

Revenue Estimates 2021/22

Housing Revenue Account (HRA)

<u>Analysis by Type of Spend</u>	2020/21 Original Estimate £	2021/22 Original Estimate £
Direct Expenditure		
Employee Expenses	1,132,930	1,208,340
Premises Related Expenditure	3,524,190	3,511,410
Transport Related Expenditure	20,370	23,870
Supplies & Services	531,040	487,910
Third Party Payments	1,030	1,030
Transfer Payments	17,000	17,000
Interest Payments	1,358,430	1,322,220
Total Direct Expenditure	6,584,990	6,571,780
Direct Income		
Government Grants	0	0
Other Grants, Reimbursements and Contributions	(8,000)	(8,440)
Sales, Fees and Charges	(536,200)	(566,040)
Rents Receivable	(13,117,260)	(13,101,800)
Interest Receivable	(51,600)	(13,350)
Total Direct Income	(13,713,060)	(13,689,630)
Net Direct Costs	(7,128,070)	(7,117,850)
Indirect Income/Expenditure		
FRS17/IAS19 Pension Costs	(500,810)	(497,340)
Service Unit and Central Costs	2,441,600	2,450,310
Capital Financing Costs	5,187,280	5,187,280
Total Indirect Income/Expenditure	7,128,070	7,140,250
Contributions to/(from) reserves		
Contributions to/(from) Reserves	0	(22,400)
Total Contributions to/(from) reserves	0	(22,400)
Net Contribution to/(from) Reserves	0	(22,400)
Total for HRA	0	0

Housing Revenue Account (HRA)

<u>Analysis by Section/Function</u>	2020/21 Original Estimate £	2021/22 Original Estimate £
HRA - MIRS Items to be excluded from HRA balance		
Indirect Income/Expenditure	469,490	469,490
Net Total	469,490	469,490
HRA - MIRS HRA - Contributions Payable to the Pension Scheme		
Direct Expenditure	427,820	453,910
Net Total	427,820	453,910
HRA - MIRS Total IAS 19 Adjustments		
Indirect Income/Expenditure	(569,580)	(555,350)
Net Total	(569,580)	(555,350)
HRA - MIRS Minimum Revenue Provision		
Indirect Income/Expenditure	1,664,300	1,664,300
Net Total	1,664,300	1,664,300
Total for Finance - Financing Items	1,992,030	2,032,350
HRA - Policy & Management		
Direct Expenditure	58,000	58,000
Direct Income	(2,200)	(2,200)
Indirect Income/Expenditure	328,570	358,270
Net Total	384,370	414,070
HRA - Unapportionable Central Overheads Contribution		
Indirect Income/Expenditure	275,720	275,720
Net Total	275,720	275,720
Total for Corporate Director and Administration Operational Services	660,090	689,790
HRA - Tenant Relations		
Direct Expenditure	0	64,470
Indirect Income/Expenditure	0	4,850
Net Total	0	69,320

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HRA - Right to Buy Administration		
Direct Expenditure	20,000	38,980
Direct Income	(26,000)	(26,000)
Indirect Income/Expenditure	60,350	55,210
Net Total	54,350	68,190
HRA - Lease Holders Charges		
Direct Income	(84,000)	(84,000)
Indirect Income/Expenditure	33,650	21,490
Net Total	(50,350)	(62,510)
Total for Customer and Commercial Services	4,000	75,000
HRA - Tenancy Management & Rent Collection		
Direct Expenditure	680,790	662,870
Direct Income	(8,440)	(8,440)
Indirect Income/Expenditure	617,410	504,710
Net Total	1,289,760	1,159,140
HRA - Pumping Stations		
Direct Expenditure	5,700	5,660
Direct Income	(2,620)	(2,620)
Indirect Income/Expenditure	4,790	5,140
Net Total	7,870	8,180
HRA - Sewerage Expenses		
Direct Expenditure	15,430	18,900
Direct Income	(17,050)	(20,670)
Indirect Income/Expenditure	7,300	7,140
Net Total	5,680	5,370
HRA - Communal Central Heating		
Direct Expenditure	82,410	95,980
Direct Income	(66,320)	(79,940)
Indirect Income/Expenditure	2,680	7,300
Net Total	18,770	23,340
HRA - Sheltered Units		
Direct Expenditure	337,460	342,180
Direct Income	(171,290)	(171,290)
Indirect Income/Expenditure	142,010	108,140
Net Total	308,180	279,030

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HRA - Colne Housing Soc Shel Units		
Direct Expenditure	6,000	6,000
Net Total	6,000	6,000
HRA - Estate Sweeping		
Direct Expenditure	66,000	66,000
Net Total	66,000	66,000
HRA - Communal Cleaning		
Direct Expenditure	85,250	85,250
Direct Income	(31,520)	(31,520)
Indirect Income/Expenditure	4,640	3,790
Net Total	58,370	57,520
HRA - Communal Electricity		
Direct Expenditure	98,560	94,280
Direct Income	(70,000)	(70,000)
Indirect Income/Expenditure	9,870	9,300
Net Total	38,430	33,580
HRA - Estate Lighting		
Direct Expenditure	9,320	9,320
Net Total	9,320	9,320
HRA - Maintenance Of Grounds		
Direct Expenditure	12,620	12,620
Direct Income	(64,760)	(77,800)
Indirect Income/Expenditure	209,480	207,260
Net Total	157,340	142,080
HRA - Tenants Rentals		
Direct Income	(13,089,180)	(13,073,720)
Net Total	(13,089,180)	(13,073,720)
HRA - Rents & Other Charges		
Direct Expenditure	130,090	130,090
Net Total	130,090	130,090
HRA - Rent Income		
Direct Income	(28,080)	(28,080)
Net Total	(28,080)	(28,080)
HRA - Interest Receivable		
Direct Income	(51,600)	(13,350)
Net Total	(51,600)	(13,350)

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HRA - Rent Arrears Provision		
Direct Expenditure	156,500	55,440
Net Total	156,500	55,440
HRA - Interest Charges		
Direct Expenditure	1,358,430	1,322,220
Net Total	1,358,430	1,322,220
HRA - Capital Charges		
Indirect Income/Expenditure	3,053,490	3,053,490
Net Total	3,053,490	3,053,490
HRA - Use of Balances		
Contributions to/(from) reserves	0	(22,400)
Net Total	0	(22,400)
Total for Housing and Environmental Health	(6,504,630)	(6,786,750)
HRA - Repair & Maintenance		
Direct Expenditure	3,034,610	3,049,610
Direct Income	0	0
Indirect Income/Expenditure	813,900	940,000
Net Total	3,848,510	3,989,610
Total for Building and Engineering	3,848,510	3,989,610
Total for HRA	0	0

Housing Portfolio - HRA

Scale of Charges 2021/22

	Date last revised	(A)	(B)	(C)	(D)	VAT Ind
		2020/21	2020/21	2021/22	2021/22	
	Effective from	Charge Exclusive of VAT	Charge Inclusive of VAT where applicable @ 20%	Charge Exclusive of VAT	Charge Inclusive of VAT where applicable @ 20%	
		01/04/2020 £	01/04/2020 £	01/04/2021 £	01/04/2021 £	
<u>GARAGE RENTS AND ACCOMMODATION CHARGES</u>						
Guest room accommodation at sheltered units per night:						
With en-suite facilities (St Marys Court, Groom House, Greenfields, Ironside Walk, Belmans Court)	Apr-18	21.33	25.60	25.00	30.00	V
Without en-suite facilities (Vyntoner House, Kate Daniels House, Mead House, Crooked Elms)	Apr-18	17.08	20.50	20.00	25.00	V
Garage rents HRA (not subject to VAT unless separately let to non-council tenants)	Apr-18	9.08	9.08	9.22	9.22	*
<u>QUESTIONNAIRES</u>						
Second mortgage enquiries (per enquiry)	Apr-18	158.33	190.00	158.33	190.00	V
Solicitors enquiries on resale of council flats	Apr-18	158.33	190.00	158.33	190.00	V
<u>SERVICE CHARGES (per week)</u>						
Sewerage charges (not subject to VAT) (See Note 1):						
Treatment Works:						
Goose Green, Tendring	Apr-18	8.26	8.26	8.26	8.26	Z
Coronation Villas, Beaumont	Apr-18	8.21	8.21	8.21	8.21	Z
Whitehall Lane, Thorpe	Apr-18	5.55	5.55	5.55	5.55	Z
Shop Road, Little Bromley	Apr-16	9.00	9.00	9.00	9.00	Z
Horsley Cross, Mistley	Apr-08	9.00	9.00	9.00	9.00	Z
Bio Systems	Apr-18	7.73	7.73	7.73	7.73	Z
Septic Tanks	Apr-18	2.94	2.94	2.94	2.94	Z
Pumping Stations (not subject to VAT)	Apr-18	5.36	5.36	5.36	5.36	Z
Sewerage charge cap where tenant in receipt of benefit	Apr-08	5.00	5.00	5.00	5.00	Z
Communal central heating charges (not subject to VAT) (see note 1):						
Heating and hot water:						
Single units	Apr-18	7.16	7.16	7.16	7.16	N
Double units	Apr-18	8.25	8.25	8.25	8.25	N
Belmans Court	Apr-18	1.67	1.67	1.67	1.67	N
Other Service Charges (not subject to VAT):						
Sheltered Housing:						
Grounds Maintenance	Apr-18	1.29	1.29	1.55	1.55	X
Communal Electricity	Apr-18	2.30	2.30	2.70	2.70	N
Non Sheltered Housing:						
Grounds Maintenance	Apr-18	0.97	0.97	1.17	1.17	N
Communal Electricity	Apr-18	0.89	0.89	1.03	1.03	N
Communal Cleaning (not subject to VAT) (See Note 1):						
Langham Drive, Clacton	Apr-18	2.79	2.79	2.79	2.79	N
Nayland Drive, Clacton	Apr-18	2.77	2.77	2.77	2.77	N
Boxted Ave (3 Storey) , Clacton	Apr-18	2.73	2.73	2.73	2.73	N
Boxted Ave (2 Storey), Clacton	Apr-18	1.55	1.55	1.55	1.55	N
Polstead Way, Clacton	Apr-18	1.55	1.55	1.55	1.55	N
Porter Way, Clacton	Apr-18	1.31	1.31	1.31	1.31	N
Tanner Close, Clacton	Apr-18	1.23	1.23	1.23	1.23	N

Mason Road, Clacton	Apr-18	1.40	1.40	1.40	1.40	N
Maldon Way, Clacton	Apr-20	1.40	1.40	1.40	1.40	N
Groom Park, Clacton	Apr-18	1.45	1.45	1.45	1.45	N
Leas Road , Clacton	Apr-18	1.45	1.45	1.45	1.45	N
Rivers House, Walton	Apr-18	1.23	1.23	1.23	1.23	N
Rochford House, Walton	Apr-18	1.23	1.23	1.23	1.23	N
D'arcy House , Walton	Apr-18	1.23	1.23	1.23	1.23	N
Churchill Court, Dovercourt	Apr-18	1.59	1.59	1.59	1.59	N
Cliff Court, Dovercourt	Apr-18	1.86	1.86	1.86	1.86	N
Nichols Close, Lawford	Apr-20	2.46	2.46	2.46	2.46	N
Grove Avenue Walton	Apr-18	0.77	0.77	0.77	0.77	N

SHELTERED UNITS SERVICE CHARGES (Not subject to VAT) (see Note 2):

Housing Related Support Charge	Apr-17	6.34	6.34	6.34	6.34	X
Landlord Costs	Apr-15	13.60	13.60	13.60	13.60	X
Careline Alarm	Apr-17	2.00	2.00	2.00	2.00	X

Notes

- (1) These charges are based on the principle of full cost recovery.
- (2) Only applies to tenants who are not in receipt of Housing Benefit

*	Garage Rent - VAT:					
	Parking:		Storage:			
	Council Tenant	N	Homeless persons goods		N	
	Non-Council Tenant	V	Premises suitable for parking		V	
			Premises unsuitable for parking		X	

APPENDIX C

HRA Capital Programme

	2020/21 Base	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget
		£	£	£	£
<i>EXPENDITURE</i>					
Improvements, enhancement & adaptation of the Council's housing stock	2,696,410	2,696,410	2,696,410	2,696,410	2,696,410
Disabled adaptations for Council Tenants	400,000	400,000	400,000	400,000	400,000
Information Technology upgrade and replacement	20,000	20,000	20,000	20,000	20,000
New Build Initiatives and Acquisitions	280,820	280,820	0	0	0
Cash Incentive Scheme	60,000	60,000	60,000	60,000	60,000
	3,457,230	3,457,230	3,176,410	3,176,410	3,176,410
<i>FINANCING</i>					
Major Repairs Reserve	3,176,410	3,176,410	3,176,410	3,176,410	3,176,410
Direct Revenue Financing of Capital	280,820	280,820	0	0	0
	3,457,230	3,457,230	3,176,410	3,176,410	3,176,410

HRA RESERVES

APPENDIX D

	Balance 31 March 2020	Contribution from Reserves 2020/21	Contribution to Reserves 2020/21	Est. Balance 31 March 2021	Contribution from Reserves 2021/22	Contribution to Reserves 2021/22	Est. Balance 31 March 2022
	£	£	£	£	£	£	£
HRA Reserves							
HRA General Balance	5,270,240	0	0	5,270,240	(22,400)	0	5,247,840
HRA Commitments	1,693,570	(1,693,570)	0	0	0	0	0
Major Repairs Reserve	4,334,690	(3,196,410)	3,176,410	4,314,690	(3,176,410)	3,176,410	4,314,690
Total Reserves	11,298,500	(4,889,980)	3,176,410	9,584,930	(3,198,810)	3,176,410	9,562,530