

HRA 30 Year Business Plan (Extract relating to 2021/22 and 2022/23 only)

	RAG Rating	Year 10	Year 11 Reported 17 December 2021		Year 11 Reported 28 January 2022		
			Original Budget 2021/22	Proposed Budget 2022/23	Change Compared with 2021/22	Proposed Budget 2022/23	Change Compared with 2021/22
Expenditure							
Maintenance incl stock reduction factor		3,049,610	3,272,232	222,622	3,287,140	237,530	14,908
Depreciation - Capital Programme		2,906,670	2,906,670	0	2,906,670	0	0
Revenue Contribution to MRA		269,740	269,740	0	269,740	0	0
Management Costs (incl Sweeping and Grounds Maint & RTB Admin)		1,354,560	1,573,140	218,580	1,606,500	251,940	33,360
Utilities		205,950	224,727	18,777	224,730	18,780	3
Provision for Bad Debts		55,440	55,440	0	55,440	0	0
Council Tax In Empty Properties		130,090	130,090	0	130,090	0	0
Debt Management Expenses		65,750	65,750	0	65,750	0	0
HRA Interest Repayments on Debt		1,322,220	1,303,871	(18,349)	1,305,510	(16,710)	1,639
Principal Payments on Debt - MRP		1,664,300	1,427,633	(236,667)	1,427,630	(236,670)	(3)
Revenue Contribution to the Capital Programme		280,820	280,820	0	280,820	0	0
Recharges (Including Insurance and Pension Costs)		2,406,880	2,671,215	264,335	2,418,980	12,100	(252,235)
		13,712,030	14,181,329	469,299	13,979,000	266,970	(202,329)
Income							
Dwelling Rents (incl.stock reduction factor)		(12,869,970)	(13,492,620)	(622,650)	(13,492,620)	(622,650)	0
Service Charges (incl.stock reduction factor)		(515,570)	(522,380)	(6,810)	(522,380)	(6,810)	0
Garage Rents (incl. stock reduction factor)		(150,260)	(155,970)	(5,710)	(155,980)	(5,720)	(10)
Non Dwelling Rents		(81,570)	(81,570)	0	(81,570)	0	0
Misc. Income		(32,910)	(32,910)	0	(32,910)	0	0
Investment Income (income on cash balances and Mortgages)		(13,350)	(13,350)	0	(13,350)	0	0
Capital Receipts (to cover Admin Costs of RTB's)		(26,000)	(26,000)	0	(13,000)	13,000	13,000
		(13,689,630)	(14,324,800)	(635,170)	(14,311,810)	(622,180)	12,990
Surplus (-)/Deficit (+) on HRA Balance		22,400	(143,471)	(165,871)	(332,810)	(355,210)	(189,339)

Housing Revenue Account (HRA)

<u>Analysis by Type of Spend</u>	2021/22 Original Estimate	2022/23 Original Estimate
	£	£
Direct Expenditure		
Employee Expenses	1,208,340	1,340,470
Premises Related Expenditure	3,511,410	3,798,780
Transport Related Expenditure	23,870	23,870
Supplies & Services	487,910	585,410
Third Party Payments	1,030	1,030
Transfer Payments	17,000	17,000
Interest Payments	1,322,220	1,305,510
Total Direct Expenditure	6,571,780	7,072,070
Direct Income		
Other Grants, Reimbursements and Contributions	(8,440)	(8,440)
Sales, Fees and Charges	(566,040)	(559,850)
Rents Receivable	(13,101,800)	(13,730,170)
Interest Receivable	(13,350)	(13,350)
Total Direct Income	(13,689,630)	(14,311,810)
Net Direct Costs	(7,117,850)	(7,239,740)
Indirect Income/Expenditure		
FRS17/IAS19 Pension Costs	(497,340)	(744,740)
Service Unit and Central Costs	2,450,310	2,701,060
Capital Financing Costs	5,187,280	5,283,420
Total Indirect Income/Expenditure	7,140,250	7,239,740
Contributions to/(from) reserves		
Contributions to/(from) Reserves	(22,400)	0
Total Contributions to/(from) reserves	(22,400)	0
Net Contribution to/(from) Reserves	(22,400)	0
Total for HRA	0	0

Housing Revenue Account (HRA)

<u>Analysis by Section/Function</u>	2021/22 Original Estimate £	2022/23 Original Estimate £
HRA - MIRS Items to be excluded from HRA balance		
Indirect Income/Expenditure	469,490	821,370
Net Total	469,490	821,370
HRA - MIRS HRA - Contributions Payable to the Pension Scheme		
Direct Expenditure	453,910	462,660
Net Total	453,910	462,660
HRA - MIRS Total IAS 19 Adjustments		
Indirect Income/Expenditure	(555,350)	(898,610)
Net Total	(555,350)	(898,610)
HRA - MIRS Minimum Revenue Provision		
Indirect Income/Expenditure	1,664,300	1,427,630
Net Total	1,664,300	1,427,630
Total for Finance - Financing Items	2,032,350	1,813,050
HRA - Policy & Management		
Direct Expenditure	58,000	53,940
Direct Income	(2,200)	(0)
Indirect Income/Expenditure	358,270	215,430
Net Total	414,070	269,370
HRA - Tenancy Management & Rent Collection		
Direct Expenditure	662,870	872,750
Direct Income	(8,440)	(8,440)
Indirect Income/Expenditure	504,710	641,060
Net Total	1,159,140	1,505,370
HRA - Tenant Relations		
Direct Expenditure	64,470	64,750
Direct Income	0	(2,200)
Indirect Income/Expenditure	4,850	41,910
Net Total	69,320	104,460

<u>Analysis by Section/Function</u>	2021/22 Original Estimate £	2022/23 Original Estimate £
HRA - Right to Buy Administration		
Direct Expenditure	38,980	39,420
Direct Income	(26,000)	(13,000)
Indirect Income/Expenditure	55,210	61,760
Net Total	68,190	88,180
HRA - Unapportionable Central Overheads Contribution		
Indirect Income/Expenditure	275,720	275,720
Net Total	275,720	275,720
HRA - Pumping Stations		
Direct Expenditure	5,660	5,660
Direct Income	(2,620)	(2,620)
Indirect Income/Expenditure	5,140	8,280
Net Total	8,180	11,320
HRA - Sewerage Expenses		
Direct Expenditure	18,900	18,900
Direct Income	(20,670)	(20,670)
Indirect Income/Expenditure	7,140	9,810
Net Total	5,370	8,040
HRA - Communal Central Heating		
Direct Expenditure	95,980	105,190
Direct Income	(79,940)	(79,940)
Indirect Income/Expenditure	7,300	6,790
Net Total	23,340	32,040
HRA - Sheltered Units		
Direct Expenditure	342,180	361,020
Direct Income	(171,290)	(171,290)
Indirect Income/Expenditure	108,140	138,370
Net Total	279,030	328,100
HRA - Colne Housing Soc Shel Units		
Direct Expenditure	6,000	0
Net Total	6,000	0
HRA - Estate Sweeping		
Direct Expenditure	66,000	88,560
Net Total	66,000	88,560

<u>Analysis by Section/Function</u>	2021/22 Original Estimate £	2022/23 Original Estimate £
HRA - Communal Cleaning		
Direct Expenditure	85,250	85,250
Direct Income	(31,520)	(32,720)
Indirect Income/Expenditure	3,790	1,640
Net Total	57,520	54,170
HRA - Communal Electricity		
Direct Expenditure	94,280	103,110
Direct Income	(70,000)	(72,660)
Indirect Income/Expenditure	9,300	10,210
Net Total	33,580	40,660
HRA - Estate Lighting		
Direct Expenditure	9,320	10,060
Net Total	9,320	10,060
HRA - Maintenance Of Grounds		
Direct Expenditure	12,620	22,620
Direct Income	(77,800)	(80,750)
Indirect Income/Expenditure	207,260	250,460
Net Total	142,080	192,330
HRA - Repair & Maintenance		
Direct Expenditure	3,049,610	3,287,140
Indirect Income/Expenditure	940,000	1,193,490
Net Total	3,989,610	4,480,630
HRA - Tenants Rentals		
Direct Income	(13,073,720)	(13,702,090)
Net Total	(13,073,720)	(13,702,090)
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	(13,350)	(13,350)
Net Total	(13,350)	(13,350)

<u>Analysis by Section/Function</u>	2021/22 Original Estimate £	2022/23 Original Estimate £
HRA - Rent Arrears Provision		
Direct Expenditure	55,440	55,440
Net Total	55,440	55,440
HRA - Interest Charges		
Direct Expenditure	1,322,220	1,305,510
Net Total	1,322,220	1,305,510
HRA - Capital Charges		
Indirect Income/Expenditure	3,053,490	3,034,420
Net Total	3,053,490	3,034,420
HRA - Use of Balances		
Contributions to/(from) reserves	(22,400)	0
Net Total	(22,400)	0
Total for Housing and Homelessness	(1,969,840)	(1,729,050)
HRA - Lease Holders Charges		
Direct Income	(84,000)	(84,000)
Indirect Income/Expenditure	21,490	0
Net Total	(62,510)	(84,000)
Total for Customer and Commercial	(62,510)	(84,000)
Total for HRA	0	0

Housing Portfolio - HRA

Scale of Charges 2022/23

	Date last revised	(A)	(B)	(C)	(D)	VAT Ind
		2021/22	2021/22	2022/23	2022/23	
	Effective from	Charge Exclusive of VAT	Charge Inclusive of VAT where applicable @ 20%	Charge Exclusive of VAT	Charge Inclusive of VAT where applicable @ 20%	
		01/04/2021 £	01/04/2021 £	01/04/2022 £	01/04/2022 £	
<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	25.00	30.00	25.00	30.00	V
Without en-suite facilities (Vyntoner House, Kate Daniels House, Mead House, Crooked Elms)	Apr-18	20.00	25.00	20.00	25.00	V
Garage rents HRA (not subject to VAT unless separately let to non-council tenants)	Apr-18	9.22	9.22	9.60	9.60	*
<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	8.60	8.60	Z
Coronation Villas, Beaumont	Apr-18	8.21	8.21	8.55	8.55	Z
Whitehall Lane, Thorpe	Apr-18	5.55	5.55	5.78	5.78	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	8.05	8.05	Z
Septic Tanks	Apr-18	2.94	2.94	3.06	3.06	Z
Pumping Stations (not subject to VAT)	Apr-18	5.36	5.36	5.58	5.58	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	7.45	7.45	N
Double units	Apr-18	8.25	8.25	8.59	8.59	N
Belmans Court	Apr-18	1.67	1.67	1.74	1.74	N
Other Service Charges (not subject to VAT):						
Sheltered Housing:						
Grounds Maintenance	Apr-18	1.55	1.55	1.61	1.61	X
Communal Electricity	Apr-18	2.70	2.70	2.81	2.81	N
Non Sheltered Housing:						
Grounds Maintenance	Apr-18	1.17	1.17	1.22	1.22	N
Communal Electricity	Apr-18	1.03	1.03	1.07	1.07	N
Communal Cleaning (not subject to VAT) (See Note 1):						
Langham Drive, Clacton	Apr-18	2.79	2.79	2.91	2.91	N
Nayland Drive, Clacton	Apr-18	2.77	2.77	2.89	2.89	N
Boxted Ave (3 Storey) , Clacton	Apr-18	2.73	2.73	2.84	2.84	N
Boxted Ave (2 Storey) , Clacton	Apr-18	1.55	1.55	1.61	1.61	N
Polstead Way, Clacton	Apr-18	1.55	1.55	1.61	1.61	N
Porter Way, Clacton	Apr-18	1.31	1.31	1.37	1.37	N
Tanner Close, Clacton	Apr-18	1.23	1.23	1.28	1.28	N
Mason Road, Clacton	Apr-18	1.40	1.40	1.45	1.45	N

Housing Portfolio - HRA

Scale of Charges 2022/23

	Date last revised	(A) 2021/22		(C) 2022/23		VAT Ind
		Charge Exclusive of VAT	Charge Inclusive of VAT where applicable @ 20%	Charge Exclusive of VAT	Charge Inclusive of VAT where applicable @ 20%	
Effective from		01/04/2021	01/04/2021	01/04/2022	01/04/2022	
		£	£	£	£	
Maldon Way, Clacton	Apr-20	1.40	1.40	1.46	1.46	N
Groom Park, Clacton	Apr-18	1.45	1.45	1.51	1.51	N
Leas Road , Clacton	Apr-18	1.45	1.45	1.51	1.51	N
Rivers House, Walton	Apr-18	1.23	1.23	1.28	1.28	N
Rochford House, Walton	Apr-18	1.23	1.23	1.28	1.28	N
D'arcy House , Walton	Apr-18	1.23	1.23	1.28	1.28	N
Churchill Court, Dovercourt	Apr-18	1.59	1.59	1.66	1.66	N
Cliff Court, Dovercourt	Apr-18	1.86	1.86	1.94	1.94	N
Nichols Close, Lawford	Apr-20	2.46	2.46	2.56	2.56	N
Grove Avenue Walton	Apr-18	0.77	0.77	0.80	0.80	N
<u>SHELTERED UNITS SERVICE CHARGES (Not subject to VAT) (see Note 2):</u>						
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 D

<u>HRA Capital Programme</u>					
	2021/22	2022/23	2023/24	2024/25	2025/26
	Base	Budget	Budget	Budget	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	613,630	0	0	0
Cash Incentive Scheme	60,000	60,000	60,000	60,000	60,000
	3,457,230	3,790,040	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	613,630	0	0	0
	3,457,230	3,790,040	3,176,410	3,176,410	3,176,410

HRA RESERVES

APPENDIX E

	Balance 31 March 2021 £	Contribution from Reserves 2021/22 £	Contribution to Reserves 2021/22 £	Est. Balance 31 March 2022 £	Contribution from Reserves 2022/23 £	Contribution to Reserves 2022/23 £	Est. Balance 31 March 2023 £
HRA Reserves							
HRA General Balance	4,447,281	(122,400)	0	4,324,881	0	0	4,324,881
HRA Commitments	862,854	(862,854)	0	0	0	0	0
Major Repairs Reserve	5,448,402	(3,957,200)	3,176,410	4,667,612	(3,176,410)	3,176,410	4,667,612
Total Reserves	10,758,537	(4,942,454)	3,176,410	8,992,493	(3,176,410)	3,176,410	8,992,493