Housing Revenue Account Detail - 2025/26

	Housi	ing Revenue Account - 2025/26					
			Full Years	6 months	6 months	6 months	
	List of r	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 f	or 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 f	or 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	