
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)
	<u>(15,763,460)</u>	<u>(15,912,460)</u>	<u>(16,572,450)</u>
EXPENDITURE			
Supervision & Management (General)	3,236,867	3,392,585	3,232,930
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
	<u>13,807,847</u>	<u>14,187,065</u>	<u>14,228,594</u>
Net Cost of Services	(1,955,613)	(1,725,395)	(2,343,856)
Interest Receivable	(101,686)	(152,930)	(85,724)
IAS19 Adjustment	(290,970)	(290,970)	0
Net Operating Expenditure	(2,348,269)	(2,169,295)	(2,429,580)
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
	<u>(38,821)</u>	<u>35,153</u>	<u>320,420</u>
(Surplus) / Deficit	(38,821)	35,153	320,420
Relevant Year Opening Balance at 1st April	(810,232)	(1,217,000)	(1,181,847)
	<u>(849,053)</u>	<u>(1,181,847)</u>	<u>(861,427)</u>
Relevant Year Closing Balance at 31st March	(849,053)	(1,181,847)	(861,427)