

### 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
<b>Income</b>					
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
<b>Total Income</b>	<b>(32,057)</b>	<b>0</b>	<b>(32,057)</b>	<b>(32,047)</b>	<b>10</b>
<b>Expenditure</b>					
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
<b>Total Expenditure</b>	<b>20,339</b>	<b>16,048</b>	<b>36,387</b>	<b>36,234</b>	<b>(153)</b>
<b>Net Cost of Services</b>	<b>(11,718)</b>	<b>16,048</b>	<b>4,330</b>	<b>4,187</b>	<b>(143)</b>
Corporate & Democratic Core	185		185	185	0
<b>Net Cost of all HRA services</b>	<b>(11,533)</b>	<b>16,048</b>	<b>4,515</b>	<b>4,372</b>	<b>(143)</b>
(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
<b>(Surplus)/Deficit on HRA Services</b>	<b>(6,350)</b>	<b>16,825</b>	<b>10,475</b>	<b>10,328</b>	<b>(148)</b>
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
<b>Transfer to HRA Balances</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>0</b>
<b>Housing Revenue Account Balances</b>					
	<b>Revised Budgets 2018/19 £000</b>			<b>Actual 2018/19 £000</b>	<b>Variance 2018/19 £000</b>
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>