

APPENDIX 3

HOUSING REVENUE INCOME & EXPENDITURE ACCOUNT 2023/24

	A	B	C	D	E
	Current Budget 2023/24 £000's	Adjustments to aid comparison 2023/24 £000's	Adjusted Current Budget 2023/24 £000's	Actual 2023/24 £000's	Variance 2023/24 £000's
Income					
Dwelling Rents	(33,687)		(33,687)	(33,764)	(77)
Non-Dwelling Rents	(443)		(443)	(469)	(26)
Charges for Services and Facilities	(113)		(113)	(115)	(2)
Contributions Towards Expenditure	(50)		(50)	(50)	0
Water Litigation Provision	0	(526)	(526)	(526)	0
Total Income	(34,293)	(526)	(34,819)	(34,924)	(105)
Expenditure					
Repairs & Maintenance	5,890		5,890	5,947	57
Revenue Expenditure funded from Capital (REFCUS)	0	1,264	1,264	1,264	0
Supervision and Management	8,000		8,000	7,948	(52)
Rents, Rates & Taxes	112		112	120	8
Capital Charges - Depreciation	8,322		8,322	8,555	233
Increase in Provision for Bad Debts	250		250	97	(153)
Debt Management Expenses	12		12	12	0
Impairments & Revaluations	0	3,384	3,384	3,384	0
Total Expenditure	22,586	4,648	27,234	27,327	93
Net Cost of Services	(11,707)	4,122	(7,585)	(7,597)	(12)
Corporate & Democratic Core	185		185	185	0
Net Cost of all HRA services	(11,522)	4,122	(7,400)	(7,412)	(12)
(Gain)/Loss on sale of HRA fixed assets	0	2,995	2,995	2,995	0
Interest Payable	7,025		7,025	6,802	(223)
Revaluation of Investment Property	0	271	271	271	0
Interest Receivable	(2,785)		(2,785)	(3,013)	(228)
Capital Grants	0	(5,145)	(5,145)	(5,145)	0
(Surplus)/Deficit on HRA Services	(7,282)	2,243	(5,039)	(5,502)	(463)
MRP Voluntary Contribution	0		0	0	0
Transfers to/from Rykneld Homes Loss Reserve	0		0	0	0
Transfer to Capital Grant Reserve	0		0	0	0
Transfer to HRA Reserves - Insurance	50		50	50	0
Transfer to HRA Reserves - Development	0		0	72	72
Transfer to/from HRA Reserves - Resilience Reserve	(301)	526	226	850	624
Adjustments between accounting and funding basis	0	(2,770)	(2,770)	(2,770)	0
Transfers to/from Major Repairs Reserve	7,533		7,533	7,300	(233)
Transfer to HRA Balances	0	(0)	(0)	(0)	(0)
Housing Revenue Account Balances					
	Current Budget 2023/24 £			Actual 2023/24 £	Variance 2023/24 £
HRA Opening Balance	(3,000)			(3,000)	0
Transfer fm Balances 23/24					
Transfer to Balances 23/24					
HRA Closing Balances	(3,000)			(3,000)	0