

Agenda Item	4.
Report No	CLH 36/18

HIGHLAND COUNCIL

Committee: Care, Learning and Housing

Date: 18 October 2018

Report Title: Housing Revenue Account (HRA) and Non-HRA Budget Monitoring Statement to 30 September 2018

Report By: Director of Community Services

1. Purpose/Executive Summary

1.1 This report provides the monitoring position for the Housing Revenue Account and non-Housing Revenue Account revenue budgets for the period from 1 April 2018 to 30 September 2018.

2. Recommendations

2.1 Members are invited to note the budget position on the Housing Revenue Account and non-Housing Revenue Account.

3. Background

- 3.1 There are two main elements of the Housing Revenue Budget included in this report. The Housing Revenue Account (HRA) 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. In addition there is a Non-Housing Revenue Account (Non-HRA) element of the budget, which is part of the Council's overall General Fund, and which relates to housing services that are not directly provided to Council tenants. The revenue expenditure monitoring statement reflecting the position to 30 September 2018 and containing estimated out-turn figures for 2018/19 is attached as **Appendix 1**.

4. Housing Revenue Account

- 4.1 There are some variations in spend year to date and estimated outturn across individual activity budgets shown on the monitoring statement. Expenditure on Repairs and Maintenance is currently projected to be £173k over budget based on expenditure year to date. Income on rents is below budget year to date, with a year-end variance of £190k currently projected, mainly due to the timing of new build completions year to date. However income from other rents is currently projected to be £189k above budget due to the increased number of HRA properties being used as temporary accommodation. Overall the final outturn is expected to be on budget.

5. Non-Housing Revenue Account

- 5.1 Year to date expenditure on the Non-Housing Revenue Account is broadly in line with the budget with a minor underspend currently projected.

6. Implications

- 6.1 Resource – There are no implications arising from this report.
- 6.2 Risk – There are no implications arising from this report.
- 6.3 Community (Equality, Poverty and Rural), Legal, Risk, Climate Change / Carbon Clever, Gaelic – There are no implications arising as a direct result of this report.

Designation: Director of Community Services

Date: 8 October 2018

Authors: David Goldie, Head of Housing and Building Maintenance
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COMMUNITY SERVICES

Revenue Expenditure Monitoring Statement

1 April 2018 to 30 September 2018
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Financial Detail

BY ACTIVITY**Housing Revenue Account**

Supervision and Management	3,106
Tenant Participation	114
Sheltered Housing	311
Homelessness	356
Anti Social Behaviour	152
Repairs and Maintenance	9,124
House Rent Voids	317
Other Rent Voids	176
Central Support	0
Loan Charges	0
Capital Funded from Current Revenue	0

Gross Expenditure

House Rents	(23,507)
Other Rents	(1,130)
Other Income	(457)
Interest on Revenue Balances	0

Gross Income

	£000 Actual YTD	£000 Annual Budget	£000 Year End Estimate	£000 Year End Variance
Supervision and Management	3,106	6,818	6,818	0
Tenant Participation	114	284	266	(18)
Sheltered Housing	311	735	688	(47)
Homelessness	356	736	745	9
Anti Social Behaviour	152	330	321	(9)
Repairs and Maintenance	9,124	16,823	16,996	173
House Rent Voids	317	689	663	(26)
Other Rent Voids	176	279	354	75
Central Support	0	3,520	3,520	0
Loan Charges	0	17,169	17,094	(75)
Capital Funded from Current Revenue	0	4,648	4,648	0
Gross Expenditure	13,656	52,031	52,113	82
House Rents	(23,507)	(49,437)	(49,247)	190
Other Rents	(1,130)	(2,158)	(2,347)	(189)
Other Income	(457)	(374)	(457)	(83)
Interest on Revenue Balances	0	(62)	(62)	0
Gross Income	(25,094)	(52,031)	(52,113)	(82)

HRA TOTAL

(11,438)	0	0	0
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BY SUBJECTIVE

Staff Costs	2,652
Other Costs	11,004
Gross Expenditure	13,656
Grants	0
Other Income	(25,094)
Total Income	(25,094)

Staff Costs	2,652	5,959	5,838	(121)
Other Costs	11,004	46,072	46,275	203
Gross Expenditure	13,656	52,031	52,113	82
Grants	0	0	0	0
Other Income	(25,094)	(52,031)	(52,113)	(82)
Total Income	(25,094)	(52,031)	(52,113)	(82)

(11,438)	0	0	0
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Non-Housing Revenue Account

Homelessness	752
Supporting People	786
Gypsy Traveller Sites	(8)

Homelessness	752	1,906	1,890	(16)
Supporting People	786	1,544	1,544	0
Gypsy Traveller Sites	(8)	(30)	(24)	6

NON-HRA TOTAL

1,530	3,420	3,410	(10)
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BY SUBJECTIVE

Staff Costs	518
Other Costs	3,106
Gross Expenditure	3,624
Grants	0
Other Income	(2,094)
Total Income	(2,094)

Staff Costs	518	1,070	1,004	(66)
Other Costs	3,106	6,392	6,420	28
Gross Expenditure	3,624	7,462	7,424	(38)
Grants	0	(30)	(30)	0
Other Income	(2,094)	(4,012)	(3,984)	28
Total Income	(2,094)	(4,042)	(4,014)	28

1,530	3,420	3,410	(10)
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