

Housing Revenue ACCOUNT

APPENDIX 1

	2025/26 ORIGINAL ESTIMATE	2025/26 FORECAST OUTTURN	2026/27 ORIGINAL ESTIMATE
	(Published) £	£	£
SUMMARY HOUSING REVENUE ACCOUNT			
INCOME			
Dwelling Rents	(15,683,310)	(15,848,310)	(16,507,290)
Non Dwelling Rents	(80,150)	(64,150)	(65,160)
	(15,763,460)	(15,912,460)	(16,572,450)
EXPENDITURE			
Supervision & Management (General)	3,236,867	3,392,585	3,201,860
Supervision & Management (Special)	1,065,997	1,197,497	933,550
Lump Sum LCC pension contribution	96,530	96,530	0
Contributions to Housing Repairs A/C	3,650,000	3,700,000	4,091,250
Depreciation	3,871,320	3,871,320	4,092,320
Capital Charges: Debt Management	1,130	1,130	1,100
Increase in Provision for Bad Debts	80,000	80,000	80,000
Interest on Borrowing	1,806,003	1,848,003	1,797,444
	13,807,847	14,187,065	14,197,524
Net Cost of Services	(1,955,613)	(1,725,395)	(2,374,926)
Interest Receivable	(101,686)	(152,930)	(85,724)
IAS19 Adjustment	(290,970)	(290,970)	0
Net Operating Expenditure	(2,348,269)	(2,169,295)	(2,460,650)
CONTRIBUTIONS			
Contribution to Piper Alarm Reserve	50,000	50,000	50,000
Transfer to/from Major Repairs Reserve	(640,552)	(640,552)	(700,000)
Transfer to Regeneration Reserve	2,900,000	2,795,000	3,400,000
(Surplus) / Deficit	(38,821)	35,153	289,350
Relevant Year Opening Balance at 1st April	(810,232)	(1,217,000)	(1,181,847)
Relevant Year Closing Balance at 31st March	(849,053)	(1,181,847)	(892,497)

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	2025/26 ORIGINAL ESTIMATE (Published)	2025/26 FORECAST OUTTURN	2026/27 ORIGINAL ESTIMATE
	£	£	£
SUPERVISION & MANAGEMENT (GENERAL)			
Employees	1,640,422	1,728,874	1,591,670
Premises Related Expenditure	266,993	283,993	286,870
Transport Related Expenditure	15,470	15,470	17,120
Supplies & Services	343,449	393,715	367,340
Central & Administrative Expenses	1,006,053	1,006,053	974,380
Gross Expenditure	<u>3,272,387</u>	<u>3,428,105</u>	<u>3,237,380</u>
Revenue Income	(35,520)	(35,520)	(35,520)
Total Income	<u>(35,520)</u>	<u>(35,520)</u>	<u>(35,520)</u>
Net Expenditure to HRA	<u>3,236,867</u>	<u>3,392,585</u>	<u>3,201,860</u>
 SUPERVISION & MANAGEMENT (SPECIAL)			
Employees	911,081	976,081	808,630
Premises Related Expenditure	605,152	632,652	669,610
Transport Related Expenditure	13,450	13,450	11,510
Supplies & Services	170,343	170,343	132,690
Central & Administrative Expenses	301,971	301,971	222,190
Gross Expenditure	<u>2,001,997</u>	<u>2,094,497</u>	<u>1,844,630</u>
Revenue Income	(906,400)	(867,400)	(879,850)
Recharges	(29,600)	(29,600)	(31,230)
Total Income	<u>(936,000)</u>	<u>(897,000)</u>	<u>(911,080)</u>
Net Expenditure to HRA	<u>1,065,997</u>	<u>1,197,497</u>	<u>933,550</u>

Housing Revenue ACCOUNT

APPENDIX 2

	2025/26 ORIGINAL ESTIMATE (Published) £	2025/26 FORECAST OUTTURN £	2026/27 ORIGINAL ESTIMATE £
HOUSING REPAIRS ACCOUNT			
Administration			
Employee Costs	772,048	826,048	710,030
Transport Related Expenditure	10,710	10,710	16,210
Supplies & Services	171,585	276,585	180,950
Central Administrative Expenses	308,430	308,430	318,040
Total Housing Repairs Administration	1,262,773	1,421,773	1,225,230
Programmed Repairs	836,556	836,556	849,410
Responsive Repairs	1,612,460	1,642,460	2,010,170
GROSS EXPENDITURE	3,711,789	3,900,789	4,084,810
Contribution from HRA	(3,650,000)	(3,700,000)	(4,091,250)
Other Income	0	0	0
IAS19 Adjustment	(94,310)	(94,310)	0
TOTAL INCOME	(3,744,310)	(3,794,310)	(4,091,250)
Contribution from HRA Reserves	0	(105,000)	0
NET EXPENDITURE	(32,521)	1,479	(6,440)
Opening Balance at 1st April	(4,200)	(14,000)	(12,521)
Closing Balance at 31st March	(36,721)	(12,521)	(18,961)