
Housing Revenue ACCOUNT

APPENDIX 1

	2024/25 ORIGINAL ESTIMATE	2024/25 FORECAST OUTTURN	2025/26 ORIGINAL ESTIMATE
	(Published) £	£	£
SUMMARY HOUSING REVENUE ACCOUNT			
INCOME			
Dwelling Rents	(15,048,240)	(15,368,240)	(15,683,310)
Non Dwelling Rents	(82,150)	(70,150)	(80,150)
	(15,130,390)	(15,438,390)	(15,763,460)
EXPENDITURE			
Supervision & Management (General)	3,013,120	3,119,951	3,236,867
Supervision & Management (Special)	1,080,540	1,259,240	1,065,997
Lump Sum LCC pension contribution	95,940	95,940	96,530
Contributions to Housing Repairs A/C	3,492,170	3,492,170	3,650,000
Depreciation	3,388,730	3,388,730	3,871,320
Capital Charges: Debt Management	1,110	1,110	1,130
Increase in Provision for Bad Debts	80,000	80,000	80,000
Interest on Borrowing	1,738,951	1,813,951	1,656,003
	12,890,561	13,251,092	13,657,847
Net Cost of Services	(2,239,829)	(2,187,298)	(2,105,613)
Interest Receivable	(126,151)	(126,151)	(101,686)
IAS19 Adjustment	(288,330)	(288,330)	(290,970)
Net Operating Expenditure	(2,654,310)	(2,601,779)	(2,498,269)
CONTRIBUTIONS			
Contribution to Piper Alarm Reserve	30,000	30,000	50,000
Transfer to/from Major Repairs Reserve	(379,282)	(379,282)	(640,552)
Transfer to Regeneration Reserve	2,980,000	2,875,000	3,005,000
	(23,592)	(76,061)	(83,821)
(Surplus) / Deficit	(23,592)	(76,061)	(83,821)
Relevant Year Opening Balance at 1st April	(808,171)	(734,171)	(810,232)
Relevant Year Closing Balance at 31st March	(831,763)	(810,232)	(894,053)

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	2024/25 ORIGINAL ESTIMATE (Published) £	2024/25 FORECAST OUTTURN £	2025/26 ORIGINAL ESTIMATE £
SUPERVISION & MANAGEMENT (GENERAL)			
Employees	1,529,050	1,550,048	1,640,422
Premises Related Expenditure	240,040	258,040	266,993
Transport Related Expenditure	15,910	15,910	15,470
Supplies & Services	281,830	369,663	343,449
Central & Administrative Expenses	1,017,000	1,017,000	1,006,053
Gross Expenditure	<u>3,083,830</u>	<u>3,210,661</u>	<u>3,272,387</u>
Revenue Income	(70,710)	(90,710)	(35,520)
Recharges	0		0
Total Income	<u>(70,710)</u>	<u>(90,710)</u>	<u>(35,520)</u>
Net Expenditure to HRA	<u>3,013,120</u>	<u>3,119,951</u>	<u>3,236,867</u>
SUPERVISION & MANAGEMENT (SPECIAL)			
Employees	896,250	961,250	911,081
Premises Related Expenditure	612,280	757,280	605,152
Transport Related Expenditure	13,700	13,700	13,450
Supplies & Services	157,740	166,440	170,343
Central & Administrative Expenses	289,170	289,170	301,971
Gross Expenditure	<u>1,969,140</u>	<u>2,187,840</u>	<u>2,001,997</u>
Revenue Income	(859,580)	(899,580)	(906,400)
Recharges	(29,020)	(29,020)	(29,600)
Total Income	<u>(888,600)</u>	<u>(928,600)</u>	<u>(936,000)</u>
Net Expenditure to HRA	<u>1,080,540</u>	<u>1,259,240</u>	<u>1,065,997</u>

Housing Revenue ACCOUNT

APPENDIX 2

	2024/25 ORIGINAL ESTIMATE (Published) £	2024/25 FORECAST OUTTURN £	2025/26 ORIGINAL ESTIMATE £
HOUSING REPAIRS ACCOUNT			
Administration			
Employee Costs	801,030	801,030	772,048
Transport Related Expenditure	10,170	10,170	10,710
Supplies & Services	148,310	148,310	171,585
Central Administrative Expenses	289,400	289,400	308,430
Total Housing Repairs Administration	1,248,910	1,248,910	1,262,773
Programmed Repairs	803,840	803,840	836,556
Responsive Repairs	1,556,340	1,586,340	1,612,460
GROSS EXPENDITURE	3,609,090	3,639,090	3,711,789
Contribution from HRA	(3,492,170)	(3,492,170)	(3,650,000)
Other Income	0	0	0
IAS19 Adjustment	(79,450)	(79,450)	(94,310)
TOTAL INCOME	(3,571,620)	(3,571,620)	(3,744,310)
Contribution to HRA Reserves	0	0	0
NET EXPENDITURE	37,470	67,470	(32,521)
Opening Balance at 1st April	(99,592)	(71,670)	(4,200)
Closing Balance at 31st March	(62,122)	(4,200)	(36,721)

HRA Reserves

Appendix 3

	Balance 31st March 2024	Transfer to reserves	Revenue spend	Capital spend	Balance 31st March 2025	Transfer to reserves	Revenue spend	Capital spend	Balance 31st March 2026
		2024/2025	2024/2025	2024/2025		2025/2026	2025/2026	2025/2026	
	£	£	£	£	£	£	£	£	£
Piper Alarm Reserve	(26,788)	(30,000)	0	50,000	(6,788)	(50,000)	0	50,000	(6,788)
Communal Furniture Reserve	(4,913)		0	0	(4,913)		0	0	(4,913)
Regeneration Reserve	(2,723,180)	(2,875,000)	0	2,639,277	(2,958,903)	(2,900,000)	0	3,030,000	(2,828,903)
Service Improvement Reserve	(50,000)	0	0	0	(50,000)	0	0	0	(50,000)
Pension Contribution Reserve	(56,980)	0	0	0	(56,980)	0	0	0	(56,980)
Rent Equalisation Reserve	(60,000)	0	0	0	(60,000)	0	0	0	(60,000)
Major Repairs Reserve	(45,610)	(3,009,448)	0	3,055,058	0	(3,270,718)		3,009,448	(261,270)
Total	(2,967,471)	(5,914,448)	0	5,744,335	(3,137,584)	(6,220,718)	0	6,089,448	(3,268,854)