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**PROCEDURE TO BE FOLLOWED AT THE  
MEETING OF RENFREWSHIRE COUNCIL  
TO BE HELD ON 4 MARCH 2021  
DURING CONSIDERATION OF ITEM 4 CONCERNING  
THE HOUSING REVENUE ACCOUNT BUDGET, RENT LEVELS  
2021/2022 AND HOUSING CAPITAL INVESTMENT PLAN  
2021/2022-2023/2024**

The purpose of this note is to give Members advance notice of the procedure which Provost Cameron has agreed should be followed at the Meeting of the Council on 4 March 2021 viz:

1. The Convener of the Communities, Housing & Planning Policy Board (the Convener) will make her budget statement for financial year 2021/2022 and move as appropriate. She will then speak to the principal points of her proposals. The motion will require to be seconded.
2. For the purposes of the subsequent discussion and voting, the Convener's proposals will be taken as one motion.
3. An opportunity will then be given to the Leaders of the opposition groups and any other Members to move, and to have duly seconded, comprehensive amendments to the motion (i.e. taking together budget proposals, the rent levels and the capital investment plans).
4. The motion and any amendments will require to be produced in writing and a copy given to each of the Members present prior to being spoken to at the meeting. Provost Cameron may then adjourn the meeting to allow Members to consider the terms of the motion by the administration and any amendments by the opposition groups.
5. There shall be no formal restriction upon the length of time given to the Convener and the Leaders of the opposition groups to move their respective budget statements and speak in support of the principal points of their proposals. However, Provost Cameron shall have the power to require any person speaking to limit their speech in order to facilitate the conduct of the meeting.
6. Provost Cameron will then invite other Members to take part in the debate.
7. The debate will conclude with Provost Cameron giving the Convener an opportunity to reply.
8. A vote or votes will then be taken in accordance with the provisions of standing orders.
9. Due to the Council meeting taking place remotely on Microsoft Teams, there will be separate guidance issued ahead of the meeting regarding the conduct of the meeting and including details of how members may submit and circulate motions and amendments and how they may hold confidential discussions with other members.



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**To: Council**

**On: 4 March 2021**

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**Report by: Director of Communities & Housing, and Director of Finance & Resources**

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**Heading: Housing Revenue Account Budget & Rent Levels 2021/22 and Housing Capital Investment Plan 2021/22 to 2023/24**

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## **1. Summary**

- 1.1 This report details the proposed Housing Revenue Account (HRA) budget for financial year 2021/22 and sets out the information which allows consideration of rent levels for 2021/22.
  - 1.2 The report provides members with the results from the consultation process with tenants regarding the annual rent setting process.
  - 1.3 The report also details the Housing Capital Investment Plan for the three-year period from 2021/22 to 2023/24.
  - 1.4 In setting the 2021/22 HRA budget, members will wish to consider the medium and longer term financial context for the HRA in light of the ongoing risks and challenges facing the HRA as outlined in this report.
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## **2. Recommendations**

- 2.1 It is recommended that the Council:
  - (i) considers the contents of this report and approves an average weekly rent increase of 1.5% for 2021/22 for housing rents, lock up rents and laundrette charges;
  - (ii) notes the findings of the recent Tenant Consultation exercise;

- (iii) approves the Housing Revenue Account Budget for financial year 2021/22 as detailed in Appendix 2;
  - (iv) approves the Housing Capital Investment Plan 2021/22 to 2023/24 as detailed in Appendix 3 of the report; and
  - (v) notes the continuing requirement to achieve best value in the commissioning of works by having an optimum workflow over the 3 years of the investment plan and authorises the Director of Communities, Housing and Planning to liaise with the Director of Finance and Resources to re-profile the capital programme and available resources, as necessary, in line with the appropriate limits established under the Council's capital prudential framework arrangements.
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### **3. Background and Medium Term Financial Context**

- 3.1. The HRA operates a rolling 30-year Business Plan model which is the standard operating practice amongst local authorities and Registered Social Landlords. The 30-year basis of the model reflects the need for a long term planned approach to the replacement of major items such as rewiring, central heating etc aligned to the lifecycle of the element. The model ensures that planned rental income is sufficient over the term of the plan to cover the costs of servicing capital expenditure including significant investment and regeneration initiatives together with funding the annual costs of maintaining the housing stock and all HRA operating costs including staffing.
- 3.2. The Business Plan model is reviewed annually to take account of the adjusted base budget position from the previous year and to update any key assumptions. This review process allows consideration to be given to the setting of rent levels for the forthcoming and future financial years.
- 3.3. The COVID-19 pandemic has significantly impacted on housing services since March 2020, as adjustments have been made to services to comply with the various restrictions and government guidance that has been in place. Impacts include lower than expected rental income due to ceased letting activity in the period from late March to mid-July, and cessation of the rent arrears recovery process from lockdown onwards, delayed completion of new build homes at Dargavel Village and Johnstone Castle, and delays to works in void properties with consequent loss of rental income, restrictions to essential only repairs and delays to the gas servicing programme, with consequential building services workforce productivity impact, and delays to capital projects impacting on in year capital spending.
- 3.4. The financial impacts of COVID have been assessed and reported in financial monitoring reports to policy boards. At period 8 the overall projected overspend in the HRA is £342k for 2020/21 and this will be managed through the HRA reserve, thereby reducing the level of reserves from £6.8m to £6.4m. The HRA is a ring-fenced account and it is important that an adequate level of reserve is maintained to provide protection against any unforeseen risk or financial impact that may materialise through the year. It is considered prudent to maintain reserves at this level.

3.5. Notwithstanding these in year exceptional costs, and as previously outlined to members in the report “Housing Led Regeneration and Renewal Programme for Renfrewshire” to the December meeting of Council , a number of factors continue to have a positive financial impact on the HRA’s long term 30 year business plan. These include:

- accelerated payment of existing HRA debt linked to asset lifecycle planning and prudent financial management.
- better than expected performance in core housing management areas including rent collection and the management of rent arrears.

As a consequence, the HRA has financial capacity that is expected to emerge over a medium to longer term basis. The absolute scale of this more positive financial outlook will be subject to a range of influencing factors over the long term including ongoing rent levels. However, as reported to the December meeting of Council it is anticipated that the more positive financial outlook will confidently allow £100 million of additional investment over and above the existing programme of investment contained within the HRA business plan over the next 10 years. The HRA business plan assumptions have been amended to take account of this additional investment and the capital programme spend profile has similarly been updated accordingly.

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#### **4. HRA Budget Planning Assumptions**

4.1. The rental income generated by the HRA must support service delivery, the costs of appropriately maintaining the housing stock and the financing costs to service the investment required in HRA assets. Details are provided in Appendices 1 and 2.

4.2. Key Assumptions are:

4.2.1 Estimated housing stock for 2021 is 11,853 and this includes the new build stock at Johnstone Castle and Bishopton.

4.2.2 An allowance has also been made for HRA pay inflation for 2021/22. Whilst discussions regarding pay awards are ongoing and may take time to conclude it is considered prudent to make provision for such costs

4.2.3 An allowance for inflation of £263k has also been added to the 21/22 HRA repairs and maintenance budget. This allowance is required to ensure the repairs budget reflects the inflationary impacts on the use of both internal and external contractors to deliver repairs. Equally it ensures that the repairs and maintenance budget, year on year, can deliver the same volume of repairs.

4.2.5 Rental loss from voids will remain at 1.5% for 2021/22 together with an allowance of 0.25% for Council Tax on empty properties in line with business plan assumptions.

- 4.2.6 The bad debt provision will remain at 3.5% for 2021/22. We continue to review the levels of bad debt throughout the year as part of the routine budget monitoring process.
- 4.2.7 A provision of £1.5m was made in 2019/20 as part of a planned programme of works to meet the Scottish Government's new standard relating to smoke, heat and carbon monoxide alarms. This provision was subsequently increased by £1.5m in the 2020/21 budget. In common with other councils this programme of works has been delayed due to COVID. The Scottish Government have recognised that COVID has impacted on the programme and extended the deadline for the works to February 2022. The capital plan, as detailed on the attached appendix 3, has been adjusted to reflect this extended timescale. Operational plans are in place to deliver all relevant works by this deadline.
- 4.2.8 The capital plan for 2021/22 – 2023/24 has been updated to include the additional investment in housing regeneration and new build as reported to the Council meeting of 17 December 2020
- 4.2.9 The strategy of using HRA surpluses and Capital Financed from Current Revenue (CFCR) to reduce new debt and smooth debt repayments will continue to be used to ensure the medium to long term sustainability of the HRA.
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## **5. Tenant Consultation**

- 5.1 Renfrewshire Council has a statutory duty to consult tenants before increasing rents. To help inform the decision on rents for 2020/21, consultation was undertaken in December 2020 and January 2021 involving discussion with tenant representatives as the annual Council Wide Forum, an on-line survey of Council tenants and a telephone survey of Council tenants.
- 5.2 The majority of tenants who took part in the consultation agreed with a 1.5% rent increase. Only a very small number of tenants responded to the online survey (5 respondents), but over 600 telephone interviews with tenants were conducted by external consultants during January (this represents 5% of Council tenants).
- 5.3 Of those who took part in the telephone survey, 77.7% said they agreed with a 1.5% rent increase, with a range of comments including that the proposed increase of 1.5% is fair and reasonable in the current circumstances, with many comments supportive of the increase given the investment in existing and new homes. Of the 136 respondents who said they did not agree with a 1.5% increase, most said this was because their rent is expensive already, that their home needs improvement, poor customer service, or that rents should not increase during the pandemic.
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## 6. Housing Capital Investment Plan – 2021/22 to 2023/24

### 6.1 Overview

- 6.1.1 The proposed Housing Capital Investment Plan for the 3-year period from 2021/22 to 2023/24 is attached at Appendix 3. The net value of the plan is £112.98m and includes allowances for new build homes and related Scottish Government grants, regeneration & renewal and the planned investment programmes required to ensure council house stock is maintained at the Scottish Housing Quality Standard (SHQS).
- 6.1.2 The planned net capital investment in 2021/22 will be £20.40m, followed by £42.83m in 2022/23 and £49.75m in 2023/24. The plan will be reviewed on an annual basis incorporating an ongoing assessment of risk.
- 6.1.3 Authority is granted to the Director of Communities and Housing in consultation with the Director of Finance and Resources, to flexibly manage the capital investment programme as necessary to ensure optimum use of resources within the corporate limits of prudential borrowing. It is proposed that this facility remains in place over the life of the new three-year plan detailed in Appendix 3.
- 6.1.4 The table below sets out the proposed composition of the plan for 2021/22 (gross expenditure of £25.60m) and how it will be funded.

2021/22 Programme		2021/22 Funding	
Planned Investment Programmes	£13.68m	Prudential Borrowing	£20.40m
Regeneration & New Build etc	£11.92m	Government New Build Grant	£5.20m
<b>Total</b>	<b>£25.60m</b>	<b>Total</b>	<b>£25.60m</b>

### 6.2 Planned Investment Programmes

- 6.2.1 Since achieving compliance with the Scottish Housing Quality Standard (SHQS) in April 2015, there has been an ongoing requirement to ensure our housing stock continues to be maintained at this standard. This requirement will continue to be the driver for the planned investment programmes which will focus on:

- Investing in those properties which had been assessed as complying prior to 2015 but which subsequently drop below the standard
- Ensuring properties in the abeyance category which subsequently become void are upgraded prior to being re-let

The capital programme for 2021/22 to 2023/24 will deliver a total of £58.35m in planned investment programmes in the existing housing stock.

6.2.2 The Council is required to ensure that all stock achieves the minimum energy rating under the Energy Efficiency Standard for Social Housing (ESSH). It is anticipated that by April 2021 80% of the Council's housing stock will meet the 2020 standard. The Council's position is that ESSH will be achieved through the capital funding for planned investment programmes, together with Government sourced supplementary funding (e.g. HEEPS:ABS - Home Energy Efficiency Programmes for Scotland) and other external sources such as ECO (Energy Company Obligation).

6.2.3 As a result of the level of investment during the SHQS programme which saw internal improvements delivered to 10,700 homes, the main focus of the planned investment programme has now shifted towards external improvements which will also contribute to the achievement of ESSH. There will continue to be a programme of heating renewals in 2021/22 and the smaller programme of kitchen, bathroom and rewiring combinations will only be carried out in properties which are void or were otherwise in abeyance at the end of the SHQS programme.

6.2.4 The main categories of planned investment programmes are:

- External improvements which includes renewal of roofs, rainwater goods and external fabric,
- Internal improvements which includes replacing or upgrading kitchens, bathrooms, electrical wiring and heating systems,
- Multi storey flat and sheltered housing improvements, and the roll out of the new standards relating to smoke, heat and carbon monoxide detectors.
- Other investment including launderettes, disabled adaptations, asbestos removal and rotworks.

6.2.5 The main elements of the planned investment programme for next year will include the following:

2021/22 Planned Improvements	Number of Properties
External fabric upgrading	438
Kitchen, bathroom and rewiring replacement	200
Heating renewals	250

6.2.6 In August 2019, an Acquisition Scheme was approved by the Communities, Housing and Planning Policy Board which will enable these funds to be reinvested in replacement housing stock. Privately owned properties will be identified for acquisition by the Council where they meet criteria set out in the scheme (i.e. properties which would meet identified needs, close to existing Council housing and where the purchase represents good value for money).



## 6.3 New Build

- 6.3.1 The Capital Investment Plan continues to include provision for investment in building new Council Housing. Two new build projects at Johnstone Castle (95 new homes) and Bishopton (80 new homes) were delayed due to the impact of COVID19 however they are now substantially complete and the plan approved in March 2020 also included provision for further newbuild Council projects at additional sites across Renfrewshire.
- 6.3.2 Work is expected to start on site shortly at two other Council newbuild sites: Tannahill, Ferguslie Park (101 homes) and Auchengreoch Rd, South West Johnstone (39 homes).
- 6.3.3 In addition to these sites, further new build developments are planned at Gallowhill (around 60 homes), and Foxbar Rivers (around 40 new homes), with provision of £9.92m also included in the three-year capital plan for further newbuild projects, with sites still to be identified.
- 6.3.4 The Strategic Housing Investment Plan 2021/22 – 2025/26 approved by the Communities, Housing and Planning Policy Board on 27 October 2020, includes provision for Scottish Government grant funding for Council newbuild projects.
- 6.3.5 Phase 1 of the Housing Led Regeneration and Renewal Plan reported to Council in December 2020 also includes capacity for an additional 300 new council homes. Planning for these new homes will be taken forward as part of this programme and the capital allowances for this has been incorporated in the plan.
- 6.3.6 The current new build grant benchmark rate for local authorities is £59,000 per unit. At present there is no certainty about levels of grant funding for Renfrewshire from the Scottish Government's Affordable Housing Programme beyond March 2021, but allowance is made in the Housing Capital Investment Plan to fund the cost of developing these new Council homes, net of the anticipated grant contribution and assuming that grant continues to be available at the current rate.

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## Implications of the Report

- 1. **Financial** – The report and appendices detail the proposed HRA budget and average weekly rent increase for 2021/2022 and the Housing Capital Investment Plan for 2021/22 to 2023/24.
- 2. **HR & Organisational Development** – None.

### 3. **Community/Council Planning**

- *Our Renfrewshire is well* – enabling communities to have their voices heard, and influence the places and services that affect them – consulting tenants on the proposed changes to rents for 2021/22
  - *Building strong, safe and resilient communities* - continuing housing regeneration programmes across Renfrewshire to create sustainable communities.
  - *Tackling inequality, ensuring opportunities for all* - improving and maintaining housing conditions for the benefit of tenants and providing assistance to tenants to mitigate the impacts of Welfare Reform.
  - *Creating a sustainable Renfrewshire for all to enjoy* – accessing supplementary external funding where available to support the achievement of the minimum energy rating under the Energy Efficiency Standard for Social Housing.
  - *Working together to improve outcomes* – consulting tenants on the proposed changes to rents for 2021/22 and involving tenant representatives in the specification and monitoring of the investment programme.
4. **Legal** – The council is required to set an HRA budget for 2021/22 and agree any rent changes for notification to tenants. The council must give tenants at least 28 days notification in advance of any changes.
5. **Property/Assets** – The report proposes the Housing Capital Investment Plan for 2021/22 to 2023/24.
6. **Information Technology** – None.
7. **Equality & Human Rights** - The recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement of individuals' human rights have been identified arising from the recommendations contained in the report. If required following implementation, the actual impact of the recommendations and the mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the Council's website.
8. **Health & Safety** – None
9. **Procurement** – The proposed Capital Investment Plan for 2021/22 to 2023/24 will include procurement of contracts.
10. **Risk** – The HRA Business Plan remains subject to a number of risks including the impact of welfare reform and economic factors such as interest rates and inflation.
11. **Privacy Impact** – None.
12. **Cosla Policy Position** – Not applicable.
13. **Climate Risk** - None

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## List of Background Papers

None.

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**Housing Revenue Account - Budget Changes for 2021/22**

<b>Expenditure</b>					
<b>Subjective Heading</b>	<b>2020/21 Budget</b>	<b>Change</b>	<b>2021/22 Budget</b>	<b>Major Changes</b>	<b>Change</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>		<b>£000</b>
Employee Costs	£8,924	£263	£9,187	Allowance for pay inflation for employees	£263
				<b>Total Movement in Employee Costs</b>	<b>£263</b>
Property Costs	£14,816	£39	£14,855	Budget realignment to reflect no rebate to HRA from Building Services in 21/22 & onwards	-£224
				Inflation on payments to all contractors for undertaking maintenance works	£263
				<b>Total Movement in Property Costs</b>	<b>£39</b>
Supplies & Services	£714	£0	£714		
Support Services	£2,425	£0	£2,425		
Transfer Payments	£3,910	£52	£3,962		
				Increased allowance for bad debt and void rent loss as a result of the % rent increase	£52
Transport	£103	£0	£103		
Loan Charges	£21,821	£470	£22,291	Realignment of repayment of principal debt reflecting the debt smoothing strategy.	£470
<b>Total Expenditure</b>	<b>£52,713</b>	<b>£824</b>	<b>£53,536</b>	<b>Total movement in Expenditure</b>	<b>£824</b>

<b>Income</b>					
<b>Subjective Heading</b>	<b>2020/21 Budget</b>	<b>Change</b>	<b>2021/22 Budget</b>	<b>Major Changes</b>	<b>Change</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>		<b>£000</b>
House Rents	£48,353	£1,040	£49,393	1.5% increase in house rents	£730
				Increase in rent yield reflecting lower number of properties held vacant/void for major improvement works	£310
				<b>Total Movement in House Rents</b>	<b>£1,040</b>
Supporting People Income	£898	£0	£898		
Commercial Rents	£1,181	£0	£1,181		
SHQS Professional Fees	£961	£0	£961		
Service Charges	£322	£3	£325		
Building Services Rebate	£224	-£224	£0	1.5% Increase in Laundrette Charges	£3
				Budget adjustment to reflect no rebate to HRA from Building Services in 21/22 & onwards	-£224
Temporary Interest	£132	£0	£132		
Lock Up Rents	£293	£4	£297	1.5% Increase in Lock up rents	£4
Renewable Heat Initiative (RHI) income	£100	£0	£100		
Other Income	£250	£0	£250		
<b>Total Income</b>	<b>£52,713</b>	<b>£824</b>	<b>£53,536</b>	<b>Total movement in Income</b>	<b>£824</b>
<b>Movement in net expenditure</b>	<b>£0</b>	<b>-£0</b>	<b>-£0</b>		

Renfrewshire Council  
Estimates of Expenditure and Income for the Year Ending 31st March 2022  
Housing Revenue Account  
Subjective Summary

Line No	Expenditure	2020/21 Estimates £	Tsfrs, Savings & Unavoidables £	2021/22 Estimates £	Rent Increase/ Inflation, etc £	2021/22 Estimates £
<b>1</b>	<b>Employee Costs</b>	<b>8,924,170</b>	<b>0</b>	<b>8,924,170</b>	<b>262,930</b>	<b>9,187,100</b>
2	Salaries - Apt&C	6,259,970	0	6,259,970	187,800	6,447,770
3	Overtime - Apt & C	69,670	0	69,670	2,090	71,760
4	Superannuation - Apt&C	1,204,170	0	1,204,170	36,130	1,240,300
5	National Insurance - Apt&C	591,214	0	591,214	17,740	608,954
6	Salaries - Manual Workers	562,011	0	562,011	16,860	578,871
7	Overtime - Manual Workers	84,840	0	84,840	2,550	87,390
8	Contractual Overtime - Manual Workers	54,380	0	54,380	1,630	56,010
9	Superannuation - Manual Workers	122,943	0	122,943	3,690	126,633
10	National Insurance - Manual Workers	51,415	0	51,415	1,540	52,955
11	Employee Turnover Savings	-236,643	0	-236,643	-7,100	-243,743
12	Occupational Health Services	54,800	0	54,800	0	54,800
13	Conference Expenses	1,500	0	1,500	0	1,500
14	Pension Increases	66,400	0	66,400	0	66,400
15	Training Costs	37,500	0	37,500	0	37,500
<b>16</b>	<b>Property Costs</b>	<b>14,816,030</b>	<b>-224,000</b>	<b>14,592,030</b>	<b>263,001</b>	<b>14,855,031</b>
17	Community alarm maintenance	51,000	0	51,000	0	51,000
18	Contract cleaning	159,450	0	159,450	0	159,450
19	Electricity	402,020	0	402,020	0	402,020
20	Factoring & common charges	52,000	0	52,000	0	52,000
21	Garden assistance scheme	371,200	0	371,200	0	371,200
22	Gas	147,030	0	147,030	0	147,030
23	Improve garden / close cleaning	494,400	0	494,400	0	494,400
24	Maintenance of Gardens and Open Spaces	246,800	0	246,800	0	246,800
25	Maintenance of Commercial Units	30,000	0	30,000	0	30,000
26	Maintenance of houses	12,024,670	-224,000	11,800,670	263,001	12,063,671
27	Property insurance	335,400	0	335,400	0	335,400
28	Rates	131,300	0	131,300	0	131,300
29	Office Rent	72,000	0	72,000	0	72,000
30	Temporary Accommodation	9,000	0	9,000	0	9,000
31	Water metered charges	10,000	0	10,000	0	10,000
32	Repairs direct	11,000	0	11,000	0	11,000
33	Special uplift service	224,900	0	224,900	0	224,900
34	Commercial Refuse	3,860	0	3,860	0	3,860
35	Supply of bins	5,700	0	5,700	0	5,700
36	Estate Management costs	30,000	0	30,000	0	30,000
37	Other Property Costs	4,300	0	4,300	0	4,300
<b>38</b>	<b>Supplies and Services</b>	<b>713,860</b>	<b>0</b>	<b>713,860</b>	<b>0</b>	<b>713,860</b>
39	Advertising	3,600	0	3,600	0	3,600
40	Bank Charges	7,000	0	7,000	0	7,000
41	Clothing/Uniforms	21,700	0	21,700	0	21,700
42	Ict Software & Licenses	196,600	0	196,600	0	196,600
43	Ict Equipment Maintenance & Replacement	10,000	0	10,000	0	10,000
44	Office Equipment And Furniture	5,900	0	5,900	0	5,900
45	Legal Expenses, Sheriff Officer Services	136,000	0	136,000	0	136,000
46	Publicity	18,000	0	18,000	0	18,000
47	Removal Costs	11,800	0	11,800	0	11,800
48	Customer Research	18,300	0	18,300	0	18,300
49	Energy Management Recharge	23,400	0	23,400	0	23,400
50	Postage	68,600	0	68,600	0	68,600
51	Printing And Stationery	40,050	0	40,050	0	40,050
52	Telephones	109,810	0	109,810	0	109,810
53	Translation And Interpreting Services	1,700	0	1,700	0	1,700
54	Other Supplies & Services	41,400	0	41,400	0	41,400
<b>55</b>	<b>Carried Forward</b>	<b>24,454,060</b>	<b>-224,000</b>	<b>24,230,060</b>	<b>525,931</b>	<b>24,755,991</b>

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Renfrewshire Council  
Estimates of Expenditure and Income for the Year Ending 31st March 2022  
Housing Revenue Account  
Subjective Summary

Line No	Income	2020/21 Estimates £	Tsfrs, Savings & Unavoidables £	2021/22 Estimates £	Rent Increase/ Inflation, etc £	2021/22 Estimates £
1	<b>Income</b>	<b>52,712,580</b>	<b>86,000</b>	<b>52,798,580</b>	<b>737,694</b>	<b>53,536,274</b>
2	District Heating Income - Tenants	79,700	0	79,700	0	79,700
3	District Heating Income - Owner Occupiers	15,100	0	15,100	0	15,100
4	Renewable Heat Incentive (Rhi) Income	100,000	0	100,000	0	100,000
5	Launderette Income - Tenants	65,000	0	65,000	975	65,975
6	Launderette Income - Owner Occupiers	161,900	0	161,900	2,429	164,329
7	Other Charges To Owners	10,000	0	10,000	0	10,000
8	Recovery Of Legal Fees	40,000	0	40,000	0	40,000
9	Sheltered Housing Contribution	151,300	0	151,300	0	151,300
10	Customer Support Contribution	746,990	0	746,990	0	746,990
11	Rental Income - Commercial Properties	1,181,000	0	1,181,000	0	1,181,000
12	Rental Income - Houses	48,352,900	310,000	48,662,900	729,900	49,392,800
13	Rental Income - Lock Ups	292,690	0	292,690	4,390	297,080
14	Rechargeable Repairs Income (Net Of Write Offs)	90,000	0	90,000	0	90,000
15	Temporary Interest	131,500	0	131,500	0	131,500
16	Shqs Professional Fees	961,000	0	961,000	0	961,000
17	Admin Recoveries	56,500	0	56,500	0	56,500
18	Building Services Rebate	224,000	-224,000	0	0	0
19	Commission On Insurance	5,000	0	5,000	0	5,000
20	Energy Management System Recharge	15,000	0	15,000	0	15,000
21	Other Accounts Of The Authority	25,000	0	25,000	0	25,000
22	Property Enquiry Fees	5,000	0	5,000	0	5,000
23	Property Management Service	3,000	0	3,000	0	3,000
24	<b>Carried Forward</b>	<b>52,712,580</b>	<b>86,000</b>	<b>52,798,580</b>	<b>737,694</b>	<b>53,536,274</b>

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Renfrewshire Council  
Estimates of Expenditure and Income for the Year Ending 31st March 2022  
Housing Revenue Account  
Subjective Summary

Line No	Expenditure	2020/21 Estimates £	Tsfrs, Savings & Unavoidables £	2021/22 Estimates £	Rent Increase/ Inflation, etc £	2021/22 Estimates £
56	<b>Expenditure Brought Forward</b>	<b>24,454,060</b>	<b>-224,000</b>	<b>24,230,060</b>	<b>525,931</b>	<b>24,755,991</b>
57	<b>Support Services</b>	<b>2,425,000</b>	<b>0</b>	<b>2,425,000</b>	<b>0</b>	<b>2,425,000</b>
58	Apportionment Of Central Administration	1,085,100	0	1,085,100	0	1,085,100
59	Apportionment Of Central Administration Business Support	308,110	0	308,110	0	308,110
60	Apportionment Of Central Administration Non Defined	441,790	0	441,790	0	441,790
61	Mss Recharge - Devt & Housing Services	175,000	0	175,000	0	175,000
62	Asist & Mediation Recharge From Environmental Services	245,250	0	245,250	0	245,250
63	Insurance	123,000	0	123,000	0	123,000
64	Membership Fees & Subscriptions	31,750	0	31,750	0	31,750
65	Tenant Consultation	15,000	0	15,000	0	15,000
66	<b>Transfer Payments</b>	<b>3,909,590</b>	<b>15,300</b>	<b>3,924,890</b>	<b>36,850</b>	<b>3,961,740</b>
67	Council Tax	118,500	0	118,500	0	118,500
68	Garden Competition	5,700	0	5,700	0	5,700
69	Apprenticeship Levy	31,260	0	31,260	0	31,260
70	Grants To Tenants Associations	8,000	0	8,000	0	8,000
71	Irrecoverable Rent - Housing	1,667,000	10,700	1,677,700	25,200	1,702,900
72	Welfare Reform Initiatives	38,000	0	38,000	0	38,000
73	Neighbourhood Housing Forums	269,500	0	269,500	0	269,500
74	Neighbourhood Environmental Trainees Scheme	200,000	0	200,000	0	200,000
75	Voids - Commercial	170,000	0	170,000	0	170,000
76	Voids - Operational	725,300	4,600	729,900	10,900	740,800
77	Voids - Lock Ups	50,130	0	50,130	750	50,880
78	Strategy & Quality Initiatives	67,690	0	67,690	0	67,690
79	Commissioned Costs - Customer Support	558,510	0	558,510	0	558,510
80	<b>Transport</b>	<b>102,500</b>	<b>0</b>	<b>102,500</b>	<b>0</b>	<b>102,500</b>
81	Travel And Subsistence	78,300	0	78,300	0	78,300
82	Internal Transport - Hire	22,200	0	22,200	0	22,200
83	Internal Transport - Maintenance	1,000	0	1,000	0	1,000
84	Internal Transport - Fuel	1,000	0	1,000	0	1,000
85	<b>Loan Charges</b>	<b>21,821,430</b>	<b>0</b>	<b>21,821,430</b>	<b>469,613</b>	<b>22,291,043</b>
86	Loan Charges - Expenses	97,000	6,000	103,000	0	103,000
87	Loan Charges - Interest	4,017,000	914,000	4,931,000	0	4,931,000
88	Loan Charges - Principal	17,707,430	-920,000	16,787,430	469,613	17,257,043
89	<b>Total Expenditure</b>	<b>52,712,580</b>	<b>-208,700</b>	<b>52,503,880</b>	<b>1,032,394</b>	<b>53,536,274</b>



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Line No	Income	2020/21 Estimates £	Tsfrs, Savings & Unavoidables £	2021/22 Estimates £	Rent Increase/ Inflation, etc £	2021/22 Estimates £
90	Income Brought Forward	52,712,580	86,000	52,798,580	737,694	53,536,274
91	Total Income	52,712,580	86,000	52,798,580	737,694	53,536,274
92	Total Expenditure	52,712,580	-208,700	52,503,880	1,032,394	53,536,274
93	Net Expenditure	-0	-294,700	-294,700	294,700	0

Expenditure Category	2021-22 £m	2022-23 £m	2023-24 £m	3 Year Totals £m
<b>Existing Housing Stock</b>				
Internal Investment	2.850	2.530	3.380	<b>8.760</b>
Low Rise External Improvements	4.700	8.900	11.625	<b>25.225</b>
Multi Storey Flats Improvements	1.537	5.337	5.000	<b>11.874</b>
Sheltered Housing Improvements	0.100	0.100	0.400	<b>0.600</b>
Others e.g. Adapts, Rotworks & Asbestos	2.140	2.440	2.340	<b>6.920</b>
Smoke and Heat Detectors	1.250	0.125	0.000	<b>1.375</b>
Professional Fees	1.100	1.250	1.250	<b>3.600</b>
<b>Total Existing Housing Stock</b>	<b>13.677</b>	<b>20.682</b>	<b>23.995</b>	<b>58.354</b>
<b>Regeneration and New Build</b>				
Demolitions and Acquisitions	0.625	1.230	1.275	3.130
New Build Tannahill	6.500	6.280	0.000	12.780
New Build Gallowhill	1.000	6.500	3.300	10.800
New Build Auchengreoch	3.500	2.050	0.000	5.550
New Build Foxbar Rivers	0.100	3.000	4.200	7.300
New Build replacement projects	0.050	2.175	7.695	9.920
<b>Total Regeneration and New Build</b>	<b>11.775</b>	<b>21.235</b>	<b>16.470</b>	<b>49.480</b>
<b>Regeneration and Renewal Investment Programme</b>	0.150	5.000	13.000	18.150
<b>Government Grant Income</b>	<b>(5.201)</b>	<b>(4.086)</b>	<b>(3.717)</b>	<b>(13.004)</b>
<b>Net Housing Investment Expenditure</b>	<b>20.401</b>	<b>42.831</b>	<b>49.748</b>	<b>112.980</b>