

APPENDIX A

Line	RAG Rating	Year 13 Original	Year 13 Revised	Year 13 Change	Year 14 Reported Dec 24	Year 14 Revised Jan 25	Year 14 Change Dec 24 v Jan 25
		2024/25 (1) £	2024/25 (2) £	2024/25 (3) £	2025/26 (4) £	2025/26 (5) £	2025/26 (6) £
<b>Expenditure</b>							
1		3,622,530	3,970,370	347,840	4,347,100	4,347,100	0
2		2,906,670	2,906,670	0	3,555,960	3,555,960	0
3		407,570	407,570	0	0	0	0
4		2,777,600	3,019,190	241,590	3,019,630	2,980,260	(39,370)
5		537,600	537,600	0	537,600	537,600	0
6		55,440	55,440	0	55,440	55,440	0
7		77,830	147,830	70,000	149,290	149,290	0
8		75,390	75,390	0	77,650	77,650	0
9		613,630	1,463,630	850,000	1,550,270	1,550,270	0
10		1,153,530	1,153,530	0	1,062,330	1,062,330	0
11		1,414,300	1,414,300	0	1,414,300	1,414,300	0
12		2,737,540	2,812,730	75,190	2,949,810	2,949,810	0
		<b>16,379,630</b>	<b>17,964,250</b>	<b>1,584,620</b>	<b>18,719,380</b>	<b>18,680,010</b>	<b>(39,370)</b>
<b>Income</b>							
13		(15,389,030)	(15,689,030)	(300,000)	(16,129,490)	(16,129,490)	0
14		(584,260)	(584,260)	0	(600,040)	(600,040)	0
15		(179,250)	(179,250)	0	(184,090)	(184,090)	0
16		(185,370)	(185,370)	0	(217,580)	(217,580)	0
17		(32,910)	(32,910)	0	(32,910)	(32,910)	0
18		(329,720)	(459,720)	(130,000)	(329,720)	(329,720)	0
19		(19,500)	(19,500)	0	(19,500)	(19,500)	0
		<b>(16,720,040)</b>	<b>(17,150,040)</b>	<b>(430,000)</b>	<b>(17,513,330)</b>	<b>(17,513,330)</b>	<b>0</b>
20		<b>(152,460)</b>	<b>(1,232,150)</b>	<b>(1,079,690)</b>	<b>(35,860)</b>	<b>(35,860)</b>	<b>0</b>
<b>Surplus (- )/Deficit (+) on HRA Balance</b>		<b>(492,870)</b>	<b>(417,940)</b>	<b>74,930</b>	<b>1,170,190</b>	<b>1,130,820</b>	<b>(39,370)</b>

\* This adjustments relates to a separate decision earlier in the year

## Revenue Estimates 2025/26

### Housing Revenue Account (HRA)

<u>Analysis by Type of Spend</u>	2024/25 Original Estimate £	2025/26 Original Estimate £
<b>Direct Expenditure</b>		
Employee Expenses	1,933,820	2,073,680
Premises Related Expenditure	4,384,690	5,181,050
Transport Related Expenditure	37,870	37,870
Supplies & Services	696,590	679,060
Third Party Payments	1,030	61,030
Transfer Payments	17,000	37,000
Interest Payments	1,153,530	1,062,330
Direct Capital Financing Costs	2,027,930	2,964,570
<b>Total Direct Expenditure</b>	<b>10,252,460</b>	<b>12,096,590</b>
<b>Direct Income</b>		
Other Grants, Reimbursements and Contributions	(8,440)	(8,440)
Sales, Fees and Charges	(628,230)	(644,010)
Rents Receivable	(15,754,250)	(16,531,760)
Interest Receivable	(329,120)	(329,120)
<b>Total Direct Income</b>	<b>(16,720,040)</b>	<b>(17,513,330)</b>
<b>Net Direct Costs</b>	<b>(6,467,580)</b>	<b>(5,416,740)</b>
<b>Indirect Income/Expenditure</b>		
FRS17/IAS19 Pension Costs	0	0
Service Unit and Central Costs	2,911,930	3,124,200
Capital Financing Costs	3,389,630	3,633,610
Recharged Income	(174,390)	(174,390)
<b>Total Indirect Income/Expenditure</b>	<b>6,127,170</b>	<b>6,583,420</b>
<b>Contributions to/(from) reserves</b>		
Contributions to/(from) Reserves	340,410	(1,166,680)
<b>Total Contributions to/(from) reserves</b>	<b>340,410</b>	<b>(1,166,680)</b>
<b>Net Contribution to/(from) Reserves</b>	<b>340,410</b>	<b>(1,166,680)</b>
<b>Total for HRA</b>	<b>0</b>	<b>0</b>

# Revenue Estimates 2025/26

## Housing Revenue Account (HRA)

<b><u>Analysis by Section/Function</u></b>	<b>2024/25 Original Estimate £</b>	<b>2025/26 Original Estimate £</b>
<b>HRA - I&amp;E - Capital Grants</b>		
Indirect Income/Expenditure	0	0
<b>Net Total</b>	<b>0</b>	<b>0</b>
<b>HRA - MIRS Items to be excluded from HRA balance</b>		
Direct Expenditure	613,630	1,550,270
Indirect Income/Expenditure	345,570	(62,000)
<b>Net Total</b>	<b>959,200</b>	<b>1,488,270</b>
<b>HRA - MIRS Reversal of Capital Grant</b>		
Indirect Income/Expenditure	0	0
<b>Net Total</b>	<b>0</b>	<b>0</b>
<b>HRA - MIRS HRA - Contributions Payable to the Pension Scheme</b>		
Direct Expenditure	0	0
<b>Net Total</b>	<b>0</b>	<b>0</b>
<b>HRA - MIRS Total IAS 19 Adjustments</b>		
Indirect Income/Expenditure	0	0
<b>Net Total</b>	<b>0</b>	<b>0</b>
<b>HRA - MIRS Minimum Revenue Provision</b>		
Direct Expenditure	1,414,300	1,414,300
<b>Net Total</b>	<b>1,414,300</b>	<b>1,414,300</b>
<b>Total for Finance - Financing Items</b>	<b>2,373,500</b>	<b>2,902,570</b>
<b>HRA - Lease Holders Charges</b>		
Direct Income	(90,470)	(90,470)
Indirect Income/Expenditure	16,530	16,530
<b>Net Total</b>	<b>(73,940)</b>	<b>(73,940)</b>
<b>Total for CD Operations and Delivery Management and Administration</b>	<b>(73,940)</b>	<b>(73,940)</b>
<b>HRA - Policy &amp; Management</b>		
Direct Expenditure	53,940	53,940
Indirect Income/Expenditure	445,880	445,880
<b>Net Total</b>	<b>499,820</b>	<b>499,820</b>

## Revenue Estimates 2025/26

### Housing Revenue Account (HRA)

<b>HRA - Tenancy Management &amp; Rent Collection</b>		
Direct Expenditure	1,128,660	1,236,070
Direct Income	(8,440)	(8,440)
Indirect Income/Expenditure	584,240	596,770
<b>Net Total</b>	<b>1,704,460</b>	<b>1,824,400</b>
<b>HRA - Tenant Relations</b>		
Direct Expenditure	107,390	130,260
Direct Income	(2,200)	(2,200)
Indirect Income/Expenditure	36,600	36,600
<b>Net Total</b>	<b>141,790</b>	<b>164,660</b>
<b>HRA - Right to Buy Administration</b>		
Direct Expenditure	51,940	54,210
Direct Income	(19,500)	(19,500)
Indirect Income/Expenditure	76,040	76,040
<b>Net Total</b>	<b>108,480</b>	<b>110,750</b>
<b>HRA - Unapportionable Central Overheads Contribution</b>		
Indirect Income/Expenditure	275,720	275,720
<b>Net Total</b>	<b>275,720</b>	<b>275,720</b>
<b>HRA - Pumping Stations</b>		
Direct Expenditure	6,570	6,570
Direct Income	(2,920)	(2,920)
Indirect Income/Expenditure	5,520	5,520
<b>Net Total</b>	<b>9,170</b>	<b>9,170</b>
<b>HRA - Sewerage Expenses</b>		
Direct Expenditure	22,200	22,200
Direct Income	(22,980)	(22,980)
Indirect Income/Expenditure	5,420	5,420
<b>Net Total</b>	<b>4,640</b>	<b>4,640</b>
<b>HRA - Communal Central Heating</b>		
Direct Expenditure	249,500	249,500
Direct Income	(92,130)	(92,130)
Indirect Income/Expenditure	13,660	13,660
<b>Net Total</b>	<b>171,030</b>	<b>171,030</b>

## Revenue Estimates 2025/26

### Housing Revenue Account (HRA)

<b>HRA - Sheltered Units</b>		
Direct Expenditure	360,150	374,820
Direct Income	(182,760)	(198,540)
Indirect Income/Expenditure	35,960	35,960
<b>Net Total</b>	<b>213,350</b>	<b>212,240</b>
<b>HRA - Sheltered Units ECC Grant Funded Pilots</b>		
Direct Expenditure	3,000	3,000
<b>Net Total</b>	<b>3,000</b>	<b>3,000</b>
<b>HRA - Estate Sweeping</b>		
Direct Expenditure	104,500	104,500
<b>Net Total</b>	<b>104,500</b>	<b>104,500</b>
<b>HRA - Communal Cleaning</b>		
Direct Expenditure	85,250	85,250
Direct Income	(37,710)	(37,710)
<b>Net Total</b>	<b>47,540</b>	<b>47,540</b>
<b>HRA - Communal Electricity</b>		
Direct Expenditure	256,940	256,940
Direct Income	(84,510)	(84,510)
Indirect Income/Expenditure	3,350	3,350
<b>Net Total</b>	<b>175,780</b>	<b>175,780</b>
<b>HRA - Estate Lighting</b>		
Direct Expenditure	19,120	19,120
<b>Net Total</b>	<b>19,120</b>	<b>19,120</b>
<b>HRA - Maintenance Of Grounds</b>		
Direct Expenditure	22,620	22,620
Direct Income	(93,050)	(93,050)
Indirect Income/Expenditure	187,190	187,190
<b>Net Total</b>	<b>116,760</b>	<b>116,760</b>
<b>HRA - Tenants Rentals</b>		
Direct Income	(15,622,370)	(16,367,670)
<b>Net Total</b>	<b>(15,622,370)</b>	<b>(16,367,670)</b>
<b>HRA - Rents &amp; Other Charges</b>		
Direct Expenditure	77,830	149,290
<b>Net Total</b>	<b>77,830</b>	<b>149,290</b>

## Revenue Estimates 2025/26

### Housing Revenue Account (HRA)

<b>HRA - Rent Income</b>		
Direct Income	(23,790)	(28,800)
<b>Net Total</b>	<b>(23,790)</b>	<b>(28,800)</b>
<b>HRA - Interest Receivable</b>		
Direct Income	(329,120)	(329,120)
<b>Net Total</b>	<b>(329,120)</b>	<b>(329,120)</b>
<b>HRA - Rent Arrears Provision</b>		
Direct Expenditure	55,440	55,440
<b>Net Total</b>	<b>55,440</b>	<b>55,440</b>
<b>HRA - Interest Charges</b>		
Direct Expenditure	1,153,530	1,062,330
<b>Net Total</b>	<b>1,153,530</b>	<b>1,062,330</b>
<b>HRA - Capital Charges</b>		
Indirect Income/Expenditure	3,044,060	3,695,610
<b>Net Total</b>	<b>3,044,060</b>	<b>3,695,610</b>
<b>HRA - Use of Balances</b>		
Contributions to/(from) reserves	340,410	(1,166,680)
<b>Net Total</b>	<b>340,410</b>	<b>(1,166,680)</b>
<b>Total for Housing</b>	<b>(7,708,850)</b>	<b>(9,190,470)</b>
<b>HRA - Jaywick Flexible Workspace</b>		
Direct Expenditure	25,100	27,960
Direct Income	(108,090)	(135,290)
Indirect Income/Expenditure	81,440	105,740
<b>Net Total</b>	<b>(1,550)</b>	<b>(1,590)</b>
<b>Total for Economic Growth</b>	<b>(1,550)</b>	<b>(1,590)</b>
<b>HRA - Repair &amp; Maintenance</b>		
Direct Expenditure	3,620,470	4,344,980
Direct Income	0	0
Indirect Income/Expenditure	973,070	1,148,510
<b>Net Total</b>	<b>4,593,540</b>	<b>5,493,490</b>
<b>HRA - Repairs &amp; Maintenance - Surveyors</b>		
Direct Expenditure	820,380	873,020
Indirect Income/Expenditure	(3,080)	(3,080)
<b>Net Total</b>	<b>817,300</b>	<b>869,940</b>
<b>Total for Development and Building Management</b>	<b>5,410,840</b>	<b>6,363,430</b>
<b>Total for HRA</b>	<b>0</b>	<b>0</b>

## Housing Portfolio - HRA

## Scale of Charges 2025/26

		(A)	(B)	(C)	(D)	
		2024/25		2025/26		
	Date last revised	Charge Exclusive of VAT	Charge Inclusive of VAT where applicable @ 20%	Charge Exclusive of VAT	Charge Inclusive of VAT where applicable @ 20%	VAT Ind
Effective from		01/04/2024 £	01/04/2024 £	01/04/2025 £	01/04/2025 £	
<b><u>GARAGE RENTS AND ACCOMMODATION CHARGES</u></b>						
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	20.83	25.00	20.83	25.00	V
Garage rents HRA (not subject to VAT unless separately let to non-council tenants)	Apr-24	11.06	11.06	11.36	11.36	*
<b><u>QUESTIONNAIRES</u></b>						
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
<b><u>SERVICE CHARGES (per week)</u></b>						
<b>Sewerage charges (not subject to VAT) (See Note 1):</b>						
Treatment Works:						
Goose Green, Tendring	Apr-18	9.00	9.00	9.00	9.00	Z
Coronation Villas, Beaumont	Apr-18	9.00	9.00	9.00	9.00	Z
Whitehall Lane, Thorpe	Apr-24	6.66	6.66	6.84	6.84	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
<b>Bio Systems</b>	Apr-24	9.00	9.00	9.00	9.00	Z
<b>Septic Tanks</b>	Apr-24	3.52	3.52	3.62	3.62	Z
<b>Pumping Stations (not subject to VAT)</b>	Apr-24	6.43	6.43	6.60	6.60	Z
Sewerage charge cap where tenant in receipt of benefit	Apr-08	5.00	5.00	5.00	5.00	Z
<b>Communal central heating charges (not subject to VAT) (see note 1):</b>						
Heating and hot water:						
Single units	Apr-24	8.59	8.59	8.82	8.82	N
Double units	Apr-24	9.90	9.90	10.17	10.17	N
Belmans Court	Apr-24	2.00	2.00	2.05	2.05	N
<b>Other Service Charges (not subject to VAT):</b>						
Sheltered Housing:						
Grounds Maintenance	Apr-24	1.86	1.86	1.91	1.91	X
Communal Electricity	Apr-24	3.24	3.24	3.33	3.33	N
Non Sheltered Housing:						
Grounds Maintenance	Apr-24	1.40	1.40	1.44	1.44	N
Communal Electricity	Apr-18	1.24	1.24	1.27	1.27	N
<b>Communal Cleaning (not subject to VAT) (See Note 1):</b>						
Langham Drive, Clacton	Apr-24	3.35	3.35	3.44	3.44	N
Nayland Drive, Clacton	Apr-24	3.33	3.33	3.42	3.42	N
Boxted Ave (3 Storey), Clacton	Apr-24	3.27	3.27	3.36	3.36	N
Boxted Ave (2 Storey), Clacton	Apr-24	1.86	1.86	1.91	1.91	N
Polstead Way, Clacton	Apr-24	1.86	1.86	1.91	1.91	N
Porter Way, Clacton	Apr-24	1.57	1.57	1.61	1.61	N
Tanner Close, Clacton	Apr-24	1.48	1.48	1.52	1.52	N
Mason Road, Clacton	Apr-24	1.68	1.68	1.73	1.73	N
Maldon Way, Clacton	Apr-24	1.68	1.68	1.73	1.73	N
Groom Park, Clacton	Apr-24	1.73	1.73	1.78	1.78	N
Leas Road, Clacton	Apr-24	1.73	1.73	1.78	1.78	N
Rivers House, Walton	Apr-24	1.48	1.48	1.52	1.52	N
Rochford House, Walton	Apr-24	1.48	1.48	1.52	1.52	N
D'arcy House, Walton	Apr-24	1.48	1.48	1.52	1.52	N
Churchill Court, Dovercourt	Apr-24	1.91	1.91	1.96	1.96	N
Cliff Court, Dovercourt	Apr-24	2.23	2.23	2.29	2.29	N
Nichols Close, Lawford	Apr-24	2.95	2.95	3.03	3.03	N
Grove Avenue Walton	Apr-24	0.93	0.93	0.96	0.96	N

**Housing Portfolio - HRA**

**Scale of Charges 2025/26**

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

Housing Related Support Charge	Apr-17	6.34	6.34	6.51	6.51	X
Landlord Costs	Apr-15	13.60	13.60	13.97	13.97	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:					
	Council Tenant	N	Storage:			
	Non-Council Tenant	V	Homeless persons goods			N
			Premises suitable for parking			V
			Premises unsuitable for parking			X



**APPENDIX D**

**HRA Capital Programme**

	<b>2024/25 Base £</b>	<b>2025/26 Budget £</b>	<b>2026/27 Budget £</b>	<b>2027/28 Budget £</b>	<b>2028/29 Budget £</b>
<b><i>EXPENDITURE</i></b>					
Improvements, enhancement & adaptation of the Council's housing stock	3,447,870	4,626,230	4,626,230	4,626,230	4,626,230
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
Cash Incentive Scheme	60,000	60,000	60,000	60,000	60,000
	<b>3,927,870</b>	<b>5,106,230</b>	<b>5,106,230</b>	<b>5,106,230</b>	<b>5,106,230</b>
<b><i>FINANCING</i></b>					
Major Repairs Reserve	3,314,240	3,555,960	3,555,960	3,555,960	3,555,960
Direct Revenue Financing of Capital	613,630	1,550,270	1,550,270	1,550,270	1,550,270
	<b>3,927,870</b>	<b>5,106,230</b>	<b>5,106,230</b>	<b>5,106,230</b>	<b>5,106,230</b>

## HRA RESERVES

## APPENDIX E

	<b>Balance 31 March 2024</b>	<b>Contribution from Reserves 2024/25</b>	<b>Contribution to Reserves 2024/25</b>	<b>Est. Balance 31 March 2025</b>	<b>Contribution from Reserves 2025/26</b>	<b>Contribution to Reserves 2025/26</b>	<b>Est. Balance 31 March 2026</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>HRA Reserves</b>							
HRA General Balance	4,167,839	(860,000)	417,940	3,725,779	(1,130,820)	0	2,594,959
HRA Commitments	2,266,753	(2,266,753)	41,780	41,780	(35,860)	0	5,920
Major Repairs Reserve	4,441,572	(3,314,240)	3,314,240	4,441,572	(3,555,960)	3,555,960	4,441,572
<b>Total Reserves</b>	<b>10,876,164</b>	<b>(6,440,993)</b>	<b>3,773,960</b>	<b>8,209,131</b>	<b>(4,722,640)</b>	<b>3,555,960</b>	<b>7,042,451</b>