

APPENDIX 3

HOUSING REVENUE INCOME & EXPENDITURE ACCOUNT 2018/19

| | A | B | C | D | E |
|---|--|--|--|---------------------------------|-----------------------------------|
| | Current Budget 2018/19 £000's | Adjustments to aid comparison 2018/19 £000's | Adjusted Current Budget 2018/19 £000's | Actual 2018/19 £000's | Variance 2018/19 £000's |
| Income | | | | | |
| Dwelling Rents | (31,107) | | (31,107) | (31,135) | (28) |
| Non-Dwelling Rents | (395) | | (395) | (369) | 26 |
| Charges for Services and Facilities | (375) | | (375) | (375) | 0 |
| Contributions Towards Expenditure | (180) | | (180) | (168) | 12 |
| Total Income | (32,057) | 0 | (32,057) | (32,047) | 10 |
| Expenditure | | | | | |
| Repairs & Maintenance | 5,176 | | 5,176 | 5,146 | (30) |
| Revenue Expenditure funded from Capital (REFCUS) | 0 | 634 | 634 | 634 | 0 |
| Supervision and Management | 6,849 | | 6,849 | 6,822 | (27) |
| Rents, Rates & Taxes | 122 | | 122 | 135 | 13 |
| Capital Charges - Depreciation | 7,930 | | 7,930 | 7,927 | (3) |
| Increase in Provision for Bad Debts | 250 | | 250 | 144 | (106) |
| Debt Management Expenses | 12 | | 12 | 12 | 0 |
| Impairments & Revaluations | 0 | 15,414 | 15,414 | 15,414 | 0 |
| Total Expenditure | 20,339 | 16,048 | 36,387 | 36,234 | (153) |
| Net Cost of Services | (11,718) | 16,048 | 4,330 | 4,187 | (143) |
| Corporate & Democratic Core | 185 | | 185 | 185 | 0 |
| Net Cost of all HRA services | (11,533) | 16,048 | 4,515 | 4,372 | (143) |
| (Gain)/Loss on sale of HRA fixed assets | 0 | 1,689 | 1,689 | 1,689 | 0 |
| Interest Payable | 5,240 | | 5,240 | 5,259 | 18 |
| Revaluation of Investment Property | 0 | (183) | (183) | (183) | 0 |
| Interest Receivable | (57) | | (57) | (80) | (23) |
| Capital Grants | 0 | (729) | (729) | (729) | 0 |
| (Surplus)/Deficit on HRA Services | (6,350) | 16,825 | 10,475 | 10,328 | (148) |
| MRP Voluntary Contribution | 0 | | 0 | 0 | 0 |
| Transfers to/from Rykneld Homes Loss Reserve | 0 | | 0 | 0 | 0 |
| Transfer to HRA Reserves -Capital | 0 | | 0 | 0 | 0 |
| Transfer to HRA Reserves - Insurance | 50 | | 50 | 50 | 0 |
| Transfer to HRA Reserves - Development | 930 | | 930 | 1,075 | 145 |
| Transfer to HRA Reserves - Debt Repayment Reserve | 4,300 | | 4,300 | 4,300 | 0 |
| Adjustments between accounting and funding basis | 0 | -16,825 | -16,825 | -16,825 | 0 |
| Transfers to/from Major Repairs Reserve | 1,070 | | 1,070 | 1,073 | 3 |
| Transfer to HRA Balances | 0 | 0 | 0 | (0) | 0 |
| Housing Revenue Account Balances | | | | | |
| | Revised Budgets 2018/19 £ | | | Actual 2018/19 £ | Variance 2018/19 £ |
| HRA Opening Balance | (3,000) | | | (3,000) | 0 |
| Transfer fm Balances 18/19 | | | | | |
| Transfer to Balances 18/19 | | | | | |
| HRA Closing Balances | <u>(3,000)</u> | | | <u>(3,000)</u> | <u>0</u> |