## Housing Revenue Account Detail - 2025/26

| | | | Full Years | 6 months | 6 months | 6 months | |
|---|---|---|---|---|---|---|---|
| | List of net budgets per cost centre per directorate | | Budget | Budget | Actuals | Variance | |
| | | | £ | £ | £ | £ | Comments |
| Comm S | H002 | Treasury Management Advisor | 10,601 | 5,301 | 4,276 | (1,025) | |
| Comm S | H004 | Supervision + Management | 7,408,658 | 3,704,329 | 3,851,113 | 146,784 | Overspends £43k annual subscriptions & £51k annual software £12K grants against profiled budget but within full year budget. Legal charges associated with court action £8.5k over profiled budget but also £5k over full-year budget. Modernisation & Disturbance Allowances £12k over profiled budget. |
| Comm S | H005 | Dwelling Rents Income | (25,846,450) | (12,923,225) | (12,712,385) | 210,840 | The income figure includes a payment in advance of £409k equating for 6 days income raised in the previous financial year. The additional day's income will be posted at the end of the financial year and should equate to £70k. £137k is a reduction in income compared to the net rent income budget for period wk 1 to wk 25 due to fewer properties in the HRA than budgeted due to greater demolitions. The cumulative void rate for wk1 to wk 25 is 2.93%. |
| Comm S | H006 | Non-Dwelling Rents Income | (94,909) | (47,455) | (50,179) | (2,724) | Income is above profiled budget due to garage rents to non-housing tenants being invoiced on 1.4.25 for the full year. |
| Comm S | H010 | Tenants Participation | 123,334 | 61,667 | 48,854 | (12,813) | Underspend relates largely to a grant of £16k yet to be spent |
| Comm S | H011 | Special Services | 489,266 | 244,633 | 223,452 | (21,181) | Underspend Gas & Electricity £33k plus pay £6k. Overspends for Repairs & Maintenance to sheltered accommodation £9.6k, Hired services £5k (£4k relates to call off contract for digital servicing) and £10k heat meter charges paid for full-year against profiled budget). |
| Comm S | H017 | Leasehold Flats | (7,000) | (3,500) | 0 | 3,500 | |
| Comm S | H021 | Housing Related Support - Wardens | 657,992 | 328,996 | 315,908 | (13,088) | £11k underspend on pay. |
| Comm S | H022 | Housing Related Support - Central Control | 205,375 | 102,688 | 143,608 | 40,921 | £21k of overspend relates to the purchase of Lifeline equipment and associated expenditure against the profile, however there remains £16k uncommitted against the full years budget. Separately, the budget funded from reserves to fund the change from analogue to digital has been spent in full. Lifeline income £12k below budget. |
| Comm S | H025 | HRA Health + Safety | 57,299 | 28,650 | 28,314 | (336) | |
| | **Total for Community Services Directorate** | | **(16,995,834)** | **(8,497,917)** | **(8,147,038)** | **350,879** | |
| | | | | | | | |
| D/Fly | H001 | Repairs + Maintenance | 6,631,435 | 3,315,718 | 3,385,703 | 69,986 | Overspends are £5k Ranger recharge posted against profiled budget, Disrepair claims paid to date exceed profiled budget by £16.5k but within annual budget. Underspends have occurred on utilities and subcontractors totalling £19.3k. The remainder relates to timing differences to recharging between BDC Dragonfly Ltd. |
| D/Fly | H003 | Rents, Rates, Taxes + Other Charges | 357,804 | 178,902 | 252,072 | 73,170 | Overspend. Actual shows value of Council Tax voids as at 03/09/25 but assumes properties currently vacant will remain so for the remainder of financial year. Subject to change as occupancy of stock changes. |
| D/Fly | H019 | New Build Schemes Evaluations | 169,475 | 84,738 | (42,805) | (127,543) | £47.2k of the underspend relates to Briar Close Demolition works undertaken and charged in 24/25 but awaiting payment in 2025/26. The remainder reflects uncommitted expenditure against New Build Scheme Evaluations / Professional Fees. |
| D/Fly | H024 | Director of Property + Construction | 99,924 | 49,962 | 50,122 | 160 | |
| D/Fly | H040 | HRA Corporate Management | 3,673 | 1,837 | 17,818 | 15,982 | Relates to timing differences to recharging between BDC Dragonfly Ltd. |
| | **Total for Dragonfly Services** | | **7,262,311** | **3,631,156** | **3,662,911** | **31,755** | |
| | | | | | | | |
| | **Total Net Cost of BDC Housing Revenue Account Services** | | **(9,733,523)** | **(4,866,762)** | **(4,484,127)** | **382,634** | |