

**HOUSING REVENUE ACCOUNT - INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDING 31 MARCH 2021**

2019/20 £000's	Income	2020/21 £000's
(56,041)	Dwelling rents (gross)	(56,795)
(670)	Non-dwelling rents (gross)	(681)
(2,998)	Charges for services and facilities	(3,044)
(1,983)	Contributions towards Expenditure	(2,085)
(7,693)	PFI Credits	(7,693)
(69,385)	Total Income	(70,298)
	Expenditure	
11,467	Repairs and Maintenance	13,723
13,143	Supervision and Management	10,526
2,178	PFI Unitary Charge Payments	2,914
124	Rents, Rates, Taxes and other charges	344
1,020	Movement in the allowance for bad debts	559
20,673	Capital Charges, Depreciation and impairment of Fixed Assets	12,593
48,605	Total Expenditure	40,659
(20,780)	Net Cost of HRA Services as included in the CI&ES	(29,639)
317	HRA services share of Corporate and Democratic Core	317
2,485	HRA share of other amounts included in the whole authority net costs of services but not allocated to specific services	2,486
(17,978)	Net Income for HRA Services	(26,836)
	HRA Share of the operating income and expenditure included in the whole authority income and expenditure account	
(944)	(Gain) or Loss on Sale of HRA Fixed Assets	(402)
14,753	Interest Payable and similar charges	14,633
(58)	HRA Investment Income including mortgage interest and interest on notional cash balances	(62)
1,329	Pensions Interest Cost and expected return on Pensions Assets	1,191
-	Capital Grants & Contributions	(1,028)
(2,898)	(Surplus)/Deficit for the Year on HRA Services	(12,504)
	Movement on the HRA Statement	
(27,154)	Balance on the HRA at the end of the previous year	(26,906)
(2,898)	Surplus for the year on HRA services	(12,504)
3,146	Adjustments between accounting basis and funding basis under statute	14,683
248	Decrease/(Increase) in year on the HRA	2,179
(26,906)	Balance on the HRA at the end of the year	(24,727)
	Check:	
	HRA Balance per Note 32 to the Accounts =	(24,727)
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Adjusted by £44k for revised IAS19 - see IAS19 sheet

Adjusted by (£44k) for revised IAS19 to back out the £44k debit in cell C17 above