

Agenda Item	7
Report No	HP/25/25

The Highland Council

Committee: Housing and Property

Date: 13 August 2025

Report Title: Housing Revenue Account (HRA) and Non-HRA Budget Monitoring: Final Outturn 2024/25 and Quarter 1 Reporting for 2025/26

Report By: Assistant Chief Executive - Place

1 Purpose/Executive Summary

- 1.1 This report sets out the revenue budget monitoring for the Housing Revenue Account (HRA) and non-HRA budgets outturn for 2024/25 and the quarter 1 monitoring report for 2025/26.
- 1.2 The purpose of this report is to support the Council's overall financial management and budgetary control arrangements. This report also supports the Committee and its Members in fulfilling the Scheme of Delegation in relation to financial management and remit of Strategic Committees which includes: *“to scrutinise the management of the Revenue and Capital Budgets for the Services included in the Committee's remit and monitor and control these budgets, including dealing with over-expenditure.”*
- 1.3 This report provides Members with commentary on any material variances within the 2024/25 outturn and forecast for Quarter 1 for 2025/26, and actions taken or proposed in relation to the variances.
- 1.4 The report also provides a forecast position regarding all budget savings within the remit of the Service.
- 1.5 The report includes an update on the development of a financial strategy for the HRA which will include a long-term rent strategy.

2 Recommendations

2.1 Members are asked to:

- i. **Scrutinise** and **approve** the final outturn figures for the Housing Revenue Account and Non-Housing Revenue Account 2024/25;
- ii. **Agree** the transfer of the year-end surplus of £0.395m to the Housing Revenue Account reserves;
- iii. **Scrutinise** and **approve** the forecast financial position for 2025/26 as set out in this report and appendices; and
- iv. **Consider** and **note** the explanations provided for any material variances and actions taken or proposed.

3 Implications

3.1 **Resource** – this report provides key financial information regarding the Service budget and forecast financial performance against that budget, including progress with Service delivery. As detailed in the report, it is recommended that the 2024/25 surplus is transferred to increase the Housing Revenue Account reserves.

3.2 **Legal** - There is a legal requirement to ensure that the Housing Revenue Account has a balanced budget at year-end.

3.4 **Risk** – There are no risk implications arising from the report.

3.5 **Health and Safety** (risks arising from changes to plant, equipment, process, or people) – the HRA budget specifically includes key spend to deliver on the HRA duties in relation to health and safety.

3.6 **Gaelic** – There are no implications arising from the report.

4 Impacts

4.1 In Highland, all policies, strategies or service changes are subject to an integrated screening for impact for Equalities, Poverty and Human Rights, Children's Rights and Wellbeing, Climate Change, Islands and Mainland Rural Communities, and Data Protection. Where identified as required, a full impact assessment will be undertaken.

4.2 Considering impacts is a core part of the decision-making process and needs to inform the decision-making process. When taking any decision, Members must give due regard to the findings of any assessment.

4.3 This is a monitoring report and therefore an impact assessment is not required.

5 Overview

5.1 This report provides details on the end of year revenue monitoring outturn for 2024/25 and the Quarter 1 monitoring for 2025/26 for:

- The Housing Revenue Account (HRA) budget, which is used to account for income and expenditure associated with the Council's front-line housing services to Council house tenants and the costs associated with Council housing and related assets; and
- In addition, there is a Non-Housing Revenue Account (Non-HRA) budget, which is part of the Council's overall General Fund and relates to housing services that are not directly provided to Council tenants.

5.2 A summary of the elements of the HRA budget can be found in **Appendix 1**. As indicated at section 10 of this report, Revenue Estimates will be submitted to this Committee ahead of the 2026/27 financial year. It is essential that the rent charged is set at a level which ensures sufficient budget to deliver key housing services, while keeping rents as affordable as possible for our tenants.

6 Section 1 – HRA Outturn 2024/25

6.1 Commentary on Variances

The outturn position for 2024/25 is attached at **Appendix 2**, with the detailed statement at **Appendix 3**, and shows that the HRA revenue budget had a surplus of £0.395m at year-end. Explanations for the main variances are provided below.

6.2 Repairs and maintenance

During 2024/25 there was an overspend in repairs and maintenance of £2.989m. This reflects the impact of taking a targeted approach to reducing the backlog of lower priority repairs which had been delayed during 2023/24 as part of budget controls, and the revenue costs associated with increasing compliance with electrical safety; this overspend is offset by the underspends incurred, and outlined below, in other parts of the service. These issues are detailed in the Housing Performance Report and the Annual Assurance Statement which are presented to this Committee.

In line with experience nationally, the overspend also reflects the significant additional costs of materials and costs incurred in relation to transport/fuel, insurance premiums and utility costs. In simple terms, the average cost of a repair has increased significantly in the last few years.

6.3 Supervision and management

During 2024/25 staff and other direct costs were lower than budgeted across the supervision and management (£1.490m) functions of the Service; this was almost entirely a result of reduced bad debt provision - a result of better than anticipated performance against rent arrears which is detailed in the Housing Performance Report to this Committee.

6.4 **Loan charges**

The outturn position for loan charges was £0.665m less than budgeted in 2024/25. This reflects interest rate changes during the financial year. Whilst this in itself is positive, loan charges continue to represent a long-term cost pressure facing the HRA.

6.5 **Income**

Income was £1.087m more than budgeted as a result of two main factors. Firstly, recharging of resettlement scheme works from external funding ensured that there was higher than anticipated income (£0.607m) from Other Income. Secondly, the Interest on Revenue Balances was £0.594m higher than anticipated as a result of an increase in the interest rate by over 1% during the financial year.

6.6 **Actions Taken or Proposed**

6.7 **HRA Reserves**

The Council currently has Housing Revenue Account Reserves of £4.681m. These are made up of revenue surpluses generated in previous years. Reserves need to be used to offset any annual overspends on the Housing Revenue Account and, in line with the Council's General Fund, it is recommended that reserves of a sufficient level are maintained.

6.8 It is recommended therefore that the surplus of £0.395m at year-end 2024/25 is transferred to the HRA Reserves to increase them to £5.076m; this is regarded as a prudent level of held reserves, particularly considering continued cost pressures of high levels of borrowing to fund the HRA Capital Programme.

7 **Section 2 – Non-HRA Outturn 2024/25**

7.1 **Commentary on Variances**

The Non-Housing Revenue Account (Non-HRA) budget is part of the Council's overall General Fund and relates to housing services that are not directly provided to Council tenants; this covers the costs of providing homelessness services and accommodation through external accommodation providers as well as housing support services. The Council's four Gypsy/Traveller sites are also funded through the Non-HRA Income from rents on temporary accommodation and for gypsy/traveller site pitches partly offsets costs.

7.2 The non-HRA outturn statement for 2024/5 can be found at **Appendix 4**, with the detailed statement at **Appendix 5**. The outturn on the non-HRA budget was an underspend of £0.197m; this mainly relates to reduced expenditure on housing support services achieved by bringing part of this service in-house.

7.3 **Action Proposed**

The intention in 2025/26 is to extend the in-house housing support resource further to minimise contractual costs to the Council. The savings achieved will be re-profiled to deliver and support homelessness services, which continue to place pressures on all services.

8 Section 3 – HRA Monitoring Quarter 1 2025/26

8.1 Commentary on Variances

The HRA monitoring for the first quarter of 2025/26 can be found at **Appendix 6** with the detailed statement in **Appendix 7**; this outlines both income and expenditure over this period.

8.2 Expenditure to date is largely in line with budget with an anticipated year-end spend of £74.845m. On the income side, income from rental income, including from the new build programme, is projected to be £75.010m.

8.3 Taking all these factors into account, the Housing Revenue Account is currently projected to have a surplus of £0.166m at year-end.

8.4 Actions Taken or Proposed

As a result of the current projections, no actions are recommended at this stage. There is, however, a requirement to monitor income and expenditure on a monthly basis to ensure that the budget is balanced at year-end.

8.5 Savings Delivery

No specific savings are identified as part of the Council's Delivery Plan. Section 10 of this report summarises the considerations around approving affordable rents in the context of investment and service delivery for Highland tenants.

9 Section 4 – Non HRA Monitoring Quarter 1 2025/26

9.1 **Appendix 8** provides details of the Non-Housing Revenue Account income and expenditure to 30 June 2025, with the detailed statement at **Appendix 9**.

9.2 Year to date expenditure on the Non-Housing Revenue Account is currently forecasted to be £0.465m overspent against a budget of £3.437m; the reason for this anticipated overspend is detailed below.

9.3 In order to meet Highland's statutory requirements to provide housing for homeless households, Housing has, for a number of years, leased properties from private landlords; this requires rental payments to those landlords for this service. Rent payments to landlords have been equivalent to the annual HRA rent increase; this expenditure is balanced by income from the rent charged to homeless households.

9.4 As part of the Corporate Income Targets agreed as part of the budget setting process, targets to generate additional income from leased properties were agreed. The ability to achieve this from the leased properties on the non-HRA budget is limited for the reasons outlined above. At present, despite the actions proposed at 9.5, a projected overspend is still anticipated as detailed in 9.2 and outlined in Appendices 8 and 9.

9.5 **Actions Taken or Proposed**

- 9.6 The Housing Team has been renegotiating lease agreements with private landlords and ending these as appropriate; however, this can only be achieved through normal contract monitoring processes; this mitigation will assist with the budget pressure and further monitoring reports will provide information on the impact of this mitigation. It should be noted that there is no intention to reduce the resources required for homelessness services. Any change in lease agreements will have no negative impact on the provision of services to this client group.
- 9.7 The Non-Revenue Account also includes £8.484m of government grant funding for resettlement programmes; this has been received in advance of expenditure incurred and is ringfenced for resettlement activities. It should be noted that the Council costs incurred for resettlement activity have been fully reimbursed on an annual basis since the first resettlement scheme was initiated in 2015.

10 **Future HRA Financial Strategy**

- 10.1 Members will be aware that the practice has been for the annual Housing Revenue Account Estimates to be submitted to Committee ahead of the forthcoming financial year. As reported to previous committees, there are ongoing challenges facing the HRA budget including: the importance of delivering improvements to existing homes – a key priority of tenants; additional regulation related to net zero; and general increases in costs associated with inflation and construction costs; this all impacts upon the HRA's borrowing costs; this must also be seen within the context of the Highland Housing Challenge and the identified need to double the number of homes across all tenures over the next 10 years, including social housing
- 10.2 As agreed at Committee in January, work to develop a financial strategy, including a long-term rent strategy, for the HRA is underway; this will support balancing competing demands and give greater certainty around investment and expenditure.
- 10.3 Significant analysis is underway to ensure that an appropriate rent increase is applied post-2025/26 to meet service delivery needs while maintaining Highland's excellent record of keeping rents as affordable as possible for our tenants.
- 10.4 For a number of years, Highland has been in the lowest quartile of Council house rents across Scotland's local authorities, but this has provided a challenge in terms of delivering essential services during a sustained period of high inflation and increased costs.
- 10.5 A workshop will be held with Members in early autumn to support the development of the financial strategy, along with engagement with the tenant forum.

10.6 Every Council tenant will be invited to respond to the annual rent consultation which takes place later in 2025 and will focus on identifying what are the tenant priorities for budget spend and service delivery.

Designation: Assistant Chief Executive - Place

Date: 14 July 2025

Author: Brian Cameron, Strategic Lead, Housing and Customer Services
Alison Clark, Chief Officer Housing & Communities

Appendices:

- Appendix 1 – Housing Revenue Account Summary
- Appendix 2 – HRA - Monitoring Statement 2024/25
- Appendix 3 – HRA - Detailed Monitoring Statement 2024/25
- Appendix 4 – Non-HRA Monitoring Statement 2024/25
- Appendix 5 – Non-HRA Detailed Monitoring Statement 2024/25
- Appendix 6 – HRA Monitoring Statement Quarter 1 2025/26
- Appendix 7 – HRA Detailed Monitoring Statement Quarter 1 2025/26
- Appendix 8 – Non-HRA Monitoring Statement Quarter 1 2025/26
- Appendix 9 – Non-HRA Detailed Monitoring Statement Quarter 1 2025/26

Housing Revenue Account – Summary

Supervision and Management

This budget covers the staffing and other running costs for the management and repair of Council housing. The budget includes bad debt provision against rent income.

Tenant Participation and Sheltered Housing

These form part of the overall category of Supervision and Management costs but are reported as separate lines on the monitoring statement to provide Members and tenants with information on the separate costs of these service areas. These budgets cover the staff and running costs of the services, including the costs of support to tenant groups and tenant and customer engagement activities.

Homelessness

Some Council housing is used as temporary accommodation to meet our statutory homelessness functions. This budget covers the management costs associated with this accommodation. In line with an existing Council commitment and with revised national guidance on temporary accommodation standards we have been increasing the use of our own housing stock as temporary accommodation.

Repairs and Maintenance

This budget covers the cost of carrying out revenue funded day to day repairs and planned maintenance to council houses, including repairs to empty houses and revenue funded environmental improvements. This includes the costs of the Council's in-house Building Maintenance teams.

House Rent Voids

At any time, the Council will have some properties empty as part of its normal letting operations and will therefore have no rent income for those properties. The budget for house rent voids is based on actual rents for vacant council houses.

Other rent void loss

This budget covers rent loss on other HRA properties, mainly garages and garage sites and houses used for temporary accommodation.

Central Administration

This budget covers the costs of corporate charges to the HRA for legal, financial, IT and other corporate services in relation to the Council's landlord role.

Loan charges

This budget covers the revenue costs of repaying debt held on the Housing Revenue Account. Borrowing takes place to fund capital investment in improvements to Council housing and other assets held on the Housing Revenue Account, as well as to fund the council house building programme.

Income

Revenue expenditure on managing and maintaining the Council's housing stock needs be met from income. Housing Revenue Account income is generated mainly from Council house rents. Income is also received through other sources, mainly: garage and garage site rentals, service charges, rechargeable services.

HRA FINAL MONITORING STATEMENT 2024-25

APPENDIX 2

31 March 2025	£'000 Actual YTD	£'000 Annual Budget	£'000 Year End Estimate	£'000 Year End Variance
BY ACTIVITY				
Supervision & Management	8,760	10,250	8,760	(1,490)
Tenant Participation	279	336	279	(57)
Sheltered Housing	667	645	667	22
Homelessness	616	795	616	(179)
Repairs and Maintenance	24,297	21,309	24,298	2,989
House Rent Voids	1,120	950	1,121	171
Other Rent Voids	277	325	278	(47)
Central Support	4,409	4,458	4,409	(49)
Loan Charges	28,835	29,500	28,835	(665)
Capital Funded from Current Revenue	0	0	0	0
Gross Expenditure	69,260	68,568	69,260	692
House Rents	(65,017)	(64,875)	(65,017)	(142)
Other Rents	(3,024)	(3,280)	(3,024)	256
Other Income	(958)	(351)	(958)	(607)
Interest on Revenue Balances	(656)	(62)	(656)	(594)
Gross Income	(69,655)	(68,568)	(69,655)	(1,087)
Grand Total HRA	(395)	0	(395)	(395)
BY SUBJECTIVE				
Staff Costs	15,142	15,612	15,142	(470)
Other Expenditure	54,118	52,956	54,118	1,162
Gross Expenditure	69,260	68,568	69,260	692
Grant Income	(268)	(211)	(268)	(57)
Other Income	(69,387)	(68,357)	(69,387)	(1,030)
Total Income	(69,655)	(68,568)	(69,655)	(1,087)
NET TOTAL	(395)	0	(395)	(395)

31/03/2025	STAFF COSTS				OTHER COSTS				GRANT INCOME				OTHER INCOME				NET TOTAL			
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
	Annual Budget	Actual YTD	Year End Estimate	Year End Variance	Annual Budget	Actual YTD	Year End Estimate	Year End Variance	Annual Budget	Actual YTD	Year End Estimate	Year End Variance	Annual Budget	Actual YTD	Year End Estimate	Year End Variance	Annual Budget	Actual YTD	Year End Estimate	Year End Variance
BY ACTIVITY																				
Supervision & Management	6,918	6,892	6,892	(26)	3,332	1,868	1,868	(1,463)	0	0	0	0	0	(3)	(3)	(3)	10,250	8,758	8,758	(1,492)
Tenant Participation	272	222	222	(50)	63	57	57	(7)	0	0	0	0	0	0	0	0	336	279	279	(57)
Sheltered Housing	437	453	453	16	208	215	215	6	0	0	0	0	0	(0)	(0)	(0)	645	667	667	22
Homelessness	281	184	184	(97)	514	432	432	(82)	0	0	0	0	0	0	0	0	795	616	616	(179)
Repairs and Maintenance	7,705	7,392	7,392	(312)	20,816	24,060	24,060	3,243	(2)	(640)	(640)	(638)	(7,209)	(6,513)	(6,513)	697	21,309	24,299	24,299	2,989
House Rent Voids	0	0	0	0	950	1,121	1,121	170	0	0	0	0	0	0	0	0	950	1,121	1,121	170
Other Rent Voids	0	0	0	0	325	278	278	(47)	0	0	0	0	0	0	0	0	325	278	278	(47)
Central Support	0	0	0	0	4,458	4,409	4,409	(49)	0	0	0	0	0	0	0	0	4,458	4,409	4,409	(49)
Loan Charges	0	0	0	0	29,500	28,835	28,835	(665)	0	0	0	0	0	0	0	0	29,500	28,835	28,835	(665)
Capital Funded from Current Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross Expenditure	15,612	15,142	15,142	(470)	60,167	61,273	61,273	1,106	(2)	(640)	(640)	(638)	(7,209)	(6,515)	(6,515)	694	68,568	69,260	69,260	692
House Rents	0	0	0	0	0	0	0	0	0	0	0	0	(64,875)	(65,017)	(65,017)	(142)	(64,875)	(65,017)	(65,017)	(142)
Other Rents	0	0	0	0	0	0	0	0	0	0	0	0	(3,281)	(3,024)	(3,024)	257	(3,281)	(3,024)	(3,024)	257
Other Income	0	0	0	0	7	16	16	9	(209)	(280)	(280)	(71)	(149)	(694)	(694)	(546)	(351)	(958)	(958)	(607)
Interest on Revenue Balances	0	0	0	0	0	0	0	0	0	0	0	0	(62)	(656)	(656)	(595)	(62)	(656)	(656)	(595)
Gross Income	0	0	0	0	7	16	16	9	(209)	(280)	(280)	(71)	(68,365)	(69,391)	(69,391)	(1,026)	(68,568)	(69,655)	(69,655)	(1,087)
Grand Total HRA	15,612	15,142	15,142	(470)	60,174	61,289	61,289	1,115	(211)	(920)	(920)	(709)	(75,575)	(75,907)	(75,907)	(332)	0	(395)	(395)	(395)
Reconciled to Appendix 1	0	0	0	0	7,218	7,171	7,171	(47)	(0)	(652)	(652)	(652)	(7,218)	(6,520)	(6,520)	698	0	(0)	(0)	(0)

NON-HOUSING REVENUE ACCOUNT MONITORING STATEMENT 2024-25

Appendix 4

Mar-25	£'000 Actual YTD	£'000 Annual Budget	£'000 Year End Estimate	£'000 Year End Variance
BY ACTIVITY				
Homelessness	2,054	1,563	2,054	492
Supporting People	795	1,481	795	(686)
Gypsy Traveller Sites	19	21	19	(2)
Resettlement funding	0	(0)	0	0
Grand Total Non-HRA	2,868	3,065	2,868	(197)
	- 2,868	- 3,065	- 2,868	197
BY SUBJECTIVE				
Staff Costs	2,309	2,111	2,309	198
Other Expenditure	5,792	4,680	5,792	1,112
Gross Expenditure	8,101	6,791	8,101	1,310
Grant Income	(1,732)	(213)	(1,732)	(1,519)
Other Income	(3,501)	(3,513)	(3,501)	12
Total Income	(5,233)	(3,726)	(5,233)	(1,507)
NET TOTAL	2,868	3,065	2,868	(197)

NON-HOUSING REVENUE ACCOUNT MONITORING STATEMENT 2024-25

Appendix 5

	STAFF COSTS				OTHER COSTS				GRANT INCOME				OTHER INCOME				NET TOTAL			
	£'000 Annual Budget	£'000 Actual YTD	£'000 Year End Estimate	£'000 Year End Variance	£'000 Annual Budget	£'000 Actual YTD	£'000 Year End Estimate	£'000 Year End Variance	£'000 Annual Budget	£'000 Actual YTD	£'000 Year End Estimate	£'000 Year End Variance	£'000 Annual Budget	£'000 Actual YTD	£'000 Year End Estimate	£'000 Year End Variance	£'000 Annual Budget	£'000 Actual YTD	£'000 Year End Estimate	£'000 Year End Variance
Mar-25																				
BY ACTIVITY																				
Homelessness	1,532	1,530	1,530	(2)	3,418	3,889	3,889	471	(23)	(33)	(33)	(10)	(3,363)	(3,331)	(3,331)	32	1,563	2,054	2,054	492
Supporting People	314	238	238	(76)	1,167	557	557	(611)	0	0	0	0	0	0	0	0	1,481	795	795	(686)
Gypsy Traveller Sites	75	50	50	(25)	95	139	139	43	0	0	0	0	(149)	(169)	(169)	(20)	21	19	19	(2)
Resettlement funding	190	491	491	301	0	1,208	1,208	1,208	(190)	(1,699)	(1,699)	(1,509)	0	0	0	0	(0)	0	0	0
Grand Total Non-HRA	2,111	2,309	2,309	198	4,680	5,792	5,792	1,112	(213)	(1,732)	(1,732)	(1,519)	(3,513)	(3,501)	(3,501)	12	3,065	2,868	2,868	(197)
Reconciled to Appendix 1	0	0	0	(0)	0	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0	(0)

to 30 June 2025	£'000 Actual YTD	£'000 Annual Budget	£'000 Year End Estimate	£'000 Year End Variance
BY ACTIVITY				
Supervision & Management	3,572	10,620	10,594	(26)
Tenant Participation	70	339	336	(3)
Sheltered Housing	153	658	605	(53)
Homelessness	169	797	756	(41)
Repairs and Maintenance	5,498	23,205	23,176	(29)
House Rent Voids	268	1,060	1,120	60
Other Rent Voids	72	330	293	(37)
Central Support	0	4,118	4,118	0
Loan Charges	0	32,500	32,500	0
Capital Funded from Current Revenue	0	1,348	1,348	0
Gross Expenditure	9,802	74,974	74,845	(129)
House Rents	(16,305)	(71,081)	(71,179)	(98)
Other Rents	(850)	(3,464)	(3,407)	57
Other Income	(212)	(367)	(363)	4
Interest on Revenue Balances	0	(62)	(62)	0
Gross Income	(17,366)	(74,974)	(75,010)	(37)
Grand Total HRA	(7,565)	0	(166)	(166)
BY SUBJECTIVE				
Staff Costs	3,607	16,531	15,989	(542)
Other Expenditure	6,195	58,443	58,856	413
Gross Expenditure	9,802	74,974	74,845	(129)
Grant Income	(109)	(282)	(236)	46
Other Income	(17,257)	(74,692)	(74,774)	(82)
Total Income	(17,366)	(74,974)	(75,010)	(37)
NET TOTAL	(7,565)	0	(166)	(166)

Up to 30 June 2025	STAFF COSTS				OTHER COSTS				GRANT INCOME				OTHER INCOME				NET TOTAL			
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
	Annual Budget	Actual YTD	Year End Estimate	Year End Variance	Annual Budget	Actual YTD	Year End Estimate	Year End Variance	Annual Budget	Actual YTD	Year End Estimate	Year End Variance	Annual Budget	Actual YTD	Year End Estimate	Year End Variance	Annual Budget	Actual YTD	Year End Estimate	Year End Variance
BY ACTIVITY																				
Supervision & Management	7,356	1,785	7,311	(46)	3,263	1,787	3,283	20	0	0	0	0	0	0	0	0	10,620	3,572	10,594	(26)
Tenant Participation	241	60	241	0	98	10	95	(3)	0	0	0	0	0	0	0	0	339	70	336	(3)
Sheltered Housing	450	80	412	(38)	208	73	193	(15)	0	0	0	0	0	0	0	0	658	153	605	(53)
Homelessness	289	38	255	(34)	508	131	501	(7)	0	0	0	0	0	0	0	0	797	169	756	(41)
Repairs and Maintenance	8,195	1,644	7,771	(425)	22,220	5,418	22,858	638	(2)	0	(627)	(625)	(7,209)	(1,564)	(6,826)	384	23,205	5,498	23,176	(29)
House Rent Voids	0	0	0	0	1,060	268	1,120	60	0	0	0	0	0	0	0	0	1,060	268	1,120	60
Other Rent Voids	0	0	0	0	330	72	293	(37)	0	0	0	0	0	0	0	0	330	72	293	(37)
Central Support	0	0	0	0	4,118	0	4,118	0	0	0	0	0	0	0	0	0	4,118	0	4,118	0
Loan Charges	0	0	0	0	32,500	0	32,500	0	0	0	0	0	0	0	0	0	32,500	0	32,500	0
Capital Funded from Current Revenue	0	0	0	0	1,348	0	1,348	0	0	0	0	0	0	0	0	0	1,348	0	1,348	0
Gross Expenditure	16,531	3,607	15,989	(542)	65,654	7,759	66,309	655	(2)	0	(627)	(625)	(7,209)	(1,564)	(6,826)	384	74,974	9,802	74,845	(129)
House Rents	0	0	0	0	0	0	0	0	0	0	0	0	(71,081)	(16,305)	(71,179)	(98)	(71,081)	(16,305)	(71,179)	(98)
Other Rents	0	0	0	0	0	0	0	0	0	0	0	0	(3,464)	(850)	(3,407)	57	(3,464)	(850)	(3,407)	57
Other Income	0	0	0	0	0	0	0	0	(218)	(109)	(175)	44	(149)	(103)	(188)	(39)	(367)	(212)	(363)	4
Interest on Revenue Balances	0	0	0	0	0	0	0	0	(62)	0	(62)	0	0	0	0	0	(62)	0	(62)	0
Gross Income	0	0	0	0	0	0	0	0	(280)	(109)	(236)	44	(74,694)	(17,257)	(74,774)	(80)	(74,974)	(17,366)	(75,010)	(37)
Grand Total HRA	16,531	3,607	15,989	(542)	65,654	7,759	66,309	655	(282)	(109)	(864)	(582)	(81,903)	(18,822)	(81,600)	303	0	(7,565)	(166)	(166)
Reconciled to Appendix 1	0	0	0	0	7,211	1,564	7,453	242	0	0	(627)	(627)	(7,211)	(1,564)	(6,826)	386	0	0	0	(0)

NON-HOUSING REVENUE ACCOUNT MONITORING STATEMENT 2025-26

Appendix 8

Jun-25	£'000 Actual YTD	£'000 Annual Budget	£'000 Year End Estimate	£'000 Year End Variance
BY ACTIVITY				
Homelessness	274	1,828	2,294	466
Supporting People	95	1,299	1,299	0
Gypsy Traveller Sites	31	310	312	2
Resettlement funding	(8,484)	0	0	0
Grand Total Non-HRA	(8,084)	3,437	3,905	468
BY SUBJECTIVE				
Staff Costs	520	2,455	2,398	(57)
Other Expenditure	796	4,906	5,121	215
Gross Expenditure	1,317	7,361	7,519	158
Grant Income	(8,641)	(218)	(213)	5
Other Income	(761)	(3,706)	(3,401)	305
Total Income	(9,401)	(3,924)	(3,614)	310
NET TOTAL	(8,084)	3,437	3,905	468

	STAFF COSTS				OTHER COSTS				GRANT INCOME				OTHER INCOME				NET TOTAL			
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
	Annual Budget	Actual YTD	Year End Estimate	Year End Variance	Annual Budget	Actual YTD	Year End Estimate	Year End Variance	Annual Budget	Actual YTD	Year End Estimate	Year End Variance	Annual Budget	Actual YTD	Year End Estimate	Year End Variance	Annual Budget	Actual YTD	Year End Estimate	Year End Variance
Jun-25																				
BY ACTIVITY																				
Homelessness	1,906	419	1,855	(51)	3,510	575	3,731	221	(24)	(3)	(19)	5	(3,564)	(717)	(3,272)	292	1,828	274	2,294	466
Supporting People	316	48	316	0	983	47	983	0	0	0	0	0	0	0	0	0	1,299	95	1,299	0
Gypsy Traveller Sites	39	18	34	(6)	413	56	408	(6)	0	0	0	0	(143)	(44)	(130)	13	310	31	312	2
Resettlement funding	194	36	194	0	0	117	0	0	(194)	(8,637)	(194)	0	0	0	0	0	0	(8,484)	0	0
Grand Total Non-HRA	2,455	520	2,398	(57)	4,906	796	5,121	215	(218)	(8,641)	(213)	5	(3,706)	(761)	(3,401)	305	3,437	(8,084)	3,905	468