HOUSING REVENUE ACCOUNT DETAIL - OUTTURN 2025/26

Appendix 4

	List of net budgets per cost centre per directorate		Current Budget	Outturn	Variance	reasons for variance
			2025/26	2025/26		
			£	£	£	
Comm S	H002	Treasury Management Advisor	10,601	10,371	(230)	
Comm S	H004	Supervision + Management	7,390,117	7,317,195	(72,922)	Underspends on pay (£34k), Legal Costs (£20k) as recharged, Contract services (£9k) as funded by grant. Subscriptions (£5k) Home Loss & Disturbance (£2k) Other Supplies & Services (£3k). Overspend £2k mobile phones. Additional income £2k
Comm S	H005	Dwelling Rents Income	(25,706,450)	(25,685,153)	21,297	This rent loss represents 0.08% of the budgeted rent.
Comm S	H006	Non-Dwelling Rents Income	(57,528)	(75,977)	(18,449)	Revised budget reduced for garages but higher than expected. One temporary accommodation property to external body
Comm S	H010	Tenants Participation	108,673	98,941	(9,732)	Underspend on Hired & contract services
Comm S	H011	Special Services	455,266	431,779	(23,487)	Underspends on pay (£8k), Utilities & Premises (£10k) Contract Services (£5k)
Comm S	H017	Leasehold Flats	(7,000)	(23,695)	(16,695)	Increased income from services provided to leaseholders.
Comm S	H021	Housing Related Support - Wardens	610,096	565,299	(44,797)	Underspends on pay (£28k). Additional income for service charges £18k
Comm S	H022	Housing Related Support - Central Control	198,302	209,197	10,895	Underspend on pay (£21k) Lifelines (£5k). Reduction in Monitoring Charges income £37k.
Comm S	H025	HRA Health & Safety	57,575	57,597	22	
Comm S	H040	HRA Corporate Management	89,152	15,807	(73,345)	Audit Fees being paid by Dragonfly Development Ltd. Pension costs not recharged
	Total for Community Services Directorate		**(16,851,196)**	**(17,078,639)**	**(227,443)**	

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			2025/26	2025/26		
			£	£	£	
D/Fly	H001	Repairs + Maintenance	6,460,161	6,003,401	(456,760)	Underspends on employee related costs inc transport (£135k) sub-contractors (£135k) stores related (£45k) Utilities and garage repairs (£11k), Overspend on postages & other supplies & Services £6k. Additional income for deminimis land sales (£50k), Fees & Charges (£15k), Stores Commission (£52k) & recharges (£15k).
D/Fly	H003	Rents, Rates, Taxes + Other Charges	326,726	324,800	(1,926)	
D/Fly	H019	New Build Schemes Evaluations	(2,756)	(2,756)	-	Costs were accrued from 2024/25 which were not realised.
D/Fly	H024	Director of Property + Construction	103,229	86,131	(17,098)	Pay costs not charged to HRA post restructure back within the Council.
	Total for Dragonfly Services		**6,887,360**	**6,411,576**	**(475,784)**	
Total Net Cost of BDC Housing Revenue Account Services			**(9,963,836)**	**(10,667,063)**	**(703,227)**	