Agenda Item	8
Report No	HP/21/26

The Highland Council

Committee: **Housing and Property**

Date: **12 August 2026**

Report Title: **Housing Revenue Account (HRA) and Non-HRA Budget Monitoring: Final Outturn 2025/26 and Quarter 1 Reporting to 31 May.**

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 2025/26 and the Quarter 1 monitoring report for 2026/27.

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 2025/26 outturn and reporting until 31 May 2026/27, and actions taken or proposed in relation to the variances.

1.4 The report confirms the budget pressures associated with delivering services to over 15,000 Council houses in Highland. Applying an appropriate rent level - which reflects the various priorities of the HRA Financial Strategy – is essential, and proposals will be presented to this Committee ahead of the 2027/28 financial year.

2 Recommendations

2.1 Members are asked to:-

- **i.** **Consider** and **note** the final outturn figures for the Housing Revenue Account and Non-Housing Revenue Account 2025/26;
- **ii.** **Consider** and **note** the forecast financial position for 2026/27 as set out in this report and appendices; and
- **iii.** **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.

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

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

3.4 **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; expenditure against health and safety compliance has become a greater feature of the HRA repairs budgets in recent years as legislation has been enhanced to improve health and safety in social housing.

3.5 **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 In January 2026, the Housing and Property Committee agreed a long term Financial Strategy for the Housing Revenue Account (HRA). The aim of the HRA Financial Strategy is:-

- To achieve a strong and financially sustainable HRA which delivers for current and future tenants; and
- To support medium to long term planning, including investment opportunities.

The Strategy includes 5 key principles to guide spending and HRA budget setting in order to deliver against the aims of the Strategy.

5.2 A summary of the elements of the HRA budget can be found in **Appendix 1**. As part of the annual rent setting, 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 tenants and delivering against the principles of the Financial Strategy.

5.3 This report provides details on the end of year revenue monitoring outturn for 2025/26 and monitoring to 31 May 2026/27 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.

6 Section 1 – HRA Outturn 2025/26

6.1 **Commentary on Variances**
The outturn position for 2025/26 is attached at **Appendix 2,** with the detailed statement at **Appendix 3,** and shows that the HRA revenue budget had a balanced budget at year-end. Explanations for the main variances for income and expenditure are provided below.

6.2 **Repairs and maintenance**
2025/26 saw an overspend in the repairs and maintenance budget of £3.978m. Whilst there are a number of reasons for this overspend, which are detailed below, the extent of this overspend cannot be repeated and a range of remedial actions have been undertaken to address this and ensure this level of overspend is not repeated going forward. These are summarised in paragraph 6.9. This is in line with the approach outlined in the Annual Accounts reported to Council on 25 June 2026.

Increase in Costs
In line with experience nationally, the overspend reflects the significant additional costs of materials and costs incurred in relation to transport/fuel and insurance premiums. In simple terms, the average cost of a repair has continued to increase significantly year-on-year in the last few years.

Budget Line Overspends
A number of specific budget lines within repairs and maintenance have been overspent and these include:-

- the revenue costs associated with increasing compliance with electrical safety as detailed in the Annual Assurance Statement to this Committee; this pressure is being mitigated in 2026/27 through reduced inspection costs achieved in the new inspection contract which commenced in May 2026;
- costs associated with allocating works to external contractors, whose costs have significantly increased in recent years; this pressure is being mitigated in future years through the new trades framework which is currently out for tender for Inner Moray Firth and will hopefully ensure more competitive pricing for these works;
- utility costs for housing stock; this pressure is being mitigated in 2026/27 through greater efforts to provide and monitor meter readings for both communal supplies and at re-let; and
- additional costs to meet the extended legislation around managing cases of suspected damp, mould and condensation in our housing; this pressure is being mitigated in 2026/27 through a review of our case management

processes to ensure that there is targeted spend against the cases of structural damp and mould. In 2025/26, there were 871 resolved cases of suspected damp, mould and condensation of which 94 related to structural issues with properties that needed additional works.

Essential works
It is essential that emergency repairs, essential works and/or legal requirements are undertaken timeously and an additional £1.566m has been included within the 2026/27 repairs budget – detailed at **Appendix 6** – which will assist in mitigating increased costs and avoid a repeat of the overspend experienced in 2025/26.

Impact
The repairs overspend is offset by the underspends incurred, and outlined below, in other parts of the service. The delivery of repairs and maintenance works is detailed in the Housing Performance Report and the Annual Assurance Statement which are presented to this Committee. Whilst performance against the repair indicators continues to be excellent, this, along with the increase in goods and services has had a direct impact on the repairs budget. This cannot continue into 2026/27.

Section 6.9 below provides detail on the current actions being taken to ensure that the repairs budget is not overspent in 2026/27. There is a requirement to report on this quarterly to this Committee and provide assurances around the careful monitoring of this budget and delivery of repair services during the financial year.

6.3 **Supervision and management**
During 2025/26 staff and other direct costs were higher than budgeted across the supervision and management (£0.333m) functions of the Service. This reflects the impact of the backdated pay award in 2025/26 which was higher than anticipated.

6.4 **Bad debt provision**
There was £1.299m of reduced bad debt provision in 2025/26, a result of better than anticipated performance against rent arrears which is detailed in the Housing Performance Report to this Committee.

6.5 **Loan charges**
The outturn position for loan charges was £1.246m less than budgeted in 2025/26. This reflects:-

- interest rate changes during the financial year; and
- as detailed in the HRA capital monitoring to this Committee, there has been significantly reduced capital borrowing as a result of achieving external funding for energy efficiency works.

Whilst the above is positive, loan charges continue to represent a long-term cost pressure facing the HRA. There are also concerns that the impact of the Middle East crisis will be reflected in higher inflation later in 2026/27 which will be assessed by Finance as part of their financial modelling and management processes.

6.6 **Central support charges**
A review of corporate central support charges was £0.507m higher than anticipated. This reflects increased corporate costs, including IT costs, charged against the Housing Revenue Account.

6.7 **Capital from current revenue (CFCR)**
Members of this Committee will be aware that it was previously reported that the intention was for the allocation of £1.348 million from current revenue funding to be drawn down in quarter 4. This was on the basis of delivered investment in 2025/26, improving energy efficiency and reducing fuel poverty. This included the delivery of an additional 50 external wall insulation installations and 80 window and door replacements.

As detailed in the HRA capital monitoring report to this Committee, there has been significant external funding achieved for energy efficiency works in the capital programme. This external funding has ensured that targeted delivery of works was achieved but with reduced borrowing to pay for the works. As indicated at section 6.5 of this report, this has ensured lower loan charge payments for 2025/26.

As a result of the above external funding, only £0.167m of the available £1.348m capital from current revenue was therefore drawn down in 2025/26.

6.8 **Income**
Income was £0.934m more than budgeted largely as a result of two main factors. Firstly, there was £0.351m more rental income than anticipated as a result of successful income collection. Secondly, the Interest on Revenue Balances was £0.640m higher than anticipated as a result of an increase in the interest rate by over 1% during the financial year.

6.9 **Actions Taken or Proposed**
Although the outturn report confirms a balanced HRA budget for 2025/26, the variations listed above at section 6.2 have required significant actions by senior management. In line with the Annual Accounts Outturns reported to Council on 25 June, these actions have included:-

(1) A Rapid Review through the Officer Budget Review Group during June 2026;
(2) Chief Officer implementation of actions as a matter of urgency and priority in June and July 2026.

For the repairs and maintenance budget, this has included:-

- A review of decision making over who approves expenditure and/or what levels of approval are in place;
- Enhanced levels of Finance team oversight of key budget areas and spending approvals;
- Enhanced monitoring meetings including fortnightly review meetings with the Strategic Lead for Housing and Customer Service and monthly meetings with the Chief Officer for Housing and Communities and Strategic Lead Finance (Place);
- Review of all budget lines and realignment of budgets to reflect spend;
- Review of spending controls and processes in place across the service; and
- Review of risk, contingency and budget prioritisation and allocation assumptions for key budgets and programmes of activity.

The above monitoring processes are specifically intended to ensure that the repairs and maintenance budget will not be overspent in 2026/27.

6.10 **HRA Reserves**

The Council currently has Housing Revenue Account Reserves of £5.076m. 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.

7 Section 2 – Non-HRA Outturn 2025/26

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 2025/26 can be found at **Appendix 4,** with the detailed statement at **Appendix 5.** The outturn on the non-HRA budget was a surplus of £0.181m.

7.3 The main variances are as detailed below:-

- there was an overspend of £0.232m against the homelessness budget; this reflects the ongoing pressure of homelessness in Highland as reported in the annual homelessness update to May Committee; it also relates to leased properties from private landlords and an income target against this budget line which could not be realised due to the nature of the contracts in place; the budget has been reviewed and reprofiled for 2026/27 accordingly;
- there was significantly reduced expenditure on housing support services (£0.507m less than budgeted); this was achieved through reprofiling of services to deliver low-level tenancy sustainment to targeted households internally, while continuing to deliver enhanced support services through external providers directly to households who have experienced or are threatened by homelessness;
- the year-end outturn for gypsy traveller sites was £0.039m more than anticipated as a result of an increase in empty pitches, thus resulting in lower rental income; there are ongoing discussions with the gypsy traveller community and their representatives about the 4 Highland sites given the continued low usage on some of these sites; and
- the year-end outturn for resettlement was £0.056m more than anticipated as a result of a delay in receipt of the resettlement funding from government; it can be confirmed that this has now been received and is in line with the principle of full-cost recovery for all costs associated with resettlement works.

7.4 **Action Proposed**

The budget has been re-profiled for 2026/27 to ensure there is sufficient resource to deliver homelessness services, which continue to place pressures on all services.

It should be noted that this action is in line with other strategic principles around homelessness prevention and tenancy sustainment. The need to support tenancies was also highlighted in the Poverty and Equality Commission report to June Council.

8 Section 3 – HRA Monitoring Quarter 1 2026/27

8.1 **Commentary on Variances**

The HRA monitoring for the first quarter of 2026/27 to 31 May 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 £81.742m against a budget of £82.061m. On the income side, income from rental income is projected to be £0.288m lower than anticipated. This is as a result of some house completions being delayed into 2027/28.

8.3 Taking all these factors into account, the Housing Revenue Account is currently projected to have a surplus of £0.010m at year-end.

8.4 **Actions Taken or Proposed**

As a result of the current projections, there is a requirement to provide additional monitoring of the repairs and maintenance budget which is currently projecting a year-end overspend of £0.571m.

The actions detailed at section 6.9 of this report will ensure that the repairs and maintenance expenditure will be in line with budget provision by year-end. Any related issues relating to the potential impact of this on non-essential repairs delivery will be presented to this Committee.

9 Section 4 – Non HRA Monitoring Quarter 1 2026/27

9.1 **Appendix 8** provides details of the Non-Housing Revenue Account income and expenditure to 31 May 2026, with the detailed statement at **Appendix 9**.

9.2 Year to date expenditure on the Non-Housing Revenue Account is currently forecasted to £3.178m against a budget of £3.242m.

9.3 **Actions Taken or Proposed**

No remedial actions are required at this time but there remains a requirement to continue to carefully monitor expenditure in 2026/27 as the pressures of delivering homelessness services remains high.

Designation:	Assistant Chief Executive – Place
Date:	13 July 2026
Author:	Brian Cameron, Strategic Lead, Housing and Customer Services Carolyn Pieraccini, Strategic Lead Finance (Place)
Appendices:	Appendix 1 – Housing Revenue Account Summary Appendix 2 – HRA – Final Outturn Statement 2025/26

Appendix 3 – HRA - Detailed Final Outturn Statement 2025/26
Appendix 4 – Non-HRA Final Outturn Statement 2025/26
Appendix 5 – Non-HRA Detailed Final Outturn Statement 2025/26
Appendix 6 – HRA Monitoring Statement to 31 May 2026/27
Appendix 7 – HRA Detailed Monitoring Statement to 31 May 2026/27
Appendix 8 – Non-HRA Monitoring Statement to 31 May 2026/27
Appendix 9 – Non-HRA Detailed Monitoring Statement to 31 May 2026/27

Appendix 1

Housing Revenue Account – Summary

Supervision and Management
This budget covers the staffing and other running costs for the management and repair of Council housing.

Bad Debt Provision
Bad debt provision is a budget line within its Housing Revenue Account to provide anticipated cover for uncollected rent and tenant arrears.

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 OUTTURN STATEMENT 2025-26 **Appendix 2**

BY ACTIVITY

	£'000 Actual YTD	£'000 Annual Budget	£'000 Year End Estimate	£'000 Year End Variance
Supervision & Management	8,913	8,580	8,913	333
Bad Debt Provision	810	2,039	810	(1,229)
Tenant Participation	287	339	287	(53)
Sheltered Housing	521	658	521	(137)
Homelessness	713	797	713	(85)
Repairs and Maintenance	27,183	23,205	27,183	3,978
House Rent Voids	1,136	1,060	1,136	76
Other Rent Voids	299	330	299	(31)
Central Support	4,625	4,118	4,625	507
Loan Charges	31,254	32,500	31,254	(1,246)
Capital Funded from Current Revenue	167	1,348	167	(1,181)
Gross Expenditure	**75,907**	**74,974**	**75,907**	**934**
House Rents	(71,437)	(71,086)	(71,437)	(351)
Other Rents	(3,462)	(3,459)	(3,462)	(3)
Other Income	(306)	(367)	(306)	61
Interest on Revenue Balances	(702)	(62)	(702)	(640)
Gross Income	**(75,907)**	**(74,974)**	**(75,907)**	**(934)**
Grand Total HRA	**0**	**0**	**0**	**0**
	-	-	-	- 0

BY SUBJECTIVE

	£'000 Actual YTD	£'000 Annual Budget	£'000 Year End Estimate	£'000 Year End Variance
Staff Costs	16,512	16,531	16,512	(19)
Other Expenditure	59,396	58,443	59,396	953
Gross Expenditure	**75,907**	**74,974**	**75,907**	**934**
Grant Income	(106)	(282)	(807)	(525)
Other Income	(75,802)	(74,692)	(75,100)	(408)
Total Income	**(75,907)**	**(74,974)**	**(75,907)**	**(934)**
NET TOTAL	**0**	**0**	**0**	**(0)**
Reconciled Grand Total	-	-	-	0.00
Reconciled Income	-	-	-	- 0.00

HRA FINAL OUTTURN STATEMENT 2025-26 APPENDIX 3

Appendix 3

to and incl. Q4	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
BY ACTIVITY																				
Supervision & Management	7,356	7,381	7,381	24	1,224	1,533	1,533	309	0	0	0	0	0	0	0	0	8,580	8,913	8,913	333
Bad Debt Provision	0	0	0	0	2,039	810	810	(1,229)	0	0	0	0	0	0	0	0	2,039	810	810	(1,229)
Tenant Participation	241	241	241	0	98	46	46	(53)	0	0	0	0	0	0	0	0	339	287	287	(53)
Sheltered Housing	450	402	402	(48)	208	119	119	(89)	0	0	0	0	0	0	0	0	658	521	521	(137)
Homelessness	289	151	151	(138)	508	562	562	54	0	(1)	(1)	(1)	0	0	0	0	797	713	713	(85)
Repairs and Maintenance	8,195	8,337	8,337	142	24,511	20,605	20,605	(3,905)	(2)	(1,529)	(1,529)	(1,527)	(9,499)	(230)	(230)	9,269	23,205	27,183	27,183	3,978
House Rent Voids	0	0	0	0	1,060	1,136	1,136	76	0	0	0	0	0	0	0	0	1,060	1,136	1,136	76
Other Rent Voids	0	0	0	0	330	299	299	(31)	0	0	0	0	0	0	0	0	330	299	299	(31)
Central Support	0	0	0	0	4,118	4,625	4,625	507	0	0	0	0	0	0	0	0	4,118	4,625	4,625	507
Loan Charges	0	0	0	0	32,500	31,254	31,254	(1,246)	0	0	0	0	0	0	0	0	32,500	31,254	31,254	(1,246)
Capital Funded from Current Revenue	0	0	0	0	1,348	167	167	(1,181)	0	0	0	0	0	0	0	0	1,348	167	167	(1,181)
Gross Expenditure	**16,531**	**16,512**	**16,512**	**(19)**	**67,944**	**61,156**	**61,156**	**(6,788)**	**(2)**	**(1,530)**	**(1,530)**	**(1,528)**	**(9,499)**	**(230)**	**(230)**	**9,269**	**74,974**	**75,907**	**75,907**	**934**
House Rents	0	0	0	0	0	0	0	0	0	0	0	0	(71,086)	(71,437)	(71,437)	(351)	(71,086)	(71,437)	(71,437)	(351)
Other Rents	0	0	0	0	0	0	0	0	0	0	0	0	(3,459)	(3,462)	(3,462)	(3)	(3,459)	(3,462)	(3,462)	(3)
Other Income	0	0	0	0	0	0	0	0	(218)	(106)	(106)	113	(149)	(201)	(201)	(52)	(367)	(306)	(306)	61
Interest on Revenue Balances	0	0	0	0	0	0	0	0	(62)	0	(702)	(640)	0	(702)	0	0	(62)	(702)	(702)	(640)
Gross Income	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**(280)**	**(106)**	**(807)**	**(527)**	**(74,694)**	**(75,802)**	**(75,100)**	**(406)**	**(74,974)**	**(75,907)**	**(75,907)**	**(934)**
Grand Total HRA	**16,531**	**16,512**	**16,512**	**(19)**	**67,944**	**61,156**	**61,156**	**(6,788)**	**(282)**	**(1,636)**	**(2,337)**	**(2,055)**	**(84,193)**	**(76,032)**	**(75,330)**	**8,863**	**0**	**0**	**0**	**(0)**
Reconciled	**0**	**0**	**0**	**0**	**9,501**	**1,760**	**1,760**	**(7,741)**	**0**	**(1,530)**	**(1,530)**	**(1,530)**	**(9,501)**	**(230)**	**(230)**	**9,271**	**0**	**0**	**0**	**0**

NON-HOUSING REVENUE ACCOUNT FINAL OUTTURN STATEMENT 2025-26 APPENDIX 4

Mar-26	£'000 Actual YTD	£'000 Annual Budget	£'000 Year End Estimate	£'000 Year End Variance
BY ACTIVITY				
Homelessness	2,215	1,983	2,215	232
Supporting People	800	1,307	800	(507)
Gypsy Traveller Sites	351	312	351	39
Resettlement funding	63	7	63	56
Grand Total Non-HRA	**3,429**	**3,609**	**3,429**	**(180)**
	(3,429)	(3,610)	(3,429)	181
BY SUBJECTIVE				
Staff Costs	2,668	2,554	2,668	114
Other Expenditure	5,055	4,979	5,055	75
Gross Expenditure	**7,723**	**7,534**	**7,723**	**189**
Grant Income	(980)	(218)	(980)	(762)
Other Income	(3,313)	(3,706)	(3,313)	393
Total Income	**(4,294)**	**(3,924)**	**(4,294)**	**(369)**
NET TOTAL	**3,429**	**3,609**	**3,429**	**(180)**
Reconciled	0	0	0	0

NON-HOUSING REVENUE ACCOUNT DETAILED FINAL OUTTURN STATEMENT 2025-26 APPENDIX 5

Appendix 5

Mar-26	STAFF COSTS				OTHER COSTS			
	£'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
BY ACTIVITY								
Homelessness	1,988	2,130	2,130	142	3,583	3,302	3,302	(281)
Supporting People	324	226	226	(98)	983	573	573	(409)
Gypsy Traveller Sites	41	25	25	(16)	413	449	449	35
Resettlement funding	201	287	287	85	0	731	731	731
Grand Total Non-HRA	**2,554**	**2,668**	**2,668**	**114**	**4,979**	**5,055**	**5,055**	**75**
Reconciled to Appendix 1	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Mar-26	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
BY ACTIVITY												
Homelessness	(24)	(11)	(11)	13	(3,564)	(3,207)	(3,207)	357	1,983	2,215	2,215	232
Supporting People	0	0	0	0	0	0	0	0	1,307	800	800	(507)
Gypsy Traveller Sites	0	0	0	0	(143)	(123)	(123)	20	312	351	351	39
Resettlement funding	(194)	(970)	(970)	(776)	0	16	16	16	7	63	63	56
Grand Total Non-HRA	**(218)**	**(980)**	**(980)**	**(762)**	**(3,706)**	**(3,313)**	**(3,313)**	**393**	**3,609**	**3,429**	**3,429**	**(180)**
Reconciled to Appendix 1	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

HRA MONITORING STATEMENT 2026-27 **APPENDIX 6**

up to and incl. May'26	£'000 Actual YTD	£'000 Annual Budget	£'000 Year End Estimate	£'000 Year End Variance
BY ACTIVITY				
Supervision & Management	2,501	9,147	8,984	(162)
Bad Debt Provision	42	1,716	1,716	0
Tenant Participation	51	350	348	(2)
Sheltered Housing	73	594	478	(116)
Homelessness	127	830	751	(80)
Repairs and Maintenance	3,213	25,079	25,651	572
House Rent Voids	148	1,159	1,185	25
Other Rent Voids	61	342	358	16
Central Support	0	4,753	4,753	0
Loan Charges	0	34,800	34,800	0
Capital Funded from Current Revenue	0	3,248	2,677	(571)
Gross Expenditure	**6,217**	**82,020**	**81,702**	**(318)**
House Rents	(9,674)	(77,842)	(77,858)	(16)
Other Rents	(586)	(3,737)	(3,656)	81
Other Income	(50)	(379)	(157)	223
Interest on Revenue Balances	0	(62)	(62)	0
Gross Income	**(10,309)**	**(82,020)**	**(81,732)**	**288**
Grand Total HRA	**(4,092)**	**0**	**(31)**	**(31)**

BY SUBJECTIVE

Staff Costs	2,597	18,772	16,630	(2,142)
Other Expenditure	3,621	63,248	65,071	1,823
Gross Expenditure	**6,217**	**82,020**	**81,701**	**(319)**
Grant Income	(9)	(294)	(130)	165
Other Income	(10,300)	(81,726)	(81,602)	124
Total Income	**(10,309)**	**(82,020)**	**(81,732)**	**288**
NET TOTAL	**(4,092)**	**0**	**(31)**	**(31)**

HRA DETAILED MONITORING STATEMENT 2026-27 APPENDIX 7

Appendix 7

	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	£'000
and incl. May'26	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 & Managem	7,923	1,215	7,536	(387)	1,224	1,287	1,449	225	0	0	0	0	0	(1)	(1)	(1)	9,147	2,501	8,984	(162)
Bad Debt Provision	0	0	0	0	1,716	42	1,716	0	0	0	0	0	0	0	0	0	1,716	42	1,716	0
Tenant Participation	249	45	264	15	101	6	84	(17)	0	0	0	0	0	0	0	0	350	51	348	(2)
Sheltered Housing	454	50	352	(103)	140	23	126	(14)	0	0	0	0	0	0	0	0	594	73	478	(116)
Homelessness	308	18	207	(101)	523	110	545	23	0	(1)	(1)	(1)	0	0	0	0	830	127	751	(80)
Repairs and Maintenanc	9,838	1,268	8,272	(1,566)	24,783	2,912	18,385	(6,398)	(2)	(15)	(15)	(13)	(9,499)	(951)	(951)	8,548	25,119	3,213	25,691	571
House Rent Voids	0	0	0	0	1,159	148	1,185	25	0	0	0	0	0	0	0	0	1,159	148	1,185	25
Other Rent Voids	0	0	0	0	342	61	358	16	0	0	0	0	0	0	0	0	342	61	358	16
Central Support	0	0	0	0	4,753	0	4,753	0	0	0	0	0	0	0	0	0	4,753	0	4,753	0
Loan Charges	0	0	0	0	34,800	0	34,800	0	0	0	0	0	0	0	0	0	34,800	0	34,800	0
Capital Funded from Cur	0	0	0	0	3,248	0	2,677	(571)	0	0	0	0	0	0	0	0	3,248	0	2,677	(571)
Gross Expenditure	**18,772**	**2,597**	**16,630**	**(2,142)**	**72,790**	**4,588**	**66,079**	**(6,711)**	**(2)**	**(16)**	**(16)**	**(14)**	**(9,499)**	**(951)**	**(951)**	**8,548**	**82,061**	**6,217**	**81,742**	**(319)**
House Rents	0	0	0	0	0	0	0	0	0	0	0	0	(77,849)	(9,674)	(77,864)	(15)	(77,849)	(9,674)	(77,864)	(15)
Other Rents	0	0	0	0	0	0	0	0	0	0	0	0	(3,731)	(586)	(3,650)	81	(3,731)	(586)	(3,650)	81
Other Income	0	0	0	0	0	0	0	0	(231)	(9)	(68)	163	(149)	(40)	(89)	60	(379)	(50)	(157)	223
Interest on Revenue Bala	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**	**(292)**	**(9)**	**(130)**	**163**	**(81,728)**	**(10,300)**	**(81,602)**	**126**	**(82,020)**	**(10,309)**	**(81,732)**	**288**
Grand Total HRA	**18,772**	**2,597**	**16,630**	**(2,142)**	**72,790**	**4,588**	**66,079**	**(6,711)**	**(294)**	**(25)**	**(146)**	**148**	**(91,227)**	**(11,252)**	**(82,554)**	**8,673**	**40**	**(4,092)**	**10**	**(31)**
Reconciled	**0**	**0**	**0**	**0**	**9,501**	**968**	**968**	**(8,534)**	**0**	**(16)**	**(16)**	**(16)**	**(9,501)**	**(951)**	**(951)**	**8,550**	**0**	**0**	**(0)**	**(0)**

NON-HOUSING REVENUE ACCOUNT MONITORING STATEMENT 2026-27 APPENDIX 8

May-26	£'000 Actual YTD	£'000 Annual Budget	£'000 Year End Estimate	£'000 Year End Variance
BY ACTIVITY				
Homelessness	505	2,285	2,312	28
Supporting People	103	978	947	(31)
Gypsy Traveller Sites	1	(20)	(18)	2
Resettlement funding	(6,880)	0	(63)	(63)
Grand Total Non-HRA	**(6,270)**	**3,242**	**3,178**	**(64)**
	6,270	(3,242)	0	
BY SUBJECTIVE				
Staff Costs	436	2,802	2,580	(222)
Other Expenditure	553	4,085	4,167	82
Gross Expenditure	**989**	**6,887**	**6,748**	**(139)**
Grant Income	(6,795)	(237)	(220)	18
Other Income	(465)	(3,408)	(3,350)	58
Total Income	**(7,260)**	**(3,645)**	**(3,569)**	**76**
NET TOTAL	**(6,270)**	**3,242**	**3,178**	**(64)**
Reconciled	0	0	0	(0)

NON-HOUSING REVENUE ACCOUNT MONITORING STATEMENT 2026-27 **APPENDIX 9** **Appendix 9**

May-26	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
BY ACTIVITY																				
Homelessness	2,169	338	2,028	(141)	3,039	613	3,195	156	(25)	(1)	(7)	18	(3,251)	(444)	(3,216)	36	1,932	505	2,000	68
Bad Debt Provision					353		313	(40)									353	0	313	(40)
Supporting People	378	59	299	(79)	600	43	648	48	0	0	0	0	0	0	0	0	978	103	947	(31)
Gypsy Traveller Sites	43	3	41	(2)	93	19	75	(19)	0	0	0	0	(156)	(21)	(134)	22	(20)	1	(18)	2
Resettlement funding	213	36	213	0	0	(122)	(63)	(63)	(213)	(6,793)	(213)	0	0	0	0	0	0	(6,880)	(63)	(63)
Mid-Market Rent	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supplies & Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Grand Total Non-HRA	**2,802**	**436**	**2,580**	**(222)**	**4,085**	**553**	**4,167**	**82**	**(237)**	**(6,795)**	**(220)**	**18**	**(3,408)**	**(465)**	**(3,350)**	**58**	**3,242**	**(6,271)**	**3,178**	**(64)**
Reconciled to Appendix 1	**0**	**0**	**0**	**0**	**0**	**(0)**	**0**	**(0)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**(0)**	**0**	**0**