

MOVEMENT ON THE HRA STATEMENT

STATEMENT 10

PURPOSE	This statement summarises the differences between the outturn on the HRA Income and Expenditure Account and the HRA Balance.			
MOVEMENT	<p>Balance on the HRA at the end of the previous year</p> <p>Deficit for the year on the HRA Income and Expenditure Statement</p> <p>Adjustments between accounting basis and funding basis under regulations</p> <p>(Increase) or decrease in year on the Housing Revenue Account</p> <p>Balance on the HRA at the end of the current year</p>	Note	2023/24 £'000	2022/23 £'000
		1	(926)	(926)
			25,436	37,245
			(25,436)	(37,245)
			-	-
			(926)	(926)
NOTES	<p>1. Adjustments between accounting basis and funding basis under regulations</p> <p>Depreciation and Revaluation</p> <p>Share of Employee Statutory Adjustment / Non distributed costs</p> <p>Amount by which pension costs calculated in accordance with IAS 19 are different from contributions due to the Lothian Pension Fund</p> <p>Items not included in the HRA Income and Expenditure Account but included in the movement on HRA Balance for the year</p> <p>Loans fund principal</p> <p>Capital expenditure funded by HRA</p> <p>Adjustments between accounting basis and funding basis under regulations</p>		(38,143)	(49,337)
			5	3
			(1)	(108)
			(38,139)	(49,442)
			5,119	2,665
			7,584	9,532
			(25,436)	(37,245)
	<p>2. Housing Stock</p> <p>The council's stock at 1 April 2023 was 14,243 houses, and at 31 March 2024 was 14,325 houses. As a result, the council was responsible for managing an average of 14,284 dwellings during 2023/24.</p> <p>Stock movements can be summarised as follows: -</p> <p>Stock as at 1 April</p> <p>New Build Completions</p> <p>Open Market Acquisitions</p> <p>Other Additions</p> <p>Demolitions</p> <p>Stock Reclassification</p> <p>Sales</p> <p>Stock as at 31 March</p> <p>Housing Stock Numbers by type are as follows: -</p> <p>1 Bed</p> <p>2 Bed</p> <p>3 Bed</p> <p>4 Bed</p> <p>More than 4 Bed</p>		<p>2023/24 No of Houses</p>	<p>2022/23 No of Houses</p>
			14,243	14,075
			54	139
			29	35
			-	-
			-	(2)
			(1)	(4)
			-	-
			14,325	14,243
	<p>3. Rent Arrears at 31 March</p> <p>Current Tenant</p> <p>Former Tenant</p>		<p>2023/24 £'000</p>	<p>2022/23 £'000</p>
			3,786	3,828
			1,896	1,702
	<p>4. Losses on Void Properties at 31 March</p> <p>Losses on void properties</p>		<p>2023/24 £'000</p>	<p>2022/23 £'000</p>
			988	697
	<p>5. Bad Debt Provision</p> <p>Bad Debt Provision for housing rent arrears and former tenant's debt.</p>		<p>2023/24 £'000</p>	<p>2022/23 £'000</p>
			4,954	4,837