788.22)	(2,000.00)	(2,000.00)	-
Corporate Vend	Han/Conf Vend	(518.09)	(1,500.00)	(1,500.00)	-
Corporate Vend	Recoup/Vend	-	(200,000.00)	(250,000.00)	(50,000.00)
		187,947.79	16,100.00	(25,521.93)	(41,621.93)
DIIB Ctrl Sup	Salary/Wage	316,383.64	485,670.00	498,495.00	12,825.00
DIIB Ctrl Sup	Sal/Overtime	37,176.06	18,520.00	19,450.17	930.17
DIIB Ctrl Sup	Sal/Plant Mthly	101,296.39	245,270.00	258,968.00	13,698.00
DIIB Ctrl Sup	Sal/Plant 2 Wk	12,698.96	216,230.00	253,750.00	37,520.00
DIIB Ctrl Sup	Sal/ O/T Plant	9,730.58	34,170.00	35,886.19	1,716.19
DIIB Ctrl Sup	Sal/2 Wkly Wage	148,126.25	83,200.00	90,012.00	6,812.00
DIIB Ctrl Sup	Sal/Ave Hol Pay	6,047.81	1,980.00	2,079.45	99.45
DIIB Ctrl Sup	Sal/2 Wk O/T	12,322.25	-	-	-
DIIB Ctrl Sup	Sal/2 Wk O/T PI	22,313.50	43,970.00	46,178.39	2,208.39
DIIB Ctrl Sup	Sal/Cas Staff	83,904.55	129,610.00	136,119.66	6,509.66
DIIB Ctrl Sup	Sal/Agency	24,511.36	-	-	-
DIIB Ctrl Sup	Sal/Summ Sch	609.48	-	-	-
DIIB Ctrl Sup	Travel General	1,169.29	5,000.00	5,000.00	-
DIIB Ctrl Sup	Bulk Ref Disp	3,796.07	6,000.00	6,000.00	-
DIIB Ctrl Sup	Perf/Right Soc	12,400.18	13,000.00	13,000.00	-
DIIB Ctrl Sup	Main/Rem Work	37,785.83	55,000.00	50,000.00	(5,000.00)
DIIB Ctrl Sup	Prom Item/Merch	3,374.03	3,000.00	3,000.00	-
DIIB Ctrl Sup	Prom/Marketing	46,639.52	36,000.00	36,000.00	-
DIIB Ctrl Sup	C/Card Charge	9,674.12	15,500.00	15,500.00	-
DIIB Ctrl Sup	Cash Collection	1,930.50	3,500.00	3,500.00	-
DIIB Ctrl Sup	DJ fee	50,170.00	55,000.00	70,000.00	15,000.00
DIIB Ctrl Sup	Office Equip	511.26	3,000.00	3,000.00	-
DIIB Ctrl Sup	Other - Genera	1,647.31	-	-	-
DIIB Ctrl Sup	Mat Clean/Equip	11,027.26	12,600.00	12,852.00	252.00
DIIB Ctrl Sup	F/Plant R&M Mat	945.83	3,150.00	3,213.00	63.00
DIIB Ctrl Sup	Mat Grnd R&M	637.75	5,250.00	5,355.00	105.00
DIIB Ctrl Sup	Cont Ser/Agree	85,229.75	122,000.00	140,709.48	18,709.48
DIIB Ctrl Sup	Cont Prop Maint	22,055.31	28,000.00	28,000.00	-
DIIB Ctrl Sup	Cont Security	5,518.26	8,500.00	8,500.00	-
DIIB Ctrl Sup	Elec/Gas Chrg	374,457.14	695,490.00	612,031.20	(83,458.80)
DIIB Ctrl Sup	Furn & Fitting	320.67	3,500.00	3,500.00	-
DIIB Ctrl Sup	Room Charges	96.67	500.00	500.00	-
DIIB Ctrl Sup	Land Call/Rent	2,756.18	13,640.00	13,640.00	-
DIIB Ctrl Sup	Oth Op Expense	729.50	2,000.00	2,000.00	-
DIIB Ctrl Sup	Print/Stat/Sup	2,096.96	2,700.00	2,700.00	-
DIIB Ctrl Sup	Licence fee	-	600.00	600.00	-
DIIB Ctrl Sup	Postage	428.95	300.00	300.00	-

Leisure Services 2025/2026 estimates

Location	Detail	2024/25 Actual & 2024/25 budgets	Estimates 25/26	Variance in budget
		Comm as at period 8		
		£	£	£
DIIB Ctrl Sup	P/copier Costs	-	1,250.00	(250.00)
DIIB Ctrl Sup	Unif/Corp Cloth	1,475.06	7,500.00	-
DIIB Ctrl Sup	IT I/net Corp	3,902.00	5,500.00	-
DIIB Ctrl Sup	IT Sup All Dir	0.00	2,000.00	(2,000.00)
DIIB Ctrl Sup	Summer Scheme	5,692.45	17,000.00	-
DIIB Ctrl Sup	Facility Hire	(235.00)	(2,100.00)	-
DIIB Ctrl Sup	Other Inc	(163.12)	(1,260.00)	-
DIIB Ctrl Sup	Escapade HQ	(4,500.00)	(6,000.00)	-
DIIB Ctrl Sup	Holiday Scheme	(14,875.00)	(17,000.00)	-
DIIB Ctrl Sup	B/Parties	(2,078.30)	-	-
DIIB Ctrl Sup	Clip 'n' Climb	(4,500.00)	(6,000.00)	-
DIIB Ctrl Sup	Cen S/Vid Inc	(19,825.63)	(18,000.00)	-
DIIB Ctrl Sup	Cafe Rent/Elec	(9,000.00)	(12,000.00)	-
		1,406,411.63	2,322,740.00	25,739.54
DIIB Ice Rink	Sal/2 Wkly Wage	27,788.86	208,920.00	15,320.00
DIIB Ice Rink	Sal/Ave Hol Pay	175.38	1,200.00	60.27
DIIB Ice Rink	Sal/2 Wk O/T	2,781.16	11,230.00	564.03
DIIB Ice Rink	Sal/Cas Staff	94,986.48	134,750.00	6,767.82
DIIB Ice Rink	Sal/Agency	144,354.69	-	-
DIIB Ice Rink	Main/Rem Work	2,944.35	7,500.00	-
DIIB Ice Rink	Boot/Repair/Rep	3,918.00	7,500.00	-
DIIB Ice Rink	Instructors fee	8,340.00	8,500.00	5,500.00
DIIB Ice Rink	Other - Genera	1,028.30	-	-
DIIB Ice Rink	F/Plant R&M Mat	105.99	3,150.00	63.00
DIIB Ice Rink	Stock Sport Eq	138.20	1,500.00	-
DIIB Ice Rink	Stock Med Kit	1,533.64	2,000.00	2,000.00
DIIB Ice Rink	Cont Prop Maint	2,152.95	10,000.00	-
DIIB Ice Rink	Cont Vend	4,453.40	60,000.00	-
DIIB Ice Rink	Water	16,957.63	35,000.00	-
DIIB Ice Rink	Oth Op Expense	700.85	1,000.00	-
DIIB Ice Rink	Other Inc	(1,342.01)	(7,880.00)	-
DIIB Ice Rink	Franchise	(4,507.00)	(36,750.00)	-
DIIB Ice Rink	Skating	(418,901.40)	(645,750.00)	(314,250.00)
DIIB Ice Rink	Skating Clubs	(90,543.75)	(115,500.00)	(44,500.00)
DIIB Ice Rink	Skate Int Cour	(38,340.67)	(63,000.00)	(37,800.00)
DIIB Ice Rink	B/Parties	(1,221.84)	(3,150.00)	-
DIIB Ice Rink	Lockers	(2,994.72)	(6,300.00)	-
DIIB Ice Rink	Rink/Soft Drink	(66,775.66)	(57,750.00)	(52,250.00)
DIIB Ice Rink	Ice/Crisp Vend	(6,143.00)	(26,250.00)	-
DIIB Ice Rink	Rink/Conf Vend	(17,086.34)	(10,500.00)	-
DIIB Ice Rink	Rink/Hot Drinks	(6,672.04)	(3,000.00)	-
		(342,168.55)	(483,580.00)	(418,524.88)
DIIB T/Pin Bowl	Salary/Wage	17,242.86	49,060.00	4,004.00
DIIB T/Pin Bowl	Sal/Overtime	1,146.51	3,180.00	159.72
DIIB T/Pin Bowl	Sal/2 Wkly Wage	88,874.31	126,910.00	10,954.00
DIIB T/Pin Bowl	Sal/Ave Hol Pay	757.28	1,700.00	85.38
DIIB T/Pin Bowl	Sal/2 Wk O/T	8,343.22	12,720.00	638.86
DIIB T/Pin Bowl	Sal/Cas Staff	62,710.04	100,710.00	5,058.16
DIIB T/Pin Bowl	Sal/Agency	686.53	-	-
DIIB T/Pin Bowl	Main/Rem Work	1,745.82	5,250.00	-
DIIB T/Pin Bowl	Boot/Repair/Rep	-	1,500.00	-
DIIB T/Pin Bowl	F/Plant R&M Mat	8,123.72	21,000.00	420.00
DIIB T/Pin Bowl	Cont Ser/Agree	390.00	1,000.00	-
DIIB T/Pin Bowl	Cont Prop Maint	(329.53)	2,000.00	-
DIIB T/Pin Bowl	Cont Vend	-	45,000.00	-
DIIB T/Pin Bowl	Oth Op Expense	311.94	500.00	-
DIIB T/Pin Bowl	Ten Pin	(240,414.96)	(400,000.00)	-
DIIB T/Pin Bowl	B/Parties	(4,429.14)	(4,000.00)	-
DIIB T/Pin Bowl	Bowl/Video Inc	(5,466.79)	(10,000.00)	-
DIIB T/Pin Bowl	Bowl/Soft Drink	(7,565.07)	(47,000.00)	-
DIIB T/Pin Bowl	Bowl/Crisp Vend	(1,239.25)	(8,000.00)	-
DIIB T/Pin Bowl	Bowl/Conf Vend	(9,594.83)	(9,000.00)	-
DIIB T/Pin Bowl	Bowl/Hot Drink	(1,527.59)	(900.00)	-
		(80,234.93)	(108,370.00)	21,320.12

Leisure Services 2025/2026 estimates

Detail		2024/25 Actual & 2024/25 budgets	Estimates 25/26	Variance in budget	
Location	Comm as at period 8	£	£	£	
Dun L/Pk 2 CVan	Sal/2 Wkly Wage	24,358.70	33,900.00	36,368.00	2,468.00
Dun L/Pk 2 CVan	Sal/Ave Hol Pay	106.65	340.00	357.08	17.08
Dun L/Pk 2 CVan	Sal/2 Wk O/T	1,130.32	3,250.00	3,413.23	163.23
Dun L/Pk 2 CVan	Sal/Cas Staff	5,964.71	33,900.00	35,602.63	1,702.63
Dun L/Pk 2 CVan	Sal/Agency	712.53	-	-	-
Dun L/Pk 2 CVan	Main/Rem Work	1,677.82	1,500.00	1,500.00	-
Dun L/Pk 2 CVan	Prom/Marketing	4,090.94	2,200.00	2,200.00	-
Dun L/Pk 2 CVan	Mat Grnd R&M	-	5,250.00	5,355.00	105.00
Dun L/Pk 2 CVan	Cont Prop Maint	163.00	1,500.00	1,500.00	-
Dun L/Pk 2 CVan	Elec/Gas Chrg	3,186.06	5,480.00	4,822.40	(657.60)
Dun L/Pk 2 CVan	Water	1,014.55	1,350.00	1,350.00	-
Dun L/Pk 2 CVan	Rates	6,292.62	510.00	6,607.65	6,097.65
Dun L/Pk 2 CVan	Land Call/Rent	1,057.10	1,000.00	1,000.00	-
Dun L/Pk 2 CVan	Oth Op Expense	-	1,000.00	1,000.00	-
Dun L/Pk 2 CVan	Advent Golf	(3,750.00)	(5,000.00)	(5,000.00)	-
Dun L/Pk 2 CVan	H/Dryer & Equ	(1,310.01)	(1,050.00)	(1,050.00)	-
Dun L/Pk 2 CVan	Site Rental	(120,683.07)	(110,000.00)	(120,000.00)	(10,000.00)
		(75,988.08)	(24,870.00)	(24,974.01)	(104.01)
Gen Sport Event	Grant Cont	-	2,000.00	2,000.00	-
Gen Sport Event	Com Sport	3,962.80	15,000.00	15,000.00	-
Gen Sport Event	O/Sport Event	1,138.75	3,000.00	3,000.00	-
Gen Sport Event	Special Events	7,574.82	7,500.00	7,500.00	-
Gen Sport Event	Triathlon	-	4,700.00	4,700.00	-
Gen Sport Event	Triathlon Inc	-	(1,890.00)	(1,890.00)	-
		12,676.37	30,310.00	30,310.00	-
Glenmore AC	Salary/Wage	97,137.74	141,670.00	151,096.55	9,426.55
Glenmore AC	Sal/Overtime	2,765.92	5,910.00	6,206.83	296.83
Glenmore AC	Sal/Ave Hol Pay	281.11	630.00	661.64	31.64
Glenmore AC	Sal/2 Wk O/T	1,050.87	-	-	-
Glenmore AC	Sal/Cas Staff	6,471.91	16,330.00	17,150.17	820.17
Glenmore AC	Sal/Agency	1,506.06	-	-	-
Glenmore AC	Sports coach	2,340.00	-	-	-
Glenmore AC	Travel General	113.93	100.00	100.00	-
Glenmore AC	Perf/Right Soc	1,658.52	1,550.00	1,550.00	-
Glenmore AC	Marketing/Dev	-	1,000.00	1,000.00	-
Glenmore AC	Cash Collection	198.00	400.00	400.00	-
Glenmore AC	Mat General	878.77	840.00	856.80	16.80
Glenmore AC	Mat Maintain	278.45	890.00	907.80	17.80
Glenmore AC	Stock New Eq	364.43	500.00	500.00	-
Glenmore AC	Stock Sport Eq	423.47	750.00	750.00	-
Glenmore AC	Cont Prop Maint	8,752.33	7,500.00	7,500.00	-
Glenmore AC	Cont Vend	-	3,500.00	3,500.00	-
Glenmore AC	Bnk Chg CC Tran	546.51	850.00	980.00	130.00
Glenmore AC	Elec/Gas Chrg	11,566.40	19,550.00	17,204.00	(2,346.00)
Glenmore AC	Water	462.16	1,500.00	1,500.00	-
Glenmore AC	Room Charges	39.40	100.00	100.00	-
Glenmore AC	Land Call/Rent	1,257.08	2,320.00	2,320.00	-
Glenmore AC	Print/Stat/Sup	99.19	200.00	200.00	-
Glenmore AC	Licence fee	-	690.00	690.00	-
Glenmore AC	Postage	33.25	50.00	50.00	-
Glenmore AC	P/copier Costs	-	100.00	100.00	-
Glenmore AC	Unif/Corp Cloth	-	500.00	500.00	-
Glenmore AC	Special Events	236.05	350.00	350.00	-
Glenmore AC	Summer Scheme	1,035.54	6,700.00	6,700.00	-
Glenmore AC	Fee	(11,490.78)	(42,530.00)	(18,217.00)	24,313.00
Glenmore AC	Vend Machine	(3,578.35)	(5,430.00)	(5,430.00)	-
Glenmore AC	Holiday Scheme	(4,420.75)	(5,400.00)	(6,480.00)	(1,080.00)
		120,007.21	161,120.00	192,746.80	31,626.80

Leisure Services 2025/2026 estimates

Location	Detail	2024/25 Actual & Comm as at period 8	2024/25 budgets	Estimates 25/26	Variance in budget
		£	£	£	£
H/Marath F/Run	Marketing/Dev	8,931.21	13,000.00	15,000.00	2,000.00
H/Marath F/Run	T-Shirts	-	12,000.00	15,000.00	3,000.00
H/Marath F/Run	Cont Purch Serv	59,187.63	50,000.00	60,000.00	10,000.00
H/Marath F/Run	Room Charges	918.33	1,000.00	-	(1,000.00)
H/Marath F/Run	Mayor Charity	5,200.00	6,500.00	6,500.00	-
H/Marath F/Run	O/Sport Event	-	1,000.00	-	(1,000.00)
H/Marath F/Run	Half Marathon	(71,939.66)	(52,500.00)	(78,000.00)	(25,500.00)
H/Marath F/Run	Sponsorship	-	(8,000.00)	(8,000.00)	-
		2,297.51	23,000.00	10,500.00	(12,500.00)
Indianaland	Salary/Wage	4,605.67	-	-	-
Indianaland	Sal/2 Wkly Wage	33,447.47	228,070.00	246,021.00	17,951.00
Indianaland	Sal/Ave Hol Pay	624.24	650.00	682.65	32.65
Indianaland	Sal/2 Wk O/T	7,770.66	6,150.00	6,458.88	308.88
Indianaland	Sal/Cas Staff	61,482.59	32,750.00	34,394.87	1,644.87
Indianaland	Sal/Agency	5,746.89	-	-	-
Indianaland	Main/Rem Work	162.43	1,500.00	1,500.00	-
Indianaland	F/Plant R&M Mat	429.63	1,580.00	1,611.60	31.60
Indianaland	Stock Sport Eq	67.50	3,000.00	3,000.00	-
Indianaland	Cont Ser/Agree	4,728.38	11,700.00	11,700.00	-
Indianaland	Cont Vend	4,092.00	20,000.00	20,000.00	-
Indianaland	Oth Op Expense	285.00	300.00	300.00	-
Indianaland	Facility Hire	(88,697.84)	(147,000.00)	(147,000.00)	-
Indianaland	Party Inc	(7,670.67)	(8,400.00)	(8,400.00)	-
Indianaland	Ind/Video Inc	(385.48)	(1,580.00)	(1,580.00)	-
Indianaland	Ind/Soft Drink	(4,183.98)	(15,230.00)	(15,230.00)	-
Indianaland	Ind/Crisp Vend	(384.34)	(4,730.00)	(4,730.00)	-
Indianaland	Ind/Conf Vend	(9,466.66)	(11,030.00)	(11,030.00)	-
Indianaland	Ind/Hot Drink	(1,878.52)	(1,580.00)	(1,580.00)	-
		10,774.97	116,150.00	136,119.00	19,969.00
Kilmakee AC	Salary/Wage	99,201.91	141,680.00	151,096.55	9,416.55
Kilmakee AC	Sal/Overtime	2,922.61	5,910.00	6,206.83	296.83
Kilmakee AC	Sal/Ave Hol Pay	146.69	630.00	661.64	31.64
Kilmakee AC	Sal/Cas Staff	7,537.95	23,360.00	24,533.26	1,173.26
Kilmakee AC	Travel General	-	150.00	150.00	-
Kilmakee AC	Perf/Right Soc	1,031.57	950.00	950.00	-
Kilmakee AC	Marketing/Dev	235.00	1,000.00	1,000.00	-
Kilmakee AC	Cash Collection	231.00	600.00	600.00	-
Kilmakee AC	Mat General	-	1,050.00	1,071.00	21.00
Kilmakee AC	Mat Maintain	-	1,470.00	1,499.40	29.40
Kilmakee AC	Stock Sport Eq	327.74	750.00	750.00	-
Kilmakee AC	Cont Prop Maint	1,819.50	1,800.00	1,800.00	-
Kilmakee AC	Cont Clean	1,120.83	4,000.00	4,000.00	-
Kilmakee AC	Cont Vend	-	2,000.00	2,000.00	-
Kilmakee AC	Bnk Chg CC Tran	585.07	750.00	870.00	120.00
Kilmakee AC	Elec/Gas Chrg	8,738.07	20,090.00	17,679.20	(2,410.80)
Kilmakee AC	Water	227.02	850.00	850.00	-
Kilmakee AC	Room Charges	-	50.00	50.00	-
Kilmakee AC	Land Call/Rent	263.60	1,470.00	1,470.00	-
Kilmakee AC	Print/Stat/Sup	-	350.00	350.00	-
Kilmakee AC	Licence fee	-	660.00	660.00	-
Kilmakee AC	Postage	-	50.00	50.00	-
Kilmakee AC	P/copier Costs	-	180.00	180.00	-
Kilmakee AC	Special Events	-	350.00	350.00	-
Kilmakee AC	Summer Scheme	-	1,800.00	1,800.00	-
Kilmakee AC	Fee	(15,579.79)	(23,630.00)	(28,356.00)	(4,726.00)
Kilmakee AC	Vend Machine	(2,792.72)	(3,100.00)	(3,100.00)	-
Kilmakee AC	Holiday Scheme	-	(1,050.00)	(1,050.00)	-
		106,016.05	184,170.00	188,121.88	3,951.88
Laurelhill Dual	Cont Prop Maint	12,298.43	31,800.00	51,800.00	20,000.00
Laurelhill Dual	Elec/Gas Chrg	3,405.25	3,980.00	3,502.40	(477.60)
Laurelhill Dual	Oth Op Expense	-	600.00	600.00	-
Laurelhill Dual	Vend Machine	-	(90.00)	-	90.00
Laurelhill Dual	O/door Facility	(6,701.22)	(9,000.00)	(40,000.00)	(31,000.00)
		9,002.46	27,290.00	15,902.40	(11,387.60)

Leisure Services 2025/2026 estimates

Location	Detail	2024/25 Actual & 2024/25 budgets	Estimates 25/26	Variance in budget	
		Comm as at period 8			
		£	£	£	
LeisurePlex	Salary/Wage	1,193,077.68	2,121,750.00	2,279,160.00	157,410.00
LeisurePlex	Sal/Overtime	169,752.81	88,950.00	93,417.51	4,467.51
LeisurePlex	Sal/Plant Mthly	125,845.42	272,840.00	283,566.45	10,726.45
LeisurePlex	Sal/ O/T Plant	3,385.38	10,890.00	11,436.95	546.95
LeisurePlex	Sal/2 Wkly Wage	8,732.68	236,280.00	253,532.00	17,252.00
LeisurePlex	Sal/Ave Hol Pay	13,031.67	9,510.00	9,987.64	477.64
LeisurePlex	Sal/2 Wk O/T	-	18,510.00	19,439.66	929.66
LeisurePlex	Sal/Cas Staff	315,248.00	83,760.00	87,966.85	4,206.85
LeisurePlex	Sal/Agency	145,623.84	-	-	-
LeisurePlex	Sal/Summ Sch	1,463.02	-	-	-
LeisurePlex	Travel General	-	1,000.00	1,000.00	-
LeisurePlex	Vandalism	4,052.45	4,500.00	4,500.00	-
LeisurePlex	Chemicals	45,871.71	45,000.00	40,000.00	(5,000.00)
LeisurePlex	Perf/Right Soc	9,966.63	11,000.00	12,500.00	1,500.00
LeisurePlex	Marketing/Dev	48,173.13	36,000.00	36,000.00	-
LeisurePlex	Mat General	16,169.87	21,000.00	25,000.00	4,000.00
LeisurePlex	Mat Maintain	70,762.06	36,750.00	37,485.00	735.00
LeisurePlex	Stock Retail	70,139.10	62,000.00	70,000.00	8,000.00
LeisurePlex	Stock New Eq	6,408.46	5,000.00	8,500.00	3,500.00
LeisurePlex	Stock Sport Eq	11,156.69	23,000.00	23,000.00	-
LeisurePlex	Cont Ser/Agree	84,537.81	103,000.00	121,187.36	18,187.36
LeisurePlex	Cont Prop Maint	208,324.77	210,000.00	300,000.00	90,000.00
LeisurePlex	Cont Security	7,683.34	2,000.00	1,000.00	(1,000.00)
LeisurePlex	Cont Vend	-	30,000.00	30,000.00	-
LeisurePlex	Bnk Chg CC Tran	30,310.46	42,000.00	49,000.00	7,000.00
LeisurePlex	Elec/Gas Chrg	543,812.75	910,020.00	800,817.60	(109,202.40)
LeisurePlex	Oil	-	15,000.00	15,000.00	-
LeisurePlex	Water	87,070.07	135,000.00	135,000.00	-
LeisurePlex	Room Charges	240.00	500.00	500.00	-
LeisurePlex	Land Call/Rent	4,713.55	32,650.00	17,500.00	(15,150.00)
LeisurePlex	Print/Stat/Sup	2,321.74	3,000.00	3,000.00	-
LeisurePlex	Licence fee	169.50	950.00	600.00	(350.00)
LeisurePlex	Postage	380.00	500.00	500.00	-
LeisurePlex	P/copier Costs	-	1,770.00	750.00	(1,020.00)
LeisurePlex	Unif/Corp Cloth	4,287.10	8,500.00	11,500.00	3,000.00
LeisurePlex	IT CCTV/D/Links	14,027.77	18,300.00	22,091.00	3,791.00
LeisurePlex	IT Sup All Dir	1,076.00	2,500.00	-	(2,500.00)
LeisurePlex	P/Life S/Course	14,092.21	12,000.00	12,000.00	-
LeisurePlex	Summer Scheme	58,241.25	50,000.00	55,000.00	5,000.00
LeisurePlex	Cash Collection	-	-	800.00	800.00
LeisurePlex	Fee	(1,286,403.68)	(1,650,000.00)	(1,900,000.00)	(250,000.00)
LeisurePlex	Vend Machine	(53,971.63)	(42,000.00)	(42,000.00)	-
LeisurePlex	Life Saving	(19,374.59)	(35,700.00)	(31,086.00)	4,614.00
LeisurePlex	Retail Sales	(95,204.87)	(117,180.00)	(132,180.00)	(15,000.00)
LeisurePlex	Holiday Scheme	(54,512.50)	(76,170.00)	(77,508.00)	(1,338.00)
LeisurePlex	Swim Lessons	(90,745.65)	(101,850.00)	(193,573.00)	(91,723.00)
LeisurePlex	Phys Act Ref	(24,609.59)	(35,000.00)	(35,000.00)	-
LeisurePlex	Cafe Rent/Elec	(1,165.21)	(20,000.00)	(20,000.00)	-
		1,694,161.20	2,587,530.00	2,441,391.02	(146,138.98)
L/burn Leis Pk	Cont Security	12,893.72	18,000.00	18,000.00	-
L/burn Leis Pk	Cont Vend	-	300.00	300.00	-
L/burn Leis Pk	Oth Op Expense	1,560.17	4,000.00	4,000.00	-
L/burn Leis Pk	Rent Com Off	(3,549.00)	(1,050.00)	(1,050.00)	-
L/burn Leis Pk	Vend Machine	(461.25)	(500.00)	(500.00)	-
L/burn Leis Pk	O/door Facility	(75,246.69)	(63,000.00)	(118,150.00)	(55,150.00)
		(64,803.05)	(42,250.00)	(97,400.00)	(55,150.00)
Lisburn Sports	Grant Cont	25,000.00	25,000.00	35,000.00	10,000.00
Lisburn Sports	S/Person Dinner	-	1,000.00	1,000.00	-
		25,000.00	26,000.00	36,000.00	10,000.00

Leisure Services 2025/2026 estimates

Location	Detail	2024/25 Actual & Comm as at period 8	2024/25 budgets	Estimates 25/26	Variance in budget
		£	£	£	£
L/Moss Leis Ctr	Salary/Wage	358,932.31	616,940.00	603,782.95	(13,157.05)
L/Moss Leis Ctr	Sal/Overtime	17,397.23	18,600.00	19,534.19	934.19
L/Moss Leis Ctr	Sal/2 Wkly Wage	73,514.46	67,810.00	72,736.00	4,926.00
L/Moss Leis Ctr	Sal/Ave Hol Pay	1,416.05	3,040.00	3,192.68	152.68
L/Moss Leis Ctr	Sal/2 Wk O/T	3,598.82	9,830.00	10,323.71	493.71
L/Moss Leis Ctr	Sal/Cas Staff	11,710.21	29,690.00	31,181.18	1,491.18
L/Moss Leis Ctr	Sal/Agency	53,777.02	-	-	-
L/Moss Leis Ctr	Travel General	95.57	150.00	150.00	-
L/Moss Leis Ctr	Perf/Right Soc	5,144.24	6,000.00	6,500.00	500.00
L/Moss Leis Ctr	Main/Rem Work	20,517.39	14,500.00	14,790.00	290.00
L/Moss Leis Ctr	Prom/Marketing	3,374.56	6,000.00	6,000.00	-
L/Moss Leis Ctr	Cash Collection	429.00	850.00	850.00	-
L/Moss Leis Ctr	Office Equip	96.31	500.00	500.00	-
L/Moss Leis Ctr	Other - Genera	510.61	-	-	-
L/Moss Leis Ctr	Mat Catering	458.10	840.00	1,200.00	360.00
L/Moss Leis Ctr	Mat Clean/Equip	1,767.35	3,680.00	4,000.00	320.00
L/Moss Leis Ctr	Stock Sport Eq	3,915.34	5,000.00	5,000.00	-
L/Moss Leis Ctr	Stock Med Kit	210.28	450.00	500.00	50.00
L/Moss Leis Ctr	Cont Ser/Agree	10,134.93	15,000.00	15,951.17	951.17
L/Moss Leis Ctr	Cont Prop Maint	14,426.12	15,250.00	15,250.00	-
L/Moss Leis Ctr	Cont Vend	-	6,000.00	6,000.00	-
L/Moss Leis Ctr	Credit/debit charges	584.30	-	1,000.00	1,000.00
L/Moss Leis Ctr	Elec/Gas Chrg	48,090.06	97,930.00	86,178.40	(11,751.60)
L/Moss Leis Ctr	Water	7,799.09	7,500.00	7,500.00	-
L/Moss Leis Ctr	Rates	322.84	320.00	339.15	19.15
L/Moss Leis Ctr	Furn & Fitting	631.64	1,200.00	1,200.00	-
L/Moss Leis Ctr	Room Charges	(637.47)	50.00	300.00	250.00
L/Moss Leis Ctr	Land Call/Rent	2,585.22	7,530.00	4,500.00	(3,030.00)
L/Moss Leis Ctr	Oth Op Expense	-	800.00	500.00	(300.00)
L/Moss Leis Ctr	Print/Stat/Sup	453.68	260.00	350.00	90.00
L/Moss Leis Ctr	Licence fee	-	800.00	800.00	-
L/Moss Leis Ctr	Postage	-	100.00	50.00	(50.00)
L/Moss Leis Ctr	P/copier Costs	-	150.00	150.00	-
L/Moss Leis Ctr	Unif/Corp Cloth	-	800.00	1,700.00	900.00
L/Moss Leis Ctr	IT Sup All Dir	-	4,000.00	-	(4,000.00)
L/Moss Leis Ctr	Summer Scheme	3,801.46	12,000.00	17,000.00	5,000.00
L/Moss Leis Ctr	Facility Hire	(8,097.66)	(23,630.00)	(15,012.00)	8,618.00
L/Moss Leis Ctr	Vend Machine	(7,895.73)	(9,300.00)	(9,300.00)	-
L/Moss Leis Ctr	Sports Hall	(10,730.81)	(18,900.00)	(18,900.00)	-
L/Moss Leis Ctr	Squash Courts	(1,772.06)	(2,210.00)	(2,652.00)	(442.00)
L/Moss Leis Ctr	A/ficial Pitch	(78.00)	(840.00)	(95,680.00)	(94,840.00)
L/Moss Leis Ctr	Coach Activity	(30.00)	(1,260.00)	-	1,260.00
L/Moss Leis Ctr	Kids Club	(20,677.53)	(19,430.00)	(24,240.00)	(4,810.00)
L/Moss Leis Ctr	B/Parties	(8,350.00)	(3,680.00)	(4,416.00)	(736.00)
L/Moss Leis Ctr	NIE Inc	(6,136.39)	(10,000.00)	(10,000.00)	-
L/Moss Leis Ctr	Gym Members	(12,443.85)	(9,450.00)	(11,340.00)	(1,890.00)
		568,844.69	854,870.00	747,469.43	(107,400.57)
MacMillan Move	Salary/Wage	32,073.00	27,330.00	48,738.80	21,408.80
MacMillan Move	Travel General	178.62	500.00	500.00	-
MacMillan Move	Admin Costs	-	500.00	500.00	-
MacMillan Move	User Engage	-	500.00	500.00	-
MacMillan Move	Recoup of Pay	(5,000.00)	-	-	-
		27,251.62	28,830.00	50,238.80	21,408.80
Out of Town Sch	Sal/Agency	1,468.30	-	-	-
Out of Town Sch	Summer Scheme	-	5,000.00	5,000.00	-
Out of Town Sch	Holiday Scheme	-	(5,040.00)	(5,040.00)	-
		1,468.30	(40.00)	(40.00)	0.00

Leisure Services 2025/2026 estimates

Location	Detail	2024/25 Actual & Comm as at period 8	2024/25 budgets	Estimates 25/26	Variance in budget
		£	£	£	£
Sport Dev Gen	Salary/Wage	125,828.18	247,620.00	260,065.35	12,445.35
Sport Dev Gen	Travel General	1,415.19	2,000.00	2,000.00	-
Sport Dev Gen	Marketing/Dev	3,022.50	4,000.00	4,000.00	-
Sport Dev Gen	Quality Models	-	2,200.00	2,200.00	-
Sport Dev Gen	Stock Sport Eq	568.60	1,000.00	1,000.00	-
Sport Dev Gen	M/sport Dev	-	2,500.00	2,500.00	-
Sport Dev Gen	Sports Deve	680.94	5,000.00	5,000.00	-
Sport Dev Gen	Other Inc	(4,092.16)	(2,100.00)	(2,100.00)	-
Sport Dev Gen	Sport Dev Inc	-	(4,000.00)	(4,000.00)	-
		127,423.25	258,220.00	270,665.35	12,445.35
Sport Grants	M Peter Trust	-	1,000.00	1,000.00	-
		-	1,000.00	1,000.00	-
Sports Serv HQ	Salary/Wage	340,915.54	518,160.00	541,578.85	23,418.85
Sports Serv HQ	Travel General	4,287.40	5,000.00	5,000.00	-
Sports Serv HQ	Land Call/Rent	656.60	1,900.00	1,900.00	-
		345,859.54	525,060.00	548,478.85	23,418.85
Vitality Member	Salary/Wage	26,260.97	116,800.00	125,253.70	8,453.70
Vitality Member	Sal/Overtime	2,386.22	-	-	-
Vitality Member	Sal/Cas Staff	1,615.00	148,500.00	225,958.41	77,458.41
Vitality Member	Sports coach	156,146.80	-	-	-
Vitality Member	Marketing/Dev	14,459.79	60,000.00	60,000.00	-
Vitality Member	Stock Sport Eq	12,808.05	20,000.00	30,000.00	10,000.00
Vitality Member	Cont Ser/Agree	119,446.60	197,420.00	201,412.80	3,992.80
Vitality Member	Electric Chrg	1,258.69	-	-	-
Vitality Member	Summer Scheme	4,317.61	-	-	-
Vitality Member	Sponsorship	(851.94)	8,000.00	8,000.00	-
Vitality Member	Fee	(1,745,442.19)	(2,160,000.00)	(2,800,000.00)	(640,000.00)
		(1,407,594.40)	(1,609,280.00)	(2,149,375.09)	(540,095.09)
Overall Leisure Tot:		9,970,712.71	15,125,950.00	14,275,878.76	(850,071.24)

Environmental Services 2025/2026 estimates

Location	Detail	2024/25 Actual & Comm as at period 8	2024/25 budgets £	Estimates 25/26 £	Variance in budg
Building Control	Salary/Wage	679,604.31	1,301,360.00	1,364,532.00	63,172.00
Building Control	Sal/Overtime	588.17	-	-	-
Building Control	Sal/Cost Con	20,232.00	59,970.00	62,981.99	3,011.99
Building Control	Sal/Agency	37,832.98	-	-	-
Building Control	Travel General	19,184.56	32,000.00	30,000.00	(2,000.00)
Building Control	Dangerous Bldg	753.00	1,000.00	1,000.00	-
Building Control	Oil Stamp Reimb	1,530.00	1,000.00	1,000.00	-
Building Control	Oil Stamp Admin	-	3,000.00	2,000.00	(1,000.00)
Building Control	Office Equip	254.16	350.00	350.00	-
Building Control	Sustain Proje	19,995.00	-	-	-
Building Control	Stock PPE	698.01	2,000.00	1,800.00	(200.00)
Building Control	Cont Prop Maint	4,850.00	15,000.00	15,300.00	300.00
Building Control	Bnk Chg CC Tran	5,757.76	14,000.00	16,000.00	2,000.00
Building Control	Site Surv Equip	-	400.00	400.00	-
Building Control	Land Call/Rent	1,063.27	3,700.00	3,700.00	-
Building Control	Insure Lagan RP	-	2,000.00	2,100.00	100.00
Building Control	Con Dev App	1,382.50	2,500.00	2,500.00	-
Building Control	Con Other	-	200.00	200.00	-
Building Control	Print/Stat/Sup	1,330.47	2,500.00	2,500.00	-
Building Control	Subscriptions	9,925.03	11,550.00	12,127.50	577.50
Building Control	Postage	2,477.71	4,000.00	4,000.00	-
Building Control	P/copier Costs	-	1,200.00	1,000.00	(200.00)
Building Control	CD Archiving	5,164.75	8,000.00	8,160.00	160.00
Building Control	IT Sup All Dir	-	2,000.00	2,000.00	-
Building Control	Sustainability Projects	-	-	30,000.00	30,000.00
Building Control	Regularisation	(37,139.39)	(53,000.00)	(58,000.00)	(5,000.00)
Building Control	Plan Fee Dom	(102,706.58)	(148,000.00)	(143,000.00)	5,000.00
Building Control	Plan Non Dom	(41,210.53)	(46,000.00)	(46,000.00)	-
Building Control	Inspection Fee	(411,948.79)	(440,000.00)	(460,000.00)	(20,000.00)
Building Control	Fee for Inform	(5,737.30)	(12,620.00)	(10,200.00)	2,420.00
Building Control	Property Cert	(177,780.00)	(200,000.00)	(221,000.00)	(21,000.00)
Building Control	Oil Stamp Sch	460.00	(500.00)	(500.00)	-
Building Control	Building Notice	(81,257.58)	(140,000.00)	(131,591.00)	8,409.00
		(44,696.49)	427,610.00	493,360.49	65,750.49
Building Control	Mat Strt/Nm Plt	6,784.00	12,600.00	12,852.00	252.00
		6,784.00	12,600.00	12,852.00	252.00
Env Serv HQ	Salary/Wage	155,802.93	266,720.00	275,456.00	8,736.00
Env Serv HQ	Travel General	933.23	2,000.00	1,750.00	(250.00)
Env Serv HQ	Special Project	28,875.00	72,840.00	-	(72,840.00)
Env Serv HQ	Keep NI B/tiful	-	20,000.00	20,000.00	-
Env Serv HQ	Room Charges	30.00	200.00	200.00	-
Env Serv HQ	Land Call/Rent	320.71	800.00	700.00	(100.00)
Env Serv HQ	Insure All/Oth	329,071.49	324,200.00	377,974.00	53,774.00
Env Serv HQ	Print/Stat/Sup	548.76	800.00	600.00	(200.00)
Env Serv HQ	P/copier Costs	-	200.00	200.00	-
		515,582.12	687,760.00	676,880.00	(10,880.00)
Pensions Cost	Sal/Pensions	2,874.88	11,600.00	12,180.00	580.00
		2,874.88	11,600.00	12,180.00	580.00
Staff Conf	Conf/Courses	266.64	1,000.00	1,000.00	-
		266.64	1,000.00	1,000.00	-
T/fr Ren/Repair	R&R Bal T/sfer	-	36,870.00	36,870.00	-
		-	36,870.00	36,870.00	-
Ins Services	Salary/Wage	32,071.10	79,270.00	84,074.00	4,804.00
Ins Services	Travel General	-	50.00	50.00	-
Ins Services	Insure All/Oth	256,454.25	253,380.00	301,445.00	48,065.00
Ins Services	Ins S/Ind Fund	27,844.50	-	-	-
		316,369.85	332,700.00	385,569.00	52,869.00

Environmental Services 2025/2026 estimates

Location	Detail	2024/25 Actual & Comm as at period 8	2024/25 budgets £	Estimates 25/26 £	Variance in budg
Animal Welfare	Salary/Wage	57,480.70	102,770.00	108,162.00	5,392.00
Animal Welfare	Travel General	-	500.00	-	(500.00)
Animal Welfare	Train & Dev	-	300.00	300.00	-
Animal Welfare	Overheads	7,645.70	10,500.00	16,500.00	6,000.00
Animal Welfare	Animal Care Cos	19,314.21	-	-	-
Animal Welfare	Stock New Eq	361.12	1,000.00	1,000.00	-
Animal Welfare	Cont Anim/Vet	5,388.70	35,720.00	24,600.00	(11,120.00)
Animal Welfare	Fleet Fuel	772.64	-	-	-
Animal Welfare	Fleet Mat	1,423.54	2,000.00	2,500.00	500.00
Animal Welfare	Land Call/Rent	623.46	400.00	400.00	-
Animal Welfare	Lgl Gen Advice	6,957.90	10,000.00	10,000.00	-
Animal Welfare	Print/Stat/Sup	105.00	200.00	200.00	-
Animal Welfare	Postage	-	50.00	30.00	(20.00)
Animal Welfare	IT Sup All Dir	1,995.26	1,000.00	1,500.00	500.00
Animal Welfare	Grant Gov	-	(164,440.00)	(164,440.00)	-
Animal Welfare	Council Contrib	(45,301.44)	-	-	-
		56,766.79	-	752.00	752.00
Cemeteries	Salary/Wage	52,490.38	85,680.00	90,592.00	4,912.00
Cemeteries	Sal/Overtime	133.20	-	-	-
Cemeteries	Memorial Repair	-	1,000.00	1,000.00	-
Cemeteries	Oth Local Auth	758.50	1,000.00	-	(1,000.00)
Cemeteries	Welfare Funeral	-	1,250.00	1,250.00	-
Cemeteries	Other Inc	(3,080.00)	(4,540.00)	(4,540.00)	-
Cemeteries	Sale of Graves	(60,900.00)	(100,000.00)	(95,000.00)	5,000.00
Cemeteries	Interments	(172,290.00)	(260,000.00)	(270,000.00)	(10,000.00)
Cemeteries	Memorials	(16,360.00)	(28,500.00)	(23,500.00)	5,000.00
		(199,247.92)	(304,110.00)	(300,198.00)	3,912.00
C/sumer Protect	Salary/Wage	9,221.06	67,980.00	71,438.00	3,458.00
C/sumer Protect	Sal/Agency	19,804.89	-	-	-
C/sumer Protect	Travel General	233.26	2,000.00	2,000.00	-
C/sumer Protect	Prom/Marketing	125.14	-	-	-
C/sumer Protect	Sampling	-	500.00	500.00	-
C/sumer Protect	Grant Gov	(27,500.00)	(25,000.00)	(25,000.00)	-
		1,884.35	45,480.00	48,938.00	3,458.00
Control of Dogs	Salary/Wage	111,352.13	206,400.00	216,914.00	10,514.00
Control of Dogs	Sal/Overtime	379.13	-	-	-
Control of Dogs	Sal/Agency	3,398.64	-	-	-
Control of Dogs	Travel General	474.36	500.00	500.00	-
Control of Dogs	Special Project	10,956.82	8,000.00	8,000.00	-
Control of Dogs	Out of Hours	7,451.00	16,000.00	20,000.00	4,000.00
Control of Dogs	Kennelling	2,782.71	-	-	-
Control of Dogs	Stock New Eq	412.89	2,550.00	2,550.00	-
Control of Dogs	Stock PPE	(79.35)	1,500.00	1,500.00	-
Control of Dogs	Cont Anim/Vet	525.00	7,200.00	8,200.00	1,000.00
Control of Dogs	Sale/Reclaim	(1,319.50)	(500.00)	(800.00)	(300.00)
Control of Dogs	Dog Licenses	(43,940.70)	(85,000.00)	(85,000.00)	-
Control of Dogs	Fixed Penalties	(290.00)	(1,500.00)	(1,500.00)	-
Control of Dogs	M/chipping Dog	(30.00)	(100.00)	(100.00)	-
		92,073.13	155,050.00	170,264.00	15,214.00
Emerg Planning	Salary/Wage	-	26,190.00	27,540.00	1,350.00
Emerg Planning	Emer Center	2,054.40	8,570.00	4,570.00	(4,000.00)
Emerg Planning	Com Resilience	593.95	1,500.00	1,500.00	-
Emerg Planning	Land Call/Rent	334.80	2,000.00	2,000.00	-
		2,983.15	38,260.00	35,610.00	(2,650.00)
Enviro Health	Salary/Wage	143,666.43	321,400.00	334,404.00	13,004.00
Enviro Health	Sal/Agency	11,328.66	-	-	-
Enviro Health	Travel General	397.72	-	-	-
Enviro Health	Train & Dev	568.58	-	-	-
Enviro Health	Prom/Marketing	270.00	4,000.00	4,000.00	-
Enviro Health	Room Charges	1,231.55	-	-	-
Enviro Health	Stock PPE	-	400.00	400.00	-
Enviro Health	Bnk Chg CC Tran	3,461.29	8,000.00	9,300.00	1,300.00
Enviro Health	Land Call/Rent	2,294.58	9,000.00	9,000.00	-
Enviro Health	Contrib Other	-	82,220.00	82,220.00	-
Enviro Health	Con Economic	775.00	1,460.00	1,460.00	-
Enviro Health	Print/Stat/Sup	3,424.37	5,750.00	5,750.00	-
Enviro Health	Subscriptions	7,003.00	17,260.00	18,123.00	863.00
Enviro Health	Postage	3,728.25	8,000.00	8,000.00	-
Enviro Health	P/copier Costs	-	1,290.00	1,000.00	(290.00)
		178,149.43	458,780.00	473,657.00	14,877.00

Environmental Services 2025/2026 estimates

Location	Detail	2024/25 Actual & Comm as at period 8	2024/25 budgets	Estimates 25/26	Variance in budg
			£	£	
Food Control	Salary/Wage	178,951.85	288,550.00	300,443.00	11,893.00
Food Control	Travel General	5,771.13	9,000.00	9,000.00	-
Food Control	Sampling	26,652.12	35,000.00	35,000.00	-
Food Control	Stock New Eq	146.49	890.00	910.00	20.00
Food Control	Stock PPE	-	300.00	300.00	-
Food Control	Room Charges	3,463.50	300.00	6,300.00	6,000.00
Food Control	Re- Rating Fee	(1,160.00)	(1,750.00)	(1,750.00)	-
Food Control	Grant Gov	(105,708.88)	(74,180.00)	(138,892.00)	(64,712.00)
Food Control	Fixed Penalties	-	(150.00)	(150.00)	-
		108,116.21	257,960.00	211,161.00	(46,799.00)
Health & Safety	Salary/Wage	133,716.68	297,200.00	307,048.00	9,848.00
Health & Safety	Sal/Cost Con	31,475.98	66,600.00	69,944.99	3,344.99
Health & Safety	Travel General	4,113.53	7,500.00	7,500.00	-
Health & Safety	Fixed Penalty	-	100.00	100.00	-
Health & Safety	Stock PPE	63.74	300.00	300.00	-
Health & Safety	Recoup of Pay	(13,509.90)	(61,050.00)	(64,102.50)	(3,052.50)
Health & Safety	Health/Safe Inc	(373.80)	(1,000.00)	(1,000.00)	-
		155,486.23	309,650.00	319,790.49	10,140.49
Hlth & W/being	Salary/Wage	95,751.25	188,870.00	197,587.00	8,717.00
Hlth & W/being	Sal/Overtime	248.29	-	-	-
Hlth & W/being	Sal/H/Safe Off	-	30,000.00	34,000.00	4,000.00
Hlth & W/being	Sal/Agency	11,619.93	-	-	-
Hlth & W/being	Travel General	2,915.17	6,000.00	6,000.00	-
Hlth & W/being	Special Project	210.00	4,000.00	4,000.00	-
Hlth & W/being	Room Charges	2,418.25	-	-	-
Hlth & W/being	Stock New Eq	-	1,000.00	1,000.00	-
Hlth & W/being	Stock PPE	-	200.00	200.00	-
Hlth & W/being	Other Inc	(2,143.60)	-	-	-
Hlth & W/being	Recoup of Pay	(7,928.31)	(20,000.00)	(20,000.00)	-
Hlth & W/being	FPN Smoking	(375.00)	(60.00)	(60.00)	-
		102,715.98	210,010.00	222,727.00	12,717.00
Licences	Salary/Wage	43,195.09	74,990.00	78,564.00	3,574.00
Licences	Sal/Agency	20,263.67	-	-	-
Licences	Sal/Agency OT	303.32	-	-	-
Licences	Travel General	1,923.31	2,250.00	2,250.00	-
Licences	Road Close Exp	1,025.07	1,000.00	2,500.00	1,500.00
Licences	Stock PPE	-	100.00	100.00	-
Licences	Petrol Licen	(2,154.00)	(4,000.00)	(3,500.00)	500.00
Licences	Amuse Permit	(282.00)	(1,000.00)	(1,000.00)	-
Licences	Prem Marriage	(1,000.00)	(1,500.00)	(1,500.00)	-
Licences	Ent Licence	(19,045.00)	(30,000.00)	(30,000.00)	-
Licences	Street Traders	(2,335.00)	(3,500.00)	(3,000.00)	500.00
Licences	Road Closure	(1,655.07)	(2,000.00)	(2,000.00)	-
Licences	Pave/Cafe Inc	(480.00)	(1,440.00)	(1,440.00)	-
		39,759.39	34,900.00	40,974.00	6,074.00
N I Env Agency	Salary/Wage	238,132.78	359,090.00	376,030.00	16,940.00
N I Env Agency	Sal/Agency	1,113.61	-	-	-
N I Env Agency	Travel General	-	300.00	300.00	-
N I Env Agency	Accrual	695.62	-	-	-
N I Env Agency	Recoup Pay NIEA	(180,216.58)	(359,390.00)	(376,030.00)	(16,640.00)
		59,725.43	-	300.00	300.00
Off Street Park	Hort/Grnd Maint	-	29,000.00	29,000.00	-
Off Street Park	Maintenance Sup	1,295.68	18,000.00	18,000.00	-
Off Street Park	Gritting	1,982.52	13,000.00	13,000.00	-
Off Street Park	Strt Light Main	-	1,000.00	1,000.00	-
Off Street Park	Cont Prop Maint	5,248.84	11,500.00	11,500.00	-
Off Street Park	Cont Clean	-	3,090.00	3,090.00	-
Off Street Park	O/St Proc Chrg	1,499.46	55,000.00	12,000.00	(43,000.00)
Off Street Park	O/St TA Charge	7,852.63	36,000.00	36,000.00	-
Off Street Park	O/St Cash Coll	7,901.81	28,700.00	32,000.00	3,300.00
Off Street Park	Elec/Gas Chrg	1,963.38	7,500.00	6,600.00	(900.00)
Off Street Park	Rent	3,500.00	4,500.00	4,500.00	-
Off Street Park	Rates	95,510.96	94,590.00	100,286.55	5,696.55
Off Street Park	Other Income	(1,500.00)	-	-	-
Off Street Park	Parking Charges	(300,976.65)	(550,000.00)	(480,000.00)	70,000.00
Off Street Park	Pen Chrg Notice	(5,389.00)	(68,000.00)	(65,000.00)	3,000.00
		(181,110.37)	(316,120.00)	(278,023.45)	38,096.55

Environmental Services 2025/2026 estimates

Location	Detail	2024/25 Actual & Comm as at period 8	2024/25 budgets	Estimates 25/26	Variance in budg
			£	£	
Pest Control	Salary/Wage	35,332.10	51,800.00	54,400.00	2,600.00
Pest Control	Travel General	93.74	1,000.00	1,000.00	-
Pest Control	Insect/Rodent	-	1,200.00	1,200.00	-
Pest Control	Stock PPE	-	200.00	200.00	-
Pest Control	Pest Ctrl Inc	(10,984.11)	(10,000.00)	(10,000.00)	-
		24,441.73	44,200.00	46,800.00	2,600.00
Pollut Control	Salary/Wage	166,743.51	208,350.00	217,216.00	8,866.00
Pollut Control	Sal/Cost Con	6,056.23	14,450.00	12,000.00	(2,450.00)
Pollut Control	Sal/Agency	795.47	-	-	-
Pollut Control	Travel General	4,215.07	7,000.00	7,000.00	-
Pollut Control	Sampling	10,406.87	16,520.00	19,740.00	3,220.00
Pollut Control	Stock PPE	91.28	100.00	100.00	-
Pollut Control	Rad Monitor	11,350.00	-	-	-
Pollut Control	L/ella Treat	-	9,930.00	1,570.00	(8,360.00)
Pollut Control	Licensing Fee	(23,797.74)	(21,500.00)	(22,150.00)	(650.00)
Pollut Control	Grant Gov	0.00	(4,230.00)	(4,230.00)	-
Pollut Control	Radiation Inc	(4,488.20)	(9,030.00)	-	9,030.00
		171,372.49	221,590.00	231,246.00	9,656.00
P/Hlth & House	Salary/Wage	211,778.01	317,930.00	333,799.00	15,869.00
P/Hlth & House	Sal/Overtime	755.83	-	-	-
P/Hlth & House	Sal/Agency	895.89	-	-	-
P/Hlth & House	Travel General	5,010.44	8,000.00	8,000.00	-
P/Hlth & House	Remove Graffiti	-	500.00	500.00	-
P/Hlth & House	Abandoned Car	-	450.00	450.00	-
P/Hlth & House	Stock New Eq	2,070.00	3,500.00	4,000.00	500.00
P/Hlth & House	Stock PPE	329.03	750.00	750.00	-
P/Hlth & House	Other Inc	(1,650.00)	(3,000.00)	(3,000.00)	-
P/Hlth & House	FPN Foul/Litter	(490.00)	(3,500.00)	(2,000.00)	1,500.00
P/Hlth & House	High Hedges	(1,530.00)	(360.00)	(360.00)	-
P/Hlth & House	Abandoned Veh	(474.00)	(1,000.00)	(1,000.00)	-
P/Hlth & House	Private Ten Ord	(1,250.00)	(600.00)	(600.00)	-
		215,445.20	322,670.00	340,539.00	17,869.00
Health & Safety	Salary/Wage	65,119.45	99,000.00	103,878.00	4,878.00
Health & Safety	Sal/Agency	39,648.28	-	-	-
Health & Safety	Travel General	1,777.70	3,500.00	3,500.00	-
Health & Safety	Stock PPE	(14.07)	200.00	200.00	-
		106,531.36	102,700.00	107,578.00	4,878.00
Corp Risk	Salary/Wage	-	61,060.00	63,571.00	2,511.00
Corp Risk	Travel General	-	100.00	100.00	-
		-	61,160.00	63,671.00	2,511.00
Amenity Sites	Sal/2 Wkly Wage	77,057.79	163,670.00	172,271.00	8,601.00
Amenity Sites	Sal/Ave Hol Pay	3,753.28	2,780.00	2,919.63	139.63
Amenity Sites	Sal/2 Wk O/T	50,008.08	26,000.00	27,305.85	1,305.85
Amenity Sites	Sal/Eye Care	150.00	-	-	-
Amenity Sites	Sal/Agency	239,458.05	475,210.00	499,077.42	23,867.42
Amenity Sites	Sal/Agency OT	35,510.64	-	-	-
Amenity Sites	Hire Plant & Eq	5,640.60	-	-	-
Amenity Sites	Mat General	5,763.92	16,800.00	17,136.00	336.00
Amenity Sites	Stocl Safe Eq	8,830.79	5,770.00	5,885.00	115.00
Amenity Sites	Cont P&E/Fleet	8,005.73	19,650.00	4,650.00	(15,000.00)
Amenity Sites	Rates	4,897.30	4,850.00	5,141.85	291.85
Amenity Sites	Land Call/Rent	2,328.70	3,430.00	3,430.00	-
		441,404.88	718,160.00	737,816.75	19,656.75

Environmental Services 2025/2026 estimates

Location	Detail	2024/25 Actual & Comm as at period 8	2024/25 budgets £	Estimates 25/26 £	Variance in budg
CSD	Salary/Wage	150,182.78	269,600.00	287,147.95	17,547.95
CSD	Sal/Agency	16,324.27	-	-	-
CSD	Travel General	6,970.99	8,500.00	10,500.00	2,000.00
CSD	Hold C/C Charge	(11,040.50)	-	-	-
CSD	Mat General	11,739.87	5,250.00	5,355.00	105.00
CSD	Stock New Eq	1,315.00	750.00	750.00	-
CSD	Cont Prop Maint	61,716.43	70,700.00	75,484.78	4,784.78
CSD	Elec/Gas Chrg	37,268.77	98,340.00	86,539.20	(11,800.80)
CSD	Water	7,692.25	8,000.00	8,000.00	-
CSD	Rates	0.00	46,500.00	49,295.40	2,795.40
CSD	Room Charges	344.80	200.00	200.00	-
CSD	Land Call/Rent	3,033.62	10,860.00	10,000.00	(860.00)
CSD	Print/Stat/Sup	4,205.63	8,000.00	8,000.00	-
CSD	Postage	1,298.00	500.00	500.00	-
CSD	P/copier Costs	-	2,180.00	2,000.00	(180.00)
CSD	Vend Machine	(5,220.69)	-	-	-
		285,831.22	529,380.00	543,772.33	14,392.33
CSD Garage Run	Salary/Wage	195,553.03	297,630.00	314,058.60	16,428.60
CSD Garage Run	Sal/Overtime	28,153.76	6,000.00	6,301.35	301.35
CSD Garage Run	Sal/2 Wkly Wage	56,675.97	131,090.00	139,346.00	8,256.00
CSD Garage Run	Sal/Ave Hol Pay	2,905.13	5,990.00	6,290.85	300.85
CSD Garage Run	Sal/2 Wk O/T	13,124.06	50,000.00	52,511.25	2,511.25
CSD Garage Run	Stocl Safe Eq	2,822.03	8,790.00	8,966.00	176.00
CSD Garage Run	Stock Tools	4,901.63	8,000.00	8,000.00	-
CSD Garage Run	Fleet Fuel	480,135.96	802,580.00	802,580.00	-
CSD Garage Run	Fleet Veh Reg	18,580.25	56,640.00	56,640.00	-
CSD Garage Run	Fleet Mat	633,802.34	900,000.00	918,000.00	18,000.00
CSD Garage Run	Ins Fleet	168,350.70	165,860.00	193,369.00	27,509.00
		1,605,004.86	2,432,580.00	2,506,063.05	73,483.05
Street Cleanse	Salary/Wage	34,601.35	47,540.00	50,863.00	3,323.00
Street Cleanse	Sal/Overtime	8,567.47	-	-	-
Street Cleanse	Sal/2 Wkly Wage	1,024,701.89	2,247,420.00	2,405,674.00	158,254.00
Street Cleanse	Sal/Ave Hol Pay	21,395.07	31,030.00	32,588.48	1,558.48
Street Cleanse	Sal/2 Wk O/T	276,767.70	283,000.00	297,213.68	14,213.68
Street Cleanse	Sal/Agency	404,250.05	-	-	-
Street Cleanse	Sal/Agency OT	36,335.86	-	-	-
Street Cleanse	Travel General	310.83	-	-	-
Street Cleanse	Mat General	12,830.29	19,800.00	20,196.00	396.00
Street Cleanse	Mat Sack/Wh Bin	19,560.00	19,000.00	19,380.00	380.00
Street Cleanse	Mat Litter Bins	14,985.00	35,070.00	15,370.00	(19,700.00)
Street Cleanse	Stocl Safe Eq	12,858.46	25,810.00	26,326.00	516.00
Street Cleanse	Cont P&E/Fleet	30,850.74	10,690.00	16,000.00	5,310.00
Street Cleanse	Cont Anim/Vet	-	250.00	-	(250.00)
Street Cleanse	Land Call/Rent	388.13	1,480.00	-	(1,480.00)
Street Cleanse	Inc O/side work	(7,372.04)	(6,810.00)	(8,000.00)	(1,190.00)
		1,891,030.80	2,714,280.00	2,875,611.16	161,331.16
Waste Collect	Salary/Wage	157,006.55	155,460.00	164,139.10	8,679.10
Waste Collect	Sal/2 Wkly Wage	1,854,283.89	3,536,600.00	3,783,911.00	247,311.00
Waste Collect	Sal/Ave Hol Pay	16,335.22	21,400.00	22,474.82	1,074.82
Waste Collect	Sal/2 Wk O/T	212,491.38	200,000.00	210,045.00	10,045.00
Waste Collect	Sal/Agency	191,303.07	-	-	-
Waste Collect	Sal/Agency OT	40,556.67	-	-	-
Waste Collect	Travel General	1,132.40	-	-	-
Waste Collect	Mat General	7,075.00	13,650.00	13,923.00	273.00
Waste Collect	Stocl Safe Eq	29,946.57	40,800.00	41,616.00	816.00
Waste Collect	Cont Prop Maint	-	2,000.00	4,993.39	2,993.39
Waste Collect	Cont P&E/Fleet	33,180.00	5,000.00	5,000.00	-
Waste Collect	Bnk Chg CC Tran	1,065.50	1,600.00	1,860.00	260.00
Waste Collect	Land Call/Rent	445.69	1,170.00	1,170.00	-
		2,544,821.94	3,977,680.00	4,249,132.31	271,452.31

Environmental Services 2025/2026 estimates

Location	Detail	2024/25 Actual & Comm as at period 8	2024/25 budgets	Estimates 25/26	Variance in budg
			£	£	
Waste Manage	Salary/Wage	259,193.95	397,190.00	417,704.55	20,514.55
Waste Manage	Sal/Overtime	4,561.61	-	-	-
Waste Manage	Sal/Ave Hol Pay	426.30	-	-	-
Waste Manage	Sal/Eye Care	100.00	-	-	-
Waste Manage	Sal/Agency	2,309.35	-	-	-
Waste Manage	Travel General	521.04	-	-	-
Waste Manage	License/Permit	1,000.00	15,080.00	15,680.00	600.00
Waste Manage	Nappy Pilot	-	1,560.00	1,591.00	31.00
Waste Manage	R/Waste T/ment	511,400.04	2,946,718.00	4,951,446.00	2,004,728.00
Waste Manage	R/Waste Haulage	478,775.39	656,389.00	1,270,640.00	614,251.00
Waste Manage	Mat Bin/Con/Cad	107,372.10	114,300.00	134,325.00	20,025.00
Waste Manage	Mat Wst Ser/Sup	52,597.41	56,640.00	67,980.00	11,340.00
Waste Manage	Mat K/Rec Box	15,727.98	7,630.00	21,000.00	13,370.00
Waste Manage	Mat F/Wst Liner	169,661.52	169,210.00	172,594.20	3,384.20
Waste Manage	ARC21 B/Bank	43,770.98	64,381.00	67,036.00	2,655.00
Waste Manage	ARC21 Lnd/Gate	564,272.33	370,130.00	-	(370,130.00)
Waste Manage	ARC21 Lfill Tax	2,221,527.76	1,457,192.00	-	(1,457,192.00)
Waste Manage	ARC21 Mix Recy	235,083.84	321,547.00	345,705.00	24,158.00
Waste Manage	ARC21 Str/Treat	116,696.76	134,713.00	148,330.00	13,617.00
Waste Manage	ARC21 Grp Fee	114,243.75	152,330.00	159,947.00	7,617.00
Waste Manage	ARC21 Org Wst	1,382,498.91	1,636,255.00	1,834,843.00	198,588.00
Waste Manage	Cont Bry Box	737,103.07	998,700.00	1,115,430.00	116,730.00
Waste Manage	Cont Gen Haul	89,033.40	118,560.00	193,960.00	75,400.00
Waste Manage	Cont Grn Haul	53,215.26	78,480.00	82,950.00	4,470.00
Waste Manage	Cont Wst Matt	91,095.00	123,490.00	126,430.00	2,940.00
Waste Manage	Cont Paint/Aer	117,014.63	125,010.00	144,200.00	19,190.00
Waste Manage	Cont Wst Rub	54,876.32	74,670.00	69,450.00	(5,220.00)
Waste Manage	Cont Wst Wood	154,034.50	206,650.00	200,240.00	(6,410.00)
Waste Manage	Cont Civic Am	26,452.16	31,960.00	30,500.00	(1,460.00)
Waste Manage	Cont Wst - plasterboard	24,629.75	32,220.00	32,540.00	320.00
Waste Manage	Elec/Gas Chrg	23,978.49	51,540.00	45,355.20	(6,184.80)
Waste Manage	Water	1,318.43	2,500.00	2,500.00	-
Waste Manage	Comm Other	11,682.69	53,455.00	54,524.00	1,069.00
Waste Manage	pEPR net income	-	-	(330,000.00)	(330,000.00)
Waste Manage	Other Inc	(20,600.00)	(20,110.00)	(57,487.00)	(37,377.00)
Waste Manage	Inc O/side work	(992.16)	-	-	-
Waste Manage	ARC21 MRF Inc	(38,856.61)	(88,980.00)	(58,374.00)	30,606.00
Waste Manage	HRC Rec Inc	(88,475.37)	(143,690.00)	(145,100.00)	(1,410.00)
Waste Manage	Bry/House Inc	(60,599.19)	(50,000.00)	(88,000.00)	(38,000.00)
Waste Manage	Bring Bank	(31,952.25)	(68,790.00)	(36,642.00)	32,148.00
Waste Manage	Dom Gden Waste	(19,415.00)	(16,950.00)	(17,500.00)	(550.00)
Waste Manage	T/Refuse Coll	(414,466.04)	(434,120.00)	(444,120.00)	(10,000.00)
		6,990,818.10	9,575,860.00	10,529,677.95	953,817.95
Overall Enviornmental Services Total		15,491,185.38	23,100,260.00	24,796,571.07	1,696,311.07

Regeneration & Growth 2025/2026 estimates

Location	Detail	2024/25 Actual & Comm as at period 8 £	2024/25 budgets £	Estimates 25/26 £	Variance in budget £
Courthouse VIC	Salary/Wage	42,644.32	86,510.00	93,252.06	6,742.06
Courthouse VIC	Sal/Cas Staff	4,522.16	8,900.00	9,347.00	447.00
Courthouse VIC	Travel General	175.85	500.00	500.00	-
Courthouse VIC	Rent	-	1,500.00	1,500.00	-
		47,342.33	97,410.00	104,599.06	7,189.06
Econ Dev Admin	Salary/Wage	288,364.70	429,490.00	448,501.22	19,011.22
Econ Dev Admin	Sal/Overtime	6,886.25	-	-	-
Econ Dev Admin	Sal/Ave Hol Pay	555.48	-	-	-
Econ Dev Admin	Sal/Cost Con	4,865.63	-	-	-
Econ Dev Admin	Travel General	6,541.62	2,500.00	2,500.00	-
Econ Dev Admin	Conf/Courses	209.00	-	-	-
Econ Dev Admin	Marketing/Dev	-	1,500.00	1,500.00	-
Econ Dev Admin	Room Charges	482.46	2,500.00	2,500.00	-
Econ Dev Admin	Land Call/Rent	1,074.83	3,250.00	3,250.00	-
Econ Dev Admin	Print/Stat/Sup	823.35	3,980.00	3,980.00	-
Econ Dev Admin	Postage	19.84	500.00	500.00	-
Econ Dev Admin	Printing	1,353.10	820.00	820.00	-
Econ Dev Admin	Gen Stationery	67.95	-	-	-
		311,244.21	444,540.00	463,551.22	19,011.22
Econ Dev Proj	Room Charges	32.45	-	-	-
Econ Dev Proj	Bus Dev Coll Wk	41,692.50	64,000.00	64,000.00	-
Econ Dev Proj	Enterp L/burn	10,268.30	69,000.00	69,000.00	-
Econ Dev Proj	Interna Trade	1,339.65	120,000.00	120,000.00	-
Econ Dev Proj	Inward Inv Prog	-	84,000.00	84,000.00	-
Econ Dev Proj	SME Dev Prog	162,528.79	355,930.00	355,930.00	-
Econ Dev Proj	Grnt Gov SME	-	(236,780.00)	(236,780.00)	-
		215,861.69	456,150.00	456,150.00	-
Lab Mrkt Part	Salary/Wage	86,458.54	228,920.00	243,869.64	14,949.64
Lab Mrkt Part	Sal/Overtime	6,872.46	-	-	-
Lab Mrkt Part	Sal/Ave Hol Pay	262.35	-	-	-
Lab Mrkt Part	Travel General	1,879.68	3,000.00	3,000.00	-
Lab Mrkt Part	Sale/Eye Care	-	80.00	80.00	-
Lab Mrkt Part	Marketing/Dev	1,648.24	8,000.00	8,000.00	-
Lab Mrkt Part	Network/Train	2,929.50	5,000.00	5,000.00	-
Lab Mrkt Part	Other - 23/24	139,380.75	-	-	-
Lab Mrkt Part	2425 Plan Ops	7,109.73	-	-	-
Lab Mrkt Part	Sustain Proje	152.20	-	-	-
Lab Mrkt Part	Land Call/Rent	222.62	620.00	620.00	-
Lab Mrkt Part	Oth Op Expense	435.35	269,660.00	299,660.00	30,000.00
Lab Mrkt Part	Print/Stat/Sup	767.81	1,200.00	1,200.00	-
Lab Mrkt Part	Postage	-	400.00	400.00	-
Lab Mrkt Part	P/copier Costs	-	200.00	200.00	-
Lab Mrkt Part	Grant Gov	(177,859.28)	(360,730.00)	(360,730.00)	-
		70,259.95	156,350.00	201,299.64	44,949.64
Lisburn VIC	Salary/Wage	29,917.64	94,580.00	101,060.54	6,480.54
Lisburn VIC	Sal/Cas Staff	7,359.26	8,900.00	9,347.00	447.00
Lisburn VIC	Sal/Agency	179.00	-	-	-
Lisburn VIC	Travel General	-	850.00	850.00	-
Lisburn VIC	Other - Mainten	163.18	-	-	-
Lisburn VIC	Office Equip	29.50	500.00	500.00	-
Lisburn VIC	Stock Retail	6,177.15	10,000.00	10,000.00	-
Lisburn VIC	Cont Prop Maint	3,086.87	10,000.00	10,000.00	-
Lisburn VIC	Bnk Chg CC Tran	159.80	450.00	520.00	70.00
Lisburn VIC	Elec/Gas Chrg	-	750.00	660.00	(90.00)
Lisburn VIC	Land Call/Rent	889.29	1,300.00	1,300.00	-
Lisburn VIC	Print/Stat/Sup	24.08	540.00	540.00	-
Lisburn VIC	Gen Stationery	59.58	-	-	-
Lisburn VIC	IT ICT Booking	-	1,600.00	1,600.00	-
Lisburn VIC	Other Inc	(8,271.51)	(10,500.00)	(10,500.00)	-
		39,773.84	118,970.00	125,877.54	6,907.54

Regeneration & Growth 2025/2026 estimates

Location	Detail	2024/25 Actual & Comm as at period 8 £	2024/25 budgets £	Estimates 25/26 £	Variance in budget £
Market & Fairs	Cont Prop Maint	1,486.83	3,500.00	3,500.00	-
Market & Fairs	Rates	49,821.11	2,840.00	3,015.60	175.60
Market & Fairs	Outdoor Stall	(10,025.00)	(30,000.00)	(30,000.00)	-
		41,282.94	(23,660.00)	(23,484.40)	175.60
Programme Proj	ESF Projects	71,670.45	100,000.00	100,000.00	-
		71,670.45	100,000.00	100,000.00	0.00
Regeneration	Salary/Wage	239,998.12	402,610.00	428,234.71	25,624.71
Regeneration	Sal/Overtime	1,155.37	-	-	-
Regeneration	Sal/Ave Hol Pay	91.48	-	-	-
Regeneration	Sal/2 Wk O/T	79.79	-	-	-
Regeneration	Sal/Agency	41,392.92	-	-	-
Regeneration	Travel General	1,275.59	2,000.00	2,000.00	-
Regeneration	Project Costs	525.00	-	-	-
Regeneration	Regen Grow Fund	3,100.00	-	-	-
Regeneration	Cont Security	514.80	-	-	-
Regeneration	Cont AJC	54,554.33	-	-	-
Regeneration	Elec/Gas Chrg	7,990.86	16,430.00	14,458.40	(1,971.60)
Regeneration	Mrkt Sq Events	124,718.54	80,000.00	80,000.00	-
Regeneration	LNT - Closure	9,692.00	-	-	-
Regeneration	Land Call/Rent	536.41	-	-	-
Regeneration	Gen Security	22,717.52	-	-	-
Regeneration	Trans CCTV	250,000.00	250,000.00	250,000.00	-
Regeneration	City Centre Man	95,786.14	21,000.00	21,000.00	-
Regeneration	City Cntr Proj	42,355.77	155,000.00	155,000.00	-
Regeneration	City Cntr Revit	91.00	120,000.00	120,000.00	-
Regeneration	Transformation	1,056.67	-	-	-
Regeneration	L/Bank Qrt In	25,480.00	28,890.00	28,890.00	-
Regeneration	Light Festival	325,000.00	325,000.00	325,000.00	-
Regeneration	Physical Regen	-	210,000.00	210,000.00	-
Regeneration	R/Village Ren	7,809.52	10,000.00	10,000.00	-
Regeneration	Other Inc	(34,879.21)	(20,000.00)	(20,000.00)	-
Regeneration	Grnt C/Cntr Rev	(61,306.82)	(100,000.00)	(100,000.00)	-
Regeneration	Op F/raising In	-	(100,000.00)	(100,000.00)	-
Regeneration	Navigation Hse	(1,666.66)	-	-	-
Regeneration	Physical Regen	-	(184,000.00)	(184,000.00)	-
		1,158,069.14	1,216,930.00	1,240,583.11	23,653.11
Tourism Develop	Salary/Wage	116,796.79	211,830.00	219,852.66	8,022.66
Tourism Develop	Sal/Overtime	9,304.28	-	-	-
Tourism Develop	Sal/Ave Hol Pay	681.66	-	-	-
Tourism Develop	Sal/2 Wk O/T	347.19	-	-	-
Tourism Develop	Sal/Cas Staff	3,889.27	-	-	-
Tourism Develop	Sal/Agency	13,949.87	-	-	-
Tourism Develop	Travel General	4,177.91	6,000.00	6,000.00	-
Tourism Develop	Spec Event Wage	159.99	4,280.00	4,280.00	-
Tourism Develop	Prom/Marketing	75,000.00	-	-	-
Tourism Develop	Con Run Cost	2,616.25	1,000.00	1,000.00	-
Tourism Develop	Out/State Mkt	36,500.00	51,000.00	66,000.00	15,000.00
Tourism Develop	H/bgh Frst Tour	33,227.11	50,000.00	50,000.00	-
Tourism Develop	Cont Prop Maint	185.00	-	-	-
Tourism Develop	Room Charges	131.40	400.00	400.00	-
Tourism Develop	Land Call/Rent	153.36	1,000.00	1,000.00	-
Tourism Develop	Mkt Adv Cost	3,070.00	11,000.00	61,000.00	50,000.00
Tourism Develop	Print/Stat/Sup	122.56	200.00	200.00	-
Tourism Develop	Postage	62.93	100.00	100.00	-
Tourism Develop	Print Corporate	-	4,000.00	4,000.00	-
Tourism Develop	IT I/net Corp	11,464.24	18,000.00	18,000.00	-
Tourism Develop	Event Food/Drk	194,104.58	132,000.00	212,000.00	80,000.00
Tourism Develop	H/brough M/plan	4,711.08	30,000.00	30,000.00	-
Tourism Develop	Interna Prom	22,250.00	25,000.00	55,000.00	30,000.00
Tourism Develop	Prom of City	84,138.26	212,000.00	277,000.00	65,000.00
Tourism Develop	Other Inc	-	(5,000.00)	(5,000.00)	-
Tourism Develop	OSM - Inc	-	(20,000.00)	(20,000.00)	-
Tourism Develop	Roundabouts	(18,531.25)	(18,000.00)	(18,000.00)	-
		598,512.48	714,810.00	962,832.66	248,022.66
TRPSI Project	Project Costs	707.60	1,000.00	1,000.00	-
TRPSI Project	Grant Funding	-	(7,500.00)	(7,500.00)	-
		707.60	(6,500.00)	(6,500.00)	-
Bel/City Regen	Salary/Wage	36,048.86	122,410.00	130,472.00	8,062.00
Bel/City Regen	Travel General	-	1,500.00	1,500.00	-
Bel/City Regen	Network/Train	-	2,500.00	2,500.00	-

Regeneration & Growth 2025/2026 estimates

Location	Detail	2024/25 Actual & Comm as at period 8 £	2024/25 budgets £	Estimates 25/26 £	Variance in budget £
Bel/City Regen	Land Call/Rent	-	250.00	250.00	-
Bel/City Regen	Print/Stat/Sup	122.50	300.00	300.00	-
Bel/City Regen	Support Grants	33,300.00	-	-	-
Bel/City Regen	Inv BRCD DEV	88,612.00	50,000.00	75,000.00	25,000.00
		158,083.36	176,960.00	210,022.00	33,062.00
Transform HQ	Salary/Wage	118,055.55	211,940.00	216,601.00	4,661.00
Transform HQ	Travel General	933.62	2,000.00	2,000.00	-
Transform HQ	Hold C/C Charge	(1,450.97)	-	-	-
Transform HQ	Room Charges	19.55	200.00	200.00	-
Transform HQ	Con Economic	5,799.00	5,000.00	5,000.00	-
Transform HQ	Print/Stat/Sup	131.55	1,000.00	1,000.00	-
Transform HQ	R&R Bal T/sfer	-	21,300.00	21,300.00	-
		123,488.30	241,440.00	246,101.00	4,661.00
Capital & Plan	Salary/Wage	70,663.58	328,710.00	347,968.00	19,258.00
Capital & Plan	Travel General	-	2,000.00	2,000.00	-
Capital & Plan	Capital Other	(31,721.86)	(193,610.00)	(193,610.00)	-
Capital & Plan	Stock PPE	190.90	300.00	300.00	-
Capital & Plan	Land Call/Rent	160.86	890.00	890.00	-
Capital & Plan	Con Economic	6,200.00	-	-	-
Capital & Plan	Print/Stat/Sup	467.01	800.00	800.00	-
Capital & Plan	Postage	-	500.00	500.00	-
Capital & Plan	P/copier Costs	-	380.00	380.00	-
		45,960.49	139,970.00	159,228.00	19,258.00
Planning	Salary/Wage	1,327,854.38	2,136,270.00	2,155,484.14	19,214.14
Planning	Sal/Overtime	33.62	-	-	-
Planning	Sal/Ave Hol Pay	3.22	-	-	-
Planning	Sal/Agency	13,761.27	-	-	-
Planning	Travel General	25,573.43	34,500.00	34,500.00	-
Planning	Sale/Eye Care	75.00	100.00	100.00	-
Planning	Conf/Courses	155.00	500.00	500.00	-
Planning	Marketing/Dev	-	1,200.00	1,200.00	-
Planning	Mapping	21,014.00	20,170.00	20,170.00	-
Planning	Shred/Recycle	2,225.00	2,000.00	2,000.00	-
Planning	Storage Costs	-	8,000.00	8,000.00	-
Planning	Central Charges	80.00	6,000.00	6,000.00	-
Planning	Land Reg Fee	1,600.00	1,000.00	1,000.00	-
Planning	Planning Portal	64,533.00	60,000.00	60,000.00	-
Planning	Stock PPE	1,191.34	800.00	800.00	-
Planning	Bnk Chg CC Tran	789.07	1,450.00	1,700.00	250.00
Planning	Room Charges	430.20	500.00	500.00	-
Planning	Land Call/Rent	1,021.14	7,680.00	7,680.00	-
Planning	Mkt Adv Cost	23,370.84	43,500.00	43,500.00	-
Planning	Lgl Gen Advice	65,000.00	65,000.00	65,000.00	-
Planning	Con Economic	3,537.50	25,710.00	25,710.00	-
Planning	Publications	2,160.00	400.00	400.00	-
Planning	Print/Stat/Sup	3,302.34	8,000.00	8,000.00	-
Planning	Postage	4,249.05	13,000.00	13,000.00	-
Planning	P/copier Costs	-	2,610.00	2,610.00	-
Planning	Fee	(573,001.54)	(1,125,000.00)	(1,125,000.00)	-
Planning	Property Cert	(100,205.00)	(161,000.00)	(161,000.00)	-
Planning	Other Inc	(2,132.46)	(30,000.00)	(30,000.00)	-
		886,620.40	1,122,390.00	1,141,854.14	19,464.14

Regeneration & Growth 2025/2026 estimates

Location	Detail	2024/25 Actual & Comm as at period 8 £	2024/25 budgets £	Estimates 25/26 £	Variance in budget £
Build Maint Sq	Salary/Wage	188,747.42	284,080.00	295,866.22	11,786.22
Build Maint Sq	Sal/Overtime	3,434.59	-	-	-
Build Maint Sq	Sal/2 Wkly Wage	269,278.91	625,510.00	665,694.00	40,184.00
Build Maint Sq	Sal/Ave Hol Pay	1,613.34	1,950.00	2,047.94	97.94
Build Maint Sq	Sal/2 Wk O/T	16,124.92	18,180.00	19,093.09	913.09
Build Maint Sq	Sal/Agency	24,742.41	-	-	-
Build Maint Sq	Travel General	-	1,000.00	1,000.00	-
Build Maint Sq	EV Charging cos	285.00	-	-	-
Build Maint Sq	Mat Maint CCU	158,387.59	120,750.00	123,165.00	2,415.00
Build Maint Sq	Mat Maintain	309,201.77	300,000.00	306,000.00	6,000.00
Build Maint Sq	Stock New Eq	1,234.55	3,500.00	3,500.00	-
Build Maint Sq	Stocl Safe Eq	-	1,000.00	1,000.00	-
Build Maint Sq	Stock PPE	2,474.46	6,000.00	6,000.00	-
Build Maint Sq	Stock Sport Eq	688.60	-	-	-
Build Maint Sq	Cont Prop Maint	73,223.72	125,000.00	125,000.00	-
Build Maint Sq	P/Grnd Insp/Wrk	38,722.39	40,000.00	40,000.00	-
Build Maint Sq	Urgnt Buld Main	2,532.70	-	-	-
Build Maint Sq	Land Call/Rent	404.98	1,400.00	1,400.00	-
		1,091,097.35	1,528,370.00	1,589,766.25	61,396.25
Estates Govern	Elec/Gas Chrg	180.00	4,500.00	3,960.00	(540.00)
Estates Govern	P/Grnd Insp/Wrk	2,544.00	3,300.00	3,300.00	-
Estates Govern	Asbes Manage	2,715.00	5,500.00	5,500.00	-
Estates Govern	Rad Monitor	62,296.25	62,880.00	62,880.00	-
Estates Govern	Compliance	3,963.10	45,000.00	45,000.00	-
		71,698.35	121,180.00	120,640.00	(540.00)
Landfill Close	Site Closures	177,910.93	236,350.00	236,350.00	-
Landfill Close	L/fill Prov	(177,910.93)	(236,350.00)	(236,350.00)	-
		-	-	-	-
Procurement Dep	Salary/Wage	79,513.17	182,910.00	190,581.44	7,671.44
Procurement Dep	Salary/Agency	22,461.36	-	-	-
		101,974.53	182,910.00	190,581.44	7,671.44
Tech & Est Man	Salary/Wage	469,629.10	724,290.00	761,478.62	37,188.62
Tech & Est Man	Travel General	8,631.22	18,000.00	18,000.00	-
Tech & Est Man	Sale/Eye Care	75.00	300.00	300.00	-
Tech & Est Man	Mapping	21,193.79	23,000.00	23,000.00	-
Tech & Est Man	Stock PPE	-	500.00	500.00	-
Tech & Est Man	Cont Advertise	1,267.20	1,500.00	1,500.00	-
Tech & Est Man	Land Call/Rent	815.52	3,410.00	3,410.00	-
Tech & Est Man	Print/Stat/Sup	2,298.35	3,000.00	3,000.00	-
Tech & Est Man	Postage	254.82	1,000.00	1,000.00	-
Tech & Est Man	P/copier Costs	-	1,300.00	1,300.00	-
Tech & Est Man	Subscriptions	2,755.00	-	10,095.00	10,095.00
Tech & Est Man	Other Inc	(152.88)	(11,300.00)	(11,300.00)	-
		506,767.12	765,000.00	812,283.62	47,283.62
Overall Regeneration & Growth Totals		5,540,414.53	7,553,220.00	8,095,385.28	542,165.28

Treasury Management Strategy Statement 2025/26

Lisburn and Castlereagh City Council

Introduction

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

Treasury risk management at the Council is conducted within the framework of the Chartered Institute of Public Finance and Accountancy's *Treasury Management in the Public Services: Code of Practice 2021 Edition* (the CIPFA Code) which requires the Council to approve a treasury management strategy before the start of each financial year. In addition, the former Department of the Environment (DoE) issued Guidance on Local Council Investments in October 2011 that requires the Council to approve an investment strategy before the start of each financial year. This report fulfils the Council's legal obligation under the *Local Government Finance Act (Northern Ireland) 2011* to have regard to both the CIPFA Code and the DoE Guidance.

Revised strategy: In accordance with the DoE Guidance, the Council will be asked to approve a revised Treasury Management Strategy Statement should the assumptions on which this report is based change significantly. Such circumstances would include, for example, a large unexpected change in interest rates, in the Council's capital programme or in the level of its investment balance.

External Context

Economic background: The impact on the UK from the government's Autumn Budget, slower expected interest rate cuts, a short-term boost to but modestly weaker economic growth over the medium term, together with the impact from President-elect Trump's second term in office and uncertainties around US domestic and foreign policy, will be major influences on the Authority's treasury management strategy for 2025/26. The Bank of England's (BoE) Monetary Policy Committee (MPC) reduced Bank Rate to 4.75% at its meeting in November 2024, having previously cut by 25bp from the 5.25% peak at the August MPC meeting. At the November meeting, eight Committee members voted for the cut while one member preferred to keep Bank Rate on hold at 5%.

The November quarterly Monetary Policy Report (MPR) is forecasting Gross Domestic Product (GDP) growth to pick up to around 1.75% (four-quarter GDP) in the early period of the BoE's forecast horizon before falling back. The impact from the Budget pushes GDP higher in 2025 than was expected in the previous MPR, before becoming weaker. Current GDP growth was shown to be 0.5% between April and June 2024, a downward revision from the 0.6% rate previously reported by the Office for National Statistics (ONS).

ONS figures reported the annual Consumer Price Index (CPI) inflation rate at 1.7% in September 2024, down from 2.2% in the previous month and lower than the 1.9% expected. Core CPI also declined further than expected to 3.2% against a forecast of 3.4% and the previous month's 3.6%. The outlook for CPI inflation in the November MPR showed it rising above the MPC's 2% target from 2024 into 2025 and reaching around 2.75% by the middle of calendar 2025. This represents a modest near-term increase due

to the ongoing impacts from higher interest rates, the Autumn Budget, and a projected margin of economic slack. Over the medium-term, once these pressures ease, inflation is expected to stabilise around the 2% target.

The labour market appears to be easing slowly however, but the data still requires treating with some caution. The latest figures reported the unemployment rate fell to 4.0% in the three months to August 2024, while economic inactivity also declined. Pay growth for the same period was reported at 4.9% for regular earnings (excluding bonuses) and 3.8% for total earnings. Looking ahead, the BoE MPR showed the unemployment rate is expected to increase modestly, rising to around 4.5%, the assumed medium-term equilibrium unemployment rate, by the end of the forecast horizon.

The US Federal Reserve has also been cutting interest rates, bringing down the Fed Funds Rate by 0.25% at its November 2024 monetary policy meeting to a range of 4.5%-4.75%. Further interest rate cuts are expected, but uncertainties around the potential inflationary impact of incoming President Trump's policies may muddy the waters in terms of the pace and magnitude of further rate reductions. Moreover, the US economy continues to expand at a decent pace, rising at an annual rate of 2.8% in the third quarter of 2024, and inflation remains elevated suggesting that monetary policy may need to remain more restrictive in the coming months than had previously been anticipated.

Euro zone inflation fell below the European Central Bank (ECB) 2% target in September 2024, the first time in over three years. This allowed the ECB to continue its rate cutting cycle and reduce its three key policy rates by 0.25% in October. Inflation is expected to rise again in the short term, but then fall back towards the 2% target during 2025, with the ECB remaining committed to maintaining rates at levels consistent with bringing inflation to target, but without suggesting a specific path.

Credit outlook: Credit Default Swap (CDS) prices have typically followed a general trend downwards during 2024, reflecting a relatively more stable financial period compared to the previous year. Improved credit conditions in 2024 have also led to greater convergence in CDS prices between ringfenced (retail) and non-ringfenced (investment) banking entities again.

Higher interest rates can lead to a deterioration in banks' asset quality through increased loan defaults and volatility in the value of capital investments. Fortunately, the rapid interest rate hikes during this monetary tightening cycle, while putting some strain on households and corporate borrowers, has not caused a rise in defaults, and banks have fared better than expected to date, buoyed by strong capital positions. Low unemployment and robust wage growth have also limited the number of problem loans, all of which are positive in terms of creditworthiness.

Moreover, while a potential easing of US financial regulations under a Donald Trump Presidency may aid their banks' competitiveness compared to institutions in the UK and other regions, it is unlikely there will be any material impact on the underlying creditworthiness of the institutions on the counterparty list maintained by Arlingclose, the Council's treasury adviser.

Overall, the institutions on our adviser Arlingclose's counterparty list remain well-capitalised and their counterparty advice on both recommended institutions and maximum duration remain under constant review and will continue to reflect economic conditions and the credit outlook.

Interest rate forecast (December 2024): The Council's treasury management adviser Arlingclose expects the Bank of England's MPC will continue reducing Bank Rate through 2025, taking it to around 3.75% by the end of the 2025/26 financial year. The effect from the Autumn Budget on economic growth and inflation has reduced previous expectations in terms of the pace of rate cuts as well as pushing up the rate at the end of the loosening cycle.

Arlingclose expects long-term gilt yields to remain broadly at current levels on average (amid continued volatility), but to end the forecast period modestly lower compared to now. Yields will continue remain relatively higher than in the past, due to quantitative tightening and significant bond supply. As ever, there will be short-term volatility due to economic and (geo)political uncertainty and events.

A more detailed economic and interest rate forecast provided by Arlingclose is in Appendix A.

For the purpose of setting the budget, it has been assumed that new treasury investments will be made at an average rate/yield of 4.81%, and that new long-term loans will be borrowed at an average rate of 5.1%.

Local Context

On 31st December 2024, the Council held £19.4m of borrowing and £43.3m of treasury investments. Existing investments are set out in further detail at **Appendix B**. Forecast changes in these sums are shown in the balance sheet analysis in table 1 below.

Table 1: Balance sheet summary and forecast

	31.3.24 Actual £m	31.3.25 Estimate £m	31.3.26 Forecast £m	31.3.27 Forecast £m	31.3.28 Forecast £m
Capital financing requirement	39.89	40.02	69.31	93.95	97.48
Less: Other debt liabilities *	0.00	0.01	0	0	0
Less: External borrowing **	20.01	18.88	17.79	16.34	14.52
Internal borrowing	19.87	21.13	51.52	77.61	82.96
Less: Balance sheet resources	54.63	53.56	59.29	49.84	44.68
Treasury (investments)/ New borrowing	(34.77)	(32.43)	(7.77)	27.77	38.10

* leases and PFI liabilities that form part of the Council's total debt

** shows only loans to which the Council is committed and excludes optional refinancing

The underlying need to borrow for capital purposes is measured by the Capital Financing Requirement (CFR), while balance sheet resources are the underlying sums available for investment. The Council's current strategy is to maintain borrowing and investments below their underlying levels, sometimes known as internal borrowing.

The Council has an increasing CFR due to the capital programme, but minimal investments and will therefore be required to borrow up to £38.10m over the forecast period.

CIPFA's *Prudential Code for Capital Finance in Local Authorities* recommends that the Council's total debt should be lower than its highest forecast CFR over the next three years. Table 1 shows that the Council expects to comply with this recommendation during 2025/26.

Liability benchmark: To compare the Council's actual borrowing against an alternative strategy, a liability benchmark has been calculated showing the lowest risk level of borrowing. This assumes the same forecasts as table 1 above, but that cash and investment balances are kept to a minimum level of £5m at each year-end to maintain sufficient liquidity but minimise credit risk.

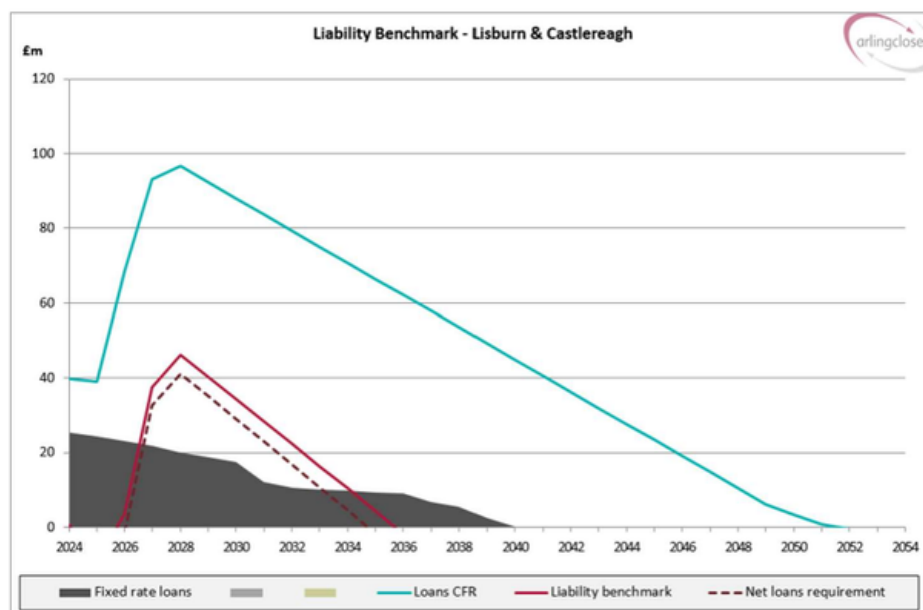
The liability benchmark is an important tool to help establish whether the Council is likely to be a long-term borrower or long-term investor in the future, and so shape its strategic focus and decision making.

The liability benchmark itself represents an estimate of the cumulative amount of external borrowing the Council must hold to fund its current capital and revenue plans while keeping treasury investments at the minimum level required to manage day-to-day cash flow.

Table 2: Prudential Indicator: Liability benchmark

	31.3.24 Actual £m	31.3.25 Estimate £m	31.3.26 Forecast £m	31.3.27 Forecast £m	31.3.28 Forecast £m
Loans CFR	39.89	40.02	69.31	93.95	97.48
Less: Balance sheet resources	54.63	53.56	59.29	49.84	44.86
Net loans requirement	(14.75)	(13.34)	10.02	44.11	52.62
Plus: Liquidity allowance	5.00	5.00	5.00	5.00	5.00
Liability benchmark	(9.75)	(8.34)	15.02	49.11	57.62

Following on from the medium-term forecasts in table 2 above, the long-term liability benchmark assumes capital expenditure funded by borrowing, minimum revenue provision on new capital expenditure based on asset life and income, expenditure and reserves all increasing by inflation of 2.5% a year. This is shown in the chart below together with the maturity profile of the Authority's existing borrowing:



Borrowing Strategy

The Council currently holds £18.88 million of loans, a decrease of £1.18 million on the previous year, as part of its strategy for funding previous years’ capital programmes. The balance sheet forecast in table 1 shows that the Council does not expect to need to borrow in 2025/26. The Council may however borrow additional sums to pre-fund future years’ requirements, providing this does not exceed the authorised limit for borrowing of £105 million.

Objectives: The Council's chief objective when borrowing money is to strike an appropriately low risk balance between securing low interest costs and achieving certainty of those costs over the period for which funds are required. The flexibility to renegotiate loans should the Council's long-term plans change is a secondary objective.

Strategy: Given the significant cuts to public expenditure and in particular to local government funding, the Council's borrowing strategy continues to address the key issue of affordability without compromising the longer-term stability of the debt portfolio. Short-term interest rates are currently higher than in the recent past, but are expected to fall in the coming year and it is therefore likely to be more cost effective over the medium-term to either use internal resources, or to borrow short-term loans instead. The risks of this approach will be managed by keeping the Council's interest rate exposure within the limit set in the treasury management prudential indicators, see below.

By doing so, the Council is able to reduce net borrowing costs (despite foregone investment income) and reduce overall treasury risk. The benefits of internal borrowing will be monitored regularly against the potential for incurring additional costs by deferring borrowing into future years. Arlingclose will assist the Council with this 'cost of carry' and breakeven analysis. Its output may determine whether the Council borrows additional sums at long-term fixed rates in 2025/26 with a view to keeping future interest costs low, even if this causes additional cost in the short-term.

The Council has previously raised all of its long-term borrowing from the Government Loans Fund via the Department of Finance but will consider long-term loans from other sources including banks, pensions and local authorities, and will investigate the possibility of issuing bonds and similar instruments, in order to lower interest costs and reduce over-reliance on one source of funding in line with the CIPFA Code.

Alternatively, the Council may arrange forward starting loans, where the interest rate is fixed in advance, but the cash is received in later years. This would enable certainty of cost to be achieved without suffering a cost of carry in the intervening period.

In addition, the Council may borrow short-term loans to cover unplanned cash flow shortages.

Sources of borrowing: The approved sources of long-term and short-term borrowing are:

- Government Loans Fund
- National Wealth Fund Ltd (formerly UK Infrastructure Bank Ltd)
- any institution approved for investments (see below)
- any other bank or building society authorised to operate in the UK
- any other UK public sector body
- UK public and private sector pension funds except the Local Government Pension Scheme (Northern Ireland)
- capital market bond investors
- retail investors via a regulated peer-to-peer platform
- UK Municipal Bonds Agency plc and other special purpose companies created to enable local Council bond issues

Other sources of debt finance: In addition, capital finance may be raised by the following methods that are not borrowing, but may be classed as other debt liabilities:

- leasing
- hire purchase
- Private Finance Initiative

- sale and leaseback
- similar asset based finance

Municipal Bonds Agency: UK Municipal Bonds Agency plc was established in 2014 by the Local Government Association. It issues bonds on the capital markets and lends the proceeds to local authorities. This is a more complicated source of finance than the PWLB for two reasons: borrowing authorities will be required to provide bond investors with a guarantee to refund their investment in the event that the agency is unable to for any reason; and there will be a lead time of several months between committing to borrow and knowing the interest rate payable. Any decision to borrow from the Agency will therefore be the subject of a separate report to full Council.

Short-term and variable rate loans: These loans leave the Council exposed to the risk of short-term interest rate rises and are therefore subject to the interest rate exposure limits in the treasury management indicators below. Financial derivatives may be used to manage this interest rate risk (see section below).

Debt rescheduling: The Government allows authorities to repay loans before maturity and either pay a premium or receive a discount according to a set formula based on current interest rates. Other lenders may also be prepared to negotiate premature redemption terms. The Council may take advantage of this and replace some loans with new loans, or repay loans without replacement, where this is expected to lead to an overall cost saving or a reduction in risk. The recent rise in interest rates means that more favourable debt rescheduling opportunities should arise than in previous years.

Treasury Investment Strategy

The Council holds significant invested funds, representing income received in advance of expenditure plus balances and reserves held. In the past 12 months, the Council's treasury investment balance has ranged between £15.3 and £43.34 million, this is expected to decrease by the end of March 26 to approx. £7.58m.

Objectives: Both the CIPFA Code and the DoE Guidance require the Council to invest its treasury funds prudently, and to have regard to the security and liquidity of its investments before seeking the highest rate of return, or yield. The Council's objective when investing money is to strike an appropriate balance between risk and return, minimising the risk of incurring losses from defaults and the risk of receiving unsuitably low investment income. Where balances are expected to be invested for more than one year, the Council will aim to achieve a total return that is equal or higher than the prevailing rate of inflation, in order to maintain the spending power of the sum invested. The Council aims to be a responsible investor and will consider environmental, social and governance (ESG) issues when investing.

Strategy: As demonstrated by the liability benchmark above, the Council expects to be a long-term borrower and new treasury investments will therefore be made primarily to manage day-to-day cash flows using short-term low risk instruments.

ESG policy: Environmental, social and governance (ESG) considerations are increasingly a factor in global investors' decision making, but the framework for evaluating investment opportunities is still developing.

Business models: Under the IFRS 9 standard, the accounting for certain investments depends on the Council's "business model" for managing them. The Council aims to achieve value from its treasury investments by a business model of collecting the contractual cash flows and therefore, where other criteria are also met, these investments will continue to be accounted for at amortised cost.

Approved counterparties: The Council may invest its surplus funds with any of the counterparty types in table 3 below, subject to the limits shown.

Table 3: Treasury investment counterparties and limits

Sector	Time limit	Counterparty limit	Sector limit
The UK Government	50 years	Unlimited	n/a
Local authorities & other government entities	25 years	£15m	Unlimited
Secured investments *	25 years	£15m	Unlimited
Banks (unsecured) *	13 months	£3m	Unlimited
Building societies (unsecured) *	13 months	£3m	£10m
Registered providers (unsecured) *	5 years	£3m	£5m
Money market funds *	n/a	£5m	Unlimited
Strategic pooled funds	n/a	£5m	£10m
Other investments *	5 years	£3m	£5m

This table must be read in conjunction with the notes below

*** Minimum credit rating:** Treasury investments in the sectors marked with an asterisk will only be made with entities whose lowest published long-term credit rating is no lower than A-. Where available, the credit rating relevant to the specific investment or class of investment is used, otherwise the counterparty credit rating is used. However, investment decisions are never made solely based on credit ratings, and all other relevant factors including external advice will be taken into account. For entities without published credit ratings, investments may be made either (a) where external advice indicates the entity to be of similar credit quality; or (b) to a maximum of £1m per counterparty as part of a diversified pool e.g. via a peer-to-peer platform.

UK Government: Sterling-denominated investments with or explicitly guaranteed by the UK Government, including the Debt Management Account Deposit Facility, treasury bills and gilts. These are deemed to be zero credit risk due to the government's ability to create additional currency and therefore may be made in unlimited amounts for up to 50 years.

Local authorities and other government entities: Loans to, and bonds and bills issued or guaranteed by, other national governments, regional and local authorities and multilateral development banks. These investments are not subject to bail-in, and there is generally a lower risk of insolvency, although they are not zero risk.

Secured investments: Investments secured on the borrower's assets, which limits the potential losses in the event of insolvency. The amount and quality of the security will be a key factor in the investment decision. Covered bonds, secured deposits and reverse repurchase agreements with banks and building societies are exempt from bail-in. Where there is no investment specific credit rating, but the collateral upon which the investment is secured has a credit rating, the higher of the collateral credit rating and the counterparty credit rating will be used. The combined secured and unsecured investments with any one counterparty will not exceed the cash limit for secured investments.

Banks and building societies (unsecured): Accounts, deposits, certificates of deposit and senior unsecured bonds with banks and building societies, other than multilateral development banks. These investments are subject to the risk of credit loss via a bail-in should the regulator determine that the bank is failing or likely to fail. See below for arrangements relating to operational bank accounts.

Registered providers (unsecured): Loans to, and bonds issued or guaranteed by, registered providers of social housing or registered social landlords, formerly known as housing associations. These bodies are regulated by the Regulator of Social Housing (in England), the Scottish Housing Regulator, the Welsh Government and the Department for Communities (in Northern Ireland). As providers of public services, they retain the likelihood of receiving government support if needed.

Money market funds: Pooled funds that offer same-day or short notice liquidity and very low or no price volatility by investing in short-term money markets. They have the advantage over bank accounts of providing wide diversification of investment risks, coupled with the services of a professional fund manager in return for a small fee. Although no sector limit applies to money market funds, the Council will take care to diversify its liquid investments over a variety of providers to ensure access to cash at all times.

Strategic pooled funds: Bond, equity and property funds, including exchange traded funds, that offer enhanced returns over the longer term but are more volatile in the short term. These allow the Council to diversify into asset classes other than cash without the need to own and manage the underlying investments. Because these funds have no defined maturity date but can be either withdrawn after a notice period or sold on an exchange, their performance and continued suitability in meeting the Council's investment objectives will be monitored regularly.

Other investments: This category covers treasury investments not listed above, for example unsecured corporate bonds and unsecured loans to companies and universities. Non-bank companies cannot be bailed-in but can become insolvent placing the Council's investment at risk.

Operational bank accounts: The Council may incur operational exposures, for example through current accounts, collection accounts and merchant acquiring services, to any UK bank with credit ratings no lower than BBB- and with assets greater than £25 billion. These are not classed as investments but are still subject to the risk of a bank bail-in. The Bank of England has stated that in the event of failure, banks with assets greater than £25 billion are more likely to be bailed-in than made insolvent, increasing the chance of the Council maintaining operational continuity.

Risk assessment and credit ratings: Credit ratings are obtained and monitored by the Council's treasury advisers, who will notify changes in ratings as they occur. The credit rating agencies in current use are listed in the Treasury Management Practices document. Where an entity has its credit rating downgraded so that it fails to meet the approved investment criteria then:

- no new investments will be made,
- any existing investments that can be recalled or sold at no cost will be, and
- full consideration will be given to the recall or sale of all other existing investments with the affected counterparty.

Where a credit rating agency announces that a credit rating is on review for possible downgrade (also known as "negative watch") so that it may fall below the approved rating criteria, then only investments that can be withdrawn on the next working day will be made with that organisation until the outcome of the review is announced. This policy will not apply to negative outlooks, which indicate a long-term direction of travel rather than an imminent change of rating.

Other information on the security of investments: The Council understands that credit ratings are good, but not perfect, predictors of investment default. Full regard will therefore be given to other available information on the credit quality of the organisations in which it invests, including credit default swap prices, financial statements, information on potential government support, reports in the quality financial press and analysis and advice from the Council's treasury management adviser. No

investments will be made with an organisation if there are substantive doubts about its credit quality, even though it may otherwise meet the above criteria.

Reputational aspects: The Council is aware that investment with certain counterparties, while considered secure from a purely financial perspective, may leave it open to criticism, valid or otherwise, that may affect its public reputation, and this risk will therefore be taken into account when making investment decisions.

When deteriorating financial market conditions affect the creditworthiness of all organisations, as happened in 2008, 2020 and 2022, this is not generally reflected in credit ratings but can be seen in other market measures. In these circumstances, the Council will restrict its investments to those organisations of higher credit quality and reduce the maximum duration of its investments to maintain the required level of security. The extent of these restrictions will be in line with prevailing financial market conditions. If these restrictions mean that insufficient commercial organisations of high credit quality are available to invest the Council's cash balances, then the surplus will be deposited with the UK Government, or with other local authorities. This will cause investment returns to fall but will protect the principal sum invested.

Investment limits: The Council's revenue reserves available to cover investment losses are forecast to be £56 million on 31st March 2025 and £58 million on 31st March 2026. In order that no more than 20% of available reserves will be put at risk in the case of a single default, the maximum that will be lent to any one organisation (other than the UK Government) will be £15 million. A group of entities under the same ownership will be treated as a single organisation for limit purposes.

Limits are also placed on fund managers, investments in brokers' nominee accounts and foreign countries as below. Investments in pooled funds and multilateral development banks do not count against the limit for any single foreign country, since the risk is diversified over many countries.

Table 4: Additional investment limits

	Cash limit
Any group of pooled funds under the same management	£10m per manager
Investments held in a broker's nominee account	£10m per broker
Foreign countries	£4m per country

Liquidity management: The Council carry's out cash flow forecasting exercises monthly to determine the maximum period for which funds may prudently be committed. The forecast is compiled on a prudent basis to minimise the risk of the Council being forced to borrow on unfavourable terms to meet its financial commitments. Limits on long-term investments are set by reference to the Council's medium-term financial plan and cash flow forecast.

The Council will spread its liquid cash over at least four providers (e.g. bank accounts and money market funds), of which at least two will be UK domiciled, to ensure that access to cash is maintained in the event of operational difficulties at any one provider.

Treasury Management Prudential Indicators

The Council measures and manages its exposures to treasury management risks using the following indicators.

Security: The Council has adopted a voluntary measure of its exposure to credit risk by monitoring the value-weighted average credit rating of its investment portfolio. This is calculated by applying a score to each investment (AAA=1, AA+=2, etc.) and taking the arithmetic average, weighted by the size of each investment. Unrated investments are assigned a score based on their perceived risk.

Credit risk indicator	Target
Portfolio average credit rating	A

Liquidity: The Council has adopted a voluntary measure of its exposure to liquidity risk by monitoring the amount of cash available to meet unexpected payments within a rolling three month period, without additional borrowing.

Liquidity risk indicator	Target
Total cash available within 3 months	£12m

Interest rate exposures: This indicator is set to control the Council's exposure to interest rate risk. The upper limits on the one-year revenue impact of a 1% rise or fall in interest rates will be:

Interest rate risk indicator	Limit
Upper limit on one-year revenue impact of a 1% <u>rise</u> in interest rates	£800,000
Upper limit on one-year revenue impact of a 1% <u>fall</u> in interest rates	£800,000

The impact of a change in interest rates is calculated on the assumption that maturing loans and investments will be replaced at new market rates.

Maturity structure of borrowing: This indicator is set to control the Council's exposure to refinancing risk. The upper and lower limits on the maturity structure of borrowing will be:

Refinancing rate risk indicator	Upper limit	Lower limit
Under 12 months	15%	0%
12 months and within 24 months	20%	0%
24 months and within 5 years	25%	0%
5 years and within 10 years	30%	0%
10 years and above	100%	0%

Time periods start on the first day of each financial year. The maturity date of borrowing is the earliest date on which the lender can demand repayment.

Long-term treasury management investments: The purpose of this indicator is to control the Council's exposure to the risk of incurring losses by seeking early repayment of its investments. The prudential limits on the long-term treasury management investments will be:

Price risk indicator	2025/26	2026/27	2027/28	No fixed date
Limit on principal invested beyond year end	£6m	£5m	£5m	£5m

Long-term investments with no fixed maturity date include strategic pooled funds and real estate investment trusts but exclude money market funds and bank accounts with no fixed maturity date as these are considered short-term.

Related Matters

The CIPFA Code requires the Council to include the following in its treasury management strategy.

Financial derivatives: Local authorities have previously made use of financial derivatives embedded into loans and investments both to reduce interest rate risk (e.g. interest rate collars and forward deals) and to reduce costs or increase income at the expense of greater risk (e.g. LOBO loans and callable deposits). The general power of competence in section 79 of the *Local Government Act (Northern Ireland) 2014* removes much of the uncertainty over local authorities' use of standalone financial derivatives (i.e. those that are not embedded into a loan or investment).

The Council will only use standalone financial derivatives (such as swaps, forwards, futures and options) where they can be clearly demonstrated to reduce the overall level of the financial risks that the Council is exposed to. Additional risks presented, such as credit exposure to derivative counterparties, will be taken into account when determining the overall level of risk. Embedded derivatives, including those present in pooled funds and forward starting transactions, will not be subject to this policy, although the risks they present will be managed in line with the overall treasury risk management strategy.

Financial derivative transactions may be arranged with any organisation that meets the approved investment criteria, assessed using the appropriate credit rating for derivative exposures. An allowance for credit risk calculated using the methodology in the Treasury Management Practices document will count against the counterparty credit limit and the relevant foreign country limit.

In line with the CIPFA Code, the Council will seek external advice and will consider that advice before entering into financial derivatives to ensure that it fully understands the implications.

Markets in Financial Instruments Directive: The Council has retained professional client status with its providers of financial services, including advisers, banks, brokers and fund managers. Given the size and range of the Council's treasury management activities, the Chief Financial Officer believes this to be the most appropriate status.

Government Guidance: Further matters required by the DoE Guidance are included in Appendix C.

Financial Implications

The budget for investment income in 2025/26 is £370k, based on an average investment portfolio of £8.8 million at an interest rate of 4.2%. The budget for debt interest paid in 2025/26 is £1.11 million, based on an average debt portfolio of £18 million at an average interest rate of 6.82%. If actual levels of

investments and borrowing, or actual interest rates, differ from those forecast, performance against budget will be correspondingly different.

Other Options Considered

The CIPFA Code does not prescribe any particular treasury management strategy for local authorities to adopt. The Chief Financial Officer, believes that the above strategy represents an appropriate balance between risk management and cost effectiveness. Some alternative strategies, with their financial and risk management implications, are listed below.

Alternative	Impact on income and expenditure	Impact on risk management
Invest in a narrower range of counterparties and/or for shorter times	Interest income will be lower	Lower chance of losses from credit related defaults, but any such losses may be greater
Invest in a wider range of counterparties and/or for longer times	Interest income will be higher	Increased risk of losses from credit related defaults, but any such losses may be smaller
Borrow additional sums at long-term fixed interest rates	Debt interest costs will rise; this is unlikely to be offset by higher investment income	Higher investment balance leading to a higher impact in the event of a default; however long-term interest costs may be more certain
Borrow short-term or variable loans instead of long-term fixed rates	Debt interest costs will initially be lower	Increases in debt interest costs will be broadly offset by rising investment income in the medium term, but long-term costs may be less certain
Reduce level of borrowing	Saving on debt interest is likely to exceed lost investment income	Reduced investment balance leading to a lower impact in the event of a default; however long-term interest costs may be less certain

Appendix A - Arlingclose Economic & Interest Rate Forecast - December 2024

Underlying assumptions:

- As expected, the Monetary Policy Committee (MPC) held Bank Rate at 4.75% in December, although, with a 6-3 voting split and obvious concerns about economic growth, presented a much more dovish stance than had been expected given recent inflationary data.
 - The Budget measures remain a concern for policymakers, for both growth and inflation. Additional government spending will boost demand in a constrained supply environment, while pushing up direct costs for employers. The short to medium-term inflationary effects will promote caution amongst policymakers.
 - UK GDP recovered well in H1 2024 from technical recession, but underlying growth has petered out as the year has progressed. While government spending should boost GDP growth in 2025, private sector activity appears to be waning, partly due to Budget measures.
 - Private sector wage growth and services inflation remain elevated; wage growth picked up sharply in October. The increase in employers' NICs, minimum and public sector wage levels could have wide ranging impacts on private sector employment demand and costs, but the near-term impact will likely be inflationary as these additional costs get passed to consumers.
 - CPI inflation rates have risen due to higher energy prices and less favourable base effects. The current CPI rate of 2.6% could rise further in Q1 2025. The Bank of England (BoE) estimates the CPI rate at 2.7% by year end 2025 and to remain over target in 2026.
 - The MPC re-emphasised that monetary policy will be eased gradually. Despite recent inflation-related data moving upwards or surprising to the upside, the minutes suggested a significant minority of policymakers are at least as worried about the flatlining UK economy.
 - US government bond yields have risen following strong US data and uncertainty about the effects of Donald Trump's policies on the US economy, particularly in terms of inflation and monetary policy. The Federal Reserve pared back its expectations for rate cuts in light of these issues. Higher US yields are also pushing up UK gilt yields, a relationship that will be maintained unless monetary policy in the UK and US diverges.
- **Forecast:** In line with our forecast, Bank Rate was held at 4.75% in December.
 - The MPC will reduce Bank Rate in a gradual manner. We see a rate cut in February 2025, followed by a cut alongside every Monetary Policy Report publication, to a low of 3.75%.
 - Long-term gilt yields have risen to reflect both UK and US economic, monetary and fiscal policy expectations, and increases in bond supply. Volatility will remain elevated as the market digests incoming data for clues around the impact of policy changes.
 - This uncertainty may also necessitate more frequent changes to our forecast than has been the case recently.
 - The risks around the forecasts lie to the upside over the next 12 months but are broadly balanced in the medium term.

	Current	Mar-25	Jun-25	Sep-25	Dec-25	Mar-26	Jun-26	Sep-26	Dec-26	Mar-27	Jun-27	Sep-27	Dec-27
Official Bank Rate													
Upside risk	0.00	0.25	0.50	0.50	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Central Case	4.75	4.50	4.25	4.00	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75
Downside risk	0.00	-0.25	-0.25	-0.50	-0.50	-0.75	-0.75	-0.75	-0.75	-0.75	-0.75	-0.75	-0.75
3-month money market rate													
Upside risk	0.00	0.25	0.50	0.50	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Central Case	4.90	4.60	4.35	4.10	3.90	3.85	3.85	3.85	3.85	3.85	3.85	3.85	3.85
Downside risk	0.00	-0.25	-0.25	-0.50	-0.50	-0.75	-0.75	-0.75	-0.75	-0.75	-0.75	-0.75	-0.75
5yr gilt yield													
Upside risk	0.00	0.70	0.80	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90
Central Case	4.34	4.30	4.20	4.10	4.00	3.90	3.90	3.95	4.00	4.05	4.05	4.05	4.05
Downside risk	0.00	-0.50	-0.60	-0.65	-0.65	-0.70	-0.70	-0.75	-0.75	-0.80	-0.80	-0.80	-0.80
10yr gilt yield													
Upside risk	0.00	0.70	0.80	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90
Central Case	4.56	4.55	4.45	4.30	4.20	4.20	4.20	4.20	4.25	4.25	4.25	4.25	4.25
Downside risk	0.00	-0.50	-0.60	-0.65	-0.65	-0.70	-0.70	-0.75	-0.75	-0.80	-0.80	-0.80	-0.80
20yr gilt yield													
Upside risk	0.00	0.70	0.80	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90
Central Case	5.05	5.00	4.90	4.80	4.70	4.65	4.65	4.65	4.65	4.65	4.65	4.65	4.65
Downside risk	0.00	-0.50	-0.60	-0.65	-0.65	-0.70	-0.70	-0.75	-0.75	-0.80	-0.80	-0.80	-0.80
50yr gilt yield													
Upside risk	0.00	0.70	0.80	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90
Central Case	4.52	4.70	4.60	4.50	4.40	4.35	4.35	4.35	4.35	4.35	4.35	4.35	4.35
Downside risk	0.00	-0.50	-0.60	-0.65	-0.65	-0.70	-0.70	-0.75	-0.75	-0.80	-0.80	-0.80	-0.80

Department Standard Rate = Gilt yield + 1.00%
 National Wealth Fund (NWF) Rate = Gilt yield + 0.40%

Appendix B - Existing Investment & Debt Portfolio Position

	31 March 2024 Actual portfolio £m	31 March 2024 Average rate %
External borrowing:		
Government Loans Fund	20.01	6.93%
Total external borrowing	20.01	6.93%
Other long-term liabilities:		
Leases	0.7	
Total other long-term liabilities	0.7	
Total gross external debt	20.71	
Treasury investments:		
Banks (unsecured)	4.21	4.55%
Money market funds	10.00	5.20%
Other investments	10.00	6.40%
Total treasury investments	24.16	
Net investments	3.45	

Appendix C - Additional requirements of the Government Investment Guidance

Specified investments: The DoE Guidance defines specified investments as those:

- denominated in pound sterling,
- due to be repaid within 12 months of arrangement,
- not defined as capital expenditure by legislation, and
- invested with one of:
 - the UK Government,
 - a UK local Council, parish council or community council, or
 - a body or investment scheme of “high credit rating”, and
- where the principal sum to be repaid at maturity is the same as the initial sum invested, other than investments in the UK Government.

The Council defines “high credit rating” organisations and securities as those having a credit rating of A- or higher that are domiciled in the UK or a foreign country with a sovereign rating of AA+ or higher. For money market funds and other pooled funds “high credit rating” is defined as those having a credit rating of A- or higher.

Non-specified Investments: Any investment not meeting the definition of a specified investment is classed as non-specified. The Council does not intend to make any investments denominated in foreign currencies, nor any that are defined as capital expenditure by legislation, such as unlisted bonds and shares. Non-specified investments will therefore be limited to long-term investments, i.e. those that are due to mature 12 months or longer from the date of arrangement; investments with bodies and schemes without high credit ratings; and investments where the principal sum to be repaid at maturity is not the same as the initial sum invested, for example corporate bonds. Limits on non-specified investments are shown in table C1 below.

Table C1: Non-specified investment limits

	Cash limit
Total long-term investments	£10m
Total investments without credit ratings or rated below A- (except UK Government and local authorities)	£0m
Total investments (except pooled funds) with institutions domiciled in foreign countries rated below AA+	£0m
Total investments where the principal amount varies (other than those with the UK Government)	£0m
Total non-specified investments	£10m

Investment training: The needs of the Council’s treasury management staff for training in investment management are assessed every three months as part of the staff appraisal process, and additionally when the responsibilities of individual members of staff change.

Staff regularly attend training courses, seminars and conferences provided by Arlingclose and CIPFA. Relevant staff are also encouraged to study professional qualifications from CIPFA, the Association of Corporate Treasurers and other appropriate organisations.

Investment advisers: The Council has appointed Arlingclose Limited as treasury management advisers and receives specific advice on investment, debt and capital finance issues. The quality of this service is controlled by ongoing monitoring and review against the proposal document.

Investment of money borrowed in advance of need: The Council may, from time to time, borrow in advance of need, where this is expected to provide the best long-term value for money. Since amounts borrowed will be invested until spent, the Council is aware that it will be exposed to the risk of loss of the borrowed sums, and the risk that investment and borrowing interest rates may change in the intervening period. These risks will be managed as part of the Council's overall management of its treasury risks.

The total amount borrowed will not exceed the authorised borrowing limit of £75 million. The maximum period between borrowing and expenditure is expected to be two years, although the Council is not required to link particular loans with particular items of expenditure.

Minimum Revenue Provision Statement 2025/26

Lisburn and Castlereagh City Council

Annual Minimum Revenue Provision Statement 2025/26

Where the Council finances capital expenditure by debt, it must put aside resources to repay that debt in later years. The amount charged to the revenue budget for the repayment of debt is known as Minimum Revenue Provision (MRP), although there is no statutory minimum. The Local Government Finance Act (Northern Ireland) 2011 requires the Council to have regard to the former Department of Environment's *Guidance on Minimum Revenue Provision* (the DoE Guidance) most recently issued in 2011.

The broad aim of the DoE Guidance is to ensure that capital expenditure is financed over a period that is either reasonably commensurate with that over which the capital expenditure provides benefits.

The DoE Guidance requires the Council to approve an Annual MRP Statement each year and provides a number of options for calculating a prudent amount of MRP, but does not preclude the use of other appropriate methods. The following statement incorporates options recommended in the Guidance as well as locally determined prudent methods.

MRP is calculated by reference to the capital financing requirement (CFR) which is the total amount of past capital expenditure that has yet to be permanently financed, noting that debt must be repaid and therefore can only be a temporary form of funding. The CFR is calculated from the Council's balance sheet in accordance with the Chartered Institute of Public Finance and Accountancy's *Prudential Code for Capital Expenditure in Local Authorities*, 2021 edition.

- MRP will be determined by charging the expenditure over the expected useful life of the relevant asset in equal instalments, starting in the year after the asset becomes operational. MRP on purchases of freehold land will be charged over 50 years. MRP on expenditure not related to fixed assets but which has been capitalised by regulation or direction will be charged the assumed useful life of the asset.
- Where former operating leases have been brought onto the balance sheet due to the adoption of the *IFRS 16 Leases* accounting standard, and the asset values have been adjusted for accruals, prepayments, premiums and/or incentives, then the annual MRP charges will be adjusted so that the overall charge for MRP over the life of the lease reflects the value of the right-of-use asset recognised on transition rather than the liability.
- For assets acquired by leases or the Private Finance Initiative, MRP will be determined as being equal to the element of the rent or charge that goes to write down the balance sheet liability.
- Additional voluntary MRP may be provided if considered prudent.

Based on the Authority's latest estimate of its capital financing requirement (CFR) on 31st March 2025, the budget for MRP has been set as follows:

	31.03.2025 Estimated CFR £m	2025/26 Estimated MRP £
Capital expenditure funded from borrowing	40.02	8.27
Total	40.02	8.27

Capital receipts

Proceeds from the sale of capital assets are classed as capital receipts, and are typically used to finance new capital expenditure. Where the Council decides instead to use capital receipts to repay debt and hence reduce the CFR, the calculation of MRP will be adjusted as follows:

- Capital receipts arising on the repayment of principal on capital loans to third parties will be used to lower the MRP charge in respect of the same loans in the year of receipt, if any.
- Capital receipts arising on the repayment of principal on finance lease receivables will be used to lower the MRP charge in respect of the acquisition of the asset subject to the lease in the year of receipt, if any.
- Capital receipts arising from other assets which form an identified part of the Council's MRP calculations will be used to reduce the MRP charge in respect of the same assets over their remaining useful lives, starting in the year after the receipt is applied.
- Any other capital receipts applied to repay debt will be used to reduce MRP in equal instalments starting in the year after receipt is applied.

Capital Strategy Report 2025/26

Lisburn and Castlereagh City Council

Introduction

This capital strategy report gives a high-level overview of how capital expenditure, capital financing and treasury management activity contribute to the provision of local public services along with an overview of how associated risk is managed and the implications for future financial sustainability. It has been written in an accessible style to enhance members' understanding of these sometimes technical areas.

Decisions made this year on capital and treasury management will have financial consequences for the Council for many years into the future. They are therefore subject to both a national regulatory framework and to local policy framework, summarised in this report.

Capital Expenditure and Financing

Capital expenditure is where the Council spends money on assets, such as property or vehicles, that will be used for more than one year. In local government this includes spending on assets owned by other bodies, and loans and grants to other bodies enabling them to buy assets.

In 2025/26, the Council is planning capital expenditure of £37.6m as summarised below:

Table 1: Prudential Indicator: Estimates of Capital Expenditure in £ millions

	2023/24 actual	2024/25 forecast *	2025/26 budget	2026/27 budget	2027/28 budget
Capital investments	3.91	7.46	37.56	33.86	13.69
TOTAL	3.91	7.46	37.56	33.86	13.69

* £0.451m of capital expenditure in 2024/25 arises from a change in the accounting for leases and does not represent cash expenditure

The main General Fund capital projects include the development of Dundonald International Ice Bowl £69m, Loughmoss £2.4m, Fleet replacement £8m, Cemeteries Mini Prog £1.8m, Laurelhill Sports Zone £1.8m.

Governance: The governance is in-line with the capital governance framework as approved by Corporate Services June 2023. The overall capital programme is presented to each relevant Committee in January and to full Council in February each year. There is a series of Member workshops ongoing to review the capital programme.

All capital expenditure must be financed, either from external sources (government grants and other contributions), the Council's own resources (revenue, reserves and capital receipts) or debt (borrowing, leasing and Private Finance Initiative). The planned financing of the above expenditure is as follows:

Table 2: Capital financing in £ millions

	2023/24 actual	2024/25 forecast *	2025/26 budget	2026/27 budget	2027/28 budget
Capital receipts	-	-	-	-	-

Debt - internal	3.91	7.46	37.56	5.91	3.36
Debt - external	-	-	-	27.95	10.33
TOTAL	3.91	7.46	37.56	33.86	13.69

* £0.451m of debt financing in 2024/25 arises from a change in the accounting for leases and does not represent cash expenditure

Debt is only a temporary source of finance, since loans and leases must be repaid, and this is therefore replaced over time by other financing, usually from revenue which is known as minimum revenue provision (MRP). Alternatively, proceeds from selling capital assets (known as capital receipts) may be used to replace debt finance. Planned MRP and use of capital receipts are as follows:

Table 3: Replacement of prior years' debt finance in £ millions

	2023/24 actual	2024/25 forecast	2025/26 budget	2026/27 budget	2027/28 budget
Minimum revenue provision (MRP)	6.42	7.32	8.27	9.21	10.16
Capital receipts	-	-	-	-	-
TOTAL	6.42	7.32	8.27	9.21	10.16

The Council's cumulative outstanding amount of debt finance is measured by the capital financing requirement (CFR). This increases with new debt-financed capital expenditure and reduces with MRP and capital receipts used to replace debt. The CFR is expected to increase by £29.29 during 2025/26. Based on the above figures for expenditure and financing, the Council's estimated CFR is as follows:

Table 4: Prudential Indicator: Estimates of Capital Financing Requirement in £ millions

	2023/24 actual	2024/25 forecast *	2025/26 budget	2026/27 budget	2027/28 budget
TOTAL CFR	39.89	40.02	69.31	93.95	97.48

* £0.451m of the CFR increase in 2024/25 arises from a change in the accounting for leases

Asset disposals: When a capital asset is no longer needed, it may be sold so that the proceeds, known as capital receipts, can be spent on new assets or to repay debt. Repayments of capital grants, loans and investments also generate capital receipts. The Council plans to receive £0m of capital receipts in the coming financial year as follows:

Management

Treasury management is concerned with keeping sufficient but not excessive cash available to meet the Council's spending needs, while managing the risks involved. Surplus cash is invested until required, while a shortage of cash will be met by borrowing, to avoid excessive credit balances or overdrafts in the bank current account. The Council is typically cash rich in the short-term as revenue income is received before it is spent, but cash poor in the long-term as capital expenditure is incurred before being financed. The revenue cash surpluses are offset against capital cash shortfalls to reduce overall borrowing.

Due to decisions taken in the past, the Council currently has £18.88m borrowing at an average interest rate of 6.82% and £33.32m treasury investments at an average rate of 4.62%.

Borrowing strategy: The Council's main objectives when borrowing are to achieve a low but certain cost of finance while retaining flexibility should plans change in future. These objectives are often conflicting, and the Council therefore seeks to strike a balance between cheaper short-term loans and long-term fixed rate loans where the future cost is known but higher.

Projected levels of the Council's total outstanding debt (which comprises borrowing, PFI liabilities, leases and transferred debt) are shown below, compared with the capital financing requirement (see above).

Table 5: Prudential Indicator: Gross Debt and the Capital Financing Requirement in £ millions

	31.3.2024 actual	31.3.2025 forecast	31.3.2026 budget	31.3.2027 budget	31.3.2028 budget
Debt (incl. PFI & leases)	20.05	18.88	17.79	16.34	14.52
Capital Financing Requirement	39.89	40.02	69.31	93.95	97.48

Statutory guidance is that debt should remain below the capital financing requirement, except in the short-term. As can be seen from table 6, the Council expects to comply with this in the medium term.

Liability benchmark: To compare the Council's actual borrowing against an alternative strategy, a liability benchmark has been calculated showing the lowest risk level of borrowing. This assumes that cash and investment balances are kept to a minimum level of £5m at each year-end. This benchmark is currently £1.03m and is forecast to rise to £49.3m over the next three years.

Table 6: Borrowing and the Liability Benchmark in £ millions

	31.3.2024 actual	31.3.2025 forecast	31.3.2026 budget	31.3.2027 budget	31.3.2028 budget
Existing borrowing	20.05	18.88	17.79	16.34	14.52
Forecast borrowing	n/a	-	-	32.77	43.10
Liability benchmark	1.03	-8.54	15.02	49.11	57.62

Affordable borrowing limit: The Council is legally obliged to set an affordable borrowing limit (also termed the authorised limit for external debt) each year. In line with statutory guidance, a lower "operational boundary" is also set as a warning level should debt approach the limit.

Table 7: Prudential Indicators: Authorised limit and operational boundary for external debt in £m

	2024/25 limit	2025/26 limit	2026/27 limit	2027/28 limit
Authorised limit - borrowing	90	105	120	135
Operational boundary - borrowing	75	85	95	105

- Further details on borrowing are in pages 4 to 6 of the treasury management strategy

Treasury investment strategy: Treasury investments arise from receiving cash before it is paid out again. Investments made for service reasons or for pure financial gain are not generally considered to be part of treasury management.

The Council's policy on treasury investments is to prioritise security and liquidity over yield, that is to focus on minimising risk rather than maximising returns. Cash that is likely to be spent in the near term is invested securely, for example with the government, other local authorities or selected high-quality banks, to minimise the risk of loss. Money that will be held for longer terms is invested more widely, including in bonds, shares and property, to balance the risk of loss against the risk of receiving returns below inflation. Both near-term and longer-term investments may be held in pooled funds, where an external fund manager makes decisions on which particular investments to buy and the Council may request its money back at short notice.

Table 8: Treasury management investments in £millions

	31.3.2024 actual	31.3.2025 forecast	31.3.2026 budget	31.3.2027 budget	31.3.2028 budget
Near-term investments	24.16	32.24	7.77	5.00	5.00
Longer-term investments	-	-	-	-	-
TOTAL	24.16	32.24	7.77	5.00	5.00

- Further details on treasury investments are in pages 6 to 9 of the treasury management strategy.

Risk management: The effective management and control of risk are prime objectives of the Council's treasury management activities. The treasury management strategy therefore sets out various indicators and limits to constrain the risk of unexpected losses and details the extent to which financial derivatives may be used to manage treasury risks.

- The treasury management prudential indicators are on pages 10 to 11 of the treasury management strategy.

Governance: Decisions on treasury management investment and borrowing are made daily and are therefore delegated to the Director of Finance and staff, who must act in line with the treasury management strategy approved by Council. Half yearly reports on treasury management activity are presented to Corporate Services Committee. The Governance and Audit committee is responsible for scrutinising treasury management decisions.

Other Liabilities

In addition to debt detailed above, the Council is committed to making future payments to cover risks relating to landfill closure (£2.46m) and Insurance Claims (£174k). The Council is also at risk of having to pay for further costs, such as residual waste treatment project costs and Judicial Review costs but has not put aside any money because the amount of the obligation cannot be measured with sufficient reliability. The Council has however, earmarked a portion of reserves to mitigate these risks.

Governance: Decisions on incurring new discretionary liabilities are taken by Head of Finance in consultation with the Chief Financial Officer. New liabilities in the form of loan must be reported to full council for approval/notification as appropriate.

- Further details on liabilities and guarantees are on notes 19 to 23 of the 2023/24 statement of accounts.

Revenue Budget Implications

Although capital expenditure is not charged directly to the revenue budget, interest payable on loans and MRP are charged to revenue. The net annual charge is known as financing costs; this is compared to the net revenue stream i.e. the amount funded from Council Tax, business rates and general government grants.

Table 9: Prudential Indicator: Proportion of financing costs to net revenue stream

	2023/24 actual	2024/25 forecast	2025/26 budget	2026/27 budget	2027/28 budget
Financing costs (£m)	6.42	7.32	8.27	9.21	10.16
Proportion of net revenue stream	11.74%	13.06%	14.16%	15.25%	16.28%

Sustainability: Due to the very long-term nature of capital expenditure and financing, the revenue budget implications of expenditure incurred in the next few years will extend for up to 50 years into the future. The Chief Financial Officer is satisfied that the proposed capital programme is prudent, affordable and sustainable because of the significant level of investments held.

Knowledge and Skills

The Council employs professionally qualified and experienced staff in senior positions with responsibility for making capital expenditure, borrowing and investment decisions. The Director of Finance and Corporate Services, Head of Finance, Financial Accountant and Capital Accountant are qualified accountants. The Council pays for junior staff to study towards relevant professional finance qualifications.

Where Council staff do not have the knowledge and skills required, use is made of external advisers and consultants that are specialists in their field. The Council currently employs Arlingclose Limited as treasury management advisers. This approach is more cost effective than employing such staff directly, and ensures that the Council has access to knowledge and skills commensurate with its risk appetite.

CAPITAL PROGRAMME SPEND PROFILES DECEMBER 2024

Project Ref	Forecast Capital Net Cost of Project as at Nov 24						
		YEAR 5 Forecast Spend 2024/25	Forecast Spend 2025/26	Forecast Spend 2026/27	Forecast Spend 2027/28	Forecast Spend 2028/29	Forecast Spend 2029/30

CAPITAL PROGRAMME PHASE 4 - MONITORING AND EVALUATION							
All projects completed in Capital Programme 2020-2024	13,216,126						
Hillsborough Forest (current works on Phase 3 Digital sculpture trail - phase 1	1,685,499						
Planning Portal	818,711	-					
Wallace Park Tennis Development	110,867	3,027	-	-			
IT Strategy Refresh & Infrastructure programme Part of IT Infrastructure Programme of works LAN switches	1,480,192	228,522	-	-			
IT System Phase 2 - Finance	582,237	96,515					
3G Pitches Strategy_Lough Moss	2,314,937	1,917,647	35,941	-			
Hydebank Pavillion Refurbishment	187,867	184,354	-	-	-		
Sub Total	20,396,437	2,430,065	35,941	-	-	-	-

CAPITAL PROGRAMME PHASE 3 - IMPLEMENTATION							
Fleet Replacement	8,364,637	370,980	960,000	1,765,000			
Cemeteries Mini Programme Phase 1	1,751,736	257,544	1,191,177				
Laurelhill Sports Zone	1,712,031	1,434,398	142,715				
DIIB Redevelopment	57,351,000	1,591,131	27,407,110	21,077,656	4,385,653	244,747	
Resurfacing Works to Council Assets (Programme) Phase 1	447,061	330,135	106,852	-			
IT - Eirevo contract	740,489	148,717	148,717	125,250	-	-	-
Hilden Former Primary School subject to HLF	663,466	358,665	37,177				
Sub Total	71,030,421	4,491,570	29,993,748	22,967,906	4,385,653	244,747	-

CAPITAL PROGRAMME SPEND PROFILES DECEMBER 2024

Project Ref	Forecast Capital Net Cost of Project as at Nov 24						
		YEAR 5 Forecast Spend 2024/25	Forecast Spend 2025/26	Forecast Spend 2026/27	Forecast Spend 2027/28	Forecast Spend 2028/29	Forecast Spend 2029/30

CAPITAL PROGRAMME PHASE 2 - FULL BUSINESS CASE

Hamiltons Shed Replacement	600,000	9,000	278,000	291,292	13,986		
BRCD_Hillsborough	4,250,000	24,092	179,375	1,000,000	3,000,000	8,246	
Cemeteries Programme	5,218,264	34,000	2,041,686	1,990,686	1,151,891		
Aghalee Pavillion Replacement & Refurb Programme	551,663	74,182	467,400	10,081	-		
Seycon Pavillion Replacement & Refurb Programme	543,108	1,134	63,730	468,162	10,081		
Sub Total	11,163,035	142,408	3,030,191	3,760,222	4,175,958	8,246	-
TOTAL COMMITTED	102,589,893	7,064,043	33,059,880	26,728,128	8,561,611	252,993	-

CAPITAL PROGRAMME PHASE 1 - OUTLINE BUSINESS CASE

Duncan's Dam Phase 2	247,185	10,000	223,157				
Kerbside Recycling Project	4,087,373	-	600,000	3,487,229			
Stockdam Glen Linear Park	1,013,700		881,770	26,939	-		
Waste Infrastructure Development (Programme)	6,100,000	-	-	100,000	2,000,000	2,000,000	2,000,000
LVI Accommodation review	250,000	56,768	22,000	100,000	60,831		
Light floor	40,000	40,000					
Sub Total	11,738,258	106,768	1,726,927	3,714,169	2,060,831	2,000,000	2,000,000

CAPITAL PROGRAMME SPEND PROFILES DECEMBER 2024

Project Ref	Forecast Capital Net Cost of Project as at Nov 24						
		YEAR 5 Forecast Spend 2024/25	Forecast Spend 2025/26	Forecast Spend 2026/27	Forecast Spend 2027/28	Forecast Spend 2028/29	Forecast Spend 2029/30
CAPITAL PROGRAMME PHASE 0 - PIRSOC							
Play Area Refurbishment Phase 4 - Drumlough, Crossnacreevey, Ryans Park, Killultagh Grange	95,000	85,750	9,250	-	-		
Nettlehill MUGA	150,000				150,000		
Wallace Park Play development	2,000,000	-	500,000	500,000	1,000,000		
3G Pitches Strategy_Billy Neill	1,662,224	-	500,000	500,000	600,000	21,154	
3G Pitches Strategy_Hydebank	1,342,430	-	700,000	500,000	100,000		
LVI Roof Replacement	1,400,000	30,500	570,474	765,526	12,943	-	
Skatepark at Bells Lane	340,150	-	-	140,150	200,000		
Drumbo Trim Trail	70,000	66,000	4,000	-			
Lighting at Carryduff	370,000	-	-	20,000	200,000	150,000	
Maghaberry MUGA	28,334	24,459	3,875		-		
Carryduff HRC	2,000,000		200,000	300,000	500,000	1,000,000	
Waste Inspection Pit - Shaker plates	45,450	-	45,450	-			
Central Services Depot - Roof and wall repairs	561,504	50,000	110,000	401,504			
Carryduff Public Realm	600,000	-	80,000	250,000	270,000		
Feasibility fund	200,000	20,000	50,000	36,000	36,000	36,000	22,000
Sub Total	10,865,092	288,265	2,773,049	3,413,180	3,068,943	1,207,154	22,000
TOTAL NON-COMMITTED	22,603,350	395,033	4,499,976	7,127,349	5,129,774	3,207,154	2,022,000
CONTINGENCY	-	916,364					
TOTAL COMMITTED & NON-COMMITTED	124,276,879	7,459,076	37,559,856	33,855,477	13,691,385	3,460,147	2,022,000

Indicative Repairs and Renewals Programme 2025/26			
Project	Year to Date 2024/25 Actual Period 8 £	Annual Budget 2024/25 £	Proposed Annual Budget 2025/26 £
Replace existing Lighting to LED	10,027.00	10,000.00	
BC replacement carpet		6,000.00	
Replacement of Island Hall Light Desk	8,739.78	10,000.00	
Re Seal of Island Hall Floor		15,000.00	
Pothole Repairs at LVI		60,000.00	
AGC Site Dressing	6,821.09	15,000.00	
CHGC Site Dressing	5,632.12	20,000.00	
countryide access improvements		17,000.00	
Repair to current and former Civic Buildings			60,000.00
Site Investigations and Surveys			45,000.00
Essential System Repairs			20,000.00
Replacement and Stabilisation of walls			124,550.00
Cemetery Works	9,883.70	20,000.00	20,000.00
Christmas Lighting and Repairs	59,260.40	35,000.00	68,000.00
Energy Efficient Lighting Replacement Programme			30,000.00
Goalposts/ Nets	9,132.50	10,000.00	
grounds maintenance equipment replacement		15,000.00	
playing feld drainage	6,142.23	18,000.00	
play area replacement equipment	11,487.50	10,000.00	
playing field renovation	26,859.66	53,380.00	
Office soft furnishings & equipment			20,000.00
Catering and Kitchen equipment			20,000.00
Repairs Golf Courses			55,000.00
HRC Minor Repairs			61,200.00
Fixed Wiring Remedial Works			10,000.00
Golf Club Refurbishment			40,000.00
Painting			12,500.00
Leisure Facilities Maintenance & Repairs			220,000.00
Museum Maintenance & Repairs			35,000.00
Open Space Repairs			100,000.00
windows and door seals replacement at LVI		40,000.00	
Lighting Panels at LVI		40,000.00	
Repaint Queens Bridge railings		25,000.00	
heating valve replacement (LVI)		25,000.00	
TV panels		20,000.00	
Replacement wall at Moira Demense	320.00	74,550.00	
Stabilisation of walls at Portmore		50,000.00	
Replacement water storage tank BillyNeil	19,755.80	25,000.00	
LVL P Alarm works	5,814.33		
Fixed Wiring Remedial Works	3,843.25	10,000.00	
Stabilisation of walls at Aghalee	18,715.00	70,000.00	
HRC road markings		6,700.00	
compactors & contribution	14,162.85	39,645.00	
civic amenity upgrade		5,000.00	
Skip inspections	1,247.90		
Signage replacement	66.00	3,000.00	
LVL P Maintenance programme	33,077.00	121,000.00	
Loughmoss refurbishment programme	20,877.45	14,000.00	
DIIB maintenance	8,854.00		
CHGC Refurbishment Programme	14,394.70	5,000.00	
CHGC maintenance	9,519.53		
AGC maintenance prog - contract	13,538.17	51,748.00	
Community Centres Maintenance & Upgrade			6,000.00
air handling units ILC	1,260.00	50,000.00	
moneyreagh works	3,196.60		
Pavilion Refresh 'Sports Pavilions	13,664.70	30,000.00	30,000.00
Tree Maintenance	78,812.30	150,000.00	90,000.00
Total	415,105.56	1,170,023.00	1,067,250.00

Appendix 8

ROBUSTNESS OF ESTIMATES

1. The overall aim of the estimates to is meet the legislative requirements to ensure that there is adequate funding in place through an agreed budget. This is to support the Council's delivery plans, whilst ensuring that an affordable district rate is charged to the ratepayer.
2. The estimates are prepared on a rolling basis informed by previous estimates and financial outturn, current spending plans, likely demand levels and pressures, and include a number of assumptions regarding the impact of matters on the Council for the forthcoming year.
3. There are a number of factors which are taken into consideration in making this assessment including the following:
 - The themes, priorities and actions within the Council's Corporate Plan and related strategies
 - The Council's rate base including the penny product, potential appeals and challenge cases
 - Nature of the Council income and expenditure levels, including but not limited to changes in servicing waste costs, impact of pay deals and planned changes in national insurance contributions in addition to other cost movements across the Council
 - Funding available from central government and other third parties recognising that specific central government funding for specific services has either already been cut or may be cut in future periods
 - Focus on delivering efficiencies and value for money across services, including the efficiency review programme which will be further progressed during 2025/26.
4. Members have been fully involved in the budget setting process including setting assumptions, reviewing budgets considering the financial and operational needs of the organisation to ensure effective service delivery across the Council.
5. There has been a detailed assessment of all budget lines undertaken with a view to identifying opportunities to deliver services more effectively or in a more efficient manner.
6. Going forward, performance against budget will be monitored regularly for both revenue and capital throughout the financial year with reports to the Corporate Services Committee. If necessary, action will be taken to address adverse variances and reported on accordingly.
7. Given the nature of Council business and indeed the nature of any budgeting system, there will always be uncertainty regarding future events, market conditions and other unknowns. The estimates are based on what is deemed

reasonable, supported by various assumptions, historic performance and known pressures ahead.

8. Based on the factors above, there is evidence that the risks which may impact on the financial stability of the Council have been considered and that the estimates are robust for the 2025/26 year ahead.

ADEQUACY OF RESERVES

9. The minimum prudent level of reserves that the Council should maintain is a matter of judgement. There is no precise methodology for calculating the adequacy of reserves. It is the Council's safety net for unforeseen circumstances and must last the lifetime of the Council unless contributions are made from the revenue budget. The minimum level cannot be judged against the current risks facing the Council but must be regularly updated as these risks can and will change over time.
10. The Council has defined purposes for each reserve held and reserves are subject to review on a regular basis with supporting reports to Corporate Services Committee outlining the status and any proposed movements.
11. The various documents that support a Medium Term Financial Plan (treasury management, prudential indicators, capital strategy and MRP policy) take account of Council's priorities including capital proposals and revenue requirements. This forecast has been quantified in financial terms based on a number of specific assumptions developed and applied. Whilst there can be no absolute certainty as there are many issues that impact on the financial stability of the Council, this work represents a key phase of the Council's financial contingency planning.
12. In addition, the Council will continue to build usable reserves to strengthen its medium term financial resilience in order to deliver on corporate priorities, including but not limited to, the capital programme, regeneration and sustainable growth agenda and community investment amongst other matters.
13. In support of the medium term, a number of other earmarked reserves have been established to provide for anticipated future expenditure in relation to specific commitments.
14. In considering the adequacy of the general fund reserve, several factors have been considered:
 - As at 31 March 2024, the Council's general fund reserve is £11.3m the unallocated element is £6.3m as the remaining balance is further earmarked for specific purposes.
 - Although the 2024/25 outturn is not yet known, it is anticipated that the level of the general fund will be similar / not decreased by 31 March 2025

- Nature of the Council expenditure levels, which for the year ahead including potential impact of specific pay deals and national insurance, potential waste costs, and other cost pressures.
- Risk that third party funding may not materialise to support revenue and capital requirements.
- Consideration of costs “taken at risk” which would need to be funded through reserves if they materialise
- Need to provide financial resilience to deal with unknown or unplanned financial risks which may present in year

15. Based on the factors above, there is evidence that the general fund reserve is adequate.