



**BOARD MEETING  
24<sup>TH</sup> SEPTEMBER 2026 AT 4.00 P.M.  
GATEWAY PLAZA, LEVEL 10**

**PUBLIC AGENDA**

| <b>Item</b> |                                                                                                                   |
|-------------|-------------------------------------------------------------------------------------------------------------------|
| 1.          | <b>Apologies</b>                                                                                                  |
| 2.          | <b>Declarations for Interest</b>                                                                                  |
| 3.          | <b>Tenants Voice – Keeping tenants and homes safe in partnership with South Yorkshire Fire and Rescue (video)</b> |
| 4.          | <b>CEO Presentation (For Assurance)</b>                                                                           |
| 5.          | <b>BH Ltd Report and Accounts to the end of March 2026 (For Approval)</b>                                         |
| 6.          | <b>2026/27 Quarter One Performance Summary (For Assurance)</b>                                                    |
| 7.          | <b>Repairs, Maintenance and Building Safety Update (For Assurance)</b>                                            |
| 8.          | <b>Risk Management Annual Report (For Approval)</b>                                                               |
| 9.          | <b>Annual Report to Tenants 2025-26 (For Approval)</b>                                                            |
| 10.         | <b>Hearing Tenants – 2025/26 Impact Summar (For Assurance)</b>                                                    |
| 11.         | <b>Asset Management Strategy (For Approval)</b>                                                                   |
|             |                                                                                                                   |

|     |                                                                         |
|-----|-------------------------------------------------------------------------|
| 12. | <b>Resource Information Papers:-<br/>Board Fact Sheet</b>               |
| 13  | <b>Minutes of previous Board Meeting held 30<sup>th</sup> July 2026</b> |

Date of Next Meeting – 24<sup>th</sup> November 2026.

# Chief Executive's Report

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# News

- a) Andy Burnham has reappointed Angela Rayner as Secretary of State for Housing, Communities and Local Government.
- b) The housing and local government ministers in MHCLG are now:
  - o Matthew Pennycook (Housing and Planning)
  - o Florence Eshalomi (portfolio tbc)
  - o Jim McMahon (PSS – portfolio tbc)
  - o Baroness Taylor of Stevenage (PSS)
- c) John Healey – former Housing Minister/ Shadow Housing Minister – has been appointed Chancellor. Pat McFadden stays Secretary of State for Work & Pensions.



# Key Operational Updates

- a) Empty Homes recovery plan seeing consistent and sustained improvement through July and August
- b) Positive Progress in dealing with Damp, Mould and Condensation with compliance now achieved.
- c) Preparation of phase 2 and 3 of Awaabs Law is progressing well (even though implementation date slightly delayed)
- d) Continued strong performance in relation to managing rent arrears



# Gas Servicing: Change to Access Warrant Route

Berneslai Homes has a statutory duty under Regulation 36 of the Gas Safety (Installation and Use) Regulations 1998 to ensure annual gas safety checks. The current gas servicing procedure includes escalation through the Environmental Protection Act 1990 warrant route where standard engagement has not secured access through a relatively low-cost and timely mechanism.

In the last year, 241 cases began the legal escalation process. Approximately 50% of these cases have proceeded to a warrant application and incurred the £22 application cost, with 47 warrants ultimately served at properties where access had still not been granted.

On 31 July 2026, urgent guidance was circulated confirming the Government position that courts should not issue landlord gas inspection warrants under the Environmental Protection Act 1990. The guidance explains that the EPA warrant power is linked to statutory nuisance functions and should not be used as a collateral route to inspect boilers for landlord gas safety compliance.

This creates an immediate procedural issue as cases requiring legal intervention will need to be considered under tenancy enforcement and injunction procedures which is significantly more expensive and long winded.

Using last years case load as an example costs would increase to at least £32,430 or more prudently £64,860 (This does not include staff time, legal preparation, or any wider operational cost) and the time taken to between 6 and 8 weeks.

This delay would almost certainly lead to an increase in the number of overdue Gas Safety checks and a subsequent breach of the Regulator of Social Housings Consumer Standards in relation to Building safety



# Green Project Update

- a) Formal consultation closed on 2 September after starting on 29 April
- a) Extensive consultation with Craft colleagues and trade union partners – 3 in-person Craft sessions and 5 TU meetings plus manager led sessions and regular written communications
- b) Paper and online ballot held on 24 August which resulted in 64% vote to accept Green Book terms and conditions and 36% to remain on Red Book
- c) Unison and Unite have indicated their intention to sign a collective agreement to move to Green Book terms and conditions from 1 November, subject to a short review of Standby
- d) Implementation – people system changes, contracts, agency pay rate changes, financial management of PRIP contract, removal of standby admin unit payments



# Stores Outsourcing Project

- a) The contract is expected to be signed in October 2026, subject to Board approval and the proposed go-live date remains 16 November 2026
- b) Mobilisation arrangements and workstreams are established and progressing
- c) Fall Bank site works are progressing but remain a risk to the go-live timetable. No Depot contingency secured
- d) Stock transfer arrangements are being finalised, including management of potential write-offs.
- e) JPS is seeking Admitted Body Status; any delay could affect the TUPE timetable.
- f) Regular communication with affected staff continues.
- g) ICT testing for interfaces and roll out of the Avail ordering App and staff training must be completed before go-live.
- h) Overall delivery remains on track, subject to active management of these work streams and risks.
- a) Office accommodation project commencing to manage transfer of staff from Carlton site to GP



# Staffing Update

- a) Executive Director of Property started Employment 10<sup>th</sup> September
- b) Head of Finance commenced employment 10<sup>th</sup> August
- c) Executive Director of Resources successfully returned to role
- d) Head of Customer Services recruitment completed
- e) Tenants Board Member and Customer Services Committee Member recruitment to be completed by end of October



# Areas of focus

- a) Work with Board, EMT and SMT to develop “the Berneslai Homes Way”
- a) Consider the most appropriate and efficient way to deliver repairs services to customers
- b) Define our approach to data management including the development of a revised Data Strategy
- c) Undertaking a review of requirements of housing and business systems to develop a future vision and roadmap
- d) Improving financial management and financial performance
- e) Review of Governance through Board Task and Finish Group



# Focus of Today's Meeting

## a) Finance and Performance

- i. Year end Accounts and External Audit Audit and Risk
- ii. Financial Performance
- iii. Quarter 1 performance out-turns
- iv. Property Services performance improvement
- v. Risk

## b) Customer Feedback

- i. Annual Report to Tenants
- ii. Hearing Tenants Impact Summary

## c) Asset Management Strategy

## d) Managed Stores Service



|                      |                                                                  |                                |                                                                                                                                                      |
|----------------------|------------------------------------------------------------------|--------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Report Title</b>  | 2025/26 Berneslai Homes Ltd Annual Report & Financial Statements | <b>Confidential</b>            | No                                                                                                                                                   |
| <b>Report Author</b> | Interim Executive Director of Resources                          | <b>Report Status</b>           | For Approval                                                                                                                                         |
| <b>Report To</b>     | Board<br>24th September 2026                                     | <b>Officer Contact Details</b> | Shendi Keshet<br>Interim Executive Director of Resources<br><a href="mailto:shendikeshet@berneslaihomes.co.uk">shendikeshet@berneslaihomes.co.uk</a> |

|                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|-----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>1. Executive Summary</b> | <p>This report presents the final 2025/26 Annual Report and Financial Statements for Berneslai Homes Ltd, prepared in accordance with the Companies Act 2006 and subject to external audit by BDO LLP. It outlines:</p> <ul style="list-style-type: none"> <li>a) statutory and regulatory requirements;</li> <li>b) audit progress;</li> <li>c) key disclosure; and</li> <li>d) seeks the Audit and Risk Committee's review and recommendation for Board approval.</li> </ul>                                                                                                                                                                                           |
| <b>2. Recommendations</b>   | <p><b>The Audit &amp; Risk Committee recommended that Board:</b></p> <ul style="list-style-type: none"> <li>a) <b>Note BDO LLP Draft Audit Completion Report (Appendix A);</b></li> <li>b) <b>Note the 2025/26 financial results;</b></li> <li>c) <b>Approve the Letter of Representation ( Appendix B and included in pages 21-24 of BDO LLP Draft Audit Completion Report) is signed, on behalf of the Board, by the Chair</b></li> <li>d) <b>Approve the 2025/26 Annual Report and Financial Statements (Appendix C);</b></li> <li>e) <b>Approve the statements are signed by the Chair, Chair of the Audit &amp; Risk Committee and Company Secretary</b></li> </ul> |

### 3. Background

- 3.1 Berneslai Homes Limited must prepare, and have externally audited, an Annual Report & Financial Statements in accordance with the requirements of the Companies Act.

- 3.2 The Audit and Risk Committee's responsibilities regarding the financial statements are specified within the Committee Terms of Reference as follows:

**4.2. Financial Accountability**

*The Committee will review the integrity of the annual financial statements, interim reports and any formal announcements relating to Berneslai Homes' financial performance before they are presented to the Board, focusing on:*

- a) Accounting policies.*
- b) Compliance with accounting standards.*
- c) Reviewing significant financial reporting judgements.*
- d) Findings of the external auditor, including significant audit adjustments.*

- 3.3 The Audit & Risk Committee considered the draft BDO LLP Audit Letter and the draft Annual Report and Financial Statements at its meeting on 4<sup>th</sup> September 2026. The Committee met with BDO LLP in advance of the meeting, without officers present to discuss matters from the audit.
- 3.4 Following the meeting, the further audit work has been completed and the Draft Audit Completion Report issued (Appendix A). The Annual Report and Financial Statements have been amended since the Committee to further enhance the information reported and respond to the feedback from BDO LLP's reviews. Some audit work is outstanding and due to be completed and it is estimated that a further audit cost of c£4k will be incurred, due to difficulties in obtaining timely information related to both system data and staffing changes.

4. Findings of External Audit

- 4.1 BDO LLP presented their audit strategy to the Audit & Risk Committee on 29th January 2026. The audit progressed in accordance with the strategy. The Audit Completion report is attached as Appendix A.
- 4.2 It is pleasing to note no significant issues or audit adjustments have been identified. The draft audit report (opinion) which will be included in the financial statements is included on pages 18 – 22 (inclusive) of the Audit Letter, giving BH's annual report and financial statements a 'clean bill of health'.
- 4.3 The signed letter of representation from Barnsley Metropolitan Borough Council (BMBC) for Berneslai Homes (proforma requested by BDO LLP) was provided to BDO LLP to provide assurance on the support available to BH.
- 4.4 In line with audit practice, the Board are required to provide assurances to BDO regarding several areas, through a Letter of Representation. The letter is included in Appendix B. The Audit & Risk Committee recommend Board approve the Chair of the Board sign this letter immediately following the Board meeting on 4th September 2026.

## 5. Annual Report

- 5.1 The Companies Act 2006 requires several aspects of narrative information are included with the financial statements, this includes:
- a) Directors Report.
  - b) Strategic Report.
  - c) Setting out how the Directors act in a way that promotes the success of the company (section 172 reporting).
  - d) Going Concern and risk disclosures.
- 5.2 BH chooses to disclose these elements within the Annual report section at the beginning of the document. The Annual Report and Financial Statements, once published, is easily accessible to the public via the Companies House section of the gov.uk website.
- 5.3 The draft Annual Report & Financial Statements is included as Appendix C. A final set will be issued subsequent to the corporate taxation calculations being completed.
- 5.4 A reconciliation between the P12 reported position and P13 is included in Appendix D.

## 6. Financial Statements

- 6.1 The Companies Act 2006 also specifies the following information should be included:
- a) Balance Sheet; Profit and Loss Account and Statement of Cashflows.
  - b) Related Party Transactions and Control.
  - c) Audit Opinion.
- 6.2 The Regulator of Social Housing Transparency, Influence and Accountability Standard requires providers to publish Directors' remuneration and Management Costs.
- 6.3 All of the above information will be included within the financial statements' element of the document. Appendix C shows the current draft; further work is ongoing to ensure the required RSH disclosures are compliant and meet best practice. Committee Members thoughts on this would be appreciated.
- 6.4 The 2025/26 financial results are in accordance with the results reported to the Board in June 2026. A reconciliation document will be tabled at the meeting explaining the key changes between June 2026 board report and Appendix D.

## 7. Customer Voice/Impact

- 7.1 The Annual Report includes information to explain how customers voice influence decisions and the impact this has on decision making.

8. Risk and Risk Appetite

- 8.1 Strategic Risk Appetite – Risk Adverse: We aim to comply with all relevant legislation and have zero tolerance for regulatory compliance issues.

9. Strategic Alignment

- 9.1 The report aligns to the requirements from BMBC (Barnsley Metropolitan Borough Council) for the effective governance of Berneslai Homes and the successful achievement of all our ambitions:

- a) Listening and responding to our customers.
- b) Keeping tenants safe and warm.
- c) Improving opportunities for employment and training.
- d) Increasing efficiency and effectiveness

10. Data Privacy

- 10.1 There are no data privacy implications arising from this report. No personal data has been or will be processed and no DPIA (Data Protection Impact Assessments) is required.

11. Consumer Regulatory Standards

- 11.1 This report supports compliance with the Transparency, Influence and Accountability Standard, as explained in the main body.

12. Other Statutory/Regulatory Compliance

- 12.1 BH are complying with the Companies Act regarding disclosures within the financial statements.

13. Financial

- 13.1 The costs of the external audit service are disclosed within the financial statements.

14. Human Resources and Equality, Diversity and Inclusion

- 14.1 No specific implications.

15. Sustainability Implications

- 15.1 This is covered in the Annual Report to ensure compliance with the Companies Act 2006.

16. Associated Background Papers on Decision Time

- 16.1 External Audit Planning report to Audit & Risk Committee – 29th January 2026.

17. Appendices

Appendix A – BDO LLP Draft Audit Completion Report

Appendix B – Letter of Representation

Appendix C – Annual Report and Financial Statements for year ended  
31 March 2026

Appendix D – P12 – P13 Reconciliation

Draft Audit Completion Report: year  
ended 31 March 2026

# Berneslai Homes Limited

Draft Report to the Audit and  
Risk Committee



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# Welcome

## Introduction

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We have pleasure in presenting our Draft Audit Completion Report to the Audit and Risk Committee. This report is an integral part of our communication strategy with you, a strategy which is designed to ensure effective two-way communication throughout the audit process with those charged with governance.

It summarises the results of completing the planned audit approach for the year ended 31 March 2026, specific audit findings and areas requiring further discussion and/or the attention of the Audit and Risk Committee. At the completion stage of the audit it is essential that we engage with the Audit and Risk Committee on the results of audit work on key risk areas, including significant estimates and judgements made by Management, critical accounting policies, any significant deficiencies in internal controls, and the presentation and disclosure in the financial statements.

We discussed these matters with you at the Audit and Risk Committee meeting on 4<sup>th</sup> September. In the meantime if you would like to discuss any aspects in advance of the meeting we would be happy to do so.

This report contains matters which should properly be considered by the Board as a whole. We expect that the Audit Committee will refer such matters to the Board, together with any recommendations, as it considers appropriate.

We would also like to take this opportunity to thank the Management and staff of the Company for the co-operation and assistance provided during the audit.

**Matt Whitehouse**

Director

18 September 2026

This report has been prepared solely for the use of the Audit and Risk Committee and should not be shown to any other person without our express permission in writing. In preparing this report we do not accept or assume responsibility for any other purpose or to any other person. For more information on our respective responsibilities please see the appendices.



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# Overview

## Executive summary

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This summary provides an overview of the audit matters that we believe are important to the audit of the financial statements for the Company for the year ended 31 March 2026.

It is also intended to promote effective communication and discussion and to ensure that the results of the audit appropriately incorporate input from those charged with governance.

### **Directors' responsibilities**

The directors are responsible for preparing and filing an Annual Report and financial statements which show a true and fair view, comply with the Companies Act 2006 and are prepared in accordance with UK GAAP.

Our audit of the financial statements does not relieve Management nor those charged with governance of their responsibilities for the preparation of the financial statements.

We recognise that you may wish to publish your annual report and financial statements and our audit report on your website or distribute them by means such as e-mail.

If you choose to do so, it is your responsibility to ensure that such publication properly presents the financial information and any auditors' report.

It is also your responsibility to advise us prior to publication of the annual report, financial statements and/or our audit report of any proposed changes and/or differences from the version approved and signed, no matter how minor, to determine whether they are acceptable or not and so we can ensure that the Firm is not misrepresented.

These responsibilities are outlined in the engagement letter which was sent to The Directors on 9 January 2026.

### **Overview**

Our audit work is substantially complete and subject to the successful resolution of outstanding matters we anticipate issuing an unmodified audit opinion on the Company's financial statements for the year ended 31 March 2026 in line with the agreed timetable.

Outstanding matters are listed on page 16 in the appendices.

There were no significant changes to the planned audit approach and no additional significant audit risks have been identified.

No restrictions were placed on our work.

### **Audit report**

We anticipate issuing an unmodified audit opinion on the financial statements.

### **Independence**

We confirm that the firm and its partners and staff involved in the audit remain independent of the Company in accordance with the FRC's Ethical Standard.

# Audit scope and materiality

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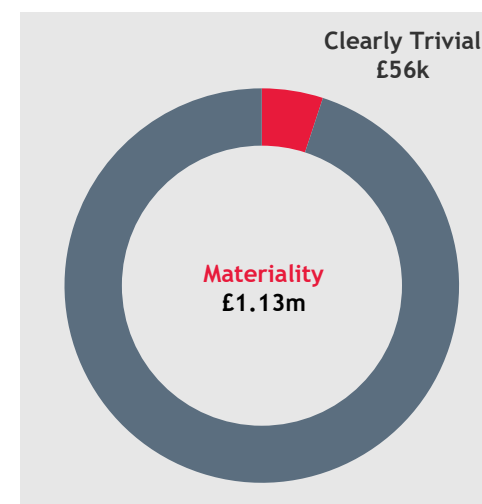
### Final Materiality

Materiality was determined based on 2.5% of total income (2025: 2.5%).

The materiality and triviality levels, as communicated in our planning report, were re-assessed at the preliminary stages of our audit fieldwork based upon year end balances and there were no changes to the basis of calculation of final materiality or clearly trivial levels from that reported in our planning report.

### Unadjusted audit differences

At this stage we have identified no audit adjustments which we are required to bring to your attention.



# Key matters

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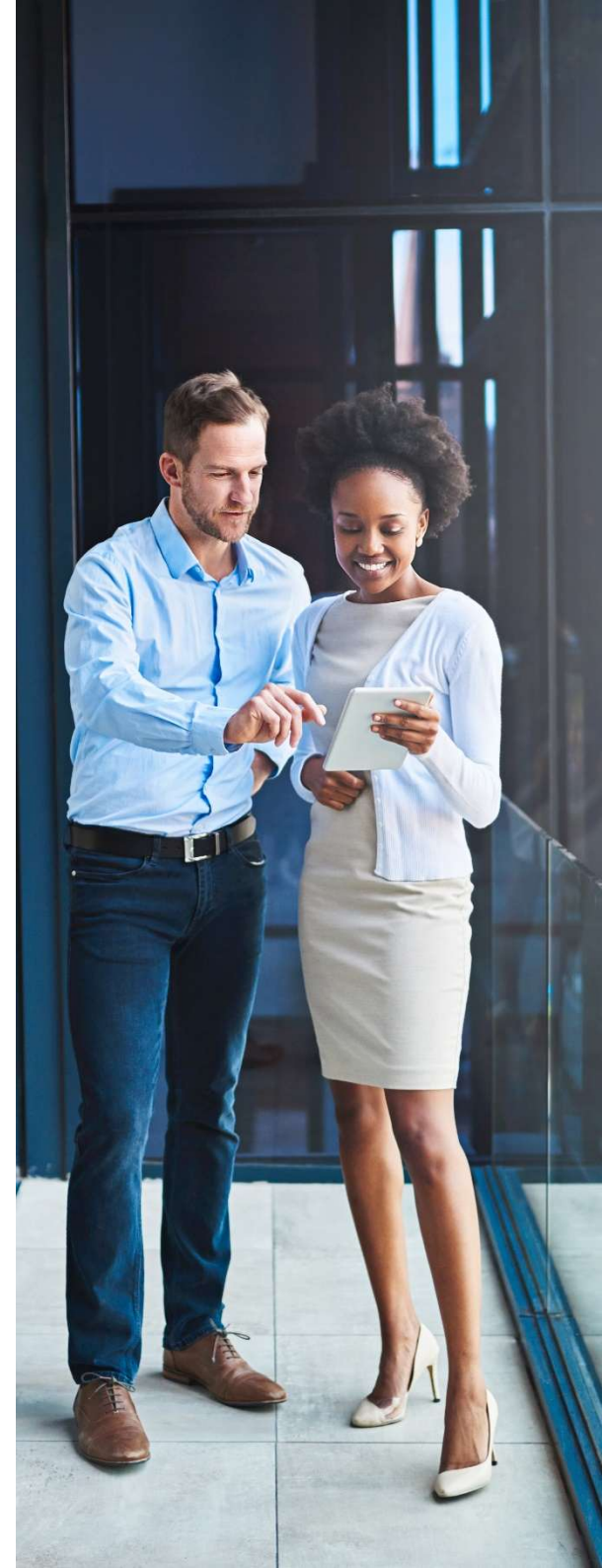
### Financial reporting

- ▶ We have not identified any non-compliance with company's accounting policies or applicable accounting framework
- ▶ No significant accounting policy changes have been identified impacting the current year
- ▶ We have not identified any non-compliance with the Statement from the Chair, the Strategic Report and the Directors' Report.

### Other matters that require discussion or confirmation

- ▶ Confirmation on fraud, contingent liabilities and subsequent events
- ▶ Letter of representation, to be shared in separate communication

These matters will be confirmed when signing the company financial statements.



# Overview of risks

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As identified in our audit planning report we assessed the following matters as being the most significant risks of material misstatement in the financial statements. These include those risks which had the greatest effect on: the overall audit strategy; the allocation of resources in the audit and the directing of the efforts of the engagement team.

| Significant # | Significant audit risk                        | Status at time of report           | Significant management judgement | Use of experts required | Unadjusted error reported | Adjusted error reported | Significant control findings reported | Specific letter of representation point |
|---------------|-----------------------------------------------|------------------------------------|----------------------------------|-------------------------|---------------------------|-------------------------|---------------------------------------|-----------------------------------------|
| 1             | Management override                           | In Progress                        | Yes                              | No                      | No                        | No                      | Yes                                   | Yes                                     |
| 2             | Fraud in revenue recognition                  | Complete                           | No                               | No                      | No                        | No                      | No                                    | No                                      |
| 3             | Pension Liability Valuation and Asset Ceiling | Queries with Custodian outstanding | Yes                              | Yes                     | No                        | No                      | No                                    | Yes                                     |

# Management override of controls

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## Risk detail

- Under International Standards on Auditing (UK) 240, there is a presumed significant risk of management override of the system of internal controls.
- The primary responsibility for the detection of fraud rests with management. Their role in the detection of fraud is an extension of their role in preventing fraudulent activity. They are responsible for establishing a sound system of internal control designed to support the achievement of departmental policies, aims and objectives and to manage the risks facing the organization; this includes the risk of fraud.
- Our understanding is that the most likely areas where management override could take place are the posting of journals and in the judgements involved in accounting estimates within the financial statements.
- Management has the ability to manipulate accounting records and override controls that otherwise appear to be operating effectively. Due to the unpredictable way in which such override could occur, it is a risk of material misstatement due to fraud and thus a significant risk.

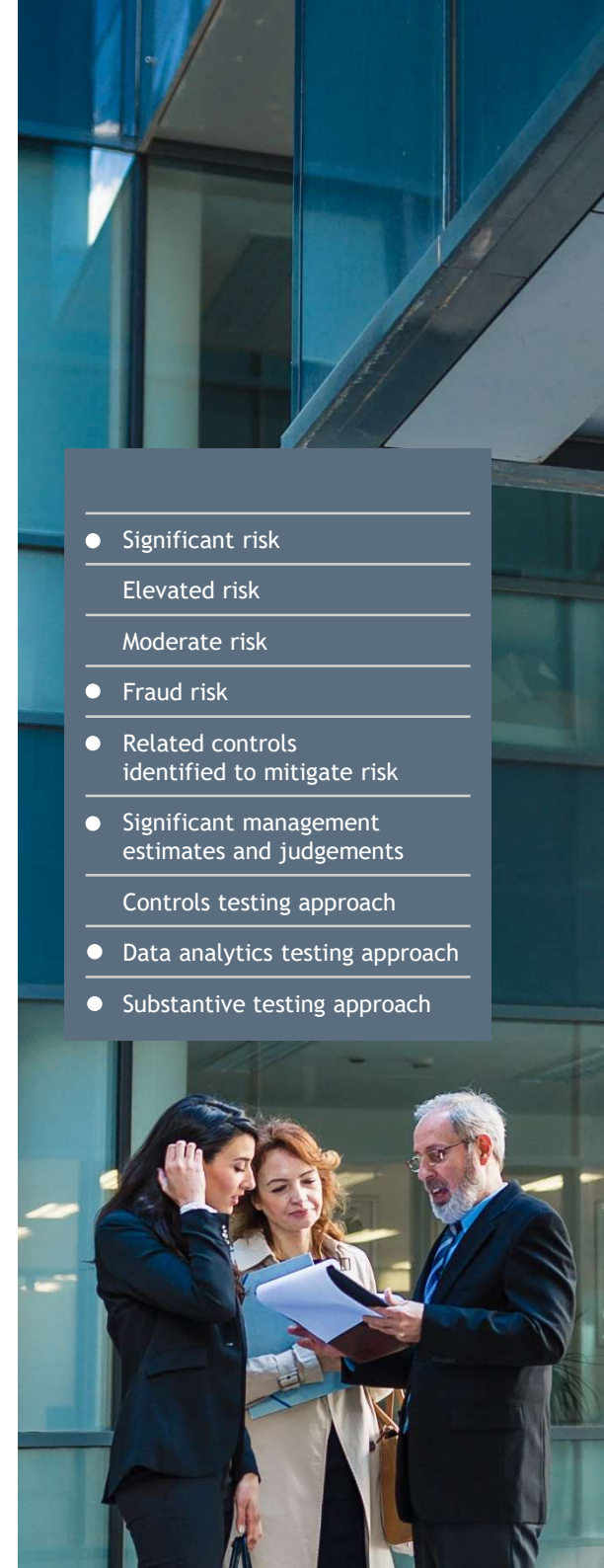
## Results

- We obtained a complete list of journals and, using information gathered during the audit and our understanding of the entity, we defined risk criteria and then target tested those journals and adjustments that met the criteria.
- We also tested a sample of the remaining journals by agreeing them to supporting documentation.
- We reviewed significant accounting estimates and judgement to ensure they were appropriate. This included the following procedures:
  - Benchmarking the assumptions used in calculating the pensions scheme liability with assistance from our own actuaries.

## Conclusion

- No evidence of any misstatements due to fraud or error were identified during our testing.
- At the time of writing this report work on our journals testing remains outstanding.

- Significant risk
- Elevated risk
- Moderate risk
- Fraud risk
- Related controls identified to mitigate risk
- Significant management estimates and judgements
- Controls testing approach
- Data analytics testing approach
- Substantive testing approach



# Fraud in revenue recognition

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## Risk detail

- ISA (UK) 240 notes that there is a presumed significant risk resulting from the intentional misstatement of revenue.
- The amounts reported in relation to revenue represent information of significant interest to many users of the financial statements. This puts revenue at a greater risk of manipulation, bias and misstatement.
- Having regard to the potential for fraud in relation to revenue recognition, we identified that the significant risk of material misstatement was in relation to the posting of inappropriate journal entries posted to inflate revenue.
- We also made enquiries of management as to whether they are aware of any cases of fraud (including income related fraud) occurring during the year. We have not been made aware of any frauds that occurred during the year.
- The management fee has been agreed to a signed confirmation letter from BMBC and agreed to sales invoices and cash receipt. In addition, all 12 monthly property services repairs invoices were obtained and confirmed as being appropriately recognised.
- We also separately considered revenue recognized around the year end to ensure that this had been correctly included in the appropriate period. No evidence of any misstatement has been identified.
- The revenue recognition policy for was reviewed to ensure it was in line with relevant accounting standards.

## Audit approach to significant risk

- We have utilised the BDO advantage financial analyser to review unusual credits to revenue outside our expectations. Given the income is based on the agreement with BMBC we expected consistent postings each month.
- For journals outside of those expectations we agreed to supporting documentation.

## Audit approach to other revenue areas

- As part of our audit work, we have gained an understanding of the Company's significant income streams (Property services repairs and management fee) and observed the operation of relevant financial controls to prevent the loss of income and ensure that income is recorded in the correct period.

## Discussion and conclusion

- We are satisfied from our testing that appropriate accounting policies are being adhered to and have been applied appropriately. Revenue is not materially misstated in the financial statements.

- Significant risk
- Elevated risk
- Moderate risk
- Fraud risk
- Related controls identified to mitigate risk
- Significant management estimates and judgements
- Controls testing approach
- Data analytics testing approach
- Substantive testing approach



# Pension Liability Valuation and Asset Ceiling

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## Risk detail

- Berneslai Homes is a member of the South Yorkshire Local Government Pension Scheme (SYPF), a multi employer defined benefit scheme.
- The valuation of the defined benefit pension scheme requires the use of several actuarial assumptions. There is a risk that incorrect actuarial assumptions may be used and that the SYPF scheme may not be appropriately accounted for and disclosed.
- In recent years the pension has been in an overall net asset position. In these instances, FRS102 states that the asset should be restricted to the higher of the net pension asset or the asset ceiling.
- The accounting rules on the recognition of a pension surplus are complex and require detailed consideration, there is a risk therefore that the pension asset could be misstated or calculated incorrectly.

## Details

- As at 31 March 2026 the fair value of the pension asset as per the scheme actuary was £56.5m. This is made up of total assets of £173m and liabilities of £116m.
- FRS102 states that If the present value of the defined benefit obligation at the reporting date is less than the fair value of plan assets at that date, the plan has a surplus. An entity shall recognise a plan surplus as a defined benefit plan asset only to the extent that it is able to recover the surplus either through reduced contributions in the future or through refunds from the plan.
- This limits the measurement of a net defined benefit asset to the lower of the surplus in the defined benefit plan and the asset ceiling. The asset ceiling is then defined as “the present value of any economic benefits available in the form of refunds from the plan or reductions in future contributions to the plan.

- As at 31 March 2026 - The asset ceiling is £Nil and so the pension asset has been completely restricted/de-recognised. There is an unfunded pension obligation of £400k indicated in the actuarial statement so the overall pension liability recognised this year is a liability of £400k. This approach is consistent with the prior year.
- Our review of the year end liability and transactions for the year did not highlight any issues. The assumptions used for the actuarial calculations are consistent to those utilised by similar schemes. In forming our conclusions, we engaged our own independent actuaries (Broadstone) to assess the reasonableness of the assumptions applied in calculating the scheme liability.
- We have worked with SYPF to obtain assurance over the company’s share of the scheme’s assets. This included obtaining copies of the valuation statements directly to verify the valuation used in the calculation of your pension assets.
- In discussions with SYPF, In line with other pension schemes, it was noted that for some investments, the year end valuation was not used within the asset calculation with the latest available valuation being 31 December 2025. In these cases, the pension scheme have worked with their auditors to identify what the effect would be to update the valuations to the year-end valuation. As the asset value has been restricted anyway via the asset ceiling this would have no impact on the total pension liability recognised but if corrected would lead to the total assets and asset ceiling adjustment being adjusted by this amount. There is no impact. on the accounts and therefore we have not raised an audit adjustment for this

## Discussion and conclusion

- We are satisfied that the treatment of the pension asset is in accordance with FRS 102, and that the accounting entries have been appropriately recorded.
- At the date of writing this report we are awaiting confirmation of 3 asset valuations from SYPF.

# IT Audit approach

## BDO Advantage guided data analytics

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### Overview

BDO Advantage is our in house developed data analytics software.

Our Advantage data analytics specialists transform your transactional, bank and payroll data into our BDO Advantage solutions to enable performance of Data Analytics Tests (DATs) and Risk Assessment Data Analytics (RADAs) which have been scoped based on the risk areas identified in our planning report.

The BDO Advantage data analytics solution we have used is:

| Analyser                           | Used for          | Narrative                                                                                                                                                                                            |
|------------------------------------|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Advantage Financial Analyser (AFA) | Audit of Journals | The AFA enables identification of fraud and other areas where risks of material misstatement is present as well as deeper analysis and sample extraction of data when performing audits of journals. |

# Matters requiring additional consideration

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## Fraud

Whilst the directors have ultimate responsibility for prevention and detection of fraud, we are required to obtain reasonable assurance that the financial statements are free from material misstatement, including those arising as a result of fraud. Our audit procedures did not identify any fraud. We will seek confirmation from you whether you are aware of any known, suspected or alleged frauds since we last enquired when presenting the audit plan on 29 January 2026.

## Laws and regulations

The most significant considerations for your business is Companies Act 2006, Corporate and VAT legislation, Employment Taxes, Health and Safety and the Bribery Act 2010.

We made enquiries of management and reviewed correspondence with the relevant authorities.

We did not identify any non-compliance with laws and regulations that could have a material impact on the company.

## Related parties

Whilst you are responsible for the completeness of the disclosure of related party transactions in the financial statements, we are also required to consider related party transactions in the context of fraud as they may present greater risk for management override or concealment or fraud.

We did not identify any significant matters in connection with related parties.

# Control Environment Deficiencies

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We are required to report to you, in writing, significant deficiencies in internal control that we have identified during the audit. These matters are limited to those which we have concluded are of sufficient importance to merit being reported to the Audit and Risk Committee.

As the purpose of the audit is for us to express an opinion on the Company’s financial statements, you will appreciate that our audit cannot necessarily be expected to disclose all matters that may be of interest to you and, as a result, the matters reported may not be the only ones which exist.

As part of our work, we considered internal control relevant to the preparation of the financial statements such that we were able to design appropriate audit procedures. This work was not for the purpose of expressing an opinion on the effectiveness of internal control.

We have noted one control deficiency as a result of our work in previous years that remains relevant below:

| Area     | Observation & implication                                                                                                                                                                                                                                                      | Recommendation                                                                                                                                      | Management response                                                                                                                                                                                                                                                                                                                                                                 |
|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Journals | There is a limitation in SAP whereby journals are not automatically reviewed before they are posted. While we understand there are reviews as part of the monthly management process and for balance sheet items as at year end, not all journals are reviewed and authorised. | Management should consider whether a process could be implemented where all posted journals are reviewed and evidence of this review is maintained. | Management consider that due to the high volume of low value transactions journalled on a routine basis, meaningful review of all postings would not be practical nor provide additional effective control. Review of significant balance sheet movements and balances currently performed at year end will be performed monthly on the same basis as the current year end process. |

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## Opinion on financial statements

We anticipate issuing an unmodified opinion on the financial statements.

There are no matters disclosed in the financial statements that we wish to draw attention to by way of 'emphasis of matter'.

## Going concern

Our report will:

- ▶ State our conclusion that management's use of the going concern basis of accounting in the preparation of the financial statements is appropriate;
- ▶ State that we have not identified a material uncertainty related to events or conditions that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

## Irregularities, including fraud

Our report will contain an explanation of the extent to which the audit was considered capable of detecting irregularities, including fraud. Irregularities in this context means non-compliance with laws or regulations.

## Comments on the strategic report and directors' report

- ▶ Consider the comprehensiveness and balance of the strategic report, the KPIs used, omissions or misleading information which obscures a proper understanding
- ▶ Consider compliance with legal requirements and consistency with the financial statements and our knowledge gained in the course of the audit.

We have identified no material misstatements in the statutory other information accompanying the financial statements.

## Other information

We have reviewed the other information accompanying the financial statements in the Group's annual report. We have not identified any material misstatements that would need to be referred to in our report.

# Additional matters we are required to report

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| Issue                                                    | Comments                                                            |
|----------------------------------------------------------|---------------------------------------------------------------------|
| 1 Significant difficulties encountered during the audit  | No exceptions to note.                                              |
| 2 Written representations which we seek                  | See pages 21 - 23 for a draft copy of our letter of representation. |
| 3 Any fraud or suspected fraud issues                    | No exceptions to note.                                              |
| 4 Any suspected non-compliance with laws or regulations  | No exceptions to note.                                              |
| 5 Significant matters in connection with related parties | No exceptions to note.                                              |



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We have substantially completed our audit work in respect of the financial statements for the year ended 31 March 2026.

The following matters are outstanding at the date of this report and could impact our audit opinion. We will update you on their current status at the Audit Committee meeting at which this report is considered:

- ▶ Completion of management override work.
- ▶ Conclusion on pension asset valuations.
- ▶ Final accounts reviews.
- ▶ Final manager and RI reviews.
- ▶ Subsequent events work.
- ▶ Receipt of director's emoluments certificates.



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# Developments in FRS 102 and other FRSs

Effective for periods beginning on or after 1 January 2026

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| Development                         | Summary                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|-------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Amendment to FRS 102 and other FRSs | The FRC issued amendments to FRS 102 and other FRSs that include <b>a new model of revenue recognition</b> based on IFRS 15, <b>a new model of lease accounting</b> based on IFRS 16 and other incremental improvements.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| (March 2024)                        | <p>► <b>Key changes</b> introduced by the amendments that may have <b>significant impact</b> on the financial statements:</p> <ul style="list-style-type: none"> <li>• Revised revenue accounting requirements in FRS 102 and FRS 105, based on the IFRS 15 five-step model for revenue recognition, with appropriate simplifications.</li> <li>• Revised lease accounting requirements in FRS 102 based on the IFRS 16 'on-balance sheet' model, again with appropriate simplifications.</li> </ul> <p>► <b>Other incremental improvements</b> and <b>clarifications</b> to FRS 102 (and FRS 105 where applicable) include:</p> <ul style="list-style-type: none"> <li>• Greater clarity for small entities in the UK applying Section 1A Small Entities regarding which disclosures need to be provided to give a true and fair view.</li> <li>• A revised Section 2 Concepts and Pervasive Principles to reflect the IASB's Conceptual Framework for Financial Reporting (issued in 2018).</li> <li>• A new Section 2A Fair Value Measurement, replacing the Appendix Fair Value Measurement in Section 2 and reflecting the principles of IFRS 13 Fair Value Measurement.</li> <li>• Removal of the option to newly adopt the recognition and measurement requirements of IAS 39 Financial Instruments: Recognition and Measurement under paragraphs 11.2(b) and 12.2(b) (unless needed to achieve consistency with group accounting policies), in preparation for the removal of this option, but permitting entities already applying the option to continue to do so in the meantime.</li> </ul> |

**Effective date: 1 January 2026**, with early application permitted provided all amendments are applied at the same time. Transitional provisions are also included.

Refer to the subsequent slides for the overview of the changes to leases and revenue.



# Navigating the new FRS 102 leases and revenue standards

## Next steps for leases

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| Section                                             | Summary                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|-----------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Overview of changes                                 | <p><b>Lessees</b> are now required to recognise a <b>right-of-use (ROU)</b> asset and a corresponding <b>lease liability</b> on their balance sheet for all leases except for short term leases and those relating to low value assets.</p> <p>For lessees there is no longer a distinction made between operating and finance leases. Therefore, operating lease rental expenses as recognised under old FRS 102 are replaced by depreciation on the ROU asset and a finance charge on the lease liability.</p> <p>The lease liability is initially measured as the present value of the future lease payments, discounted using one of three specified interest rates. The ROU asset is initially measured as the sum of the lease liability and specified adjustments for other costs.</p> <p>Accounting by lessors has not been significantly changed.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Transition requirement                              | <ul style="list-style-type: none"> <li>► Restatement of comparatives <b>not permitted</b>.</li> <li>► Permitted to use carrying amounts for group reporting under IFRS 16 as opening balances.</li> <li>► If not applying the group exemption, asset recognised is equal to the liability on transition, adjusted by the amount of any prepaid or accrued lease payments on the balance sheet before application of the amendments. Any cumulative effect of initially applying the standard is recorded as an adjustment to opening retained earnings.</li> <li>► No requirement to disclose the impact on prior periods</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Wider implications of the changes beyond accounting | <p>Entities are advised to conduct a thorough assessment to understand the full implications of these changes. This includes assessing potential impacts on the entity's financial ratios, performance metrics, debt covenants, business operations, systems, data, and internal controls. This comprehensive assessment will help identify implementation challenges associated with complying with the new lease standard even beyond accounting. These considerations include the following and the list is inexhaustive:</p> <ul style="list-style-type: none"> <li>► <b>Financial ratios and performance metrics:</b> The effect of the change in lease accounting on financial ratios may trigger breaches in <b>covenants</b> especially for ratios such as interest cover, gearing, current ratios etc. The impact of these changes may also impact entities credit ratings. Entities also need to assess how these changes affect <b>remuneration</b> schemes and employee bonus schemes which are based on impacted performance metrics.</li> <li>► <b>Stakeholder awareness and communication:</b> Timely assessment of metrics which impact internal and external stakeholders will ensure entity proactively revise its arrangements and engage its stakeholders if needed. Entities may need to dedicate more time to communicating and explaining their financial position and performance to stakeholders as key ratios such as <b>EBITDA</b> and gearing may be different upon adoption of the new lease standard.</li> </ul> |



# Navigating the new FRS 102 leases and revenue standards

## Next steps for leases (Contd.)

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| Section                                                         | Summary                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|-----------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Wider implications of the changes beyond accounting (continued) | <ul style="list-style-type: none"> <li>► <b>New IT systems , process and controls needed for adoption:</b> For entities with high number of material operating leases, timely assessment of the system gaps and business and IT requirements will support the software vendor selection process for a lease software solution. This will help reduce reporting and compliance risks.</li> <li>► <b>Tax consequences:</b> The revised standard may have a broad impact on the tax treatment of leasing transactions, to the extent an entity's accounting profits are used as the basis for determining taxable profits, tax cash flows will be affected. Similarly, where taxation of leases does not follow the accounting treatment there will be deferred tax consequences as entities will be faced with the challenge of deferred tax accounting to account for the newly originated temporary differences in the financial statements.</li> </ul>                                                                                                                                                                                                                                                                                            |
| Next steps and where do I start from?                           | <p>The effective date for the leases amendments is <b>1 January 2026</b> with early adoption permitted. Although the effective date has passed, it remains crucial to ensure that your entity is fully compliant with the new standards. This involves collecting data, making significant judgements and estimates, and implement systems/tools. Assessing your preparation progress will help you address potential issues and minimise implementation costs and compliance risks. Consider the following questions to guide your assessment:</p> <ul style="list-style-type: none"> <li>► Have you identified all types of leases your entity holds, including any embedded leases within non-lease contracts?</li> <li>► Are all your lease agreements compiled and accessible for review to ensure key terms are identified for lease impact assessment?</li> <li>► Does your finance team have a comprehensive understanding of the new lease requirements, or is there a need for additional training or engaging an expert?</li> <li>► Are operating departments (eg facilities management) informed of the need to identify, collate and report to the finance team contracts that could potentially contain lease components?</li> </ul> |



# Draft Letter of representation

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We confirm that the following representations given to you in connection with your audit of the company's financial statements ( the "financial statements") for the year ended 31 March 2026 are made to the best of our knowledge and belief, and after having made appropriate enquiries of other directors and officials of the company.

We have fulfilled our responsibilities as directors for the preparation and presentation of the company's financial statements as set out in the terms of the audit engagement letter, and in particular that the financial statements give a true and fair view of the financial position of the company as at 31 March 2026 and of the results of the company's operations and cash flows for the year then ended in accordance with the applicable financial reporting framework and for making accurate representations to you.

We have provided you with unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence. In addition, all the accounting records of the company have been made available to you for the purpose of your audit as agreed in the terms of the audit engagement and all the transactions undertaken by the company have been properly recorded in the accounting records and reflected in the financial statements. All other records and related information, including minutes of all management and shareholders' meetings have been made available to you.]

## Going concern

We have made an assessment of the company's ability to continue as a going concern for a period ending 30 September 2027 ( being a period of at least or more than twelve months from the date on which the financial statements were approved for release). The board reviewed and approved the associated forecasts and financial statements disclosures.

As a result of our assessment, we consider that the company is able to continue to operate as a going concern and that it is appropriate to prepare the financial statements on a going concern basis.

We have evaluated the suitability and feasibility of our future plans as disclosed in the financial statements in note number 2, and we confirm that nothing comes to our attention which may hinder the suitability or feasibility of our future plans.

In making our assessment we did not consider there to be any material uncertainty relating to events or conditions that individually or collectively may cast significant doubt on the company's ability to continue as a going concern.

## Laws and regulations

In relation to those laws and regulations which provide the legal framework within which our business is conducted, and which are central to our ability to conduct our business, we have disclosed to you all instances of possible non-compliance of which we are aware and all actual or contingent consequences arising from such instances of non-compliance.



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## Post balance sheet events

There have been no events since the balance sheet date which either require changes to be made to the figures included in the financial statements or to be disclosed by way of a note. Should any material events of this type occur, we will advise you accordingly.

## Fraud and error

We are responsible for adopting sound accounting policies, designing, implementing and maintaining internal control, to, among other things, help assure the preparation of the financial statements in conformity with generally accepted accounting principles and preventing and detecting fraud and error.

We have considered the risk that the financial statements may be materially misstated due to fraud and have identified no risks.

To the best of our knowledge we are not aware of any fraud or suspected fraud involving management or employees. Additionally, we are not aware of any fraud or suspected fraud involving any other party that could materially affect the financial statements.

To the best of our knowledge we are not aware of any allegations of fraud or suspected fraud affecting the financial statements that have been communicated by employees, former employees, analysts, regulators or any other party.

## Misstatements

You have not advised us of any unadjusted misstatements in the financial statements or other information in the annual report.

## Related party transactions

We have disclosed to you the identity of all related parties and all the related party relationships and transactions of which we are aware. We have appropriately accounted for and disclosed such relationships and transactions in accordance with the requirements of the applicable accounting framework.

To the best of our knowledge there are no undisclosed side agreements in any of the related party transactions of the entity.

Other than as disclosed in note 20 to the financial statements, there were no loans, transactions or arrangements between the company and the company's directors or their connected persons at any time in the year which were required to be disclosed.

The disclosures in the financial statements concerning the controlling party of the company are accurate.

## Carrying value and classification of assets and liabilities

We have no plans or intentions that may materially affect the carrying value or classification of assets or liabilities reflected in the financial statements.



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## Accounting estimates

We confirm that the methods, significant assumptions and the data used in making the accounting estimates and the related disclosures are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework.

In relation the following specific accounting estimates, the estimates used to derive the defined benefit scheme liability we confirm;

- that the significant judgments made in making the accounting estimates have taken into account all relevant information of which we are aware.
- that we have considered the consistency and appropriateness in the selection or application of the methods while preparing estimates.
- we have used the appropriate assumptions and data, to the best of our knowledge in making the accounting estimates.
- that the assumptions appropriately reflect our intent and ability to carry out specific courses of action on behalf of the entity, when relevant to the accounting estimates and disclosures.
- that disclosures related to accounting estimates, including disclosures describing estimation uncertainty, are complete and are reasonable in the context of the applicable financial reporting framework.
- that appropriate specialized skills or expertise has been applied in making the accounting estimates.
- that no subsequent event requires adjustment to the accounting estimates and related disclosures included in the financial statements.

Significant assumptions are those where a reasonable variation in the assumption would materially affect the measurement of the accounting estimate.

## Litigation and claims

We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements and these have been accounted for and disclosed in accordance with the requirements of accounting standards.

We have disclosed to you all known contingencies and guarantees whose effect should be considered when preparing the financial statements and these have been disclosed and accounted for and disclosed in accordance with the requirements of accounting standards.



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## Confirmation

We confirm that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the above representations to you.

## Other Information

We have informed you of all the documents that we expected to issue that may comprise other information. The financial statements and any other information obtained by you prior to the date of the auditor's report are consistent with one another, and the other information does not contain any material misstatements.

We confirm that the financial statements are free of material misstatements, including omissions.

We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that so far as we are aware, there is no relevant audit information needed by you in connection with preparing your audit report of which you are unaware. Each director has taken all the steps that they ought to have taken as a director in order to make themselves aware of any relevant audit information and to establish that you are aware of that information.

Yours faithfully

(Signed on behalf of the board of directors)

Date: .....

FOR MORE INFORMATION:

**Matt Whitehouse**

+44(0) 787 040 9086

[matt.whitehouse@bdo.co.uk](mailto:matt.whitehouse@bdo.co.uk)

The matters raised in our report prepared in connection with the audit are those we believe should be brought to your attention. They do not purport to be a complete record of all matters arising. This report is prepared solely for the use of the company and may not be quoted nor copied without our prior written consent. No responsibility to any third party is accepted.

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**Core Services Directorate**  
**Finance Business Unit**  
Neil Copley – Director & s151 Officer

---

Chair of the Board  
Berneslai Homes Ltd  
Gateway Plaza  
PO Box 627  
Barnsley  
S70 9FZ

My Ref:  
Your Ref:  
Date: 14<sup>th</sup> July 2026  
Enquiries to: Vanessa Hunter  
E-Mail: [vanessahunter@barnsley.gov.uk](mailto:vanessahunter@barnsley.gov.uk)

Dear Sirs,

**REPRESENTATION LETTER IN RESPECT OF BERNESLAI HOMES LIMITED**

This representation letter is provided in connection with your audit of the financial statements of Berneslai Homes Limited for the year ended 31 March 2026 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the state of affairs of the company as of 31 March 2026 and of its profit and cash flow for the period 1 April 2025 to 31 March 2026 in accordance with Companies Act 2006.

I confirm, to the best of my knowledge and belief by having made appropriate enquiries, the following representations:

**Management fee**

The management fee payable to Berneslai Homes Limited, in respect of services provided to Barnsley Metropolitan Council, amounts to £16,481,156.96 for the period 1 April 2025 to 31 March 2026.

**Intercompany balances**

All amounts due to and payable by Barnsley Metropolitan Council as of 31 March 2026 in respect of services exchanged between Berneslai Homes Limited and the Council have been identified and notified to Berneslai Homes Limited so that accounting entries in relation to these can be considered complete. The amounts owing to Berneslai Homes are £3.606 million and amount due are £0.807 million.

**Pension liabilities – FRS102**

Under FRS102 the company must account for the net surplus or deficit arising from its share of the pension assets and liabilities in respect of its employees who are members of the South Yorkshire Pension Fund. As at the 31 March 2026, there was a net surplus of £ 56,545,000 in respect of the company's pension asset with an asset ceiling of £0. The company therefore does not need any financial support to enable the financial statements of Berneslai Homes Limited to be prepared on a going concern basis.

**Company Reserves**

£8.9M of Berneslai Homes surplus has been approved by the Board to be earmarked to contribute to Housing Growth in the Company and in the Council. As at the end March 2026 the Council have advised the reserve has been fully drawdown totalling of £8.9M to contribute to the Council's Housing Growth expenditure. The earmarked reserves balance is not contractually committed.

### **Going concern and service agreement**

The Council agreed a new five plus five-year extension to the Service Agreement with Berneslai Homes Limited with a commence date of 1 April 2021. We confirm based upon the information available at the date of signing this letter we have no reason to believe the Council will terminate this agreement prior to September 2027.

Yours Faithfully,

A handwritten signature in dark ink, appearing to read 'N. Copley', with a stylized flourish at the end.

Neil Copley  
Director of Finance and s151 Officer

**Appendix C**

Registered company number 04548803

# **BERNESLAI HOMES LIMITED**

**(A Company Limited by Guarantee)**

**Annual Report and Accounts for the year ended 31 March 2026**

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### Board of Directors

Ken Taylor  
Chair of the Board

Gerard Morrall  
Tenant Board Member

Adam Hutchinson  
Independent Board Member

Richard Fryer  
Independent Board Member

Jo Sugden  
Independent Member

Councillor Kevin Osborne  
(Resigned effective from 7 May 2026)

Councillor David Leech  
(Appointed 25 September 2025 and resigned effective 7 May 2026)

Mark Johnson  
Independent Board Member  
(Resigned effective from 16 January 2026)

Councillor Sarah Tattersall  
(Resigned effective from 25 September 2025)

Rebecca Mather  
Tenant Board  
Member (Resigned effective from 28 May 2026)

George Paterson  
Independent Board Member  
(Appointed 16 January 2026)

### Executive Officers

Amanda Garrard  
Chief Executive  
(Resigned effective from 31 March 2026)

Stephen Feast  
Chief Executive  
(Appointed effective from 1<sup>st</sup> April 2026)

Dave Fullen  
Executive Director of Customer  
and Estates Services

Arturo Gulla  
Executive Director of  
Property Services (resigned 15 August 2025)

Rachel Taylor  
Executive Director of Resources &  
Company Secretary

### External Auditor

BDO LLP  
6<sup>th</sup> Floor  
Central Square  
29 Wellington Street  
Leeds  
LS1 4DL

### Bankers

Barclays Bank  
PLC  
10-18 Queen Street  
Barnsley  
S70 1SJ

### Solicitors

BMBC Legal Services  
PO Box 634  
Barnsley  
S70 9GG

### Registered Office

10<sup>th</sup> Floor  
Gateway Plaza  
Off Sackville Street

Barnsley  
S70 2RD

### **Statement from the Chair**

Throughout 2025/26, Berneslai Homes has continued to deliver high-quality housing services and property repairs, while supporting tenants to live well in their homes and neighbourhoods.

Our close working relationship with Barnsley Council remains key to this. As we move further into the 10-year contract to manage and maintain the council's housing stock, we continue to build on this partnership to strengthen services and deliver real improvements for tenants.

We are committed to doing the right thing and making a positive difference socially, economically and environmentally, in line with the Council's 2030 Plan. During 2025/26 this has been reflected in a stronger focus on tenant engagement, more visible work in neighbourhoods, increased attention on tackling damp and mould, supporting tenant's wellbeing and continued improvements to our governance and assurance arrangements to support safe and sustainable services.

During 2025/26, we have broadened the range of ways tenants can influence and scrutinise services, giving clearer routes for feedback, challenge and involvement in shaping decisions. Stronger use of customer insight, complaints learning and scrutiny activity has helped ensure tenant experience is consistently reflected in priorities and service improvements across the organisation.

Keeping tenants safe remains one of the Board's highest priorities. During 2025/26 the Board has continued to maintain strong oversight of safety performance, risks and actions, providing challenge and assurance as the organisation delivers its refreshed Strategic Plan and responds to a changing regulatory environment.

I am incredibly proud of the work of colleagues across Berneslai Homes, particularly in what continues to be a demanding time for the housing sector. I would like to thank everyone for their commitment and hard work in delivering for our tenants and communities.

Finally, on behalf of the Board, I would like to thank the Council, our tenants and our partners for their continued support. We look forward to continuing to work together as we deliver our shared vision of creating great homes and communities with the people of Barnsley.

Ken Taylor  
Chair  
24 September 2026

## Strategic Report Year ended 31 March 2026

The Board present their annual report and the audited financial statements for the year ended 31 March 2026

### Activities of the Company

Berneslai Homes Limited is a wholly owned and controlled Company of Barnsley Metropolitan Borough Council (BMBC) and is limited by guarantee. The Company manages and maintains the Housing stock and other Housing Revenue Account assets on behalf of the Council.

### Business review

The financial year 2025/26 was again a challenging year for the housing sector which placed a strain on budgets and exacerbated recruitment and supply issues. The Property Repairs and Improvement Partnership (PRIP) contract began its sixth year with Property Repairs Team (PSRT) responsible for delivering two thirds of the contract. The PSRT outturn for the year was turnover of £26.9M (2025: £28.8M), with a surplus of £0.15M after a stock adjustment of £0.35M (2025: £1M).

Investment in the council's housing stock, alongside supporting compliance, sustainability, and the delivery of key priorities remained a key focus. The number of empty homes was recognised as a pressure area and a focus for further improvement. Progress was also made in strengthening governance, implementing the Risk Management Framework, and enhancing partnership working.

Berneslai Homes remains focused on value for money, efficiency, and delivering positive outcomes for tenants, and is well positioned to respond to future challenges.

### Principal risks and uncertainties

Risk can never be eliminated entirely, but effective risk management helps ensure that risks are identified early, understood properly and managed in a proportionate way. At Berneslai Homes, risk management is embedded within our governance and day-to-day management arrangements and is a key part of how we plan, make decisions and provide assurance.

Risk is considered throughout the business planning process, and the Risk Management Framework is a key component of the organisation's overall assurance framework. Overall responsibility for risk management rests with the Board and the Chief Executive.

Berneslai Homes operates a robust approach to risk management, including:

- a) Monitoring strategic risks and operational and project risks through a dedicated risk management system.
- b) Quarterly review of the Strategic Risk Register by the Executive Management Team, Audit & Risk Committee and the Board, providing regular challenge, visibility and assurance.
- c) Two-yearly zero-based reviews of both strategic and operational risks to ensure continued relevance and to identify emerging threats and opportunities; a comprehensive refresh of risks is currently underway as part of the implementation of the new risk management framework and system.
- d) Operational risk registers are owned and maintained by each directorate and lead EMT member and are reviewed at least quarterly.
- e) Annual review and approval of the Risk Management Framework by the Board, with the Audit & Risk Committee providing assurance on its effectiveness.
- f) Mandatory consideration of risk within all Board and Committee reports to support informed decision-making.
- g) Clear alignment between risk registers, corporate assurance activity and the Strategic Plan, ensuring risks are linked to organisational priorities.
- h) Board ownership of the Risk Appetite Statement, refreshed in July 2025 by the Board and Executive Management Team to reflect the Strategic Plan and the current external operating environment.

The principal risks currently facing Berneslai Homes include: -

- **We don't have the appropriately skilled and motivated workforce to deliver services effectively which meet statutory and regulatory requirements** – This became a more significant risk during 2025/26 following challenges in recruiting to a number of key senior leadership roles, including the Executive Director of Property Services and several Head of Service positions. Workforce planning, recruitment, retention and skills development remained key areas of focus throughout the year.
- **The HRA does not cover service requirements** – This remained a critical risk throughout 2025/26 due to ongoing financial pressures, increasing service demands and regulatory requirements. Management actions focused on expenditure controls, efficiency savings and long-term financial planning to support the delivery of services and investment priorities.
- **Ineffective decision making as a result of data quality** – This remained a critical risk during 2025/26, reflecting the importance of accurate customer and asset data in supporting operational and strategic decision making. Activity during the year focused on strengthening data governance, improving data quality and progressing investment in data improvement initiatives.
- **Reduction in customer satisfaction** – This remained a critical risk during 2025/26 due to increasing customer expectations, service demand and complaint volumes. Although customer satisfaction levels showed gradual improvement during the year, continued focus was placed on service performance and customer outcomes.
- **Mould, damp and condensation** – This remained a key strategic risk throughout 2025/26 due to the implementation of Awaab's Law and increasing regulatory expectations relating to housing conditions. Activity during the year focused on ensuring compliance with the first phase of Awaab's Law, which came into force in October 2025, whilst continuing to strengthen arrangements for identifying, managing and resolving cases of damp, mould and condensation. Work also progressed to embed new requirements and prepare for the subsequent phases of the legislation, helping to protect tenant safety and support ongoing regulatory compliance.
- **The cost-of-living crisis and welfare reform is impacting tenants and our communities** – This remained a critical risk during 2025/26 as economic pressures continued to affect tenants and communities, increasing financial hardship and demand for support services. The organisation also continued to respond to wider impacts, including disrepair claims and changing customer support needs.
- **Ability to deliver historical and in year repairs and maintenance works within current financial resources available** – This remained a critical risk during 2025/26 due to the scale of investment required to maintain homes and address historic backlogs. However, strengthened financial controls, enhanced monitoring and progress in reducing backlogs improved assurance over delivery during the year.
- **Vulnerability of in-house and third-party systems to cyber-attack** – This remained a critical risk throughout 2025/26 due to the increasing frequency and sophistication of cyber threats facing public sector organisations. Ongoing work on cyber security controls, system resilience and staff awareness training remained a key priority.
- **Business continuity** – This remained a significant strategic risk during 2025/26, reflecting the potential impact of major incidents, cyber events, infrastructure failures and severe weather. Business continuity arrangements continued to be reviewed and tested to support organisational resilience and the uninterrupted delivery of critical services.

### Financial Performance for the year

The Board reports a deficit of £1.2M for the year (2025: deficit £0.9M). The deficit is contributed by the company's share of the Local Government Pension Scheme, excluding the pension expenses the

company made a deficit before taxation of £0.8M (2025: surplus £0.6M). The company's turnover, which is the total revenue generated, was £43.7M, down from £44.9M the previous year.

The company's net assets, which represent the total value of its assets minus its liabilities, were 6.7M, a decrease from £7.5M the previous year. This figure includes a net pension liability of £0.40M, slightly reduced from £0.42M the previous year.

### **Emissions and Energy Consumption**

The Company's greenhouse gas emissions and energy consumption are as follows:

|                                                                                                                                                    | <b>2025/26<br/>CO2e (t)</b> | <b>2024/25<br/>CO2e (t)</b> |
|----------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|-----------------------------|
| <b>Scope 1:</b>                                                                                                                                    |                             |                             |
| Direct emissions resulting from activities for which the Company is responsible involving natural gas and vehicle fleet                            | 2,129                       | 2,878                       |
| <b>Scope 2:</b>                                                                                                                                    |                             |                             |
| Indirect emissions resulting from activities for which the Company is responsible involving electricity                                            | 500                         | 510                         |
| <b>Scope 3:</b>                                                                                                                                    |                             |                             |
| Indirect emissions resulting from activities for which the Company is responsible but does not control involving business mileage and Home Working | 314                         | 725                         |

The intensity ratio for the year was 67.2 CO2e per £m turnover (2024/25 was 91.5).

The main source of CO2 emissions is from gas supplies primarily in relation to the district heating systems. Included in our Sustainability Strategy 2022-2027 our ambition is to monitor and trial new heating technologies offering affordable warmth and carbon reduction. Further detail of initiatives is included in Section 172 Reporting.

The data has been taken from monthly invoices received from suppliers and converted using the UK government GHG Conversion Factors for Company Reporting.

### **Section 172 Reporting**

The Board of Berneslai Homes is required under Section 172(1) of the Companies Act 2006 to act in a way that it considers, in good faith, would be most likely to promote the success of the organisation for the benefit of its members, while having regard to the interests of stakeholders and the long-term consequences of its decisions.

Berneslai Homes has a clear vision of:

- Creating great homes and communities with the people of Barnsley
- The vision is supported by our values, the 3 C's that underpin everything we do
- Customer First
- Can do attitude
- Curious

Berneslai Homes' four strategic priorities are aligned with the Council's objectives to promote consistency in our approach and ensure we support the Council's vision of making Barnsley a place of possibilities:

- a) Listening and responding to our customers
- b) Keeping tenants safe and warm

- c) Improving opportunities for employment and training
- d) Increasing efficiency and effectiveness

Our strategic Plan 2021 to 2031 is reviewed annually and sets out our long-term goals, the steps needed to achieve them and how we will monitor our success.

### Directors' duties

Directors of UK companies must act in accordance with a set of general duties. These duties are detailed in section 172(1) of the Companies Act 2006 which is summarised as follows:

'A director of a company must act in the way they consider, in good faith, would be most likely to promote the success of the company for the benefit of its members as a whole and, in doing so, have regard (amongst other matters) to:

- a) the likely consequences of any decisions in the long term;
- b) the interests of the company's employees;
- c) the need to foster the company's business relationships with suppliers, customers and others;
- d) the impact of the company's operations on the community and environment;
- e) the need to maintain a reputation for high standards of business conduct; and
- f) the need to act fairly between members of the Company.'

### Business Conduct

Directors are briefed on their duties, and they can access professional advice on these, either from the Company Secretary or, if they judge it necessary, from an independent adviser. It is important to recognise that in a large organisation such as ours, the Directors fulfil their duties partly through a governance framework that delegates the day-to-day decision-making to employees of the Company. The Board considers its stakeholders to be:

- a) Its customers – tenants, leaseholders and the public
- b) Barnsley Metropolitan Borough Council – not just as the owner but as a crucial partner in providing services to Barnsley residents
- c) Its employees – who are integral to our service delivery

### Key decisions and stakeholders

Good governance is essential in ensuring that stakeholders continue to be supportive of Berneslai Homes and its Strategic Plan.

The following list below highlights key events and decisions made by the Board. In general, all stakeholders are affected by these decisions, including BMBC, Board, Employees and Customer. the stakeholders they impact. Key events and decisions have been determined by assessing items which are either material or that have a significant impact on one or many categories of stakeholders.

- a) A new Repairs and maintenance policy
- b) Customer Insight and Engagement Strategy
- c) Risk management
- d) Governance – decisions throughout the year to support compliance with the NHF code of governance and continuous improvement
- e) Strategic Plan and annual business action plan
- f) Value for money strategy
- g) Berneslai Homes budget 26/27.

### People

Berneslai Homes is committed to being a responsible business. We work to build strong partnerships that meet the expectations of our Board, employees, customers and suppliers. Employees are at the heart of our services. For our business to be successful we need to manage the performance of our people whilst developing talent, ensuring that we operate as efficiently as possible.

### Partnership

Berneslai Homes work closely with Barnsley Council and the 2030 Board, our local communities and different businesses and organisations across all sectors to achieve their vision of Barnsley being a place of possibilities.

### Community and Environment

Berneslai Homes embrace diversity and inclusion, provide work opportunities, support carers, and contribute to the zero-carbon agenda. We invest and spend wisely in our homes and communities whilst also supporting the local economy and investing in our town.

The right home environment is critical to our customers' physical and mental health and wellbeing. Good quality, energy efficient and safe housing helps people stay healthy and provides the base to help achieve a decent quality of life. Berneslai Homes work with Public Health and other health partners to ensure our tenants can access information and support, to stay fit and well all year round and to provide additional help to keep warm and well during colder weather. We invest over £2 million per annum in equipment and adaptations to assist tenants to remain in their homes.

The Board recognises the need to operate sustainably, which is defined in the Board approved Sustainability Strategy.

### Hearing Tenants

Berneslai Homes welcomes and actively promotes customer feedback as a key driver of service improvement. Feedback is captured through both quantitative measures and qualitative insight to inform decision-making.

Tenant involvement at a governance level has also been enhanced, with tenants successfully appointed to the Customer Services Committee, ensuring direct customer input into scrutiny and decision-making. During 2025/26, the tenant voice continued to inform service priorities and improvement activity. We engaged with 10,862 tenants through a range of targeted engagement, scrutiny and survey activity, including work to raise awareness of damp and mould, strengthen partnership working and support specific customer groups. This insight helped shape service improvement plans and provided assurance that customer feedback is being used to inform how services are developed and delivered. Transactional surveys also provided insight from tenants, supporting a stronger evidence base for service improvement and helping us better understand customer experience.

Overall, Berneslai Homes has continued to make progress in strengthening services, improving customer insight and aligning delivery with the wider ambitions of Barnsley Council.

In support of these ambitions, we have:

- a) Ensured safety is a priority – with 100% compliance on key areas, including gas safety, fire, water, asbestos and lift safety
- b) Invested in 755 decent homes works and over 846 major adaptations
- c) Provided over 10,862 tenants with opportunities to feedback and work with Berneslai Homes to improve service
- d) Collected over 100.3% rent during 2024/25 utilising new technology & systems. This includes rent collected during the year and rent arrears as defined by the Housemark standard definition
- e) Provided support to 2194 tenants to ensure they can deal with the cost-of-living situation (an additional £1.45M benefit income for tenants)
- f) Delivered on the Ambition employment program supporting 295 tenants in their journey towards work

### Key performance indicators

Performance management is linked to the aims and objectives of the Company and is central to ensuring the delivery of key business and service priorities.

| <b>Management Tenant Satisfaction Measures (TSM)</b>                                                                     | <b>2025/26 Result</b> |
|--------------------------------------------------------------------------------------------------------------------------|-----------------------|
| Anti-social behaviour cases relative to the size of the landlord (TSM NM01 1) (cum)                                      | 34.7                  |
| Anti-social behaviour cases relative to the size of the landlord (Hate related) (TSM NM01 2) (cum)                       | 0.6                   |
| Complaints relative to the size of the landlord Stage 1 (TSM CH01 1) (cumulative numbers opened in month)                | 58.2                  |
| Complaints responded to within Complaint Handling Code timescales (Stage 1) (TSM CH02 1) (Cum)                           | 95.7%                 |
| Complaints relative to the size of the landlord Stage 2 (TSM CH01 2) (cumulative numbers opened in month)                | 14.4                  |
| Complaints responded to within Complaint Handling Code timescales (Stage 2) (TSM CH02 2) (Cum)                           | 100%                  |
| Proportion of non-emergency repairs completed in landlord's target time (TSM RP02 1)                                     | 89.7%                 |
| Proportion of emergency repairs completed in landlord's published target time (TSM RP02 2)                               | 94.3%                 |
| The proportion of homes non-decent (TSM RP01)                                                                            | 0.6%                  |
| Percentage of homes that have had all the necessary gas safety checks (TSM BS01)                                         | 100.0%                |
| Percentage of homes that have had all the necessary fire risk assessments (TSM BS02)                                     | 100.0%                |
| Percentage of homes that have had all the necessary asbestos management surveys or re-inspections (TSM BS03)             | 100.0%                |
| Percentage of homes that have had all the necessary legionella risk assessments (TSM BS04)                               | 100.0%                |
| Percentage of homes in buildings where the communal passenger lifts have had all the necessary safety checks. (TSM BS05) | 100.0%                |

| <b>Perception Tenant Satisfaction Measures (TSM)</b>                                                                          | <b>2025/26 Result</b> |
|-------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| Tenant Satisfaction (Annual) (TSM TP01)                                                                                       | 77.0%                 |
| Satisfaction with overall repairs service (Only those receiving a repair in last year) (Annual) (TSM TP02)                    | 76.3%                 |
| Satisfaction with time taken to complete most recent repair. (Only those receiving a repair in last year) (Annual) (TSM TP03) | 73.1%                 |
| Tenant satisfaction home is well maintained (TSM TP04)                                                                        | 72.1%                 |
| Tenant satisfaction home is safe (TSM TP05)                                                                                   | 73.0%                 |
| The percentage of tenants who feel that their views are listened to and acted upon (TSM TP06)                                 | 65.2%                 |
| Satisfaction that the landlord keeps tenants informed about things that matter to them (TSM TP07)                             | 65.7%                 |

|                                                                                                                          |       |
|--------------------------------------------------------------------------------------------------------------------------|-------|
| Agreement that the landlord treats tenants fairly and with respect (TSM TP08)                                            | 80.1% |
| Satisfaction with the landlord's approach to handling complaints (only those making a complaint in last year) (TSM TP09) | 43.4% |
| Satisfaction that the landlord keeps communal areas clean and well maintained (TSM TP10)                                 | 63.6% |
| Satisfaction that the landlord makes a positive contribution to neighbourhoods (TSM TP11)                                | 58.9% |
| Satisfaction with the landlord's approach to handling anti-social behaviour (TSM TP12)                                   | 50.9% |

Specific actions to address KPIs not achieving target are included within our published performance reports. Berneslai Homes are also fully compliant with the Housing Ombudsman's Complaints Handling Code.

### Costs and Performance

Operating costs for 2025/26 totalled £45.51m and was spent across the service areas as shown below, together with comparatives for 2024/25:

| Operating Costs by Service Area              | 2025/26      |               | 2024/25      |               |
|----------------------------------------------|--------------|---------------|--------------|---------------|
|                                              | Total<br>£m  | Per Unit<br>£ | Total<br>£m  | Per Unit<br>£ |
| Property Services including Asset Management | 3.9          | 215           | 3.8          | 208           |
| Routine Maintenance                          | 11.0         | 606           | 11.4         | 625           |
| Major Repairs & Capital Schemes              | 16.4         | 904           | 17.1         | 938           |
| Customer & Estate Services                   | 7.5          | 413           | 6.9          | 378           |
| Corporate Services                           | 3.9          | 215           | 3.6          | 197           |
| Strategic Management                         | 1.4          | 77            | 1.7          | 93            |
| Utilities (Tenants)                          | 1.4          | 77            | 1.7          | 93            |
| <b>Total Operating Costs</b>                 | <b>45.51</b> | <b>2,507</b>  | <b>46.20</b> | <b>2,534</b>  |

In terms of Executive Directors' remuneration and management costs, the table below summarises costs per unit managed for:

- the highest paid Director, who is the Chief Executive, excluding pension and National Insurance contributions; and
- all Directors remuneration including pensions and National Insurance contributions.

## Berneslai Homes Limited

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|                                                               | <b>2025/26</b>  | <b>2024/25</b>  |
|---------------------------------------------------------------|-----------------|-----------------|
|                                                               | <b>Per Unit</b> | <b>Per Unit</b> |
|                                                               | <b>£</b>        | <b>£</b>        |
| Chief Executive's remuneration (excl NI and pension)          | <b>8.04</b>     | 7.74            |
| Total Executive Directors' remuneration (incl NI and pension) | <b>35.29</b>    | 34.75           |

Rachel Taylor  
Executive Director of Resources and Company Secretary  
24 September 2026

## **Directors' Report**

The Directors present their report and accounts for the year ended 31 March 2026.

## **Activities of the Company**

The activities of the Company are shown in the Strategic Report.

## **Governance**

### **Board Members and Executive Directors**

The Board Members and the Executive Officers of the Company are set out on page 2. The Board comprises an Independent Chair, 2 tenant representatives, 2 BMBC nominees and 4 independents. The makeup of the Board and their terms of office are determined by Berneslai Homes Limited Memorandum and Articles which govern the company.

The Executive Officers are the Chief Executive and the Functional Directors. The Board Members and Executive Officers have no financial interest in the Company.

Board members are registered as the Company Directors with Companies House. The Executive Officers do not have the legal status of Company Directors; they act within the authority delegated by the Board. The Board is responsible for the Strategic direction of the company and policy framework. The day-to-day Management is delegated to the Chief Executive and other Executive officers.

The Board meets at least 5 times per year. Copies of the agenda and papers for each meeting are published one week in advance. The public is welcome to attend meetings, although only Board members have the right to vote and speak at meetings. Any confidential items are clearly marked on the agenda. Minutes of the meetings are published on Berneslai Homes website with agendas and reports.

The Board delegates some decision making to the following Committees

Audit and Risk Committee

Customer Services Committee

### **Employee Involvement and Development**

We recognise that the commitment and engagement of every employee is critical to the success of the organisation. Employees are kept informed through a range of channels, including team briefings, key messages, one-to-one meetings, toolbox talks, and focus groups to explore and consult on specific issues. Berneslai Homes also provides access to an internal intranet site. We actively seek feedback from employees through various methods, including our annual employee satisfaction survey and the Performance and Development Review (PDR) process.

We work in partnership with recognised trade unions and have a well-established consultation framework in place.

Recognising and celebrating success is important to us. Through our Be Berneslai reward and recognition programme, we acknowledge employees who demonstrate our core values: putting the customer first, being curious, and having a can-do attitude.

We also promote volunteering, offering each employee up to four volunteering days per year to support community engagement.

Training and development needs are identified through the PDR process and regular one-to-one discussions. Development opportunities extend beyond formal learning and include job shadowing, “back to the floor” days, and networking with internal and external colleagues to maximise potential.

A full review of our leadership development offer will take place within the next 12 months to ensure it remains relevant, effective, and aligned with innovative practices.

We also provide a range of school and work experience placements to support future talent development.

The introduction of the Competence and Conduct Standard for social housing in October 2026 will further strengthen professional standards across the sector. In response, we are defining what professionalisation means for our organisation, including the role of professional qualifications, tailored learning and development, and clear expectations around conduct.

### **Employees with Disabilities**

We are committed to ensuring that people with disabilities are given full and fair consideration for all vacancies, and those who meet the essential criteria are guaranteed an interview.

We ensure that reasonable adjustments are made for disabled employees and have a Supporting Disabled People at Work Policy in place to promote a consistent and supportive approach.

Employees who become disabled during their employment are supported, wherever possible, to remain in their current roles.

### **Inclusion and Belonging**

We place inclusion and belonging at the heart of everything we do. This commitment reflects our values and underpins how we support our colleagues, customers, and communities. We view inclusion and belonging as a core organisational value, embedded across our services, policies, and procedures; from recruitment and selection to training and development, as well as service delivery and customer engagement. We continue to deliver annual inclusion action plans focused on three key themes: enhancing data and governance, educating, and raising awareness and integrating inclusion into policies and processes.

Our Be Inclusive Action Plan aligns with the Barnsley 2030 vision and our Strategic Plan 2021–31. Our ambition is to be a leading employer of best practice in EDI, going beyond our statutory duties under the Equality Act 2010 and Public Sector Equality Duty. We recognise that equality is fundamental to delivering excellent services. We are committed to promoting equality of opportunity in an environment free from discrimination, harassment, and victimisation. We actively embrace diversity, recognising the positive impact it has on culture, employee experience, recruitment, retention, and organisational performance.

### **Internal Controls Assurance**

The Board is accountable for the Company's management and internal control system. The Chief Executive has responsibility for maintaining a sound system of control which supports the achievement of the organisation's aims and objectives. The systems are designed to manage rather than eliminate the risk of failure to achieve these objectives and can therefore only provide reasonable and not absolute assurance of effectiveness.

The Chief Executive has reviewed the Internal Control framework developed by the Executive Team and taken account of comments made by Internal and External Audit, and the Audit & Risk Committee, and has confirmed that adequate procedures are in place. He is satisfied that there is sufficient evidence to confirm adequate systems of internal control existed and were operated throughout the year to ensure

the proper management of significant risks facing the Company. No weaknesses were identified which have resulted in material misstatement or loss, which would have required disclosure in the financial statements.

### **Alignment with the NHF Code of Governance**

As part of our commitment to strong governance, the organisation has adopted the National Housing Federation (NHF) Code of Governance 2020. The Code sets out expectations to operate with integrity, accountability, and transparency, and places particular emphasis on the effectiveness of internal controls and assurance mechanisms.

In line with Principle 4: Control and Assurance, the Board has ensured that:

- a) A robust framework of internal controls is in place, designed to manage risk and safeguard assets.
- b) The Audit and Risk Committee regularly review the effectiveness of these controls, including financial, operational, and compliance related systems.
- c) The Board receives regular assurance reports, including internal audit findings, risk register updates, and compliance reviews, to support informed decision making.
- d) The organisation maintains a risk management strategy that is reviewed annually and embedded across all levels of operation.
- e) There is a clear process for whistleblowing and fraud reporting, with oversight from the Board and Executive Team.

The Board confirms that it has received sufficient assurance during the year that internal controls are operating effectively and that risks are being appropriately managed. This assurance supports the Board's confidence in the organisation's ability to deliver its strategic objectives in accordance with the NHF Code.

### **Financial Instruments**

The Company's financial risk management objective is broadly to seek to make neither profit nor loss from exposure to currency or interest rate risks. The Company has no borrowings, and the policy is to finance working capital from the retained cash surplus.

The Company does not actively use financial instruments as part of its financial risk management.

### **Going Concern**

The Company's management service and Property Repairs and Improvement Partnership (PRIP) contracts with BMBC are both for a period of 5+5 years ending 2030/31. BMBC have issued a representation letter in respect of the service agreement.

The Management Fee and Property Services Repairs Team budgets for 2026/2027 have been approved by the Board.

Directors have considered the operating surplus, cashflow and level of reserves plans which are in-line with expectations and are forecast to continue to be in-line for at least 12 months from the date of signing the Annual Report and Financial Statements. A sensitivity stress test has been carried out to assess the ability to continue operating in the event of a downturn in turnover highlighting any mitigating actions which management could take.

Based on the assessment undertaken, the Directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future, being a period of

## **Berneslai Homes Limited**

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12 months after the date on which the Annual Report and Financial Statements are signed. For this reason, it continues to adopt the going concern basis for the Financial Statements.

### **Directors Qualifying Indemnity Provision**

The Directors benefited from qualifying third-party indemnity provisions in place during the year and at the date of this report.

### **Modern Slavery Act – Transparency Statement**

Berneslai Homes is committed to eliminate as far as possible the risk of modern slavery and human trafficking in our organisation and in our supply chain. Berneslai Homes has a Modern Slavery statement that is published annually. The full Statement can be viewed on our website

### **Auditor**

A resolution to reappoint BDO LLP as auditor of the Company was agreed at the Annual General Meeting on 25 September 2025.

**Information Given to Auditors**

So far as each of the Directors are aware at the time the report is approved:

- There is no relevant audit information of which the Company's auditors are unaware, and
- The Directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Approved by the Board of Directors and signed on behalf of the Board on 24 September 2026.

Rachel Taylor, Company Secretary  
24 September 2026

### **Statement of Directors' Responsibilities**

The directors are responsible for preparing the strategic report, the directors' report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

In preparing these financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Financial statements are published on the company's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, which may vary from legislation in other jurisdictions. The maintenance and integrity of the company's website is the responsibility of the directors. The directors' responsibility also extends to the ongoing integrity of the financial statements contained therein.

**Report on the audit of the financial statements****Opinion**

In our opinion the financial statements:

- give a true and fair view of the state of the Company's affairs as at 31 March 2026 and of its result and cash flows for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

We have audited the financial statements of Berneslai Homes Limited ("the Company") for the year ended 31 March 2026 which comprise of the following:

|                                                                                                    |
|----------------------------------------------------------------------------------------------------|
| Statement of comprehensive income                                                                  |
| Statement of financial position                                                                    |
| Statement of changes in equity                                                                     |
| Statement of cash flows                                                                            |
| Pages 27 to 41 to the financial statements including a summary of significant accounting policies. |

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

***Independence***

We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the Directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue. However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the Company's ability to continue as a going concern.

Our responsibilities and the responsibilities of the Directors with respect to going concern are described in the relevant sections of this report.

### Other information

The Directors are responsible for the other information. The other information comprises the information included in the Statement from the Chair, the Strategic Report and the Director's Report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### Other Companies Act 2006 reporting

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Strategic report and the Directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic and the Directors' Reports have been prepared in accordance with the applicable legal requirements

In the light of the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic report or the Directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

### Responsibilities of Directors

As explained more fully in the Statement of Directors Responsibilities, the Directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either

intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

### Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the Company and management.

### *Extent to which the audit was capable of detecting irregularities, including fraud*

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

### *Non-compliance with laws and regulations*

Based on:

- Our understanding of the company and the industry in which it operates;
- Discussion with management and those charged with governance ;
- Obtaining an understanding of the Company's policies and procedures regarding compliance with laws and regulations; and

we considered the significant laws and regulations to be FRS 102, Companies Act 2006 and UK tax legislation.

The Company is also subject to laws and regulations where the consequence of non-compliance could have a material effect on the amount or disclosures in the financial statements, for example through the imposition of fines or litigations. We identified such laws and regulations to be the health and safety legislation, employment legislation and data protection legislation.

Our procedures in respect of the above included:

- Enquiries of management whether there were any litigations and claims;
- Review of minutes of meetings of those charged with governance for any instances of non-compliance with laws and regulations;
- Review of financial statement disclosures and agreeing to supporting documentation;
- Review of legal expenditure accounts to understand the nature of expenditure incurred.

### *Fraud*

We assessed the susceptibility of the financial statements to material misstatement, including fraud. Our risk assessment procedures included:

- Enquiries with management and those charged with governance regarding any known or suspected instances of fraud;
- Obtaining an understanding of the Company's policies and procedures relating to:
  - Detecting and responding to the risks of fraud; and
  - Internal controls established to mitigate risks related to fraud.
- Review of minutes of meetings of those charged with governance for any known or suspected instances of fraud;
- Discussion amongst the engagement team as to how and where fraud might occur in the financial statements;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.

Based on our risk assessment, we considered the areas most susceptible to fraud to be posting inappropriate journal entries and management bias in accounting estimates.

Our procedures in respect of the above included:

- Testing a sample of journal entries throughout the year, which met defined risk criteria, by agreeing to supporting documentation;
- Testing a sample of the residual population of journals not meeting the defined risk criteria by agreeing to supporting documentation;
- Assessing significant estimates made by management for bias, specifically by assessing the assumptions in the defined benefit pension scheme obligation for reasonableness.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members who were all deemed to have appropriate competence and capabilities and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities is available on the Financial Reporting Council's website at:

<https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Matthew Whitehouse (Senior Statutory Auditor)  
For and on behalf of BDO LLP, Statutory Auditor  
Manchester, UK  
24 September 2026

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

|                                                           | Notes | Year ended<br>31 March 26<br>£'000 | Year ended<br>31 March 25<br>£'000 |
|-----------------------------------------------------------|-------|------------------------------------|------------------------------------|
| <b>Turnover</b>                                           | 4     | 43,763                             | 44,939                             |
| Other operating income                                    | 7     | 314                                | 255                                |
| Operating Costs                                           | 20    | (45,451)                           | (46,202)                           |
| <b>Operating deficit</b>                                  | 6     | <b>(1,374)</b>                     | <b>(1,008)</b>                     |
| Other Finance Income/(Costs)                              |       | (34)                               | (58)                               |
| Interest receivable                                       | 8     | 272                                | 268                                |
| <b>Deficit on ordinary activities<br/>before taxation</b> |       | <b>(1,136)</b>                     | <b>(798)</b>                       |
| Tax on Ordinary Activities                                | 13    | (89)                               | (90)                               |
| <b>Retained deficit for the year</b>                      |       | <b>(1,225)</b>                     | <b>(888)</b>                       |
|                                                           |       |                                    |                                    |
|                                                           | Notes | Year ended<br>31 March 26<br>£'000 | Year ended<br>31 March 25<br>£'000 |
| Deficit for the financial year                            |       | (1,225)                            | (888)                              |
| Actuarial Income on defined benefit pension scheme        | 12    | 439                                | 1,503                              |
| <b>Total comprehensive (loss) / income for the year</b>   |       | <b>(786)</b>                       | <b>615</b>                         |

**Statement of financial position at 31 March 2026**

## Berneslai Homes Limited

|                                                       | Notes | As at<br>31 March 26<br>£'000 | As at<br>31 March 25<br>£'000 |
|-------------------------------------------------------|-------|-------------------------------|-------------------------------|
| <b>Fixed assets</b>                                   |       |                               |                               |
| Tangible assets                                       | 14    | 25                            | 52                            |
| <b>Current assets</b>                                 |       |                               |                               |
| Stock                                                 | 16    | 773                           | 813                           |
| Debtors                                               | 15    | 4,012                         | 4,527                         |
| Short Term Investments                                |       | 6,650                         | 6,420                         |
| Cash at bank and in hand                              |       | 872                           | 719                           |
|                                                       |       | <u>12,307</u>                 | <u>12,479</u>                 |
| <b>Creditors:</b> amounts falling due within one year | 17    | (5,222)                       | (4,612)                       |
| <b>Net current assets</b>                             |       | <u>7,085</u>                  | <u>7,867</u>                  |
| <b>Total assets less current liabilities</b>          |       | <u><b>7,110</b></u>           | <u><b>7,919</b></u>           |
| <b>Pension obligations</b>                            | 12    | (400)                         | (422)                         |
| <b>Net assets</b>                                     |       | <u><u>6,710</u></u>           | <u><u>7,497</u></u>           |
| <b>Capital and reserves</b>                           |       |                               |                               |
| Retained surplus                                      |       | 7,110                         | 7,919                         |
| Pension reserve                                       |       | (400)                         | (422)                         |
| <b>Retained surplus</b>                               |       | <u><u>6,710</u></u>           | <u><u>7,497</u></u>           |

The financial statements were approved and authorised for issue by the Board and were signed on its behalf on 24 September 2026.

Ken Taylor

Adam Hutchinson

Chair Berneslai Homes Board

Board Member

## Statement of changes in equity for the year ended 31 March 2026

|                                                        |    | <b>Pension<br/>Reserve<br/>£'000</b> | <b>Retained<br/>Surplus<br/>£'000</b> | <b>Total<br/>Equity<br/>£'000</b> |
|--------------------------------------------------------|----|--------------------------------------|---------------------------------------|-----------------------------------|
| <b>Comprehensive (deficit)/income BF 1 April 2025</b>  |    | <b>(422)</b>                         | <b>7,919</b>                          | <b>7,497</b>                      |
| <b>Deficit for the Year</b>                            |    | <b>-</b>                             | <b>(1,225)</b>                        | <b>(1,225)</b>                    |
| Current Service cost                                   | 12 | (2,205)                              | 2,205                                 | -                                 |
| Actuarial Gain on Pension scheme                       | 12 | 439                                  | -                                     | <b>439</b>                        |
| Employers' contribution                                | 12 | 1,822                                | (1,822)                               | --                                |
| Net interest                                           | 12 | (34)                                 | 34                                    | -                                 |
|                                                        |    | <b>22</b>                            | <b>417</b>                            | <b>439</b>                        |
| <b>Comprehensive (deficit)/income CF 31 March 2026</b> |    | <b>(400)</b>                         | <b>7,110</b>                          | <b>6,710</b>                      |

|                                                        |    | <b>Pension<br/>Reserve<br/>£'000</b> | <b>Retained<br/>Surplus<br/>£'000</b> | <b>Total<br/>Equity<br/>£'000</b> |
|--------------------------------------------------------|----|--------------------------------------|---------------------------------------|-----------------------------------|
| <b>Comprehensive (deficit)/income BF 1 April 2024</b>  |    | <b>(471)</b>                         | <b>7,353</b>                          | <b>6,882</b>                      |
| <b>Deficit for the Year</b>                            |    | <b>-</b>                             | <b>(888)</b>                          | <b>(888)</b>                      |
| Current Service cost                                   | 12 | (3,161)                              | 3,161                                 | -                                 |
| Actuarial Loss on Pension scheme                       | 12 | 1,503                                | -                                     | <b>1,503</b>                      |
| Employers' contribution                                | 12 | 1,835                                | (1,835)                               | -                                 |
| Past Service Costs                                     | 12 | (109)                                | 109                                   | -                                 |
| Curtailment                                            | 12 | 39                                   | (39)                                  | -                                 |
| Net interest                                           | 12 | (58)                                 | 58                                    | -                                 |
|                                                        |    | <b>49</b>                            | <b>1,454</b>                          | <b>1,503</b>                      |
| <b>Comprehensive (deficit)/income CF 31 March 2025</b> |    | <b>(422)</b>                         | <b>7,919</b>                          | <b>7,497</b>                      |

The pension reserve forms part of the Company's Retained Surplus but is disclosed separately to show separately the movements in relation to the Company's Defined Benefit Pension Scheme.

**Statement of cash flows for the year ended 31 March 2026**

|                                                              | Notes | Year ended<br>31 March 26<br>£'000 | Year ended<br>31 March 25<br>£'000 |
|--------------------------------------------------------------|-------|------------------------------------|------------------------------------|
| <b>Cash flows from Operating activities</b>                  |       |                                    |                                    |
| <b>Deficit/Surplus for the financial year</b>                |       | (1,225)                            | (874)                              |
| Adjustments for:                                             |       |                                    |                                    |
| Depreciation of tangible assets                              |       | 27                                 | 27                                 |
| Amortisation of intangible assets                            |       | -                                  | -                                  |
| Increase in stocks                                           |       | 40                                 | (31)                               |
| Decrease in debtors                                          |       | 515                                | 421                                |
| Increase in creditors                                        |       | 520                                | 426                                |
| Tax Expense                                                  |       | 89                                 | 90                                 |
| Net interest receivable                                      |       | (272)                              | (268)                              |
| Net interest from pension scheme                             |       | 34                                 | 58                                 |
| Difference between net pension expense and cash contribution |       | 383                                | 1,397                              |
|                                                              |       | <b>111</b>                         | <b>1,245</b>                       |
| <b>Cash from operations</b>                                  |       |                                    |                                    |
| Taxation paid                                                | 27    | -                                  | (73)                               |
| <b>Net cash generated from operating activities</b>          |       | <b>111</b>                         | <b>1,172</b>                       |
| <br>Cash flows from investing activities                     |       |                                    |                                    |
| Interest Received                                            | 8     | 272                                | 268                                |
| <b>Net cash generated from investing activities</b>          |       | <b>272</b>                         | <b>268</b>                         |
| <br><b>Net increase in cash and cash equivalent</b>          |       | <b>383</b>                         | <b>1,427</b>                       |
| Cash and cash equivalents at beginning of year               |       | <b>7,139</b>                       | <b>5,712</b>                       |
| <b>Cash and cash equivalents at the end of year</b>          |       | <b>7,522</b>                       | <b>7,139</b>                       |
| <br><b>Cash and cash equivalents comprise:</b>               |       |                                    |                                    |
| Cash at bank and in hand                                     |       | 872                                | 719                                |
| Short term investments                                       |       | 6,650                              | 6,420                              |
|                                                              |       | <b>7,522</b>                       | <b>7,139</b>                       |

The notes on page 27 to 41 form part of these financial statements.

## Notes to the Accounts

### 1 Company Status and Parent Undertaking

Berneslai Homes Limited is a company 100% owned by Barnsley Metropolitan Borough Council (BMBC). The Company is limited by guarantee. The guarantors are listed in the Company's Register of Members. The liability in respect of the guarantee as set out in the memorandum, is limited to £1 per member of the Company.

### 2 Accounting Policies

#### Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with FRS 102, the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland and the Companies Act 2006.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the company's accounting policies (see note 3). The following principal accounting policies have been applied:

#### Going Concern

The Company's management service and Construction Services PRIP contracts with BMBC are both for a period of 5+5 years ending 2030/31. BMBC have issued a representation letter in respect of the service agreement.

The Management Fee and Property Services Repairs Team budgets for 2026/2027 have been approved by the Board.

Directors have considered the operating surplus, cashflow and level of reserves plans which are in-line with expectations and are forecast to continue to be in-line for at least 12 months from the date of signing the Annual Report and Financial Statements. A sensitivity stress test has been carried out to assess the ability to continue operating in the event of a downturn in turnover highlighting any mitigating actions which management could take.

Based on the assessment undertaken, the Directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future, being a period of 12 months after the date on which the Annual Report and Financial Statements are signed. For this reason, it continues to adopt the going concern basis for the Financial Statements.

#### Tangible fixed assets and depreciation

Depreciation is provided on a straight-line basis on the cost of tangible fixed assets, to write them down to their estimated residual values over their expected useful lives.

The principal annual rates used are:

|                        |                            |
|------------------------|----------------------------|
| Leasehold improvements | Over the term of the lease |
| Fixtures and fittings  | 20-33%                     |

Where there is evidence of impairment, fixed assets are written down to their recoverable amount.

#### Intangible assets and depreciation

Development costs for computer software are amortised over their estimated useful lives of 5 years.

### **Stocks**

Stocks are stated at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items.

### **Deferred Taxation**

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax.

Deferred income tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date.

### **Deferred Income**

Deferred Income is received for a specific activity which is to be delivered in the following financial year.

### **Pension Costs**

The company participates in a funded defined benefit scheme, the South Yorkshire Local Government Pension Scheme (LGPS). Triennial actuarial valuations of the pension scheme are performed by an independent, professionally qualified actuary, using the projected unit method.

Pension scheme assets are measured using market values. Pension scheme liabilities are measured using a projected unit method and discounted at the current rate of return on a high quality corporate bond of equivalent term and currency to the liability.

Any pension scheme surplus is recognised at the lower of the surplus in the defined benefit plan and the asset ceiling and presented on the face of the statement of financial position. The movement in the scheme is split between operating charges, financing items and, in the statement of comprehensive income, actuarial gains and losses in accordance with FRS 102.

The effect of the increase (or decrease) in actuarial value is shown as an additional line to income (or losses) in the Statement of Comprehensive Income.

### **Holiday Pay Accrual**

A liability is recognised to the extent of any unused holiday pay entitlement which has accrued at the at the Statement of Financial Position date and carried forward to future periods. This is measured at the undiscounted salary cost of the future holiday entitlement so accrued at the Statement of Financial Position date.

### **Short Term Investment Policy**

The company's treasury management strategy for 2025/26 is to use financial institutions with a minimum credit rating of A-. Money Market funds need a rating of "AAA".

Short term investments comprise money market funds and other short term deposit investments.

### Accounting Policies continued:

#### Financial Instruments

The company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from other third parties and loans to related parties.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate, which is an approximation of the amount that the company would receive for the asset if it were to be sold at the reporting date.

Financial assets and liabilities are offset, and the net amount reported in the Statement of Financial Position, when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

### 3 Judgements in applying accounting policies and key sources of estimated uncertainty

In preparing these financial statements, the directors have had to make the following judgements:

#### Pensions

The critical underlying assumptions in relation to the estimates of the pension defined benefit scheme obligation include standard rates of inflation, mortality, discount rate and anticipated future salary increases. Variations in these assumptions can significantly influence the value of the liability or asset recorded and annual defined benefit expense.

#### Stocks

Stock is assessed annually and an impairment charge made where it is considered that the net realisable value is less than the carrying value.

### 4 Turnover

Turnover represents amounts invoiced to Barnsley Metropolitan Borough Council (BMBC) for the provision of housing management and construction services excluding value added tax during the year. Revenue is recognised in the period which the services are provided. The management fee is agreed annually and received on a monthly basis. Property Service Repairs Team invoice monthly for works undertaken under the Property, Repair and Improvement Partnership (PRIP) contract.

### 5 Government Grants (Other Operating Income)

Government grants are recognised when it is reasonable to expect that the grants will be received and that all related conditions will be met.

**6 Operating Surplus/(Deficit)**

This is stated after charging:

|                                                                                     | <b>Year ended<br/>31 March 26<br/>£'000</b> | <b>Year ended<br/>31 March 25<br/>£'000</b> |
|-------------------------------------------------------------------------------------|---------------------------------------------|---------------------------------------------|
| Depreciation of tangible assets                                                     | 27                                          | 27                                          |
| Contribution to BMBC Housing Growth Programme                                       | 611                                         | 4                                           |
| <i>Auditor's remuneration:</i>                                                      |                                             |                                             |
| Fees payable to the company's auditor for the audit of the financial statements     | 42                                          | 40                                          |
| Fees payable to the company's auditor for other services - services relating to tax | 5                                           | 5                                           |
| Inventory recognised as an expense                                                  | 2,685                                       | 2,569                                       |

**7 Other Operating Income**

Other operating income comprises of the following Government Grants and BMBC contribution to new IT Repairs System.

|                                   | <b>Year ended<br/>31 March 26<br/>£'000</b> | <b>Year ended<br/>31 March 25<br/>£'000</b> |
|-----------------------------------|---------------------------------------------|---------------------------------------------|
| Education and Skills Grant        | 2                                           | 2                                           |
| Housing Support & Multiply Grants | -                                           | 32                                          |
| UK Prosperity Fund                | 312                                         | 221                                         |
|                                   | 314                                         | 255                                         |

**8 Interest Receivable**

|                                                         | <b>Year ended<br/>31 March 26<br/>£'000</b> | <b>Year ended<br/>31 March 25<br/>£'000</b> |
|---------------------------------------------------------|---------------------------------------------|---------------------------------------------|
| Cash deposits held with the Bank and Money Market Funds | 272                                         | 268                                         |
|                                                         | 272                                         | 268                                         |

**9 Staff Costs**

|                       | Year ended<br>31 March 26<br>£'000 | Year ended<br>31 March 25<br>£'000 |
|-----------------------|------------------------------------|------------------------------------|
| Wages and salaries    | 18,451                             | 18,577                             |
| Social security costs | 2,335                              | 1,895                              |
| Other pension costs   | 2,203                              | 1,854                              |
|                       | <u>22,989</u>                      | <u>22,326</u>                      |

**Average number of employees during the year:**

|                                          | Year ended<br>31 March 26<br>No. | Year ended<br>31 March 25<br>No. |
|------------------------------------------|----------------------------------|----------------------------------|
| Customer & Estate Services               | 152                              | 149                              |
| Assets & Regeneration                    | 51                               | 63                               |
| Property Services Repairs Team           | 237                              | 250                              |
| Senior Management and Corporate Services | 50                               | 51                               |
|                                          | <u>490</u>                       | <u>513</u>                       |

The number of posts with total salaries exceeding £50,000 was as follows:

|                     | Year ended<br>31 March 26<br>No. | Year ended<br>31 March 25<br>No. |
|---------------------|----------------------------------|----------------------------------|
| £50,000 - £55,000   | 15                               | 14                               |
| £55,000 - £60,000   | 6                                | 1                                |
| £60,000 - £65,000   | 2                                | 4                                |
| £65,000 - £70,000   | 2                                | 3                                |
| £70,000 - £75,000   | 4                                | 1                                |
| £75,000 - £80,000   | 1                                | -                                |
| £80,000 - £85,000   | -                                | -                                |
| £85,000 - £90,000   | 1                                | -                                |
| £90,000 - £110,000  | 1                                | 3                                |
| £110,000 - £130,000 | 2                                | -                                |
| £130,000 - £150,000 | 1                                | 1                                |

**10 Non-executive Directors' Emoluments**

|                                                                           | Year ended<br>31 March 26<br>£'000 | Year ended<br>31 March 25<br>£'000 |
|---------------------------------------------------------------------------|------------------------------------|------------------------------------|
| Non-executive Directors' emoluments                                       | 46                                 | 46                                 |
| Total non-executive directors' expenses in respect of qualifying services | <u>-</u>                           | <u>-</u>                           |

Emoluments disclosed above include £11,494 (2025: £11,494) paid to the highest paid director. The Company did not make any contributions under pension arrangements on behalf of any directors (2024: nil).

**11 Executive Officers Emoluments**

|                                | <b>Year ended<br/>31 March 26<br/>£'000</b> | <b>Year ended<br/>31 March 25<br/>£'000</b> |
|--------------------------------|---------------------------------------------|---------------------------------------------|
| Executive Officers' emoluments | <u>640</u>                                  | <u>634</u>                                  |

The executive officers are considered to be key management personnel under FRS 102.

## 12 Pension Obligations

### Local Government Pension Scheme

Berneslai Homes Limited is a scheduled employer of the South Yorkshire Local Government Pension Scheme (LGPS) a funded defined benefit pension scheme. The Company entered into the scheme upon TUPE transfer of its staff from the Council. Under the guidance issued by the ODPM, the pension liabilities accrued at the time of the TUPE transfer of staff will remain with the Council.

The LGPS is a funded defined benefit scheme, with the assets held in separate trustee administered funds. The total contribution made for the year ended 31 March 2026 was £2,983,008 (2025: £3,006,688) of which employers' contributions totalled £1,822,000 and employees' contributions totalled £1,161,008.

The disclosures required under FRS 102 have been calculated by a qualified independent actuary, Hymans Robertson LLP. The date of the last full actuarial valuation was 31 March 2025.

The actuaries estimate that the net pension asset as at 31 March 2026 is £56,545,000 with an asset ceiling of £nil (31 March 2025: asset £nil). It is Berneslai Homes' intention to continue to contribute towards the scheme at the recommended contribution rate in future years.

The financial assumptions used for the purpose of the FRS 102 calculation as at 31 March 2026 were as follows:

|                             | At 31 March<br>2026 | At 31 March<br>2025 |
|-----------------------------|---------------------|---------------------|
| Pension increase rate (CPI) | 3.00%               | 2.75%               |
| Salary increase rate        | 3.60%               | 3.35%               |
| Discount rate               | 6.30%               | 5.80%               |

### Mortality assumptions

Life expectancy is based on the Fund's VitaCurves with improvements in line with the CMI 2025 model, with core parameterisation, initial adjustment of 0.25% and a long-term rate of improvement of 1.5% p.a. for both males and females. Based on these assumptions, the average future life expectancies at age 65 for the Employer are:

|                            | 2026<br>No. of years | 2025<br>No. of years |
|----------------------------|----------------------|----------------------|
| <b>Current Pensioners:</b> |                      |                      |
| Males                      | 21.0                 | 20.5                 |
| Females                    | 24.0                 | 23.6                 |
| <b>Future Pensioners:</b>  |                      |                      |
| Males                      | 21.9                 | 21.3                 |
| Females                    | 25.3                 | 25.0                 |

\*Figures assume members aged 45 as at the last formal valuation date.

Life expectancies for the prior period end are based on the Fund's VitaCurves. The allowance for future improvements is shown below:

### Current Pensioners:

CMI 2023 model, with a 15% weighting of 2023 (and 2022) data, a 0% weighting of 2021 (and 2020) data, standard smoothing (Sk7), initial adjustment of 0.25% and a long-term rate of improvement of 1.5% p.a

### Future Pensioners:

CMI 2023 model, with a 15% weighting of 2023 (and 2022) data, a 0% weighting of 2021 (and 2020) data, standard smoothing (Sk7), initial adjustment of 0.25% and a long-term rate of improvement of 1.5% p.a.

### Asset Ceiling calculation

In both the current and prior year, the company's actuary has calculated that the company have a net current pension asset of £56,545,000 (2025 - £48,941,000). In both years the company's actuary has calculated the asset ceiling which can be recognised within the financial statements.

In both years the Asset restriction calculation is based on the present value of future service costs (A) less the present value of future service contributions (B).

### Amounts recognised in the statement of financial position:

|                                       | 2026<br>£'000       | 2025<br>£'000       |
|---------------------------------------|---------------------|---------------------|
| Present value of funded obligations   | (116,636)           | (113,211)           |
| Present value of unfunded obligations | (400)               | (422)               |
| Fair value of plan assets             | 173,181             | 162,152             |
|                                       | <u>56,145</u>       | <u>48,519</u>       |
| Asset Ceiling Adjustment              | (56,545)            | (48,941)            |
| Unrecognised past service cost        | -                   | -                   |
| Deficit                               | <u>(400)</u>        | <u>(422)</u>        |
| Related deferred tax asset            | -                   | -                   |
| Net Liability                         | <u><u>(400)</u></u> | <u><u>(422)</u></u> |

### Analysis of the amount charged to income and expenditure account:

|                        | 2026<br>£'000         | 2025<br>£'000         |
|------------------------|-----------------------|-----------------------|
| Total service cost     | (2,205)               | (3,270)               |
| Net Interest           | <u>(34)</u>           | <u>(58)</u>           |
| Total operating charge | <u><u>(2,239)</u></u> | <u><u>(3,328)</u></u> |

£2,205k charged (2025: £3,270k charged) to the operating surplus and £34k debited (2025: £58k debited) to other finance income and costs.

**Local Government Pension Scheme continued:**

**Amounts recognised in the statement of total recognised surpluses and deficits**

|                                     | <b>2026<br/>£'000</b> | <b>2025<br/>£'000</b> |
|-------------------------------------|-----------------------|-----------------------|
| Actuarial Gain relating to pensions | 5,206                 | 20,293                |
| Asset Ceiling Adjustment            | (4,767)               | (18,790)              |
| Total recognised surplus            | <u>439</u>            | <u>1,503</u>          |

The company expects to contribute £1,782k to its defined benefit pension scheme in 2026/2027.

**Reconciliation of net pension assets and liabilities**

|                                                   | <b>Assets<br/>£000's</b> | <b>Liabilities<br/>£000's</b> | <b>Net Asset<br/>£000's</b> |
|---------------------------------------------------|--------------------------|-------------------------------|-----------------------------|
| <b>At 1 April 2025</b>                            | 162,152                  | (113,633)                     | 48,519                      |
| Current service cost                              | -                        | (2,205)                       | (2,205)                     |
| Interest income/(cost) on plan assets/obligations | 9,354                    | (6,551)                       | 2,803                       |
| Actuarial losses                                  | (4,049)                  | 1746                          | (2,303)                     |
| Return on plan assets excluding interest income   | 7,509                    | -                             | 7,509                       |
| Benefits paid                                     | (4,770)                  | 4,770                         | -                           |
| Participant contributions                         | 1,163                    | (1,163)                       | -                           |
| Other contributions                               | 1,822                    | 0                             | 1,822                       |
| <b>At 31st March 2026</b>                         | <b>173,181</b>           | <b>(117,036)</b>              | <b>56,145</b>               |

## Berneslai Homes Limited

### Local Government Pension Scheme continued:

#### Changes in present value of defined benefit obligation:

|                                    | <b>2026</b>  | <b>2025</b>  |
|------------------------------------|--------------|--------------|
|                                    | <b>£'000</b> | <b>£'000</b> |
| Opening defined benefit obligation | (422)        | (471)        |
| Service cost                       | (2,205)      | (3,270)      |
| Net Interest                       | (34)         | (58)         |
| Actuarial gain                     | 5,206        | 20,293       |
| Asset ceiling adjustment           | (4,767)      | (18,790)     |
| Employer contributions             | 1,822        | 1,874        |
| Closing defined benefit obligation | <u>(400)</u> | <u>(422)</u> |

#### Major categories of plan assets as a percentage of total plan assets:

|          | <b>2026</b> | <b>2025</b> |
|----------|-------------|-------------|
| Equities | 70%         | 68%         |
| Bonds    | 19%         | 21%         |
| Property | 10%         | 10%         |
| Cash     | 1%          | 1%          |

#### Amounts for current and previous four periods are as follows:

|                                             | <b>2026</b>  | <b>2025</b>  | <b>2024</b>  | <b>2023</b>  | <b>2022</b>  |
|---------------------------------------------|--------------|--------------|--------------|--------------|--------------|
|                                             | <b>£'000</b> | <b>£'000</b> | <b>£'000</b> | <b>£'000</b> | <b>£'000</b> |
| Present value of defined benefit obligation | (117,036)    | (113,633)    | (130,493)    | (128,953)    | (177,810)    |
| Fair value of scheme assets                 | 173,181      | 162,152      | 158,778      | 147,878      | 152,094      |
| Asset ceiling adjustment                    | (56,545)     | (48,941)     | (28,756)     | -            | -            |
| (Deficit)/Surplus on scheme                 | (400)        | (422)        | (471)        | 18,925       | (25,716)     |

## 13 Tax on ordinary activities

Berneslai Homes Limited has been granted non trading status by HM Revenue & Customs. The directors have prepared the accounts based on this assumption. The tax calculation for 31 March is still in progress and so estimated.

### 13(a) Analysis of charge in period

|                                                    | Year ended<br>31 March 26<br>£'000 | Year ended<br>31 March 25<br>£'000 |
|----------------------------------------------------|------------------------------------|------------------------------------|
| <b>Current Tax:</b>                                |                                    |                                    |
| UK corporation tax on deficit for period           | 89                                 | 90                                 |
| Adjustments in respect of prior periods            | -                                  | -                                  |
| <b>Total current tax (note 13b)</b>                | <b>89</b>                          | <b>90</b>                          |
| <b>Deferred Tax</b>                                |                                    |                                    |
| Origination & reversal of timing differences       | -                                  | -                                  |
| <b>Total deferred tax</b>                          | <b>-</b>                           | <b>-</b>                           |
| <b>Total tax on deficit on ordinary activities</b> | <b>89</b>                          | <b>90</b>                          |
| <b>Tax on ordinary activities continued:</b>       |                                    |                                    |

### 13(b) Factors affecting tax charge for period

The tax assessed is higher than the standard rate of corporation tax in the UK of 25% (2024: 25%). The differences are explained below:

|                                                                                                    | 2026<br>£'000 | 2025<br>£'000 |
|----------------------------------------------------------------------------------------------------|---------------|---------------|
| Deficit on ordinary activities before tax                                                          | (1,136)       | (798)         |
| Deficits on ordinary activities multiplied by the standard rate of corporation tax 25% (2024: 25%) | (284)         | (200)         |
| Effects of:                                                                                        |               |               |
| Expenses not deductible for tax purposes                                                           | 11,382        | 11,477        |
| Deferred tax not recognised                                                                        | -             | -             |
| Income not taxable                                                                                 | (11,194)      | (11,194)      |
| Adjustments in respect of prior periods                                                            | -             | -             |
| Fixed asset differences                                                                            | 7             | 7             |
| Remeasurement of deferred tax for changes in tax rate                                              | -             | -             |
|                                                                                                    | <b>89</b>     | <b>90</b>     |

### Provision for Deferred Tax

There is a potential deferred tax asset of £1K (2025: £1K) which is not provided for in these accounts as the directors do not believe that it is likely to reverse in the foreseeable future.

**14 Tangible Assets**

|                          | <b>Leasehold<br/>Improvements<br/>£'000</b> | <b>Fixtures +<br/>Fittings<br/>£'000</b> | <b>Total<br/>£'000</b> |
|--------------------------|---------------------------------------------|------------------------------------------|------------------------|
| <b>Cost or valuation</b> |                                             |                                          |                        |
| At 1 April 2025          | 719                                         | 193                                      | 912                    |
| Additions                | -                                           | -                                        | -                      |
| At 31 March 2026         | <u>719</u>                                  | <u>193</u>                               | <u>912</u>             |
| <b>Depreciation</b>      |                                             |                                          |                        |
| At 1 April 2025          | 679                                         | 181                                      | 860                    |
| Charged in year          | 15                                          | 12                                       | 27                     |
| At 31 March 2026         | <u>694</u>                                  | <u>193</u>                               | <u>887</u>             |
| <b>Net book value</b>    |                                             |                                          |                        |
| At 31 March 2026         | <u>25</u>                                   | <u>-</u>                                 | <u>25</u>              |
| At 31 March 2025         | <u>40</u>                                   | <u>12</u>                                | <u>52</u>              |

**15 Debtors: amounts falling due within one year**

|                               | <b>As at<br/>31 March 26<br/>£'000</b> | <b>As at<br/>31 March 25<br/>£'000</b> |
|-------------------------------|----------------------------------------|----------------------------------------|
| Trade debtors                 | -                                      | 83                                     |
| BMBC debtors                  | 3,488                                  | 3,748                                  |
| Other debtors                 | 511                                    | 685                                    |
| Less: provision for bad debts | (1)                                    | (2)                                    |
| Prepayments & accrued income  | 14                                     | 13                                     |
|                               | <u>4,012</u>                           | <u>4,527</u>                           |

The BMBC debtors are interest free and repayable on demand.

**16 Stock**

|               | <b>As at<br/>31 March 26<br/>£'000</b> | <b>As at<br/>31 March 25<br/>£'000</b> |
|---------------|----------------------------------------|----------------------------------------|
| Raw materials | <u>773</u>                             | <u>813</u>                             |
|               | <u>773</u>                             | <u>813</u>                             |

**17 Creditors: amounts falling due within one year**

|                               | <b>As at<br/>31 March 26<br/>£'000</b> | <b>As at<br/>31 March 25<br/>£'000</b> |
|-------------------------------|----------------------------------------|----------------------------------------|
| Trade creditors               | 3,058                                  | 2,037                                  |
| BMBC creditors                | 250                                    | 981                                    |
| Corporation Tax               | 89                                     | 83                                     |
| VAT                           | 1,082                                  | 831                                    |
| Other tax and social security | 449                                    | 383                                    |
| Other creditors               | 291                                    | 275                                    |
| Accruals & deferred income    | 3                                      | 22                                     |
|                               | <u>5,222</u>                           | <u>4,612</u>                           |

The BMBC creditors are interest free and repayable on demand.

**18 Financial instruments**

|                                                                            | <b>As at<br/>31<br/>March<br/>26<br/>£'000</b> | <b>As at<br/>31 March 25<br/>£'000</b> |
|----------------------------------------------------------------------------|------------------------------------------------|----------------------------------------|
| <b>Financial assets</b>                                                    |                                                |                                        |
| Financial assets that are debt instruments measured at amortised cost      | <u>11,520</u>                                  | <u>10,967</u>                          |
| <b>Financial liabilities</b>                                               |                                                |                                        |
| Financial liabilities that are debt instruments measured at amortised cost | <u>3,602</u>                                   | <u>3,316</u>                           |

Financial assets measured at amortised cost comprise cash and debtors (excluding corporation tax and prepayments).

Financial liabilities measured at amortised cost comprise creditors (excluding corporation tax, VAT, social security and deferred income).

**19 Financial commitments**

**Operating lease commitments**

The total payments which the company is committed to make under operating leases are as follows:

|                             | <b>2026<br/>£'000</b> | <b>2025<br/>£'000</b> |
|-----------------------------|-----------------------|-----------------------|
| Equipment, leases expiring: |                       |                       |
| within one year             | 438                   | 438                   |
| one to five years           | 1,751                 | 2,191                 |
| beyond five years           | <u>438</u>            | <u>438</u>            |
|                             | <u>2,629</u>          | <u>3,068</u>          |

## 20 Operating costs

The operating costs for 2025.26 comprise the following:

| Operating Costs by Category                | 2025/26<br>Total £'000s | %           |
|--------------------------------------------|-------------------------|-------------|
| Salaries & Allowances (incl. NI & Pension) | 22,989                  | 50.6%       |
| R&M 3rd Party Contracts                    | 6,188                   | 13.6%       |
| Stock & Materials                          | 3,915                   | 8.6%        |
| Salaries - Agency Costs                    | 1,910                   | 4.2%        |
| Rates & Utilities                          | 1,799                   | 4.0%        |
| Vehicles                                   | 1,573                   | 3.5%        |
| Recharges                                  | 1,458                   | 3.2%        |
| Property related                           | 1,126                   | 2.5%        |
| Office                                     | 842                     | 1.9%        |
| Information Technology                     | 722                     | 1.6%        |
| BMBC Contributions - Housing Growth        | 611                     | 1.3%        |
| BMBC Contributions - Barnsley Bond         | 100                     | 0.2%        |
| Staff related                              | 500                     | 1.1%        |
| Audit & Risk Assurance                     | 475                     | 1.0%        |
| Legal & Professional                       | 264                     | 0.6%        |
| Rubbish removal                            | 263                     | 0.6%        |
| Equipment                                  | 187                     | 0.4%        |
| SLA                                        | 129                     | 0.3%        |
| R&M                                        | 120                     | 0.3%        |
| Travel, Accommodation & Subsistence        | 115                     | 0.3%        |
| Customer additional support                | 49                      | 0.1%        |
| Advertising & Promotion                    | 33                      | 0.1%        |
| Value for Money initiatives                | 31                      | 0.1%        |
| Depreciation                               | 27                      | 0.1%        |
| Site costs                                 | 25                      | 0.1%        |
| <b>Total Operating Costs</b>               | <b>45,451</b>           | <b>100%</b> |

## 21 Units Managed on behalf of BMBC

| Units managed on behalf of BMBC | Units<br>2026 | Units 2025    |
|---------------------------------|---------------|---------------|
| Council Stock                   | 17,722        | 17,806        |
| Together                        | 43            | 43            |
| Leaseholders                    | 353           | 353           |
| Shops                           | 31            | 31            |
|                                 | <b>18,149</b> | <b>18,233</b> |

## 22 Related party transactions

Rebecca Mather and Gerard Morrall who have been board members during the year, are resident in a property owned and maintained by the parent undertaking, Barnsley Metropolitan Borough Council. The residents have a standard tenancy agreement, are required to fulfil the same obligations, and receive the same benefits as other tenants.

## **Berneslai Homes Limited**

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The Company received £43,763,485 income from its parent company in the year. This was principally for management services, repairs and maintenance, and contributions towards IT development. A debtor balance owed to the Company by its parent company on 31<sup>st</sup> March 2026 was £3,606,434.

The Company leases its Head Office based at Gateway Plaza from its parent Company and pays a rental charge of £438,236 per annum. The company also purchases a number of other support services from its parent company.

There was a creditor balance to the parent company on 31<sup>st</sup> March 2026 of £807,223

### **21 Parent undertaking**

The company is a wholly owned subsidiary of Barnsley Metropolitan Borough Council, which is the largest and smallest group for which consolidated accounts are prepared. In the opinion of the directors this is the company's ultimate parent company and ultimate controlling party. Consolidated accounts are available from Barnsley Metropolitan Borough Council's website.

## Appendix D – P12 to P13 Reconciliation

| Income Statement                    | Report to Board<br>24/25 P12 | P12 Reported to Board June 26 |                  | P13 Adjustments |              |             |            |          |              | P13 Reported to Board June 26 |
|-------------------------------------|------------------------------|-------------------------------|------------------|-----------------|--------------|-------------|------------|----------|--------------|-------------------------------|
|                                     |                              |                               |                  | Stock           | P&L          | P&L         | Sals       | IT       | 2025/26      |                               |
|                                     | 2024/25                      | 2025/26                       | 2025/26          | Rec Adj         | Pension Exp  | Pension Int | Adj        | Adj      | Total Adj    | Final Reported                |
|                                     | Outturn<br>£'000             | Budget<br>£'000               | Outturn<br>£'000 | £'000           | £'000        | £'000       | £'000      | £'000    | £'000        | £'000                         |
| Management Fee                      | 16,326                       | 16,859                        | 16,876           |                 |              |             |            |          | -            | 16,876                        |
| Other operating income              | 255                          | 49                            | 313              |                 |              |             |            |          | -            | 313                           |
| Repairs Team                        | 28,518                       | 26,290                        | 26,887           |                 |              |             |            |          | -            | 26,887                        |
| Contribution to Capital Project     | 98                           |                               |                  |                 |              |             |            |          |              |                               |
| <b>Turnover</b>                     | <b>45,197</b>                | <b>43,197</b>                 | <b>44,076</b>    | -               | -            | -           | -          | -        | -            | <b>44,076</b>                 |
| Management Fee                      | (17,035)                     | (18,117)                      | (17,573)         |                 |              |             | (7)        | 7        | -            | (17,573)                      |
| Repairs Team                        | (27,350)                     | (25,307)                      | (26,429)         | (355)           |              |             |            |          | (355)        | (26,784)                      |
| Capital Projects                    | (261)                        |                               |                  |                 |              |             |            |          |              |                               |
| <b>Total Operating Costs</b>        | <b>-44,646</b>               | <b>(43,424)</b>               | <b>(44,001)</b>  | <b>(355)</b>    | -            | -           | (7)        | 7        | (355)        | <b>(44,356)</b>               |
| <b>Operating (Deficit)/Surplus</b>  | <b>551</b>                   | <b>(227)</b>                  | <b>75</b>        | <b>(355)</b>    | -            | -           | (7)        | 7        | (355)        | <b>(280)</b>                  |
| Housing Growth Contribution         | (4)                          | (609)                         | (611)            |                 |              |             |            |          |              | (611)                         |
| Barnsley Bond                       | (100)                        | (100)                         | (100)            |                 |              |             |            |          |              | (100)                         |
| <b>Total Contributions</b>          | <b>(104)</b>                 | <b>(709)</b>                  | <b>(711)</b>     | -               | -            | -           | -          | -        | -            | <b>(711)</b>                  |
| Interest receivable                 | 268                          | 26                            | 272              |                 |              |             |            |          |              | 272                           |
| <b>Deficit before Tax</b>           | <b>716</b>                   | <b>(910)</b>                  | <b>(364)</b>     | <b>(355)</b>    | -            | -           | (7)        | 7        | (355)        | <b>(719)</b>                  |
| FRS102 Adjustments                  |                              |                               |                  |                 |              |             |            |          |              |                               |
| Pension                             |                              |                               |                  |                 | (383)        |             |            |          |              | (383)                         |
| Movement in holiday pay accrual     |                              |                               |                  |                 |              |             |            |          |              |                               |
| Other finance (costs)/income        |                              |                               |                  |                 |              | (34)        |            |          |              | (34)                          |
| Taxation (Estimated)                | (75)                         |                               | (89)             |                 |              |             |            |          |              | (89)                          |
| <b>Surplus/ (Deficit) after Tax</b> | <b>641</b>                   | <b>(910)</b>                  | <b>(453)</b>     | <b>(355)</b>    | <b>(383)</b> | <b>(34)</b> | <b>(7)</b> | <b>7</b> | <b>(355)</b> | <b>(1,225)</b>                |

|                      |                                         |                                |                                                                                                               |
|----------------------|-----------------------------------------|--------------------------------|---------------------------------------------------------------------------------------------------------------|
| <b>Report Title</b>  | 2026/27 Quarter One Performance Summary | <b>Confidential</b>            | No                                                                                                            |
| <b>Report Author</b> | Head of Strategy, Governance and IT     | <b>Report Status</b>           | For Assurance                                                                                                 |
| <b>Report To</b>     | Board<br>25/9/2026                      | <b>Officer Contact Details</b> | Sam Roebuck<br><a href="mailto:samantharoebuck@berneslaihomes.co.uk">samantharoebuck@berneslaihomes.co.uk</a> |

|                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|-----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>1. Executive Summary</b> | <p>Berneslai Homes measures performance to monitor delivery of its Strategic Plan, evaluate service effectiveness, and understand the impact being made for customers.</p> <p>This report:</p> <ul style="list-style-type: none"> <li>a) Presents performance information, supported by three appendices covering Corporate Performance Quarter One 2026/27, Property Repairs and Investment Partnership (PRIP) Quarter One 2026/27, and Building Safety July 2026.</li> <li>b) Highlights key areas of strength (section 4.1), areas of focus (section 4.2) and the actions being taken to improve outcomes.</li> </ul> <p>At quarter one, eight KPIs met or exceeded target (green), five narrowly missed (amber), and seven did not achieve targets (red). 17 KPIs were not RAG rated due to unavailable or incomparable data.</p> <p>Key areas of strength include: (section 4.1)</p> <ul style="list-style-type: none"> <li>a) Building safety compliance</li> <li>b) Complaints responded to in target</li> <li>c) Rent collection levels.</li> </ul> <p>Keys areas of focus include: (section 4.2)</p> <ul style="list-style-type: none"> <li>a) Empty home rent loss</li> <li>b) Local spend</li> <li>c) Priority calls answered in target timescales.</li> </ul> <p>With regard to PRIP performance 23 KPIs met or exceeded target (green) and seven did not achieve target (red).</p> |
|-----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                            | <p>Areas of focus include:</p> <ul style="list-style-type: none"> <li>a) Percentage of appointments kept for Property Services Repairs Team (PSRT)</li> <li>b) Sub-contracting percentage value for both partners</li> <li>c) PSRT Barnsley pound</li> <li>d) Percentage of recycled waste PSRT</li> <li>e) Reportable accidents PSRT</li> </ul> <p>Building Safety performance improved during July, with full compliance achieved for emergency damp and mould hazards being made safe within 24 hours, safety works, inspection summaries, complex cases, passenger and through-floor lifts, and water monitoring and management activities.</p> |
| <b>2. Recommendation/s</b> | <p><b>Board is recommended to</b></p> <p><b>2.1 Scrutinise the contents of the Quarter One Performance Summary.</b></p> <p><b>2.2 Note the areas of underperformance and confirm that Board is satisfied with the actions in place to address these.</b></p>                                                                                                                                                                                                                                                                                                                                                                                        |

### 3. Background

#### Company Performance (Appendix A)

- 3.1 Berneslai Homes measures performance to monitor delivery of its Strategic Plan, evaluate service effectiveness, and understand the impact being made for customers.
- 3.2 Performance targets are agreed annually with the Council following customer consultation.
- 3.3 A quarterly assessment of Berneslai Homes company performance against Key Performance Indicator (KPI) targets is made. We have 37 KPIs split into three pulses; the TSM pulse, the council pulse and the company pulse. Performance is red/amber/green (RAG) rated against annual targets. We also compare our performance against the sector using peer group benchmarks from Housemark.

- 3.4 The attached report (Appendix A) includes TSM benchmarks from the Housemark 2025/26 Early Findings report and Council and Company Pulse KPI benchmarks, all based on the 2025/26 peer group median. Colour coding shows whether quarter one performance is in line with or above the median (light green) or below it (light red). Overall, quarter one performance compares favourably with the peer group.
- 3.5 Complaints, ASB and building safety data are independently validated monthly. Validation of data on emergency and non-emergency repairs completed within target (RP02 1 & 2) has commenced and is ongoing.

#### PRIP (Appendix C)

- 3.6 PRIP delivers repairs and maintenance services to the Council's 18,000 homes, with Berneslai Homes responsible for contract management and operational delivery. Services are provided through a geographical split between Berneslai Homes Property Services Repairs Team and Wates Living.
- 3.7 Performance is monitored through a robust contractual framework of quarterly KPIs, social value and sustainability measures, providing assurance on service delivery, risk management and progress towards strategic objectives.

#### Building Safety (Appendix D)

- 3.8 The Building Safety Scorecard provides an overview of compliance performance and the corrective actions required where improvement is needed. The scorecard has been refreshed and now supports an exception-based reporting approach so that Board and Committee scrutiny can focus on the measures that are below 100%.

### 4. Current Position/Issues for Consideration

#### 4.1 **2026/27 quarter one performance areas of strength:**

##### TSM KPIs

- a) **Building safety:** we achieved 100% compliance across four of the five Building Safety TSMs (Fire, Asbestos, Water and Lifts), demonstrating our commitment to tenant safety. Gas compliance was 99.97% at quarter one, with five properties non-compliant. In accordance with policy, multiple attempts were made to gain access, with cases escalated to legal intervention where required to ensure tenant safety and regulatory compliance. The latest data available (July 2026) had improved to two non-compliant properties, both of which have since been serviced, resulting in full compliance.
- b) **Complaints:** 100% of stage one and stage two complaints were responded to within target timescales (target: 100%) (both green rated). We have received 10% fewer stage one complaints compared with quarter one 2025/26. Stage two complaint volumes are 24.6% lower than in quarter one 2025/26.
- c) **Repairs:** 95.39% of emergency repairs and 86.74% of non-emergency repairs were completed within target, resulting in amber ratings against targets of 97% and 90% respectively. Emergency repairs performance

improved by 4.01 percentage points compared with quarter one 2025/26. Quarter one data has not yet been validated.

#### Council KPIs

- d) **Income:** Rent collection performance remains strong at 100.59% against a 99% target, (including pre-payments and former tenant arrears). Performance is 0.93 percentage points higher than in quarter one 2025/26. The successful implementation of the Universal Credit Automated Verification Bot has reduced manual processing. The continued investment in Artificial Intelligence (AI) and automation is improving efficiency, reducing administrative burdens and enabling resources to be targeted where they have the greatest impact.

#### Company KPIs

- e) **Current tenant arrears:** At quarter one, current tenant arrears were 3.08% of the projected rental debit. Performance has improved by 0.63 percentage points compared with quarter one 2025/26. Effective use of AI helps identify risks early, enabling timely support before arrears escalate. The new Service Level Agreement with BMBC Legal, introduced on 1 April 2026, is strengthening the timeliness and consistency of legal action.

### 4.2 **2026/27 quarter one performance key areas of focus:**

#### TSM KPIs

- a) **Anti-Social behaviour (ASB):** Reported ASB cases increased by 43.3% (71 cases) compared to quarter one 2025/26. Recent service improvements, including increased audits, clearer resident communications and improved triage, are likely to have supported higher reporting. This is viewed positively, indicating greater resident confidence and improved identification, assessment and management of cases.

#### Council KPIs

- b) **Empty home rent loss:** Empty properties resulted in rent loss of 1.59% of income (£329k), slightly above the target of 1.5% or less, but 0.19 percentage points (£23k) lower than quarter one 2025/26. Work continues across Berneslai Homes and partners to reduce empty homes and associated rent loss. Operational oversight is provided through a cross-functional team meeting, with strategic oversight also in place. An Empty Homes action plan for 2026/27 was approved by Board in July 2026.
- c) **Local spend:** We spent 57% (£2.22m) of influenceable spend with local suppliers, below the 65% target. Non-local spend increased compared with quarter one 2025/26, mainly due to additional investment in the Empty Homes Action Plan, and planned capital programmes, together with increased subcontracted and specialist works. Subject to procurement regulations and value for money, Berneslai Homes continues to identify opportunities to maximise local spend and social value. This includes the Stores outsourcing project, which is expected to strengthen local supply chain opportunities and help retain more expenditure within the borough.
- d) **Electrical safety:** 99.3% of properties had the required electrical checks. Outstanding non-compliant cases are managed through the Electrical Testing Policy access process and, where significant concerns remain,

escalated through the Council's Safer Neighbourhood Service and Legal Services to secure access and complete the necessary safety works.

#### Company KPIs

- e) **Staff sickness:** 4.38% of working time in June was lost due to staff sickness against a target of 3.56% or less. A range of improvement actions remain in place including frequent sickness monitoring meetings which has resulted in significant improvements in performance, particularly for Customer and Estates services.
- f) **Minority ethnic staff in total workforce:** at 3.2% performance remains below the target of 4.1%. Ongoing actions include ensuring campaigns, social media and recruitment materials reflect the community, maintaining a presence at job fairs and school events, and completing the annual equality pay review and action plan.
- g) **Priority calls:** 67.3% of priority calls were answered by the BMBC Contact Centre within three minutes, against a target of 80% (red rated). While below target, performance improved by 17.5 percentage points compared with quarter one 2025/26. AI is being used to monitor call quality and handling, and tenant feedback continues to inform improvement. Actions include a dedicated repairs enquiries team, faster call transfers and additional peak-time resource.

#### Building Safety Scorecard

The Building Safety Scorecard continues to demonstrate high levels of compliance across most measures. The key exceptions are outlined below, together with the actions being taken to improve performance.

- a) Damp and mould significant hazards investigated within 10 days (65.8%)  
The damp and mould recovery plan was completed by the end of August target date and the backlog has been cleared. The performance includes properties where access is still required. Ongoing cases are being managed through the appropriate access processes, with all access attempts evidenced.
- b) 9. In-year Stock Condition Survey (0%, 0 of 3,552 completed)  
Performance remains unchanged from June while the contract and survey forms are finalised for integration with the new NEC Assets module. Survey forms have now been issued to our contractor.
- c) 10. EPC Programme (0%, 0 of 3,552 completed)  
Delivery is aligned with the in-year Stock Condition Survey programme. The EPC survey form has been issued to our contractor. There has been a delay in the commencement of both surveys this year due to the appointment of a new contractor to undertake these, the contractor has now been appointed and is due to begin on site shortly the contractor is aiming to complete the required number by the end of this year.
- d) Decent Homes Planned Works (33.33%, 4 of 8 completed)  
four properties remain outstanding. Three have now been incorporated into this years capital schemes, with the remaining works continuing to progress.

- e) Sump Pump Checks (88.06%, 59 of 67 completed)  
Eight checks remain outstanding due to access issues. These continue to be progressed through established access procedures.
- f) Five-Year Stock Condition Survey Compliance (92.84%)  
Of 17,759 properties, 16,488 have a current survey, with 1,271 now outside the five-year period. Performance is unchanged while the 2026/27 programme is mobilised. The Neighbourhood Team will support engagement and help secure access to homes not previously surveyed.
- g) Access-related compliance exceptions  
A small number of fire door, smoke and carbon monoxide alarm, electrical safety, Legionella risk assessment and domestic lifting equipment cases remain outstanding due to access issues and are being progressed through established procedures.

#### 4.3 Council Critical Success Factors (Appendix B)

The council measures performance using key performance indicators known as Critical Success Factors (CSFs). For 2026/27, we are required to submit additional quarterly performance results and commentary to the Council for three CSFs:

- a) Empty Homes Rent Loss,
- b) Rent Collection (excluding prepayments and former tenant arrears),
- c) Combined Current and Former Tenant Arrears as a Percentage of Rent Collected.

Performance results and accompanying commentary are reviewed and approved by EMT prior to submission to the Council. The quarter one submission is provided in Appendix B.

#### 5. Customer Voice/Impact

- 5.1 Considering key performance measures and the outcomes from tenant surveys provides Board with valuable insight into how services are being delivered to tenants and how they feel about the service they receive. This insight should be used to inform areas for further consideration or where improvements are required.
- 5.2 Each quarter, two or three key performance areas will be highlighted in communications to celebrate strong performance and identify improvement opportunities.
- 5.3 The exception areas set out in the Building Safety Scorecard have direct implications for tenants from a health, safety, wellbeing and security perspective.

#### 6. Risk and Risk Appetite

- 6.1 Data quality and integrity along with Consumer Regulation (compliance with legal, regulatory or adopted governance codes), are recorded on the Strategic Risk Register and are currently rated as amber and green risks, with risk

appetites of averse. Mitigating actions are in place to manage these risks, including data validation, and oversight of KPI performance by EMT and Board.

7. Strategic Alignment

- 7.1 KPIs are aligned to the strategic priorities of excellent customer services, sustainable communities and neighbourhoods, partnership working, and a successful well-managed company. These support Berneslai Homes' vision of "Creating great homes and communities with the people of Barnsley." The organisation works closely with the Council to align services and the Strategic Plan with its Corporate Plan and the Barnsley 2030 vision.

8. Data Privacy

- 8.1 No processing of personal data has taken place in the creation of this report.

9. Consumer/Regulatory Standards

- 9.1 This report relates to the following elements of the Regulatory Standard:

- a) Tenancy Standard
- b) Neighbourhood and Community Standard
- c) Transparency, Influence and Accountability Standard
- d) Safety and Quality Standard

- 9.2 By measuring and monitoring performance against our KPIs and involving tenants in this process we can effectively ensure we demonstrate progress towards achievement of our strategic objectives and compliance with multiple regulatory standards.

- 9.3 We publish our full company quarterly performance report on our website as part of our approach to ensuring transparency and supporting effective scrutiny by tenants.

10. Other Statutory/Regulatory Compliance

- a) Defective Premises Act 1972
- b) Environmental Protection Act 1990
- c) Landlord and Tenant Act 1985 (Section 11)
- d) Housing Act 2004
- e) Decent Homes Standard 2006
- f) Homes (Fitness for Human Habitation) Act 2018

11. Financial

- 11.1 Financial implications arising from the Building Safety exception areas will continue to be managed through the established compliance, repairs and investment budget arrangements.

12. Human Resources and Equality, Diversity and Inclusion

- 12.1 There are no human resource implications arising directly out of the recommendations in this report.
- 12.2 The results of the perception survey are analysed by specific tenant groups, including those who share protected characteristics. This provides valuable insight into variations in satisfaction levels and helps to inform targeted actions to improve satisfaction for specific groups.

13. Sustainability Implications

- 13.1 There are no net zero or sustainability strategy implications arising directly from the recommendations set out in this report.

14. Associated Background Papers

None.

15. Appendices

Appendix A – 2026/27 Quarter One Performance Report. [Appendix A Draft Q1 Performance Report.pdf](#)

Appendix B – 2026/27 Quarter One Council Critical Success Factor Performance. [Appendix B 202627 Quarter One Council CSF Performance.docx](#)

Appendix C – 2026/27 Quarter One PRIP Performance Dashboard [Appendix C PRIP Performance Dashboard 2026-27 Q1.pdf](#)

Appendix D – Building Safety Monthly Scorecard July 2026/27 [Appendix D Building Safety KPIs Monthly Scorecard July 26-27.pdf](#)

# Quarterly Performance Report

Quarter 1  
2026/2027



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# Q1 2026/27 - Summary

| TSM                                                                                                            |                                                                                                              |                                                                                                                       |                                                                                                               |                                                                                                                 |                                                                                                                         |
|----------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|
| <br>Gas Safety Checks         | <br>Fire Safety Checks      | <br>ASB Cases                        | <br>ASB Cases Hate Incidents | <br>Satisfaction Home is Safe | <br>Listening to Tenants             |
| <br>Asbestos Safety Checks    | <br>Water Safety Checks     | <br>DHS Compliance                   | <br>Non-Emergency Repairs    | <br>Keeping Tenants Informed  | <br>Treating Tenants Fairly          |
| <br>Lift Safety Checks        | <br>Stage One Complaints    | <br>Emergency Repairs                | <br>Tenant Satisfaction      | <br>Handling Complaints       | <br>Satisfaction with Communal Areas |
| <br>Stage Two Complaints      | <br>Stage One Response Time | <br>Tenant Satisfaction with Repairs | <br>Time Taken Recent Repair | <br>Positive Contribution     | <br>Satisfaction with Handling ASB   |
| <br>Stage Two Response Time |                                                                                                              | <br>Well Maintained Home           |                                                                                                               |                                                                                                                 |                                                                                                                         |

| Council KPIs                                                                                                |                                                                                                        |
|-------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|
| <br>Empty Home Rent Loss | <br>Rent Collection |
| <br>Barnsley Pound       | <br>EPC C or Above  |
| <br>Electrical Safety    |                                                                                                        |

| Company KPIs                                                                                                  |                                                                                                         |
|---------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| <br>Annual Indicator       | <br>Staff Attendance |
| <br>Staff Satisfaction     | <br>Minority Ethnic  |
| <br>Equality Act           | <br>Contact Centre   |
| <br>Current Tenant Arrears |                                                                                                         |

# TSM KPIs

| TSM                                                                                                            |                                                                                                               | YEAR END<br>25/26 | Q1     | Q2 | Q3 | Q4 | YEAR END<br>26/27 | TARGET 26/27                         | BENCHMARK<br>(Median) |                                                                                           |
|----------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|-------------------|--------|----|----|----|-------------------|--------------------------------------|-----------------------|-------------------------------------------------------------------------------------------|
| <br>Gas Safety Checks         | <br>Fire Safety Checks       | 100.0%            | 99.97% | -  | -  | -  | -                 | 100.0%                               | 99.9%                 | BS01: Gas<br>Gas safety checks                                                            |
|                                                                                                                |                                                                                                               | 100.0%            | 100.0% | -  | -  | -  | -                 | 100.0%                               | 100.0%                | BS02: Fire<br>Fire safety checks                                                          |
| <br>Asbestos Safety Checks    | <br>Water Safety Checks      | 100.0%            | 100.0% | -  | -  | -  | -                 | 100.0%                               | 100.0%                | BS03: Asbestos<br>Asbestos safety checks                                                  |
|                                                                                                                |                                                                                                               | 100.0%            | 100.0% | -  | -  | -  | -                 | 100.0%                               | 100.0%                | BS04: Water<br>Water safety checks                                                        |
| <br>Lift Safety Checks        | <br>Stage One Complaints     | 100.0%            | 100.0% | -  | -  | -  | -                 | 100.0%                               | 100.0%                | BS05: Lift<br>Lift safety checks                                                          |
|                                                                                                                |                                                                                                               | 58.2              | 14.2   | -  | -  | -  | -                 | In line with<br>peer group<br>median | 44.2                  | CH01 1: Stage One Complaints<br>Stage one complaints relative to the size of the landlord |
| <br>Stage Two Complaints     | <br>Stage One Response Time | 14.4              | 2.9    | -  | -  | -  | -                 | In line with<br>peer group<br>median | 10.0                  | CH01 2: Stage Two Complaints<br>Stage two complaints relative to the size of the landlord |
|                                                                                                                |                                                                                                               | 95.7%             | 100.0% | -  | -  | -  | -                 | 100.0%                               | 91.2%                 | CH02 1: Stage One Response Time<br>Stage one complaints response time                     |
| <br>Stage Two Response Time |                                                                                                               | 100.0%            | 100.0% | -  | -  | -  | -                 | 100.0%                               | 81.9%                 | CH02 2: Stage Two Response Time<br>Stage two complaints response time                     |

# TSM KPIs

| TSM                                                                                 |                                                                                    | YEAR END<br>25/26 | Q1     | Q2 | Q3 | Q4 | YEAR END<br>26/27 | TARGET 26/27                   | BENCHMARK<br>(Median) |                                                                                               |
|-------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|-------------------|--------|----|----|----|-------------------|--------------------------------|-----------------------|-----------------------------------------------------------------------------------------------|
|    |   | 34.7              | 13.3   | -  | -  | -  | -                 | In line with peer group median | 54.7                  | NM01 1: ASB Cases<br>Anti-social behaviour cases                                              |
| ASB Cases                                                                           | ASB Cases Hate Incidents                                                           | 0.6               | 0.3    | -  | -  | -  | -                 | In line with peer group median | 1.0                   | NM01 2: ASB Cases Hate Incidents<br>Anti-social behaviour cases that involve hate incidents   |
| Annual Indicator                                                                    |   | 0.6%              | Annual |    |    |    | -                 | 0.0%                           | 3.9%                  | RP01: DHS Compliance<br>Homes that do not meet the Decent Homes Standard                      |
| DHS Compliance                                                                      | Non-Emergency Repairs                                                              | 89.7%             | 86.7%  | -  | -  | -  | -                 | 90.0%                          | 89.3%                 | RP02 1: Non-Emergency Repairs<br>Repairs completed within target timescale                    |
|    |   | 94.3%             | 95.4%  | -  | -  | -  | -                 | 97.0%                          | 94.3%                 | RP02 2: Emergency Repairs<br>Repairs completed within target timescale                        |
| Emergency Repairs                                                                   | Tenant Satisfaction                                                                | 77.0%             | -      | -  | -  | -  | -                 | 79.0%                          | 70.1%                 | TP01: Tenant Satisfaction<br>Overall satisfaction                                             |
|   |  | 76.3%             | -      | -  | -  | -  | -                 | 77.3%                          | 76.2%                 | TP02: Tenant Satisfaction with Repairs<br>Tenant Satisfaction with repairs                    |
| Tenant Satisfaction with Repairs                                                    | Time Taken Recent Repair                                                           | 73.1%             | -      | -  | -  | -  | -                 | 74.1%                          | 73.6%                 | TP03: Time Taken Recent Repair<br>Satisfaction with time taken to complete most recent repair |
|  |                                                                                    | 72.1%             | -      | -  | -  | -  | -                 | 73.1%                          | 71.6%                 | TP04: Well Maintained Home<br>Satisfaction that the home is well maintained                   |
| Well Maintained Home                                                                |                                                                                    |                   |        |    |    |    |                   |                                |                       |                                                                                               |

# TSM KPIs

| TSM                                                                                |                                                                                    | YEAR END<br>25/26 | Q1 | Q2 | Q3 | Q4 | YEAR END<br>26/27 | TARGET 26/27 | BENCHMARK<br>(Median) |                                                                                                                                |
|------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|-------------------|----|----|----|----|-------------------|--------------|-----------------------|--------------------------------------------------------------------------------------------------------------------------------|
|   |                                                                                    | 73.0%             | -  |    | -  |    | -                 | 75.5%        | 76.8%                 | <b>TP05: Home is Safe</b><br>Satisfaction that the home is safe                                                                |
| Satisfaction Home is Safe                                                          |   | 65.2%             | -  |    | -  |    | -                 | 67.2%        | 63.0%                 | <b>TP06: Listening to Tenants</b><br>Landlord listens to tenants views and acts upon them                                      |
|                                                                                    | Listening to Tenants                                                               |                   |    |    |    |    |                   |              |                       |                                                                                                                                |
|   |                                                                                    | 65.7%             | -  |    | -  |    | -                 | 67.7%        | 70.9%                 | <b>TP07: Keeping Tenants Informed</b><br>Landlord keeps tenants informed about things that matter to them                      |
| Keeping Tenants Informed                                                           |   | 80.1%             | -  |    | -  |    | -                 | 82.1%        | 78.4%                 | <b>TP08: Treating Tenants Fairly</b><br>Landlord treats tenants fairly and with respect                                        |
|                                                                                    | Treating Tenants Fairly                                                            |                   |    |    |    |    |                   |              |                       |                                                                                                                                |
|   |                                                                                    | 43.4%             | -  |    | -  |    | -                 | 45.0%        | 32.4%                 | <b>TP09: Satisfaction Handling Complaints</b><br>Satisfaction with the landlords approach to handling complaints               |
| Handling Complaints                                                                |   | 63.6%             | -  |    | -  |    | -                 | 64.9%        | 66.6%                 | <b>TP10: Satisfaction with Communal Areas</b><br>Satisfaction that the landlord keeps communal areas clean and well maintained |
|                                                                                    | Satisfaction with Communal Areas                                                   |                   |    |    |    |    |                   |              |                       |                                                                                                                                |
|  |                                                                                    | 58.9%             | -  |    | -  |    | -                 | 61.0%        | 64.4%                 | <b>TP11: Positive Contribution</b><br>Satisfaction that the landlord makes a positive contribution to neighbourhoods           |
| Positive Contribution                                                              |  | 50.9%             | -  |    | -  |    | -                 | 55.0%        | 59.6%                 | <b>TP12: Satisfaction Handling ASB</b><br>Satisfaction with the landlords approach to handling anti-social behaviour           |
|                                                                                    | Satisfaction with Handling ASB                                                     |                   |    |    |    |    |                   |              |                       |                                                                                                                                |

# Council KPIs

| Council KPIs                                                                                                 |                                                                                                      | YEAR END<br>25/26     | Q1                  | Q2 | Q3 | Q4 | YEAR END<br>26/27 | TARGET 26/27 | BENCHMARK<br>(Median) |                                                                                                                    |
|--------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|-----------------------|---------------------|----|----|----|-------------------|--------------|-----------------------|--------------------------------------------------------------------------------------------------------------------|
| <br>Empty Home Rent<br>Loss | <br>Rent Collection | £1,455,978<br>(1.72%) | £329,500<br>(1.59%) | -  | -  | -  | -                 | 1.5%         | 1.53%                 | <b>Empty Home Rent Loss (BH1)</b><br>Income lost due to void properties                                            |
|                                                                                                              |                                                                                                      | 100.3%                | 100.6%              | -  | -  | -  | -                 | 99.0%        | 99.8%                 | <b>Rent collection (BH2)</b><br>Rent collected as a proportion of rents owed on Housing Revenue Account dwellings. |
| <br>Barnsley Pound           | <br>EPC C or Above  | 64.0%                 | 57.0%               | -  | -  | -  | -                 | 65.0%        | N/A                   | <b>Local Spend (BH3)</b><br>Spend funds locally supporting the Barnsley economy.                                   |
|                                                                                                              |                                                                                                      | 44.7%                 | 44.7%               | -  | -  | -  | -                 | 45.0%        | 61.1%                 | <b>EPC Ratings (BH4)</b><br>Percentage of Properties with an EPC C or above.                                       |
| <br>Electrical Safety       |                                                                                                      | N/A                   | 99.3%               | -  | -  | -  | -                 | 100.0%       | N/A                   | <b>Electrical Safety (BH5)</b><br>Percentage of homes that have had all the necessary Electrical Safety checks.    |
|                                                                                                              |                                                                                                      |                       |                     |    |    |    |                   |              |                       |                                                                                                                    |

# Company KPIs

| Company KPIs                                                                      |                                                                                   | YEAR END<br>25/26 | Q1     | Q2 | Q3 | Q4 | YEAR END<br>26/27 | TARGET 26/27 | BENCHMARK<br>(Median) |                                                                                                           |
|-----------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|-------------------|--------|----|----|----|-------------------|--------------|-----------------------|-----------------------------------------------------------------------------------------------------------|
| Annual Indicator                                                                  |                                                                                   | 65.7%             | 65.1%  |    |    |    | -                 | 66.0%        | N/A                   | <b>Staff Satisfaction (KPI 1)</b><br>Employee satisfaction with Berneslai Homes as an employer            |
|  |  | 4.6%              | 4.38%  | -  | -  | -  | -                 | 3.6%         | N/A                   | <b>Staff Attendance (KPI 2)</b><br>Percentage of working days lost due to sickness                        |
| Staff Satisfaction                                                                | Staff Attendance                                                                  |                   |        |    |    |    |                   |              |                       |                                                                                                           |
|  |  | 13.8%             | 13.35% | -  | -  | -  | -                 | 15.0%        | N/A                   | <b>Diversity (KPI 3)</b><br>Percentage of staff defining under the Equality Act definition of disability. |
| Equality Act                                                                      | Minority Ethnic                                                                   | 3.0%              | 3.2%   | -  | -  | -  | -                 | 4.1%         | N/A                   | <b>Diversity (KPI 4)</b><br>Percentage of minority ethnic staff in total workforce.                       |
|  |  | 3.3%              | 3.1%   | -  | -  | -  | -                 | 3.5%         | 3.4%                  | <b>Current Tenant Arrears (KPI 5)</b><br>Percentage of Current Tenant Arrears.                            |
| Current Tenant Arrears                                                            | Contact Centre                                                                    | 73.1%             | 67.34% | -  | -  | -  | -                 | 80.0%        | N/A                   | <b>Contact Centre (KPI 6)</b><br>We will answer priority calls in less than 3 minutes (Contact Centre).   |

Appendix B 2026/27 Quarter One Council Critical Success Factor Performance.

| Critical Success Factor Measure            | Q1 Performance      | Commentary                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|--------------------------------------------|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Empty Homes Rent Loss                      | 1.59%<br>(£329,500) | <p>Empty Homes rent loss has reduced by 0.19% points in comparison with quarter one 2025/26.</p> <p>Work continues across Berneslai Homes and partners to reduce the number of void properties which will in turn reduce the void loss. Operational oversight is provided by a cross team operational meeting with strategic oversight meetings also taking place.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Rent Collection                            | 93.75%              | <p>Quarter 1 has delivered a positive start to the year in terms of rent collection performance, with collection levels remaining robust despite continued economic pressures affecting many households. A key factor in this success has been the implementation of the Universal Credit automated Verification Bot, which has significantly reduced the manual resource burden traditionally experienced during April and May when annual rent increases require the re-verification of housing costs for Universal Credit customers. This automation has freed up staff capacity, enabling the team to focus on early intervention, customer support and income recovery activities rather than manual verification processes. AI and automation across the service continue to deliver benefits by improving efficiency reduce administrative workloads and enables resources to focus on contacting and supporting the right customers at the right time contributing positively to both service performance and customer outcomes. A good start to the year against a backdrop of ongoing cost of living challenges, including rising household bills, increased energy costs and wider economic uncertainty, all of which continue to impact tenants' financial resilience</p> |
| Combined Current and Former Tenant Arrears | 19.67%              | <p>The combined current tenant and former tenant arrears as a percentage of rent collected is a unique way of calculating arrears, set by the councils Section 151 Officer, and does not allow for comparisons with other organisations in the housing sector.</p> <p>Q1 performance stands at 19.67%, a significant 2.39% point improvement compared with 22.06% in quarter one of 2025/26 (a reduction of over £260k). Due to the way this measure is calculated, performance is expected to improve quarter on quarter. At the end of 2025/26, performance stood at 4.96%.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |

| Critical Success Factor Measure | Q1 Performance | Commentary                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|---------------------------------|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                 |                | <p>Calculated in accordance with the Housemark sector definition (which is based on projected debit), Q1 performance for current tenant and former tenant arrears combined stood at 4.62%.</p> <p>Sustained improvement in current tenant arrears has continued throughout 2025/26, with arrears continuing to reduce. The effective use of AI and automated processes supports the team in identifying risk at an early stage, enabling timely intervention and support before arrears escalate.</p> <p>Where customers do not engage with the service and support offered, or fail to maintain payment arrangements, officers take prompt and proportionate escalation action to protect rental income and prevent further debt accrual.</p> <p>In addition, the new Service Level Agreement with BMBC Legal, implemented from 1 April 2026, has strengthened partnership working and is expected to further support the effective management and recovery of current tenant arrears through improved timeliness and consistency of legal action.</p> <p>Recovery of former tenant arrears, which remain one of the most challenging debt types to collect, continues to be a key focus. The team works to establish contact and negotiate realistic repayment arrangements, while also making use of enforcement agency action where debts prove difficult to recover through engagement alone.</p> <p>Together, these approaches are contributing to the continued reduction of arrears and the delivery of strong overall performance.</p> |

Appendix C

# PRIP Performance Dashboard 2026/27 Quarter 1

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## **-SUMMARY OF RESULTS**

This is the first quarterly report for 2026/27 produced by BMBC's Strategic Contract Management Team. The report provides a concise display of performance against the agreed suite of KPIs.

By end of Quarter 1, the following results were achieved for the 2026/27 financial year

| <b>PARTNER</b>                   | <b>GREEN</b>    | <b>RED</b>     |
|----------------------------------|-----------------|----------------|
| <b>PROPERTY SERVICES REPAIRS</b> | <b>9 (60%)</b>  | <b>6 (40%)</b> |
| <b>WATES</b>                     | <b>14 (93%)</b> | <b>1 (7%)</b>  |
| <b>COMBINED</b>                  | <b>23 (77%)</b> | <b>7 (23%)</b> |

## 2 – AVERAGE COMBINED KPI PERFORMANCE

| COMBINED KPI PERFORMANCE                                                                |                                                                                                         |                                                                                                       |                                                                                                       |                                                                                                        |
|-----------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|
| <b>KPI 1</b><br><br>% Of Appointments Kept<br><br>Target 99.10%<br>Performance 98.00%   | <b>KPI 2A</b><br><br>% of jobs completed on time<br>24 hours<br><br>Target 99.50%<br>Performance 99.71% | <b>KPI 2B</b><br><br>% of jobs completed on time<br>7 days<br><br>Target 99.50%<br>Performance 99.92% | <b>KPI 2C</b><br><br>% of jobs completed on time<br>7 days<br><br>Target 99.50%<br>Performance 99.81% | <b>KPI 2D</b><br><br>% of jobs completed on time<br>25 days<br><br>Target 99.50%<br>Performance 99.72% |
| <b>KPI 3</b><br><br>Voids Turnaround time<br><br>Target 9 days<br>Performance 6.43 days | <b>KPI 4</b><br><br>Sub-contracting % value<br><br>Target 25%<br>Performance 33.37%                     | <b>KPI 5</b><br><br>Reportable accidents<br><br>Target 0<br>Performance: 0.24                         | <b>KPI 6</b><br><br>Gas Safety checks<br><br>Target 100%<br>Performance 100%                          | <b>KPI 7</b><br><br>Overall % customer<br>satisfaction<br><br>Target 82.50%<br>Performance 85.76%      |
| <b>KPI 8</b><br><br>Major adaptations<br><br>Target 28 days<br>Performance 22.17 days   | <b>KPI 9</b><br><br>Barnsley Pound<br><br>Target 75%<br>Performance 75.04%                              | <b>KPI 10</b><br><br>% of recycled waste<br><br>Target 94%<br>Performance 93.97%                      | <b>KPI 11</b><br><br>Guaranteed Minimum Price<br><br>Target 100%<br>Performance 100%                  | <b>KPI 12</b><br><br>Minor adaptations<br><br>Target 7 days<br>Performance 5.09 days                   |

### 3 - PROPERTY SERVICES DASHBOARD

| Property Services Repairs Team |                                                                                               |                | Q1          |       | Q2          |       | Q3          |       | Q4          |       |
|--------------------------------|-----------------------------------------------------------------------------------------------|----------------|-------------|-------|-------------|-------|-------------|-------|-------------|-------|
| KPI                            | Definition                                                                                    | 2026/27 Target | Performance | Trend | Performance | Trend | Performance | Trend | Performance | Trend |
| KPI 1                          | Percentage of appointments kept out of total appointments made                                | 99.10%         | 96.70%      | ↑     | --%         |       | --%         |       | --%         |       |
| KPI 2A                         | Percentage of 24-hour responsive jobs completed on time                                       | 99.50%         | 99.90%      | ↑     | --%         |       | --%         |       | --%         |       |
| KPI 2B                         | Percentage of 3-day responsive jobs completed on time                                         | 99.50%         | 100%        | ↔     | --%         |       | --%         |       | --%         |       |
| KPI 2C                         | Percentage of 7-day responsive jobs completed on time                                         | 99.50%         | 100%        | ↑     | --%         |       | --%         |       | --%         |       |
| KPI 2D                         | Percentage of 25-day responsive jobs completed on time                                        | 99.50%         | 99.93%      | ↑     | --%         |       | --%         |       | --%         |       |
| KPI 3                          | Routine voids turn round time                                                                 | 9 days         | 6.11 days   | ↑     | --days      |       | --days      |       | --days      |       |
| KPI 4                          | Subcontracting as a % of contract value                                                       | 25%            | 31.46%      | ↓     | --%         |       | --%         |       | --%         |       |
| KPI 5                          | Number of reportable accidents per 100 FTE employees                                          | 0 Nr           | 0.48        | ↑     | --          |       | --          |       | --          |       |
| KPI 6                          | Percentage of properties with a current gas Compliance Certificate                            | 100%           | 99.99%      | ↓     | --%         |       | --%         |       | --%         |       |
| KPI 7                          | Tenant Satisfaction Responsive Repairs                                                        | 82.50%         | 86.40%      | ↓     | --%         |       | --%         |       | --%         |       |
| KPI 8                          | Major adaptations - time from order to completion                                             | 28 days        | 16.69 days  | ↓     | -- days     |       | --days      |       | --days      |       |
| KPI 9                          | Barnsley Pound                                                                                | 75%            | 65.58%      | ↓     | --%         |       | --%         |       | --%         |       |
| KPI 10                         | Percentage Recycled Waste                                                                     | 94%            | 93.44%      | ↑     | --%         |       | --%         |       | --%         |       |
| KPI 11                         | Agreement of individual Guaranteed Maximum Price (GMP) for Planned/Capital Improvement Works. | 100%           | 100%        | ↔     | --%         |       | --%         |       | --%         |       |
| KPI 12                         | Minor Adaptation - time from order to completion                                              | 7 days         | 4.47 days   | ↑     | -- days     |       | -- days     |       | -- days     |       |

## 4 - WATES DASHBOARD

| WATES  |                                                                                               |                | Q1          |       | Q2          |       | Q3          |       | Q4          |       |
|--------|-----------------------------------------------------------------------------------------------|----------------|-------------|-------|-------------|-------|-------------|-------|-------------|-------|
|        | Definition                                                                                    | 2026/27 Target | Performance | Trend | Performance | Trend | Performance | Trend | Performance | Trend |
| KPI 1  | Percentage of appointments kept out of total appointments made                                | 99.10%         | 99.30%      | ↓     | --%         |       | --%         |       | --%         |       |
| KPI 2A | Percentage of 24-hour responsive jobs completed on time                                       | 99.50%         | 99.51%      | ↓     | --%         |       | --%         |       | --%         |       |
| KPI 2B | Percentage of 3-day responsive jobs completed on time                                         | 99.50%         | 99.83%      | ↓     | --%         |       | --%         |       | --%         |       |
| KPI 2C | Percentage of 7-day responsive jobs completed on time                                         | 99.50%         | 99.62%      | ↑     | --%         |       | --%         |       | --%         |       |
| KPI 2D | Percentage of 25-day responsive jobs completed on time                                        | 99.50%         | 99.50%      | ↓     | --%         |       | --%         |       | --%         |       |
| KPI 3  | Routine voids turn round time                                                                 | 9 days         | 6.75 days   | ↑     | --days      |       | --days      |       | --days      |       |
| KPI 4  | Subcontracting as a % of contract value                                                       | 25%            | 35.27%      | ↓     | --%         |       | --%         |       | --%         |       |
| KPI 5  | Number of reportable accidents per 100 FTE employees                                          | 0 Nr           | 0           | ↔     | --          |       | --          |       | --          |       |
| KPI 6  | Percentage of properties with a current gas Compliance Certificate                            | 100%           | 100%        | ↔     | --%         |       | --%         |       | --%         |       |
| KPI 7  | Tenant Satisfaction Responsive Repairs                                                        | 82.50%         | 85.11%      | ↑     | --%         |       | --%         |       | --%         |       |
| KPI 8  | Major adaptations - time from order to completion                                             | 28 days        | 27.64 days  | ↓     | --days      |       | --days      |       | --days      |       |
| KPI 9  | Barnsley Pound                                                                                | 75%            | 84.49%      | ↑     | --%         |       | --%         |       | --%         |       |
| KPI 10 | Percentage Recycled Waste                                                                     | 94%            | 94.49%      | ↓     | --%         |       | --%         |       | --%         |       |
| KPI 11 | Agreement of individual Guaranteed Maximum Price (GMP) for Planned/Capital Improvement Works. | 100%           | 100%        | ↑     | --%         |       | --%         |       | --%         |       |
| KPI 12 | Minor Adaptation - time from order to completion                                              | 7 days         | 5.71days    | ↓     | --days      |       | --days      |       | --days      |       |

## 5 - OVERALL WORKS VOLUMES

|        |                                                                                               |         | PSRT              |                 | Wates             |                  |
|--------|-----------------------------------------------------------------------------------------------|---------|-------------------|-----------------|-------------------|------------------|
|        | Definition                                                                                    | Target  | Volume            | Performance     | Volume            | Performance      |
| KPI 1  | Percentage of appointments kept out of total appointments made                                | 99.10%  | 2516              | 2433            | 2722              | 2703             |
| KPI 2A | Percentage of 24-hour responsive jobs completed on time                                       | 99.50%  | 1956              | 1954            | 1644              | 1636             |
| KPI 2B | Percentage of 3-day responsive jobs completed on time                                         | 99.50%  | 506               | 506             | 594               | 593              |
| KPI 2C | Percentage of 7-day responsive jobs completed on time                                         | 99.50%  | 1197              | 1197            | 1053              | 1049             |
| KPI 2D | Percentage of 25-day responsive jobs completed on time                                        | 99.50%  | 2968              | 2964            | 2001              | 1991             |
| KPI 3  | Routine voids turn round time                                                                 | 9 days  | 61<br>Properties  | 373<br>Days     | 36<br>Properties  | 243<br>Days      |
| KPI 4  | Subcontracting as a % of contract value                                                       | 25%     | £5.0m             | £1.57m          | £3.75m            | £1.32m           |
| KPI 5  | Number of reportable accidents per 100 FTE employees                                          | 0 Nr    | 209.64<br>FTE     | 0.48            | 81.58<br>FTE      | 0                |
| KPI 6  | Percentage of properties with a current gas compliance certificate                            | 100%    | 10622             | 10621           | 4987              | 4987             |
| KPI 7  | Tenant Satisfaction Responsive Repairs                                                        | 82.50%  | 228               | 197             | 94                | 80               |
| KPI 8  | Major adaptations - time from order to completion                                             | 28 days | 29<br>Properties  | 484<br>Days     | 22<br>Properties  | 608<br>Days      |
| KPI 9  | Barnsley Pound                                                                                | 75%     | £2.98m            | £1.95m          | £1.95m            | £1.65m           |
| KPI 10 | Percentage Recycled Waste                                                                     | 94%     | 195.2<br>Tonnes   | 182.4<br>Tonnes | 154.34<br>Tonnes  | 145.84<br>Tonnes |
| KPI 11 | Agreement of individual Guaranteed Maximum Price (GMP) for Planned/Capital Improvement Works. | 100%    | 6                 | 6               | 8                 | 8                |
| KPI 12 | Minor Adaptations - time from order to completion                                             | 7 days  | 120<br>Properties | 536<br>Days     | 120<br>Properties | 685<br>Days      |

## 6 – PARTNER COMMENTARY - PSRT

**KPI 1** - We have gradually increased performance each month but remain below target. A high volume of appointments have been attended (early) within minutes of the actual appointment slot but are deemed as fails. What is pleasing and for reassurance, all appointments have been attended on the appointment date. We will continue to monitor performance / progress closely. Performance across all other areas remain consistently strong.

**KPI 3** - This is still a positive outcome for PSRT, whilst we are receiving a number of voids on a regular basis, we have a dedicated resource working to return voids back into the housing stock for relet. A lot of work goes into this, and we are proud that we return a positive result against this target for Quarter 1

**KPI 4 & 9** - All supplier price increases have been capped at max of CPI. Any spend increases are primarily due to changes in operational activity levels compared with Q1 of the previous year. Certus Construction Group (+£73k) and Concorde BGW (+£92k) were appointed in 2025 via a compliant direct award through the Efficiency North Installers Framework Gen-4 (Voids Refurbishment Works) as part of the Empty Homes Recovery Plan, following EMT approval. Kingfisher UPVC (+£30k) – 2026/27 Capital Windows and Doors Programme, is a larger scheme than previous years. Powertech Industrial Ltd (+£30k) – Increased spend due to supply chain issues/lead times affecting Jewson. Berneslai Homes stock levels in Stores have been reduced ahead of the JPS outsourcing arrangement, Powertech has provided a more responsive solution to smaller volume orders. Responsive Electrical (£30k variance) – PSRT has subcontracted a higher number of EICRs during 2026/27 due to limited internal resources. VPS (UK) Ltd (+£55k) – Increased spend relates to the addition of Blue Smart Alarms to the Security Shuttering contract, which was approved by EMT via the EEM Void Property Services Framework.

**KPI 5** - 5 incidents in were recorded in total, including 1 RIDDOR reportable accident due to a 10-day absence. Manual handling was the main accident theme, accounting for most reported accidents, including shoulder, arm/elbow and back injuries. The RIDDOR incident involved a back injury while removing a shower tray.

There were 9 violence and aggression incidents, mainly involving verbal abuse, threats or swearing from tenants/visitors. Other notable incidents included attempted theft from a van, a dog bite, and 1 near miss involving barrier damage by a delivery driver at Carlton.

**KPI 8** - PSRT have safely delivered positive results for KPI number 8 for Major Adaptations.

We have seen a slight increase from Q4 last FY to Q1 this FY of 0.5 days - we will continue to monitor performance / progress closely as we move through this FY.

We have seen a reduction of the total number of jobs completed in Q1 which sits at 29 - But this is still a great outcome for PSRT and highlights consistent good performance by all those involved.

**KPI 10** - Whilst we are working hard to meet this KPI and whilst this has been reviewed and reduced to bring in line with our performance it is still a challenge to PSRT. The amount of waste from Void clearances remains an issue for PSRT and this is the biggest contributor to us not meeting this Quarters target, however with the new target we are much closer than previous years. We will always strive to meet this KPI but due to the circumstances we are not in control as to what waste from voids is attributed to recycling and the sustainability of waste from PSRT.

**KPI 11** - The result continues to reflect the hard work of the team and the good working relationships / communication between partners in order to meet contractual obligations, which is often not without challenges. A huge thank you to all involved, including the craft operatives that survey the work as quickly as possible for us.

## 7 – PARTNER COMMENTARY – WATES

Performance during Quarter 1 of 2026/27 has been positive, with a total of **14 Green KPIs** achieved.

Barnsley delivered an excellent performance on **Barnsley Pound (£) KPI at 84.49%**, alongside an outstanding **100% Gas Compliance** result.

There is **1 KPI currently rated Red**, detailed below:

### KPI 4 – Subcontractor Spend

Subcontractor spend is above target at 35.27%, Due to major voids and large one-off repairs being ordered unpredictably, we are unable to direct deliver the work efficiently hence the reliance on our subcontractors, however WPS do feel that certain workstreams should have a joint focus group to work in collaboration with all parties to examine future demand trends with a view of self-delivering some of the work.

While overall performance remains strong, focus is required on reducing subcontractor spend to bring performance back within the target threshold.

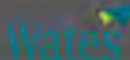
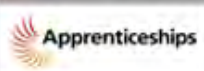
## 8 – HEALTH AND SAFETY

|                                                        | PROPERTY SERVICES REPAIRS TEAM | WATES |
|--------------------------------------------------------|--------------------------------|-------|
| Near Misses (any type, Stops for Stop and Go data)     | 1                              | 7     |
| Report acts of aggression (sent back via a form to BH) | 9                              | 1     |
| Incidents/Accidents (less than one day)                | 4                              | 1     |
| One day 1 +accidents by type                           | 1 RIDDOR                       | 0     |

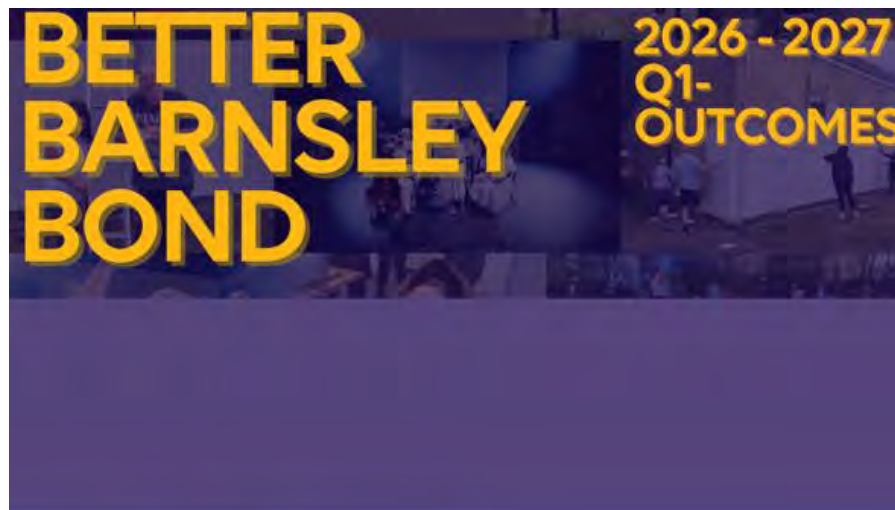
## 9 - SOCIAL VALUE – PSRT

| PROPERTY SERVICES REPAIRS TEAM                                                      |                                                                                     |                  |       |    |    |    | berneslai homes |                                                                                                                         |
|-------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|------------------|-------|----|----|----|-----------------|-------------------------------------------------------------------------------------------------------------------------|
| SOCIAL VALUE                                                                        |                                                                                     | COMMITTED TARGET | Q1    | Q2 | Q3 | Q4 | ACHIEVED TARGET |                                                                                                                         |
|    |    | 50               | 44    | 0  | 0  | 0  | 88%             | School Visits (Attendees)                                                                                               |
| School Visits                                                                       | Voluntary Organisation Activity Support                                             | 80               | 137.7 | 0  | 0  | 0  | 172%            | Voluntary Organisation Activity Support (Hours)                                                                         |
|    |    | 40               | 2     | 0  | 0  | 0  | 5%              | Local Barnsley Supply Chain (Attendees)                                                                                 |
| Local Barnsley Supply Chain                                                         | Work Experience (<18 Years Old)                                                     | 25               | 15    | 0  | 0  | 0  | 60%             | Work Experience (<18 Years Old & >18 Years Old)                                                                         |
|   |   | 24               | 22    | 0  | 0  | 0  | 92%             | Apprentices - Project Initiated (Nr of Persons)                                                                         |
| Work Experience (>18 Years Old Repairs)                                             | Apprentices - Project Initiated                                                     | 250              | 0     | 0  | 0  | 0  | 0%              | Number of Memberships of Local Groups/Working with Business Sponsorship of Local Events/Support Local Charities (Hours) |
|  |  | £3,000           | 0     | 0  | 0  | 0  | 0%              | Investing into Local Charities (£ year) in Barnsley                                                                     |
| Number Of Memberships/Support Local Charities                                       | Work Experience < 18 Years Old                                                      |                  |       |    |    |    |                 |                                                                                                                         |

## 10 - SOCIAL VALUE – WATES

| WATES                                                                               |                                                                                     |                  |         |    |    |    |                 |                                      |
|-------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|------------------|---------|----|----|----|-----------------|-------------------------------------------------------------------------------------------------------------------------|
| SOCIAL VALUE                                                                        |                                                                                     | COMMITTED TARGET | Q1      | Q2 | Q3 | Q4 | ACHIEVED TARGET |                                                                                                                         |
|    |    | 50               | 5       | 0  | 0  | 0  | 10%             | School Visits (Attendees)                                                                                               |
| School Visits                                                                       | Voluntary Organisation Activity Support                                             | 50               | 76.5    | 0  | 0  | 0  | 153%            | Voluntary Organisation Activity Support (Hours)                                                                         |
|    |    | 50               | 8       | 0  | 0  | 0  | 16%             | Local Barnsley Supply Chain (Attendees)                                                                                 |
| Local Barnsley Supply Chain                                                         | Work Experience (<18 Years Old)                                                     | 8                | 3       | 0  | 0  | 0  | 38%             | Work Experience (<18 Years Old & >18 Years Old)                                                                         |
|    |    | 7                | 11      | 0  | 0  | 0  | 157%            | Apprentices - Project Initiated (Nr of Persons)                                                                         |
| Work Experience (>18 Years Old Repairs)                                             | Apprentices - Project Initiated                                                     | 150              | 63      | 0  | 0  | 0  | 42%             | Number of Memberships of Local Groups/Working with Business Sponsorship of Local Events/Support Local Charities (Hours) |
|  |  | £7,000           | £868.00 | 0  | 0  | 0  | 12%             | Investing into Local Charities (£ year) in Barnsley                                                                     |
| Number Of Memberships/Support Local Charities                                       | Work Experience <18 Years Old                                                       |                  |         |    |    |    |                 |                                                                                                                         |

## 11 – Better Barnsley Bond



### EXAMPLES OF PROJECTS FUNDED:

Dodworth Welfare Bowling Club

Station House Community Association

Barnsley Retirement fellowship

Shafton Community Events Group

Hoylandswaine Bloomers

**37.5% OF APPLICANTS WERE SUCCESSFUL**

Central - £5,000

North - £0

Penistone - £0

Dearne - £2,386.80

North East - £518

South - £0

## Appendix D



# BUILDING SAFETY SCORECARD

|                         |                                                                      | 2026                                                               |         |         |         |         |           |         |          |          |         | 2027     |         |        |                  |              |                   |                |  |
|-------------------------|----------------------------------------------------------------------|--------------------------------------------------------------------|---------|---------|---------|---------|-----------|---------|----------|----------|---------|----------|---------|--------|------------------|--------------|-------------------|----------------|--|
|                         |                                                                      | April                                                              | May     | June    | July    | August  | September | October | November | December | January | February | March   | Target | Current Position | Total Number | No. Non-Compliant | Current Status |  |
|                         | Reporting Measure                                                    |                                                                    |         |         |         |         |           |         |          |          |         |          |         |        |                  |              |                   |                |  |
| TSM's                   | TSM BS01: Gas safety checks                                          | 100%                                                               | 100%    | 99.97%  | 99.99%  | No data | No data   | No data | No data  | No data  | No data | No data  | No data | 100%   | 99.99%           | 16,712       | 2                 |                |  |
|                         | TSM BS02: Fire safety checks                                         | 100%                                                               | 100%    | 100%    | 100%    | No data | No data   | No data | No data  | No data  | No data | No data  | No data | 100%   | 100%             | 1,022        | 0                 |                |  |
|                         | TSM BS03: Asbestos safety checks                                     | 100%                                                               | 100%    | 100%    | 100%    | No data | No data   | No data | No data  | No data  | No data | No data  | No data | 100%   | 100%             | 3,153        | 0                 |                |  |
|                         | TSM BS04: Water safety checks                                        | 100%                                                               | 100%    | 100%    | 100%    | No data | No data   | No data | No data  | No data  | No data | No data  | No data | 100%   | 100%             | 887          | 0                 |                |  |
|                         | TSM BS05: Lift safety checks                                         | 100%                                                               | 100%    | 100%    | 100%    | No data | No data   | No data | No data  | No data  | No data | No data  | No data | 100%   | 100%             | 409          | 0                 |                |  |
| Fire Safety             | Fire Risk Assesments (FRA)                                           | 100%                                                               | 100%    | 100%    | 100%    | No data | No data   | No data | No data  | No data  | No data | No data  | No data | 100%   | 100%             | 216          | 0                 |                |  |
|                         | Fire Detection & Warning                                             | 100%                                                               | 100%    | 100%    | 100%    | No data | No data   | No data | No data  | No data  | No data | No data  | No data | 100%   | 100%             | 120          | 0                 |                |  |
|                         | Emergency Lighting                                                   | 100%                                                               | 100%    | 100%    | 100%    | No data | No data   | No data | No data  | No data  | No data | No data  | No data | 100%   | 100%             | 115          | 0                 |                |  |
|                         | Fire Extinguishers                                                   | 100%                                                               | 100%    | 100%    | 100%    | No data | No data   | No data | No data  | No data  | No data | No data  | No data | 100%   | 100%             | 306          | 0                 |                |  |
|                         | Smoke Vents                                                          | 100%                                                               | 100%    | 75.00%  | 100%    | No data | No data   | No data | No data  | No data  | No data | No data  | No data | 100%   | 100%             | 4            | 0                 |                |  |
|                         | Fire Blankets                                                        | 100%                                                               | 100%    | 100%    | 100%    | No data | No data   | No data | No data  | No data  | No data | No data  | No data | 100%   | 100%             | 46           | 0                 |                |  |
|                         | Communal Fire Door Inpsctions                                        | 100%                                                               | 100%    | 100%    | 100%    | No data | No data   | No data | No data  | No data  | No data | No data  | No data | 100%   | 100%             | 574          | 0                 |                |  |
|                         | Flat Entrance Fire Door inspections                                  | 98.76%                                                             | 98.76%  | 99.17%  | 99.17%  | No data | No data   | No data | No data  | No data  | No data | No data  | No data | 100%   | 99.17%           | 968          | 8                 |                |  |
|                         | Properties With Smoke/CO Alarms Fitted                               | 99.86%                                                             | 99.86%  | 99.87%  | 99.87%  | No data | No data   | No data | No data  | No data  | No data | No data  | No data | 100%   | 99.87%           | 17,756       | 23                |                |  |
| Damp, Mould & Disrepair | Damp and Mould Emergency hazards made safe ≤24h                      | 100%                                                               | 74%     | 78%     | 100%    | No data | No data   | No data | No data  | No data  | No data | No data  | No data | 100%   | 100%             | 4            | 0                 |                |  |
|                         | Damp and Mould Significant hazards investigated ≤10 days             | 42%                                                                | 21%     | 64%     | 66%     | No data | No data   | No data | No data  | No data  | No data | No data  | No data | 100%   | 66%              | 231          | 79                |                |  |
|                         | Damp and Mould Safety works initiated ≤5 days                        | 100%                                                               | 100%    | 100%    | 100%    | No data | No data   | No data | No data  | No data  | No data | No data  | No data | 100%   | 100%             | 13           | 0                 |                |  |
|                         | Damp and Mould Inspection summaries issued ≤3 days                   | 100%                                                               | 100%    | 100%    | 100%    | No data | No data   | No data | No data  | No data  | No data | No data  | No data | 100%   | 100%             | 140          | 0                 |                |  |
|                         | Damp and Mould Works not started on site within `12 weeks            | 100%                                                               | 100%    | 100%    | 100%    | No data | No data   | No data | No data  | No data  | No data | No data  | No data | 100%   | 100%             | 240          | 0                 |                |  |
|                         | HHSRS (CAT1/2) damp / mould risks identified in month                | 0.01%                                                              | 0%      | 0%      | 0.00%   | No data | No data   | No data | No data  | No data  | No data | No data  | No data |        | 0.00%            |              | 0                 |                |  |
|                         | Damp and Mould Closed stage 1 complaints                             | 0.02%                                                              | 0.03%   | 0.08%   | 0.05%   | No data | No data   | No data | No data  | No data  | No data | No data  | No data |        | 0.05%            |              | 9                 |                |  |
|                         | Damp and Mould Closed stage 2 complaints                             | 0.00%                                                              | 0.03%   | 0.02%   | 0.02%   | No data | No data   | No data | No data  | No data  | No data | No data  | No data |        | 0.02%            |              | 3                 |                |  |
|                         | Disrepair Total live claims (cum in yr)                              | 0.81%                                                              | 0.97%   | 0.97%   | 1.37%   | No data | No data   | No data | No data  | No data  | No data | No data  | No data |        | 1.37%            |              | 243               |                |  |
|                         | Disrepair Total live claims relating to damp and mould (cum in yr)   | 0.84%                                                              | 0.85%   | 0.83%   | 1.14%   | No data | No data   | No data | No data  | No data  | No data | No data  | No data |        | 1.14%            |              | 202               |                |  |
| Electrical Safety       | Electrical Safety Assets on Programme with an in date EICR <10 years | 99.98%                                                             | 99.98%  | 99.99%  | 99.99%  | No data | No data   | No data | No data  | No data  | No data | No data  | No data | 100%   | 99.99%           | 17,799       | 1                 |                |  |
|                         | Electrical Safety Assets on Programme with an in date EICR <5 yrs    | 99.17%                                                             | 99.19%  | 99.26%  | 99.02%  | No data | No data   | No data | No data  | No data  | No data | No data  | No data | 100%   | 99.02%           | 18,022       | 176               |                |  |
| Gas Safety              | Gas Servicing                                                        | 100%                                                               | 100%    | 99.97%  | 100%    | No data | No data   | No data | No data  | No data  | No data | No data  | No data | 100%   | 100%             | 16,923       | 2                 |                |  |
|                         | Domestic Properties (Without Gas)                                    | 100%                                                               | 100%    | 100%    | 100%    | No data | No data   | No data | No data  | No data  | No data | No data  | No data | 100%   | 100%             | 684          | 0                 |                |  |
|                         | Voides Capped                                                        | 100%                                                               | 100%    | 100%    | 100%    | No data | No data   | No data | No data  | No data  | No data | No data  | No data | 100%   | 100%             | 114          | 0                 |                |  |
|                         | Solid Fuel                                                           | 100%                                                               | 100%    | 100%    | 100%    | No data | No data   | No data | No data  | No data  | No data | No data  | No data | 100%   | 100%             | 87           | 0                 |                |  |
| Asbestos                | Asbestos                                                             | 100.00%                                                            | 100.00% | 100.00% | 100.00% | No data | No data   | No data | No data  | No data  | No data | No data  | No data | 100%   | 100.00%          | 559          | 0                 |                |  |
| Sump Pumps              | Sump Pumps                                                           | 86.57%                                                             | 88.06%  | 88.06%  | 88.06%  | No data | No data   | No data | No data  | No data  | No data | No data  | No data | 100%   | 88.06%           | 67           | 8                 |                |  |
| RAG Status Key          |                                                                      | Out of Compliance                                                  |         |         |         |         |           |         |          |          |         |          |         |        |                  |              |                   |                |  |
|                         |                                                                      | Out of Compliance but all routes to gain access have been followed |         |         |         |         |           |         |          |          |         |          |         |        |                  |              |                   |                |  |
|                         |                                                                      | 100% Compliant                                                     |         |         |         |         |           |         |          |          |         |          |         |        |                  |              |                   |                |  |



# BUILDING SAFETY SCORECARD



Creating great homes and communities  
with the people of Barnsley

|               |                                                        |                         |                                                                                                     |
|---------------|--------------------------------------------------------|-------------------------|-----------------------------------------------------------------------------------------------------|
|               |                                                        |                         |                                                                                                     |
| Report Title  | Repairs, Maintenance and Building Safety Update        | Confidential            | No                                                                                                  |
| Report Author | Interim Head of Repairs, Maintenance & Building Safety | Report Status           | For Assurance                                                                                       |
| Report To     | Board<br>24 September 2026                             | Officer Contact Details | Ben Gothard<br><a href="mailto:bengothard@barneslaihomes.co.uk">bengothard@barneslaihomes.co.uk</a> |

## 1.0 Executive Summary

This report provides the Board with an integrated update on Quarter 1 repairs performance, Awaab's Law and damp and mould compliance, legal disrepair cases and progress in reducing reportable empty homes.

Repairs performance was positive overall, with 77% of combined KPIs achieving target. Responsive repairs completion, empty homes turnaround at 6.43 days against a 9-day target and customer satisfaction at 85.76%. The in-house service achieved nine of fifteen KPIs and Wates achieved fourteen of fifteen. Improvement remains required in appointment compliance, subcontractor spend, local expenditure, recycling and health and safety.

Awaab's Law operational performance improved significantly during August. Emergency hazards, safety works, inspection summaries and starts on site achieved 100% against their operational measures, while significant-hazard legislative compliance reached 83% for August. The week commencing 24 August achieved 100% operational performance across all four measures, although statutory compliance remained affected by access difficulties, abortive appointments and tenant-requested changes.

Reportable empty homes reduced from 276 to 249 as at week 35, a reduction of 10%.

|                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>2.0 Recommendations</b> | <p><b>The Board is recommended to:</b></p> <p><b>2.1 Note the improved Quarter 1 repairs, maintenance and building safety performance and the areas requiring focused improvement.</b></p> <p><b>2.2 Note the improved August operational position for Awaab's Law performance and the remaining statutory compliance risk.</b></p> <p><b>2.3 Note the current Legal disrepair status</b></p> <p><b>2.4 Note the reduction in empty homes.</b></p> |
|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

### **3.0 Background**

- 3.1 The report brings together performance information for the repairs improvement plan, Awaab's Law and damp and mould, and empty homes. It is intended to provide assurance on operational delivery, identify areas below target and set out the actions required to sustain improvement.
- 3.2 Quarter 1 repairs data shows strong operational delivery alongside specific performance pressures. August reporting demonstrates a substantial recovery in damp and mould operational control, while statutory compliance remains below the required 100%. Empty homes data shows an improving overall trend.
- 3.3 The work supports Berneslai Homes' priorities to listen and respond to customers, keep tenants safe and warm, and increase efficiency and effectiveness through reliable repairs, timely hazard response and faster reletting of homes.

### **4.0 Current Position /Issues for Consideration**

#### **4.1 Repairs**

77% of combined KPIs achieved target. The service delivered strong responsive repairs completion with customer satisfaction exceeding target at 85.76%. The in-house team achieved nine of fifteen KPIs; Wates achieved fourteen of fifteen. Improvement priorities are appointment compliance, subcontractor expenditure, Barnsley Pound performance, recycling and accident reduction.

#### **4.2 Awaab's Law and damp and mould**

- 4.2.1 August emergency hazards were made safe within 24 hours in all cases, safety works were initiated within five working days, inspection summaries were issued within three working days and works started within 12 weeks. Significant hazards investigated within ten working days improved to 83% for August, below the 100% statutory target. Demand was controlled at month end, with 23 surveys booked and two inspections outstanding. For the week commencing 24 August, operational performance reached 100% across all four reported measures. Significant-hazard performance increased from 49% in the previous reporting week to 100%.

#### AWAAB'S LAW KPI LEGISLATIVE COMPLIANCE — to September 2026

| KPI                                                          | Target | Dec  | January | February | March | April | May  | June | July | July | Aug  | Sep ► | RAG     |
|--------------------------------------------------------------|--------|------|---------|----------|-------|-------|------|------|------|------|------|-------|---------|
| Emergency hazards investigated and made safe within 24 hours | 100%   | 87%  | 86%     | 72%      | 95%   | 100%  | 100% | 74%  | 78%  | 84%  | 100% | n/a   | ▲ GREEN |
| Significant hazards investigated within 10 working days      | 100%   | 38%  | 50%     | 63%      | 17%   | 42%   | 42%  | 21%  | 58%  | 37%  | 83%  | 100%  | ▲ GREEN |
| Safety works initiated within 5 working days                 | 100%   | 100% | 100%    | 100%     | 100%  | 100%  | 100% | 100% | 100% | 100% | 100% | 100%  | ▲ GREEN |
| Inspection summaries issued within 3 working days            | 100%   | 100% | 100%    | 100%     | 100%  | 100%  | 100% | 100% | 100% | 100% | 100% | 100%  | ▲ GREEN |
| Works physically started on site within 12 weeks             | 100%   | 100% | 100%    | 100%     | 100%  | 100%  | 100% | 100% | 100% | 100% | 100% | 100%  | ▲ GREEN |

#### WEEKLY OPERATIONAL PERFORMANCE

| Measure                                         | 1 Jun | 8 Jun | 15 Jun | 22 Jun | 29 Jun | 6 Jul | 13 Jul | 20 Jul | 27 Jul | 3 Aug | 10 Aug | 17 Aug | 24 Aug | 31 Aug ► |
|-------------------------------------------------|-------|-------|--------|--------|--------|-------|--------|--------|--------|-------|--------|--------|--------|----------|
| Emergency hazards made safe within 24h          | 0%    | 100%  | 100%   | 33%    | 60%    | 100%  | n/a    | n/a    | 100%   | 0%    | n/a    | n/a    | 100%   | n/a      |
| Significant hazards investigated within 10 days | 55%   | 43%   | 55%    | 32%    | 4%     | 21%   | 55%    | 47%    | 65%    | 65%   | 68%    | 49%    | 100%   | 100%     |
| Safety works initiated within 5 days            | 100%  | 100%  | 100%   | 100%   | 100%   | 100%  | 100%   | 100%   | 100%   | 100%  | 100%   | n/a    | 100%   | 100%     |
| Inspection summaries issued within 3 days       | 100%  | 100   | 100%   | 100%   | 100%   | 100%  | 100%   | 100%   | 100%   | 100%  | 100%   | 100%   | 100%   | 100%     |

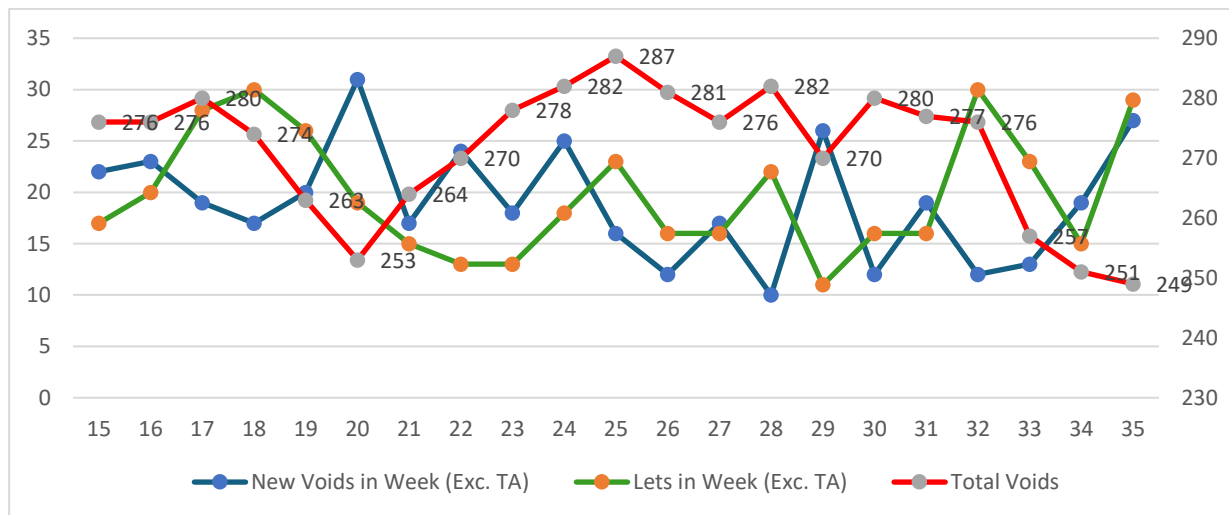
### 4.3 Legal disrepair:

- 4.3.1 As of September 2026, the service has clear oversight of 248 active legal disrepair claims, including 205 cases involving damp and mould. Of the total caseload, 19 cases are in litigation and 55 are at the pre-litigation stage, enabling focused management and timely intervention according to each case's position.
- 4.3.2 Regular joint reviews between the legal and operational teams provide robust oversight of every case and support timely, coordinated action. This approach has enabled several claims to be successfully defended or resolved before progressing to litigation. The figures above represent the full caseload and therefore include cases at all stages of the legal process.
- 4.3.3 The service has a total capital budget of £711,773 available for disrepair in 2026/27, comprising the approved in-year allocation of £486,000 and £225,773 carried forward from 2025/26. Current forecast expenditure of £634,829 remains within the available budget, providing a forecast balance of £76,944.
- 4.3.4 A prudent baseline allowance of £5,000 is applied to each new claim pending a detailed estimate, ensuring emerging liabilities are recognised at an early stage. Forecasts are actively reviewed and refined as Schedules of Works, partner estimates, valuations and anticipated completion dates are confirmed.
- 4.3.5 Delivery profiles are being actively monitored, with some live cases expected to complete after 31 March 2027 and associated expenditure therefore moving into 2027/28. As a result, the final 2026/27 outturn may be lower than the current forecast, while remaining subject to ongoing review through established forecasting arrangements.

#### 4.4 Disrepair demand overview:

| Month    | Cases reported |
|----------|----------------|
| February | 2              |
| March    | 2              |
| April    | 2              |
| May      | 2              |
| June     | 12             |
| July     | 9              |
| August   | 9              |
|          |                |

**4.5 Empty homes:** As illustrated below, the total number of reportable empty homes reduced from 276 to 249 as at week 35. A strategic empty homes group has been formed to continue oversight of this reduction.



4.5.1 Additionally, work has now commenced on an external review being conducted by 3C consultants on the empty homes process with the intention of identifying areas for improvement and greater efficiency with recommendations anticipated at the end of October 2026.

#### 5.0 Customer Voice/Impact

5.1 Customers benefit from timely repairs, improved empty homes turnaround and prompt investigation and mitigation of damp and mould hazards. Customer satisfaction exceeded target at 85.76%; access difficulties and appointment changes will continue to be managed through clear contact, the Access Policy and documented escalation.

## **6.0 Risk and Risk Appetite**

- 6.1 The principal risk is failure to meet statutory Awaab's Law timescales, however significant progress has been made in this area. Mitigations are weekly oversight, strengthened triage, documented access escalation, improved evidence retention, enhanced case reviews and earlier legal engagement.

## **7.0 Strategic Alignment**

- 7.1 The report supports Barnsley 2030 by improving the safety, warmth and availability of homes, responding to customer experience, and increasing service efficiency through stronger operational control and performance management.

- a) Listening and responding to our customers
- b) Keeping tenants safe and warm
- c) Increasing efficiency and effectiveness

## **8.0 Data Privacy**

- 8.1 The report uses aggregated performance information and does not introduce any new processing of personal data.

## **9.0 Consumer Regulatory Standards**

- 9.1 This report supports the Safety and Quality Standard through timely repairs and action on damp and mould hazards, and the Transparency, Influence and Accountability Standard through clear performance reporting and use of customer satisfaction evidence.

## **10.0 Other Statutory/Regulatory Compliance**

- 10.1 The service must comply with Awaab's Law statutory timescales and relevant procurement regulations; any proposals will be progressed through the required governance and approval processes.

## **11.0 Financial**

- 11.1 This report does not quantify additional budget implications. Any new contract route or change in capacity will require a separate value-for-money assessment and confirmation of available budget before commitment.

## **12.0 Human Resources and Equality. Diversity and Inclusion**

- 12.1 Delivery requires sufficient inspection, repairs and contract-management capacity, supported by clear coding, triage and case-review processes.
- 12.2 Timely hazard response and consistent access arrangements should support equitable outcomes for tenants, including those who may require reasonable adjustments or additional communication support. Any service redesign is screened to determine whether an Equality Impact Assessment is required.

### **13.0 Sustainability Implications**

- 13.1 Improved first-time repair performance and reduced empty home periods support more efficient use of resources, although recycling performance within the in-house service remains an improvement priority.

### **14.0 Associated Background Papers**

- 14.1 PRIP Performance Dashboard 2026-27 Q1
- 14.2 August Awaab's Law and Damp and Mould performance update

### **15.0 Appendices**

n/a

### **16.0 Glossary**

Awaab's Law – statutory response times for hazards including damp and mould  
KPI – Key Performance Indicator

|                      |                                 |                                |                                                                                                                                      |
|----------------------|---------------------------------|--------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|
| <b>Report Title</b>  | Risk Management Annual Report   | <b>Confidential</b>            | No                                                                                                                                   |
| <b>Report Author</b> | Executive Director of Resources | <b>Report Status</b>           | For Approval                                                                                                                         |
| <b>Report To</b>     | Board<br>24/9/2026              | <b>Officer Contact Details</b> | Claire Denson, Risk & Governance Manager<br><a href="mailto:clairedenson@berneslaihomes.co.uk">clairedenson@berneslaihomes.co.uk</a> |

|                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|-----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>1. Executive Summary</b> | <p>1.1 The report provides Board with assurance that Berneslai Homes has appropriate risk management, assurance and governance arrangements in place. No fundamental weaknesses have been identified in governance, risk management or internal control. The refreshed Risk Management Framework, revised Risk Appetite Statement, new risk management system and assurance map have strengthened the way risks, controls, actions and sources of assurance are recorded, reviewed and reported.</p> <p>1.2 There are 15 active strategic risks. Since the register was last reported to Board, the strategic risk relating to non-compliance with Awaab's Law has been updated, with the inherent score increased to 25 to reflect the position with no controls in place and the residual score reduced from 9 to 6 to reflect work undertaken. All residual strategic risks are currently rated no higher than Amber, with the highest scoring risks relating to innovation and improvement, data quality and systems, and wider economic pressures affecting costs and service delivery.</p> <p>1.3 Audit and Risk Committee reviewed the report at its meeting on 4 September and welcomed the work undertaken over the last 12 months. Committee approved the assurance map for Board consideration as part of the Annual Governance Statement and asked that it be reviewed and updated as part of future Risk Management Reports to support ongoing assurance mapping, review and internal audit planning. Committee also asked that the Asset Management and Building Safety Board be added as a control for the reactive repairs risk.</p> |
|-----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|---------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>2. Recommendations</b> | <p>Audit and Risk Committee recommend that Board:</p> <ul style="list-style-type: none"> <li>i. Review and agree the 2025/26 Risk Management Annual Report, including the quarterly update, strategic and operational risk registers, and any areas requiring further assurance.</li> <li>ii. Consider and approve the Risk Management Policy, Risk Appetite Statement and proposed 2026/27 Risk Management Action Plan.</li> <li>iii. Agree the adequacy of risk management arrangements, information and assurance provided during 2025/26.</li> </ul> |
|---------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

### 3. Background

- 3.1 Effective risk management supports delivery of Berneslai Homes' Strategic Plan by helping the organisation make informed decisions, use resources effectively and manage threats and opportunities.
- 3.2 This report brings together the annual review of risk management arrangements for 2025/26 and the latest quarterly risk update. It covers the Risk Management Framework, Risk Appetite Statement, strategic and operational risk registers, assurance arrangements, related governance and compliance activity, and proposed actions for 2026/27.
- 3.3 Overall responsibility for risk management rests with Board and the Chief Executive. The Executive Director of Resources is the Executive Management Team lead for risk management, supported by the Risk and Governance Manager, who coordinates and promotes risk management arrangements across the organisation.

### 4. Current Position/Issues for Consideration

#### Risk Management Framework Strategy

- 4.1 During 2025/26 and early 2026/27, Berneslai Homes reviewed its Risk Management Framework to align with the refreshed Strategic Plan, governance arrangements and regulatory requirements. This included a revised framework and procedure, a new risk management system, zero-based reviews of strategic and operational risks, and a zero-based review of the Risk Appetite Statement.
- 4.2 The review has strengthened the quality, consistency and alignment of risk information and improved links to organisational priorities, risk appetite and the operating environment. The framework provides a consistent approach to identifying, assessing, managing and reporting risk, supporting informed decision-making, governance, internal control, regulatory compliance and Strategic Plan delivery.

- 4.3 The Risk Management Policy is reviewed annually as part of the annual report, and is included at **Appendix A**. Minor amendments, made following BMBC Corporate Assurance feedback, improve clarity only and do not change processes, responsibilities or reporting arrangements. Committee is asked to consider whether the Policy and Risk Appetite Statement remain current and appropriate.
- 4.4 Audit and Risk Committee reviewed and supported the annual report, welcoming the thoroughness of the review and the work completed over the last 12 months. Committee also noted that the small number of actions identified supported the robustness of the risk management approach and its continued focus on improvement.
5. Customer Voice/Impact:
- 5.1 As this report provides an annual review of the effectiveness of the organisation's risk management arrangements, customer consultation has not been undertaken. However, a number of the strategic and operational risks considered through the risk management process relate directly to customer outcomes, and the actions taken to manage these risks support service improvement, regulatory compliance and the strengthening of tenant voice and engagement.
6. Managing Risk
- 6.1 Risks are reviewed regularly by risk and action owners, with EMT and SMT reviewing strategic and operational risks at least quarterly. Quarterly strategic risk updates are reported to Audit and Risk Committee and Board, with further detail available through the linked [risk system](#).
- 6.2 There are 16 active strategic risks, set out at **Appendix B**. Since the register was last reported to Board in July 2026, an additional strategic risk has been added by EMT: ***Failure to support BMBC to deliver the opportunity to build new Council homes***. There are currently no controls listed against this risk, as controls and actions were due to be considered by EMT at its meeting on 22 September. The strategic risk relating to ***Non-compliance with the requirements of Awaab's Law*** has also been updated by the Head of Repairs, Maintenance & Building Safety, who increased the inherent score to 25 to reflect the more realistic position with no controls in place, and reduced the residual score from 9 to 6 to reflect the work undertaken to mitigate the risk. Current scoring shows some inherent risks rated Red; however, after controls are applied, all residual strategic risks are rated no higher than Amber. The highest scoring risks are rated 12, Amber, and relate to innovation and improvement, data quality and systems, and wider economic pressures affecting costs and service delivery.
- 6.3 Following Audit and Risk Committee feedback, a full SMT and EMT review of the Strategic Risk Register, scheduled for October 2026, will consider current scores, emerging risks and whether the register continues to reflect the operating environment.

- 6.4 At its meeting on 4th September, Audit and Risk Committee noted that a current control had not been recorded against the risk that **Reactive repairs services are not delivered efficiently and effectively**. Committee asked that the Asset Management and Building Safety Board be added as a control.
- 6.5 Risks are linked to the Board-approved Risk Appetite, strategic objectives and priorities. Where a residual risk exceeds agreed appetite, this is documented, reviewed by EMT and escalated to Board where it cannot be brought within appetite. EMT also review all Red residual operational risks to determine whether they can be accepted or require further controls, actions or escalation. As there are currently no Red residual operational risks, EMT was asked at its meeting on 15 September to review the operational risk profile and consider whether any risks should be escalated to Red.
- 6.6 Risks associated with projects, programmes and major initiatives must be identified, assessed and monitored throughout their lifecycle. Project leads are responsible for considering whether risks should be managed through project governance arrangements or recorded on the risk management system where they have a wider organisational impact. Significant projects and programmes are overseen by the Transformation Board. As part of this process, a Project Initiation Document (PID) must be completed, including a full assessment of risk.
7. Raising Awareness
- 7.1 Targeted training is being delivered to leaders on the revised Risk Management Framework and new risk management system. Ongoing advice, guidance, communications and support will continue to embed a consistent approach to identifying, assessing, managing and reporting risk.
- 7.2 A Risk Management Quick Reference Guide is being developed to support managers and risk owners in applying the framework and using the system effectively. Risk management is also reflected through corporate induction, mandatory training, leadership competencies and, where appropriate, relevant job descriptions.
8. Assurance
- 8.1 A new assurance map has been introduced to provide a clearer, risk-based view of assurance by linking strategic risks to key assurance sources, including internal audit, external assurance, performance monitoring, governance reporting, management oversight and customer scrutiny. Developed with SMT and key officers, and reviewed through EMT, it supports assessment of whether controls and assurance are proportionate to risk and aligned to the Board-approved risk appetite.
- 8.2 At its meeting on 4th September, Audit and Risk Committee approved the assurance map for Board consideration as part of the Annual Governance Statement. Committee welcomed the work undertaken and asked that the assurance map be reviewed, updated and included as part of future Risk Management Reports to support ongoing assurance mapping, review and internal audit planning.

8.3 No fundamental weaknesses were identified in governance, risk management or internal control. Assurance continues to be supported by BMBC Corporate Assurance, External Audit, performance reporting, committee oversight, tenant scrutiny and management review, with audit recommendations monitored by EMT and reported quarterly to Audit and Risk Committee.

9. Governance

9.1 Risk management supports Board and Committee decision-making by ensuring potential impacts and uncertainties are considered as part of business planning, financial forecasting, budget setting, resource allocation and use of reserves.

9.2 Board has overall responsibility for risk management and internal control, including approval of the Risk Management Framework and Risk Appetite Statement. Audit and Risk Committee supports Board by monitoring the effectiveness of risk management arrangements, receiving quarterly risk and assurance updates, and providing challenge and scrutiny. Board and Committee reports also include a mandatory risk implications section to ensure risk is considered in decision-making.

10. Fraud and Corruption

10.1 The Anti-Fraud and Corruption Policy documents have been reviewed for 2026 as part of the Annual Governance Statement process. Fraud activity is reported through annual updates from BMBC Corporate Assurance and quarterly risk reporting to Audit and Risk Committee and Board, with the Annual Whistleblowing Report introduced in 2026 to further strengthen oversight and assurance.

10.2 Mandatory fraud e-learning is included in corporate induction, with periodic refresher training for employees and managers. An annual Fraud Risk Assessment is also reported to Audit and Risk Committee to confirm that fraud risks are identified, assessed and managed appropriately.

11. Health and Safety

11.1 BMBC's two-yearly reviews of employee health and safety management systems continued during 2025/26 and provided strong assurance, with service area scores ranging from 92% to 100%. The 2024 employee health and safety questionnaires identified no areas of concern, with follow-up actions focused on reinforcing staff awareness of policies and procedures. The 2026 review cycle is now underway.

11.2 Mandatory Health and Safety e-learning is completed during induction to reinforce health and safety as a priority for all staff. Lone working remains a key risk, with lone worker devices supported by manager usage reports, refresher training, staff communications and monitoring through health and safety meetings.

## 12. Emergency Planning

- 12.1 Berneslai Homes works with Barnsley Council to maintain emergency resilience and business continuity arrangements. The Corporate Emergency Response Plan and service-level Business Continuity Plans are reviewed regularly to support continuity of critical services during major incidents and disruption.
- 12.2 During 2025/26, Business Continuity Impact Assessments were completed and used to refresh service-level plans, ensuring recovery arrangements remain aligned to current priorities, dependencies and risks.
- 12.3 These arrangements provide assurance that Berneslai Homes can respond effectively to emergencies, minimise disruption and maintain critical services to customers.

## 13. Actions and Overall Conclusion

- 13.1 There are no outstanding actions from the 2024/25 Risk Management Annual Report. The planned zero-based review of strategic risks and risk appetite, together with the review of the Risk Management Framework, have all been completed during 2025/26 and are now being embedded within the risk management arrangements.
- 13.2 The following actions have been identified to further strengthen and embed risk management across the organisation during 2026/27 and 2027/28. Audit and Risk Committee reviewed and supported these actions.

| <b>Actions</b>                                                                                                                                                                                      | <b>Target</b>           | <b>Responsible</b>        |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|---------------------------|
| Develop, publish and promote a Risk Management Quick Reference Guide to support risk and action owners in using the risk management system and applying the Risk Management Framework consistently. | August 2026 - completed | Risk & Governance Manager |
| 1-year review of the new Risk Management Framework and report any recommended improvements to Audit & Risk Committee.                                                                               | June 2027               | Risk & Governance Manager |
| Review the effectiveness of the assurance mapping process and refine assurance sources where required to strengthen Board assurance.                                                                | August 2027             | Risk & Governance Manager |

- 13.3 Overall, the activity set out in this report shows that Berneslai Homes has appropriate risk management, assurance and governance arrangements in place. The Risk Management Framework has been reviewed and updated, strategic and operational risks are regularly monitored and reported, assurance mapping has been introduced, and governance routes remain in place through EMT, Audit and Risk Committee and Board. These arrangements support

effective decision-making, help protect the organisation's objectives and support the continued delivery of services to customers.

14. Risk and Risk Appetite

14.1 Risk Appetite: Governance – Adverse. Berneslai Homes maintains an adverse appetite for governance risk, recognising that effective risk management is a key component of good governance, decision-making, accountability and organisational assurance. The report supports the Board and Audit & Risk Committee in reviewing whether the Risk Management Framework and Risk Appetite Statement remain appropriate and effective.

14.2 Strategic and Operational Risks: This report does not relate to a specific strategic or operational risk. Instead, it provides assurance over the effectiveness of the Risk Management Framework and the arrangements used to identify, assess, monitor and manage all strategic, operational and project risks across the organisation.

15. Strategic Alignment

15.1 The report aligns to the requirements from BMBC for the effective governance of Berneslai Homes. Good governance links to the successful achievement of all our priorities:

- a) Listening and responding to our customers.
- b) Keeping tenants safe and warm.
- c) Improving opportunities for employment and training.
- d) Increasing efficiency and effectiveness.

16. Data Privacy

16.1 There are no data privacy implications arising from this report. No personal data has been processed and no DPIA (Data Protection Impact Assessments) is required.

17. Consumer Regulatory Standards

17.1 This report relates to the Transparency, Influence and Accountability Standard: Registered providers must collect and provide information to support effective scrutiny by tenants of their landlord's performance in delivering landlord services.

18. Other Statutory/Regulatory Compliance

18.1 To provide Board with assurance around our risk management arrangements.

19. Financial

19.1 There are no financial implications arising directly from this report.

- 20. Human Resources and Equality, Diversity and Inclusion
- 20.1 Human Resources Policies and Procedures, including Equality, Diversity and Inclusion are key internal controls and seek to mitigate any associated risks.
- 21. Sustainability Implications
- 21.1 No specific zero carbon implications from this report.
- 22.2 Associated Background Papers on Decision Time
- 22.3 [Live Risk Register](#) for Strategic and Operational Risks.
- 22.4 [RSH Sector Risk Profile 2025](#).
- 23. Appendices
- 23.1 Appendix A – [Risk Management Policy](#) – linked to Decision Time
- 23.2 Appendix B – [Strategic Risks – Full details](#) – linked to Decision Time

|                      |                                                                  |                                |                                                                                                                                                      |
|----------------------|------------------------------------------------------------------|--------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Report Title</b>  | 2025/26 Berneslai Homes Ltd Annual Report & Financial Statements | <b>Confidential</b>            | No                                                                                                                                                   |
| <b>Report Author</b> | Interim Executive Director of Resources                          | <b>Report Status</b>           | For Approval                                                                                                                                         |
| <b>Report To</b>     | Board<br>24th September 2026                                     | <b>Officer Contact Details</b> | Shendi Keshet<br>Interim Executive Director of Resources<br><a href="mailto:shendikeshet@berneslaihomes.co.uk">shendikeshet@berneslaihomes.co.uk</a> |

|                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|-----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>1. Executive Summary</b> | <p>This report presents the final 2025/26 Annual Report and Financial Statements for Berneslai Homes Ltd, prepared in accordance with the Companies Act 2006 and subject to external audit by BDO LLP. It outlines:</p> <ul style="list-style-type: none"> <li>a) statutory and regulatory requirements;</li> <li>b) audit progress;</li> <li>c) key disclosure; and</li> <li>d) seeks the Audit and Risk Committee's review and recommendation for Board approval.</li> </ul>                                                                                                                                                        |
| <b>2. Recommendations</b>   | <p><b>The Audit &amp; Risk Committee recommended that Board:</b></p> <ul style="list-style-type: none"> <li>a) Note BDO LLP Draft Audit Completion Report (Appendix A);</li> <li>b) Note the 2025/26 financial results;</li> <li>c) Approve the Letter of Representation ( Appendix B and included in pages 21-24 of BDO LLP Draft Audit Completion Report) is signed, on behalf of the Board, by the Chair</li> <li>d) Approve the 2025/26 Annual Report and Financial Statements (Appendix C);</li> <li>e) Approve the statements are signed by the Chair, Chair of the Audit &amp; Risk Committee and Company Secretary</li> </ul> |

### 3. Background

- 3.1 Berneslai Homes Limited must prepare, and have externally audited, an Annual Report & Financial Statements in accordance with the requirements of the Companies Act.

- 3.2 The Audit and Risk Committee's responsibilities regarding the financial statements are specified within the Committee Terms of Reference as follows:

**4.2. Financial Accountability**

*The Committee will review the integrity of the annual financial statements, interim reports and any formal announcements relating to Berneslai Homes' financial performance before they are presented to the Board, focusing on:*

- a) Accounting policies.*
- b) Compliance with accounting standards.*
- c) Reviewing significant financial reporting judgements.*
- d) Findings of the external auditor, including significant audit adjustments.*

- 3.3 The Audit & Risk Committee considered the draft BDO LLP Audit Letter and the draft Annual Report and Financial Statements at its meeting on 4<sup>th</sup> September 2026. The Committee met with BDO LLP in advance of the meeting, without officers present to discuss matters from the audit.
- 3.4 Following the meeting, the further audit work has been completed and the Draft Audit Completion Report issued (Appendix A). The Annual Report and Financial Statements have been amended since the Committee to further enhance the information reported and respond to the feedback from BDO LLP's reviews. Some audit work is outstanding and due to be completed and it is estimated that a further audit cost of c£4k will be incurred, due to difficulties in obtaining timely information related to both system data and staffing changes.

4. Findings of External Audit

- 4.1 BDO LLP presented their audit strategy to the Audit & Risk Committee on 29th January 2026. The audit progressed in accordance with the strategy. The Audit Completion report is attached as Appendix A.
- 4.2 It is pleasing to note no significant issues or audit adjustments have been identified. The draft audit report (opinion) which will be included in the financial statements is included on pages 18 – 22 (inclusive) of the Audit Letter, giving BH's annual report and financial statements a 'clean bill of health'.
- 4.3 The signed letter of representation from Barnsley Metropolitan Borough Council (BMBC) for Berneslai Homes (proforma requested by BDO LLP) was provided to BDO LLP to provide assurance on the support available to BH.
- 4.4 In line with audit practice, the Board are required to provide assurances to BDO regarding several areas, through a Letter of Representation. The letter is included in Appendix B. The Audit & Risk Committee recommend Board approve the Chair of the Board sign this letter immediately following the Board meeting on 4th September 2026.

## 5. Annual Report

- 5.1 The Companies Act 2006 requires several aspects of narrative information are included with the financial statements, this includes:
- a) Directors Report.
  - b) Strategic Report.
  - c) Setting out how the Directors act in a way that promotes the success of the company (section 172 reporting).
  - d) Going Concern and risk disclosures.
- 5.2 BH chooses to disclose these elements within the Annual report section at the beginning of the document. The Annual Report and Financial Statements, once published, is easily accessible to the public via the Companies House section of the gov.uk website.
- 5.3 The draft Annual Report & Financial Statements is included as Appendix C. A final set will be issued subsequent to the corporate taxation calculations being completed.
- 5.4 A reconciliation between the P12 reported position and P13 is included in Appendix D.

## 6. Financial Statements

- 6.1 The Companies Act 2006 also specifies the following information should be included:
- a) Balance Sheet; Profit and Loss Account and Statement of Cashflows.
  - b) Related Party Transactions and Control.
  - c) Audit Opinion.
- 6.2 The Regulator of Social Housing Transparency, Influence and Accountability Standard requires providers to publish Directors' remuneration and Management Costs.
- 6.3 All of the above information will be included within the financial statements' element of the document. Appendix C shows the current draft; further work is ongoing to ensure the required RSH disclosures are compliant and meet best practice. Committee Members thoughts on this would be appreciated.
- 6.4 The 2025/26 financial results are in accordance with the results reported to the Board in June 2026. A reconciliation document will be tabled at the meeting explaining the key changes between June 2026 board report and Appendix D.

## 7. Customer Voice/Impact

- 7.1 The Annual Report includes information to explain how customers voice influence decisions and the impact this has on decision making.

## 8. Risk and Risk Appetite

- 8.1 Strategic Risk Appetite – Risk Adverse: We aim to comply with all relevant legislation and have zero tolerance for regulatory compliance issues.

## 9. Strategic Alignment

- 9.1 The report aligns to the requirements from BMBC (Barnsley Metropolitan Borough Council) for the effective governance of Berneslai Homes and the successful achievement of all our ambitions:

- a) Listening and responding to our customers.
- b) Keeping tenants safe and warm.
- c) Improving opportunities for employment and training.
- d) Increasing efficiency and effectiveness

## 10. Data Privacy

- 10.1 There are no data privacy implications arising from this report. No personal data has been or will be processed and no DPIA (Data Protection Impact Assessments) is required.

## 11. Consumer Regulatory Standards

- 11.1 This report supports compliance with the Transparency, Influence and Accountability Standard, as explained in the main body.

## 12. Other Statutory/Regulatory Compliance

- 12.1 BH are complying with the Companies Act regarding disclosures within the financial statements.

## 13. Financial

- 13.1 The costs of the external audit service are disclosed within the financial statements.

## 14. Human Resources and Equality, Diversity and Inclusion

- 14.1 No specific implications.

## 15. Sustainability Implications

- 15.1 This is covered in the Annual Report to ensure compliance with the Companies Act 2006.

## 16. Associated Background Papers on Decision Time

- 16.1 External Audit Planning report to Audit & Risk Committee – 29th January 2026.

17. Appendices

Appendix A – BDO LLP Draft Audit Completion Report

Appendix B – Letter of Representation

Appendix C – Annual Report and Financial Statements for year ended  
31 March 2026

Appendix D – P12 – P13 Reconciliation

Draft Audit Completion Report: year  
ended 31 March 2026

# Berneslai Homes Limited

Draft Report to the Audit and  
Risk Committee



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# Welcome

## Introduction

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We have pleasure in presenting our Draft Audit Completion Report to the Audit and Risk Committee. This report is an integral part of our communication strategy with you, a strategy which is designed to ensure effective two-way communication throughout the audit process with those charged with governance.

It summarises the results of completing the planned audit approach for the year ended 31 March 2026, specific audit findings and areas requiring further discussion and/or the attention of the Audit and Risk Committee. At the completion stage of the audit it is essential that we engage with the Audit and Risk Committee on the results of audit work on key risk areas, including significant estimates and judgements made by Management, critical accounting policies, any significant deficiencies in internal controls, and the presentation and disclosure in the financial statements.

We discussed these matters with you at the Audit and Risk Committee meeting on 4<sup>th</sup> September. In the meantime if you would like to discuss any aspects in advance of the meeting we would be happy to do so.

This report contains matters which should properly be considered by the Board as a whole. We expect that the Audit Committee will refer such matters to the Board, together with any recommendations, as it considers appropriate.

We would also like to take this opportunity to thank the Management and staff of the Company for the co-operation and assistance provided during the audit.

**Matt Whitehouse**

Director

18 September 2026

This report has been prepared solely for the use of the Audit and Risk Committee and should not be shown to any other person without our express permission in writing. In preparing this report we do not accept or assume responsibility for any other purpose or to any other person. For more information on our respective responsibilities please see the appendices.



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# Overview

## Executive summary

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This summary provides an overview of the audit matters that we believe are important to the audit of the financial statements for the Company for the year ended 31 March 2026.

It is also intended to promote effective communication and discussion and to ensure that the results of the audit appropriately incorporate input from those charged with governance.

### **Directors' responsibilities**

The directors are responsible for preparing and filing an Annual Report and financial statements which show a true and fair view, comply with the Companies Act 2006 and are prepared in accordance with UK GAAP.

Our audit of the financial statements does not relieve Management nor those charged with governance of their responsibilities for the preparation of the financial statements.

We recognise that you may wish to publish your annual report and financial statements and our audit report on your website or distribute them by means such as e-mail.

If you choose to do so, it is your responsibility to ensure that such publication properly presents the financial information and any auditors' report.

It is also your responsibility to advise us prior to publication of the annual report, financial statements and/or our audit report of any proposed changes and/or differences from the version approved and signed, no matter how minor, to determine whether they are acceptable or not and so we can ensure that the Firm is not misrepresented.

These responsibilities are outlined in the engagement letter which was sent to The Directors on 9 January 2026.

### **Overview**

Our audit work is substantially complete and subject to the successful resolution of outstanding matters we anticipate issuing an unmodified audit opinion on the Company's financial statements for the year ended 31 March 2026 in line with the agreed timetable.

Outstanding matters are listed on page 16 in the appendices.

There were no significant changes to the planned audit approach and no additional significant audit risks have been identified.

No restrictions were placed on our work.

### **Audit report**

We anticipate issuing an unmodified audit opinion on the financial statements.

### **Independence**

We confirm that the firm and its partners and staff involved in the audit remain independent of the Company in accordance with the FRC's Ethical Standard.

# Audit scope and materiality

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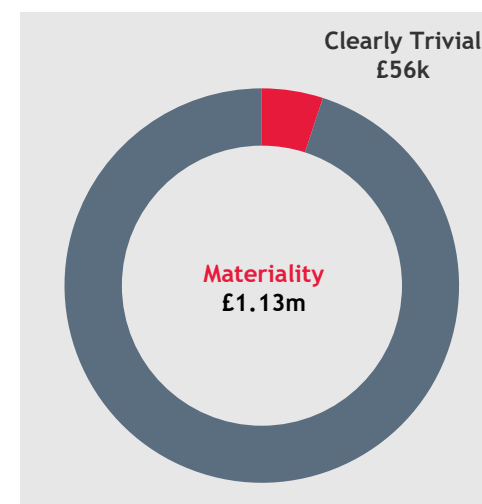
### Final Materiality

Materiality was determined based on 2.5% of total income (2025: 2.5%).

The materiality and triviality levels, as communicated in our planning report, were re-assessed at the preliminary stages of our audit fieldwork based upon year end balances and there were no changes to the basis of calculation of final materiality or clearly trivial levels from that reported in our planning report.

### Unadjusted audit differences

At this stage we have identified no audit adjustments which we are required to bring to your attention.



# Key matters

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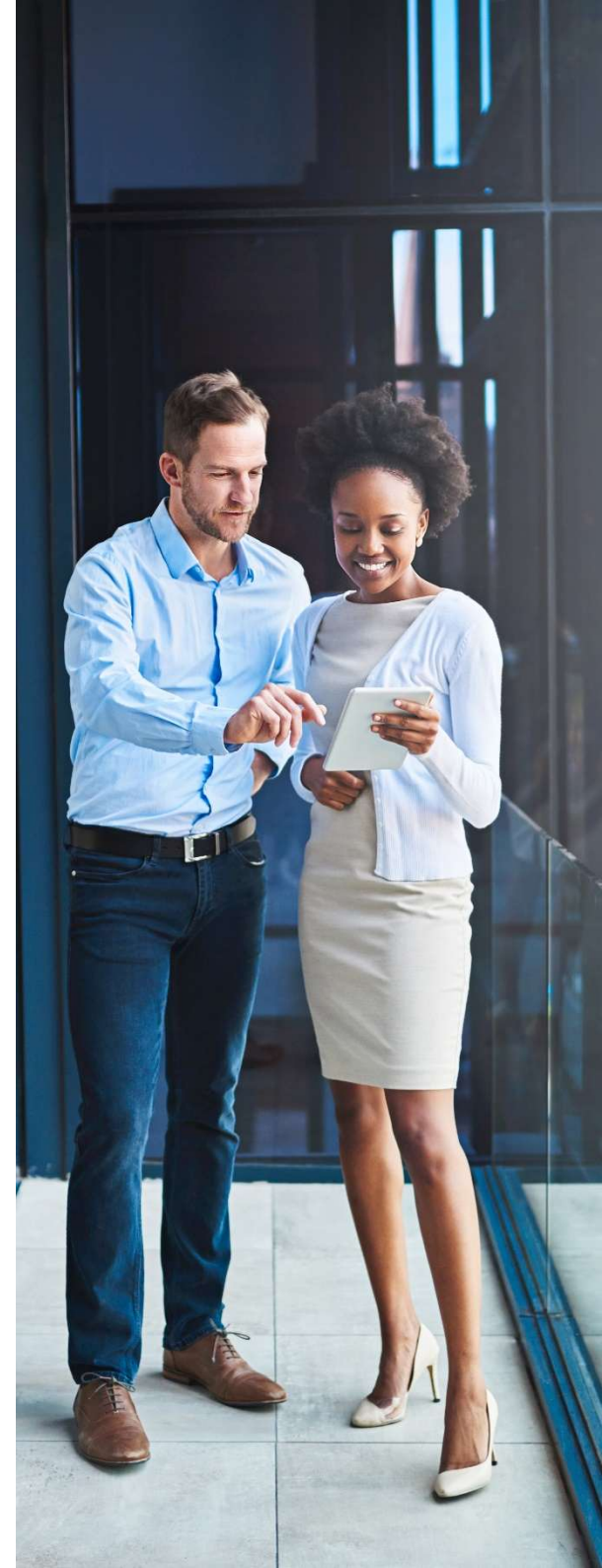
### Financial reporting

- ▶ We have not identified any non-compliance with company's accounting policies or applicable accounting framework
- ▶ No significant accounting policy changes have been identified impacting the current year
- ▶ We have not identified any non-compliance with the Statement from the Chair, the Strategic Report and the Directors' Report.

### Other matters that require discussion or confirmation

- ▶ Confirmation on fraud, contingent liabilities and subsequent events
- ▶ Letter of representation, to be shared in separate communication

These matters will be confirmed when signing the company financial statements.



# Overview of risks

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As identified in our audit planning report we assessed the following matters as being the most significant risks of material misstatement in the financial statements. These include those risks which had the greatest effect on: the overall audit strategy; the allocation of resources in the audit and the directing of the efforts of the engagement team.

| Significant # | Significant audit risk                        | Status at time of report           | Significant management judgement | Use of experts required | Unadjusted error reported | Adjusted error reported | Significant control findings reported | Specific letter of representation point |
|---------------|-----------------------------------------------|------------------------------------|----------------------------------|-------------------------|---------------------------|-------------------------|---------------------------------------|-----------------------------------------|
| 1             | Management override                           | In Progress                        | Yes                              | No                      | No                        | No                      | Yes                                   | Yes                                     |
| 2             | Fraud in revenue recognition                  | Complete                           | No                               | No                      | No                        | No                      | No                                    | No                                      |
| 3             | Pension Liability Valuation and Asset Ceiling | Queries with Custodian outstanding | Yes                              | Yes                     | No                        | No                      | No                                    | Yes                                     |

# Management override of controls

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## Risk detail

- Under International Standards on Auditing (UK) 240, there is a presumed significant risk of management override of the system of internal controls.
- The primary responsibility for the detection of fraud rests with management. Their role in the detection of fraud is an extension of their role in preventing fraudulent activity. They are responsible for establishing a sound system of internal control designed to support the achievement of departmental policies, aims and objectives and to manage the risks facing the organization; this includes the risk of fraud.
- Our understanding is that the most likely areas where management override could take place are the posting of journals and in the judgements involved in accounting estimates within the financial statements.
- Management has the ability to manipulate accounting records and override controls that otherwise appear to be operating effectively. Due to the unpredictable way in which such override could occur, it is a risk of material misstatement due to fraud and thus a significant risk.

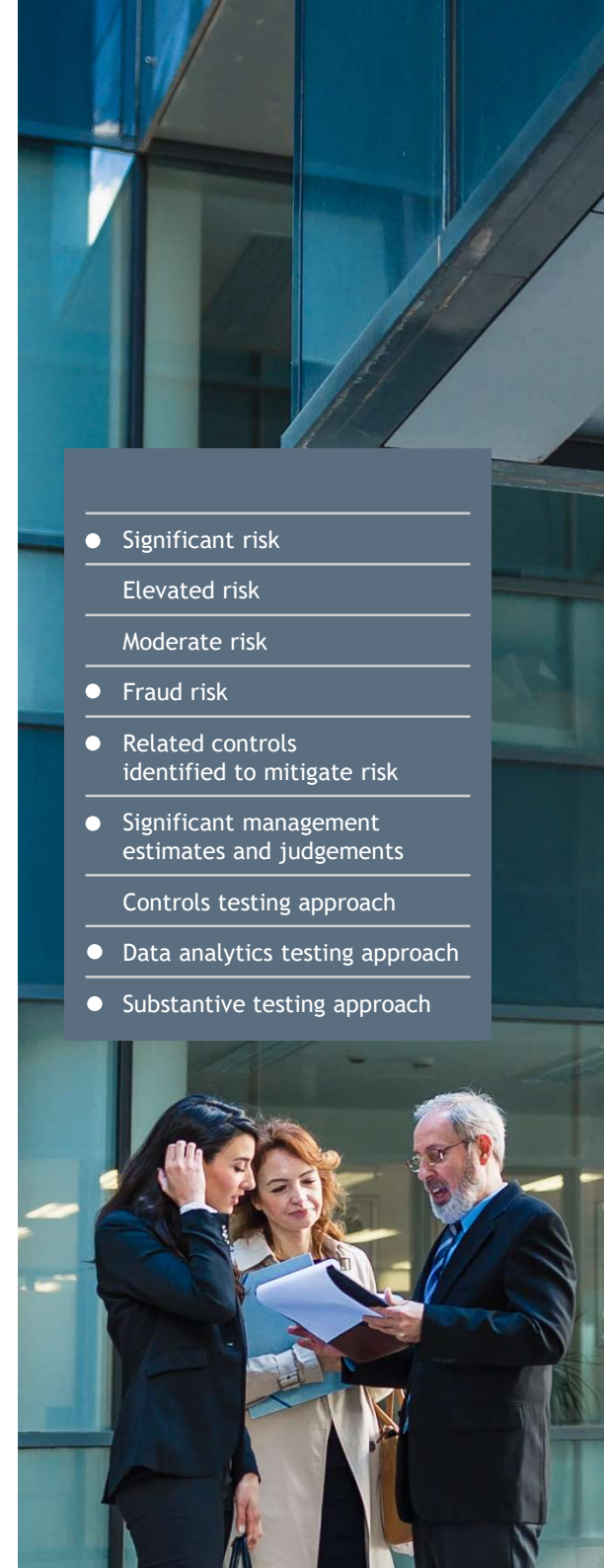
## Results

- We obtained a complete list of journals and, using information gathered during the audit and our understanding of the entity, we defined risk criteria and then target tested those journals and adjustments that met the criteria.
- We also tested a sample of the remaining journals by agreeing them to supporting documentation.
- We reviewed significant accounting estimates and judgement to ensure they were appropriate. This included the following procedures:
  - Benchmarking the assumptions used in calculating the pensions scheme liability with assistance from our own actuaries.

## Conclusion

- No evidence of any misstatements due to fraud or error were identified during our testing.
- At the time of writing this report work on our journals testing remains outstanding.

- Significant risk
- Elevated risk
- Moderate risk
- Fraud risk
- Related controls identified to mitigate risk
- Significant management estimates and judgements
- Controls testing approach
- Data analytics testing approach
- Substantive testing approach



# Fraud in revenue recognition

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## Risk detail

- ISA (UK) 240 notes that there is a presumed significant risk resulting from the intentional misstatement of revenue.
- The amounts reported in relation to revenue represent information of significant interest to many users of the financial statements. This puts revenue at a greater risk of manipulation, bias and misstatement.
- Having regard to the potential for fraud in relation to revenue recognition, we identified that the significant risk of material misstatement was in relation to the posting of inappropriate journal entries posted to inflate revenue.
- We also made enquiries of management as to whether they are aware of any cases of fraud (including income related fraud) occurring during the year. We have not been made aware of any frauds that occurred during the year.
- The management fee has been agreed to a signed confirmation letter from BMBC and agreed to sales invoices and cash receipt. In addition, all 12 monthly property services repairs invoices were obtained and confirmed as being appropriately recognised.
- We also separately considered revenue recognized around the year end to ensure that this had been correctly included in the appropriate period. No evidence of any misstatement has been identified.
- The revenue recognition policy for was reviewed to ensure it was in line with relevant accounting standards.

## Audit approach to significant risk

- We have utilised the BDO advantage financial analyser to review unusual credits to revenue outside our expectations. Given the income is based on the agreement with BMBC we expected consistent postings each month.
- For journals outside of those expectations we agreed to supporting documentation.

## Audit approach to other revenue areas

- As part of our audit work, we have gained an understanding of the Company's significant income streams (Property services repairs and management fee) and observed the operation of relevant financial controls to prevent the loss of income and ensure that income is recorded in the correct period.

## Discussion and conclusion

- We are satisfied from our testing that appropriate accounting policies are being adhered to and have been applied appropriately. Revenue is not materially misstated in the financial statements.

- Significant risk
- Elevated risk
- Moderate risk
- Fraud risk
- Related controls identified to mitigate risk
- Significant management estimates and judgements
- Controls testing approach
- Data analytics testing approach
- Substantive testing approach



# Pension Liability Valuation and Asset Ceiling

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## Risk detail

- Berneslai Homes is a member of the South Yorkshire Local Government Pension Scheme (SYPF), a multi employer defined benefit scheme.
- The valuation of the defined benefit pension scheme requires the use of several actuarial assumptions. There is a risk that incorrect actuarial assumptions may be used and that the SYPF scheme may not be appropriately accounted for and disclosed.
- In recent years the pension has been in an overall net asset position. In these instances, FRS102 states that the asset should be restricted to the higher of the net pension asset or the asset ceiling.
- The accounting rules on the recognition of a pension surplus are complex and require detailed consideration, there is a risk therefore that the pension asset could be misstated or calculated incorrectly.

## Details

- As at 31 March 2026 the fair value of the pension asset as per the scheme actuary was £56.5m. This is made up of total assets of £173m and liabilities of £116m.
- FRS102 states that If the present value of the defined benefit obligation at the reporting date is less than the fair value of plan assets at that date, the plan has a surplus. An entity shall recognise a plan surplus as a defined benefit plan asset only to the extent that it is able to recover the surplus either through reduced contributions in the future or through refunds from the plan.
- This limits the measurement of a net defined benefit asset to the lower of the surplus in the defined benefit plan and the asset ceiling. The asset ceiling is then defined as “the present value of any economic benefits available in the form of refunds from the plan or reductions in future contributions to the plan.

- As at 31 March 2026 - The asset ceiling is £Nil and so the pension asset has been completely restricted/de-recognised. There is an unfunded pension obligation of £400k indicated in the actuarial statement so the overall pension liability recognised this year is a liability of £400k. This approach is consistent with the prior year.
- Our review of the year end liability and transactions for the year did not highlight any issues. The assumptions used for the actuarial calculations are consistent to those utilised by similar schemes. In forming our conclusions, we engaged our own independent actuaries (Broadstone) to assess the reasonableness of the assumptions applied in calculating the scheme liability.
- We have worked with SYPF to obtain assurance over the company’s share of the scheme’s assets. This included obtaining copies of the valuation statements directly to verify the valuation used in the calculation of your pension assets.
- In discussions with SYPF, In line with other pension schemes, it was noted that for some investments, the year end valuation was not used within the asset calculation with the latest available valuation being 31 December 2025. In these cases, the pension scheme have worked with their auditors to identify what the effect would be to update the valuations to the year-end valuation. As the asset value has been restricted anyway via the asset ceiling this would have no impact on the total pension liability recognised but if corrected would lead to the total assets and asset ceiling adjustment being adjusted by this amount. There is no impact. on the accounts and therefore we have not raised an audit adjustment for this

## Discussion and conclusion

- We are satisfied that the treatment of the pension asset is in accordance with FRS 102, and that the accounting entries have been appropriately recorded.
- At the date of writing this report we are awaiting confirmation of 3 asset valuations from SYPF.

# IT Audit approach

## BDO Advantage guided data analytics

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### Overview

BDO Advantage is our in house developed data analytics software.

Our Advantage data analytics specialists transform your transactional, bank and payroll data into our BDO Advantage solutions to enable performance of Data Analytics Tests (DATs) and Risk Assessment Data Analytics (RADAs) which have been scoped based on the risk areas identified in our planning report.

The BDO Advantage data analytics solution we have used is:

| Analyser                           | Used for          | Narrative                                                                                                                                                                                            |
|------------------------------------|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Advantage Financial Analyser (AFA) | Audit of Journals | The AFA enables identification of fraud and other areas where risks of material misstatement is present as well as deeper analysis and sample extraction of data when performing audits of journals. |

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## Fraud

Whilst the directors have ultimate responsibility for prevention and detection of fraud, we are required to obtain reasonable assurance that the financial statements are free from material misstatement, including those arising as a result of fraud. Our audit procedures did not identify any fraud. We will seek confirmation from you whether you are aware of any known, suspected or alleged frauds since we last enquired when presenting the audit plan on 29 January 2026.

## Laws and regulations

The most significant considerations for your business is Companies Act 2006, Corporate and VAT legislation, Employment Taxes, Health and Safety and the Bribery Act 2010.

We made enquiries of management and reviewed correspondence with the relevant authorities.

We did not identify any non-compliance with laws and regulations that could have a material impact on the company.

## Related parties

Whilst you are responsible for the completeness of the disclosure of related party transactions in the financial statements, we are also required to consider related party transactions in the context of fraud as they may present greater risk for management override or concealment or fraud.

We did not identify any significant matters in connection with related parties.

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We are required to report to you, in writing, significant deficiencies in internal control that we have identified during the audit. These matters are limited to those which we have concluded are of sufficient importance to merit being reported to the Audit and Risk Committee.

As the purpose of the audit is for us to express an opinion on the Company's financial statements, you will appreciate that our audit cannot necessarily be expected to disclose all matters that may be of interest to you and, as a result, the matters reported may not be the only ones which exist.

As part of our work, we considered internal control relevant to the preparation of the financial statements such that we were able to design appropriate audit procedures. This work was not for the purpose of expressing an opinion on the effectiveness of internal control.

We have noted one control deficiency as a result of our work in previous years that remains relevant below:

| Area     | Observation & implication                                                                                                                                                                                                                                                      | Recommendation                                                                                                                                      | Management response                                                                                                                                                                                                                                                                                                                                                                 |
|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Journals | There is a limitation in SAP whereby journals are not automatically reviewed before they are posted. While we understand there are reviews as part of the monthly management process and for balance sheet items as at year end, not all journals are reviewed and authorised. | Management should consider whether a process could be implemented where all posted journals are reviewed and evidence of this review is maintained. | Management consider that due to the high volume of low value transactions journalled on a routine basis, meaningful review of all postings would not be practical nor provide additional effective control. Review of significant balance sheet movements and balances currently performed at year end will be performed monthly on the same basis as the current year end process. |

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## Opinion on financial statements

We anticipate issuing an unmodified opinion on the financial statements.

There are no matters disclosed in the financial statements that we wish to draw attention to by way of 'emphasis of matter'.

## Going concern

Our report will:

- ▶ State our conclusion that management's use of the going concern basis of accounting in the preparation of the financial statements is appropriate;
- ▶ State that we have not identified a material uncertainty related to events or conditions that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

## Irregularities, including fraud

Our report will contain an explanation of the extent to which the audit was considered capable of detecting irregularities, including fraud. Irregularities in this context means non-compliance with laws or regulations.

## Comments on the strategic report and directors' report

- ▶ Consider the comprehensiveness and balance of the strategic report, the KPIs used, omissions or misleading information which obscures a proper understanding
- ▶ Consider compliance with legal requirements and consistency with the financial statements and our knowledge gained in the course of the audit.

We have identified no material misstatements in the statutory other information accompanying the financial statements.

## Other information

We have reviewed the other information accompanying the financial statements in the Group's annual report. We have not identified any material misstatements that would need to be referred to in our report.

# Additional matters we are required to report

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| Issue                                                    | Comments                                                            |
|----------------------------------------------------------|---------------------------------------------------------------------|
| 1 Significant difficulties encountered during the audit  | No exceptions to note.                                              |
| 2 Written representations which we seek                  | See pages 21 - 23 for a draft copy of our letter of representation. |
| 3 Any fraud or suspected fraud issues                    | No exceptions to note.                                              |
| 4 Any suspected non-compliance with laws or regulations  | No exceptions to note.                                              |
| 5 Significant matters in connection with related parties | No exceptions to note.                                              |



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We have substantially completed our audit work in respect of the financial statements for the year ended 31 March 2026.

The following matters are outstanding at the date of this report and could impact our audit opinion. We will update you on their current status at the Audit Committee meeting at which this report is considered:

- ▶ Completion of management override work.
- ▶ Conclusion on pension asset valuations.
- ▶ Final accounts reviews.
- ▶ Final manager and RI reviews.
- ▶ Subsequent events work.
- ▶ Receipt of director's emoluments certificates.



# Appendices contents

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# Developments in FRS 102 and other FRSs

Effective for periods beginning on or after 1 January 2026

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| Development                         | Summary                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|-------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Amendment to FRS 102 and other FRSs | The FRC issued amendments to FRS 102 and other FRSs that include <b>a new model of revenue recognition</b> based on IFRS 15, <b>a new model of lease accounting</b> based on IFRS 16 and other incremental improvements.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| (March 2024)                        | <p>► <b>Key changes</b> introduced by the amendments that may have <b>significant impact</b> on the financial statements:</p> <ul style="list-style-type: none"> <li>• Revised revenue accounting requirements in FRS 102 and FRS 105, based on the IFRS 15 five-step model for revenue recognition, with appropriate simplifications.</li> <li>• Revised lease accounting requirements in FRS 102 based on the IFRS 16 'on-balance sheet' model, again with appropriate simplifications.</li> </ul> <p>► <b>Other incremental improvements and clarifications</b> to FRS 102 (and FRS 105 where applicable) include:</p> <ul style="list-style-type: none"> <li>• Greater clarity for small entities in the UK applying Section 1A Small Entities regarding which disclosures need to be provided to give a true and fair view.</li> <li>• A revised Section 2 Concepts and Pervasive Principles to reflect the IASB's Conceptual Framework for Financial Reporting (issued in 2018).</li> <li>• A new Section 2A Fair Value Measurement, replacing the Appendix Fair Value Measurement in Section 2 and reflecting the principles of IFRS 13 Fair Value Measurement.</li> <li>• Removal of the option to newly adopt the recognition and measurement requirements of IAS 39 Financial Instruments: Recognition and Measurement under paragraphs 11.2(b) and 12.2(b) (unless needed to achieve consistency with group accounting policies), in preparation for the removal of this option, but permitting entities already applying the option to continue to do so in the meantime.</li> </ul> |

**Effective date: 1 January 2026**, with early application permitted provided all amendments are applied at the same time. Transitional provisions are also included.

Refer to the subsequent slides for the overview of the changes to leases and revenue.



# Navigating the new FRS 102 leases and revenue standards

## Next steps for leases

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| Section                                             | Summary                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|-----------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Overview of changes                                 | <p><b>Lessees</b> are now required to recognise a <b>right-of-use (ROU)</b> asset and a corresponding <b>lease liability</b> on their balance sheet for all leases except for short term leases and those relating to low value assets.</p> <p>For lessees there is no longer a distinction made between operating and finance leases. Therefore, operating lease rental expenses as recognised under old FRS 102 are replaced by depreciation on the ROU asset and a finance charge on the lease liability.</p> <p>The lease liability is initially measured as the present value of the future lease payments, discounted using one of three specified interest rates. The ROU asset is initially measured as the sum of the lease liability and specified adjustments for other costs.</p> <p>Accounting by lessors has not been significantly changed.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Transition requirement                              | <ul style="list-style-type: none"> <li>► Restatement of comparatives <b>not permitted</b>.</li> <li>► Permitted to use carrying amounts for group reporting under IFRS 16 as opening balances.</li> <li>► If not applying the group exemption, asset recognised is equal to the liability on transition, adjusted by the amount of any prepaid or accrued lease payments on the balance sheet before application of the amendments. Any cumulative effect of initially applying the standard is recorded as an adjustment to opening retained earnings.</li> <li>► No requirement to disclose the impact on prior periods</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Wider implications of the changes beyond accounting | <p>Entities are advised to conduct a thorough assessment to understand the full implications of these changes. This includes assessing potential impacts on the entity's financial ratios, performance metrics, debt covenants, business operations, systems, data, and internal controls. This comprehensive assessment will help identify implementation challenges associated with complying with the new lease standard even beyond accounting. These considerations include the following and the list is inexhaustive:</p> <ul style="list-style-type: none"> <li>► <b>Financial ratios and performance metrics:</b> The effect of the change in lease accounting on financial ratios may trigger breaches in <b>covenants</b> especially for ratios such as interest cover, gearing, current ratios etc. The impact of these changes may also impact entities credit ratings. Entities also need to assess how these changes affect <b>remuneration</b> schemes and employee bonus schemes which are based on impacted performance metrics.</li> <li>► <b>Stakeholder awareness and communication:</b> Timely assessment of metrics which impact internal and external stakeholders will ensure entity proactively revise its arrangements and engage its stakeholders if needed. Entities may need to dedicate more time to communicating and explaining their financial position and performance to stakeholders as key ratios such as <b>EBITDA</b> and gearing may be different upon adoption of the new lease standard.</li> </ul> |



# Navigating the new FRS 102 leases and revenue standards

## Next steps for leases (Contd.)

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| Section                                                         | Summary                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|-----------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Wider implications of the changes beyond accounting (continued) | <ul style="list-style-type: none"> <li>▶ <b>New IT systems , process and controls needed for adoption:</b> For entities with high number of material operating leases, timely assessment of the system gaps and business and IT requirements will support the software vendor selection process for a lease software solution. This will help reduce reporting and compliance risks.</li> <li>▶ <b>Tax consequences:</b> The revised standard may have a broad impact on the tax treatment of leasing transactions, to the extent an entity's accounting profits are used as the basis for determining taxable profits, tax cash flows will be affected. Similarly, where taxation of leases does not follow the accounting treatment there will be deferred tax consequences as entities will be faced with the challenge of deferred tax accounting to account for the newly originated temporary differences in the financial statements.</li> </ul>                                                                                                                                                                                                                                                                                            |
| Next steps and where do I start from?                           | <p>The effective date for the leases amendments is <b>1 January 2026</b> with early adoption permitted. Although the effective date has passed, it remains crucial to ensure that your entity is fully compliant with the new standards. This involves collecting data, making significant judgements and estimates, and implement systems/tools. Assessing your preparation progress will help you address potential issues and minimise implementation costs and compliance risks. Consider the following questions to guide your assessment:</p> <ul style="list-style-type: none"> <li>▶ Have you identified all types of leases your entity holds, including any embedded leases within non-lease contracts?</li> <li>▶ Are all your lease agreements compiled and accessible for review to ensure key terms are identified for lease impact assessment?</li> <li>▶ Does your finance team have a comprehensive understanding of the new lease requirements, or is there a need for additional training or engaging an expert?</li> <li>▶ Are operating departments (eg facilities management) informed of the need to identify, collate and report to the finance team contracts that could potentially contain lease components?</li> </ul> |



# Draft Letter of representation

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We confirm that the following representations given to you in connection with your audit of the company's financial statements (the "financial statements") for the year ended 31 March 2026 are made to the best of our knowledge and belief, and after having made appropriate enquiries of other directors and officials of the company.

We have fulfilled our responsibilities as directors for the preparation and presentation of the company's financial statements as set out in the terms of the audit engagement letter, and in particular that the financial statements give a true and fair view of the financial position of the company as at 31 March 2026 and of the results of the company's operations and cash flows for the year then ended in accordance with the applicable financial reporting framework and for making accurate representations to you.

We have provided you with unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence. In addition, all the accounting records of the company have been made available to you for the purpose of your audit as agreed in the terms of the audit engagement and all the transactions undertaken by the company have been properly recorded in the accounting records and reflected in the financial statements. All other records and related information, including minutes of all management and shareholders' meetings have been made available to you.]

## Going concern

We have made an assessment of the company's ability to continue as a going concern for a period ending 30 September 2027 (being a period of at least or more than twelve months from the date on which the financial statements were approved for release). The board reviewed and approved the associated forecasts and financial statements disclosures.

As a result of our assessment, we consider that the company is able to continue to operate as a going concern and that it is appropriate to prepare the financial statements on a going concern basis.

We have evaluated the suitability and feasibility of our future plans as disclosed in the financial statements in note number 2, and we confirm that nothing comes to our attention which may hinder the suitability or feasibility of our future plans.

In making our assessment we did not consider there to be any material uncertainty relating to events or conditions that individually or collectively may cast significant doubt on the company's ability to continue as a going concern.

## Laws and regulations

In relation to those laws and regulations which provide the legal framework within which our business is conducted, and which are central to our ability to conduct our business, we have disclosed to you all instances of possible non-compliance of which we are aware and all actual or contingent consequences arising from such instances of non-compliance.



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## Post balance sheet events

There have been no events since the balance sheet date which either require changes to be made to the figures included in the financial statements or to be disclosed by way of a note. Should any material events of this type occur, we will advise you accordingly.

## Fraud and error

We are responsible for adopting sound accounting policies, designing, implementing and maintaining internal control, to, among other things, help assure the preparation of the financial statements in conformity with generally accepted accounting principles and preventing and detecting fraud and error.

We have considered the risk that the financial statements may be materially misstated due to fraud and have identified no risks.

To the best of our knowledge we are not aware of any fraud or suspected fraud involving management or employees. Additionally, we are not aware of any fraud or suspected fraud involving any other party that could materially affect the financial statements.

To the best of our knowledge we are not aware of any allegations of fraud or suspected fraud affecting the financial statements that have been communicated by employees, former employees, analysts, regulators or any other party.

## Misstatements

You have not advised us of any unadjusted misstatements in the financial statements or other information in the annual report.

## Related party transactions

We have disclosed to you the identity of all related parties and all the related party relationships and transactions of which we are aware. We have appropriately accounted for and disclosed such relationships and transactions in accordance with the requirements of the applicable accounting framework.

To the best of our knowledge there are no undisclosed side agreements in any of the related party transactions of the entity.

Other than as disclosed in note 20 to the financial statements, there were no loans, transactions or arrangements between the company and the company's directors or their connected persons at any time in the year which were required to be disclosed.

The disclosures in the financial statements concerning the controlling party of the company are accurate.

## Carrying value and classification of assets and liabilities

We have no plans or intentions that may materially affect the carrying value or classification of assets or liabilities reflected in the financial statements.



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## Accounting estimates

We confirm that the methods, significant assumptions and the data used in making the accounting estimates and the related disclosures are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework.

In relation the following specific accounting estimates, the estimates used to derive the defined benefit scheme liability we confirm;

- that the significant judgments made in making the accounting estimates have taken into account all relevant information of which we are aware.
- that we have considered the consistency and appropriateness in the selection or application of the methods while preparing estimates.
- we have used the appropriate assumptions and data, to the best of our knowledge in making the accounting estimates.
- that the assumptions appropriately reflect our intent and ability to carry out specific courses of action on behalf of the entity, when relevant to the accounting estimates and disclosures.
- that disclosures related to accounting estimates, including disclosures describing estimation uncertainty, are complete and are reasonable in the context of the applicable financial reporting framework.
- that appropriate specialized skills or expertise has been applied in making the accounting estimates.
- that no subsequent event requires adjustment to the accounting estimates and related disclosures included in the financial statements.

Significant assumptions are those where a reasonable variation in the assumption would materially affect the measurement of the accounting estimate.

## Litigation and claims

We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements and these have been accounted for and disclosed in accordance with the requirements of accounting standards.

We have disclosed to you all known contingencies and guarantees whose effect should be considered when preparing the financial statements and these have been disclosed and accounted for and disclosed in accordance with the requirements of accounting standards.



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## Confirmation

We confirm that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the above representations to you.

## Other Information

We have informed you of all the documents that we expected to issue that may comprise other information. The financial statements and any other information obtained by you prior to the date of the auditor's report are consistent with one another, and the other information does not contain any material misstatements.

We confirm that the financial statements are free of material misstatements, including omissions.

We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that so far as we are aware, there is no relevant audit information needed by you in connection with preparing your audit report of which you are unaware. Each director has taken all the steps that they ought to have taken as a director in order to make themselves aware of any relevant audit information and to establish that you are aware of that information.

Yours faithfully

(Signed on behalf of the board of directors)

Date: .....

FOR MORE INFORMATION:

**Matt Whitehouse**

+44(0) 787 040 9086  
matt.whitehouse@bdo.co.uk

The matters raised in our report prepared in connection with the audit are those we believe should be brought to your attention. They do not purport to be a complete record of all matters arising. This report is prepared solely for the use of the company and may not be quoted nor copied without our prior written consent. No responsibility to any third party is accepted.

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**Core Services Directorate**  
**Finance Business Unit**  
Neil Copley – Director & s151 Officer

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Chair of the Board  
Berneslai Homes Ltd  
Gateway Plaza  
PO Box 627  
Barnsley  
S70 9FZ

My Ref:  
Your Ref:  
Date: 14<sup>th</sup> July 2026  
Enquiries to: Vanessa Hunter  
E-Mail: [vanessahunter@barnsley.gov.uk](mailto:vanessahunter@barnsley.gov.uk)

Dear Sirs,

**REPRESENTATION LETTER IN RESPECT OF BERNESLAI HOMES LIMITED**

This representation letter is provided in connection with your audit of the financial statements of Berneslai Homes Limited for the year ended 31 March 2026 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the state of affairs of the company as of 31 March 2026 and of its profit and cash flow for the period 1 April 2025 to 31 March 2026 in accordance with Companies Act 2006.

I confirm, to the best of my knowledge and belief by having made appropriate enquiries, the following representations:

**Management fee**

The management fee payable to Berneslai Homes Limited, in respect of services provided to Barnsley Metropolitan Council, amounts to £16,481,156.96 for the period 1 April 2025 to 31 March 2026.

**Intercompany balances**

All amounts due to and payable by Barnsley Metropolitan Council as of 31 March 2026 in respect of services exchanged between Berneslai Homes Limited and the Council have been identified and notified to Berneslai Homes Limited so that accounting entries in relation to these can be considered complete. The amounts owing to Berneslai Homes are £3.606 million and amount due are £0.807 million.

**Pension liabilities – FRS102**

Under FRS102 the company must account for the net surplus or deficit arising from its share of the pension assets and liabilities in respect of its employees who are members of the South Yorkshire Pension Fund. As at the 31 March 2026, there was a net surplus of £ 56,545,000 in respect of the company's pension asset with an asset ceiling of £0. The company therefore does not need any financial support to enable the financial statements of Berneslai Homes Limited to be prepared on a going concern basis.

**Company Reserves**

£8.9M of Berneslai Homes surplus has been approved by the Board to be earmarked to contribute to Housing Growth in the Company and in the Council. As at the end March 2026 the Council have advised the reserve has been fully drawdown totalling of £8.9M to contribute to the Council's Housing Growth expenditure. The earmarked reserves balance is not contractually committed.

### **Going concern and service agreement**

The Council agreed a new five plus five-year extension to the Service Agreement with Berneslai Homes Limited with a commence date of 1 April 2021. We confirm based upon the information available at the date of signing this letter we have no reason to believe the Council will terminate this agreement prior to September 2027.

Yours Faithfully,

A handwritten signature in dark ink, appearing to read 'N. Copley', written in a cursive style.

Neil Copley  
Director of Finance and s151 Officer

**Appendix C**

Registered company number 04548803

# **BERNESLAI HOMES LIMITED**

**(A Company Limited by Guarantee)**

**Annual Report and Accounts for the year ended 31 March 2026**

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### Board of Directors

Ken Taylor  
Chair of the Board

Gerard Morrall  
Tenant Board Member

Adam Hutchinson  
Independent Board Member

Richard Fryer  
Independent Board Member

Jo Sugden  
Independent Member

Councillor Kevin Osborne  
(Resigned effective from 7 May 2026)

Councillor David Leech  
(Appointed 25 September 2025 and resigned effective 7 May 2026)

Mark Johnson  
Independent Board Member  
(Resigned effective from 16 January 2026)

Councillor Sarah Tattersall  
(Resigned effective from 25 September 2025)

Rebecca Mather  
Tenant Board  
Member (Resigned effective from 28 May 2026)

George Paterson  
Independent Board Member  
(Appointed 16 January 2026)

### Executive Officers

Amanda Garrard  
Chief Executive  
(Resigned effective from 31 March 2026)

Stephen Feast  
Chief Executive  
(Appointed effective from 1<sup>st</sup> April 2026)

Dave Fullen  
Executive Director of Customer  
and Estates Services

Arturo Gulla  
Executive Director of  
Property Services (resigned 15 August 2025)

Rachel Taylor  
Executive Director of Resources &  
Company Secretary

### External Auditor

BDO LLP  
6<sup>th</sup> Floor  
Central Square  
29 Wellington Street  
Leeds  
LS1 4DL

### Bankers

Barclays Bank  
PLC  
10-18 Queen Street  
Barnsley  
S70 1SJ

### Solicitors

BMBC Legal Services  
PO Box 634  
Barnsley  
S70 9GG

### Registered Office

10<sup>th</sup> Floor  
Gateway Plaza  
Off Sackville Street

Barnsley  
S70 2RD

### **Statement from the Chair**

Throughout 2025/26, Berneslai Homes has continued to deliver high-quality housing services and property repairs, while supporting tenants to live well in their homes and neighbourhoods.

Our close working relationship with Barnsley Council remains key to this. As we move further into the 10-year contract to manage and maintain the council's housing stock, we continue to build on this partnership to strengthen services and deliver real improvements for tenants.

We are committed to doing the right thing and making a positive difference socially, economically and environmentally, in line with the Council's 2030 Plan. During 2025/26 this has been reflected in a stronger focus on tenant engagement, more visible work in neighbourhoods, increased attention on tackling damp and mould, supporting tenant's wellbeing and continued improvements to our governance and assurance arrangements to support safe and sustainable services.

During 2025/26, we have broadened the range of ways tenants can influence and scrutinise services, giving clearer routes for feedback, challenge and involvement in shaping decisions. Stronger use of customer insight, complaints learning and scrutiny activity has helped ensure tenant experience is consistently reflected in priorities and service improvements across the organisation.

Keeping tenants safe remains one of the Board's highest priorities. During 2025/26 the Board has continued to maintain strong oversight of safety performance, risks and actions, providing challenge and assurance as the organisation delivers its refreshed Strategic Plan and responds to a changing regulatory environment.

I am incredibly proud of the work of colleagues across Berneslai Homes, particularly in what continues to be a demanding time for the housing sector. I would like to thank everyone for their commitment and hard work in delivering for our tenants and communities.

Finally, on behalf of the Board, I would like to thank the Council, our tenants and our partners for their continued support. We look forward to continuing to work together as we deliver our shared vision of creating great homes and communities with the people of Barnsley.

Ken Taylor  
Chair  
24 September 2026

## Strategic Report Year ended 31 March 2026

The Board present their annual report and the audited financial statements for the year ended 31 March 2026

### Activities of the Company

Berneslai Homes Limited is a wholly owned and controlled Company of Barnsley Metropolitan Borough Council (BMBC) and is limited by guarantee. The Company manages and maintains the Housing stock and other Housing Revenue Account assets on behalf of the Council.

### Business review

The financial year 2025/26 was again a challenging year for the housing sector which placed a strain on budgets and exacerbated recruitment and supply issues. The Property Repairs and Improvement Partnership (PRIP) contract began its sixth year with Property Repairs Team (PSRT) responsible for delivering two thirds of the contract. The PSRT outturn for the year was turnover of £26.9M (2025: £28.8M), with a surplus of £0.15M after a stock adjustment of £0.35M (2025: £1M).

Investment in the council's housing stock, alongside supporting compliance, sustainability, and the delivery of key priorities remained a key focus. The number of empty homes was recognised as a pressure area and a focus for further improvement. Progress was also made in strengthening governance, implementing the Risk Management Framework, and enhancing partnership working.

Berneslai Homes remains focused on value for money, efficiency, and delivering positive outcomes for tenants, and is well positioned to respond to future challenges.

### Principal risks and uncertainties

Risk can never be eliminated entirely, but effective risk management helps ensure that risks are identified early, understood properly and managed in a proportionate way. At Berneslai Homes, risk management is embedded within our governance and day-to-day management arrangements and is a key part of how we plan, make decisions and provide assurance.

Risk is considered throughout the business planning process, and the Risk Management Framework is a key component of the organisation's overall assurance framework. Overall responsibility for risk management rests with the Board and the Chief Executive.

Berneslai Homes operates a robust approach to risk management, including:

- a) Monitoring strategic risks and operational and project risks through a dedicated risk management system.
- b) Quarterly review of the Strategic Risk Register by the Executive Management Team, Audit & Risk Committee and the Board, providing regular challenge, visibility and assurance.
- c) Two-yearly zero-based reviews of both strategic and operational risks to ensure continued relevance and to identify emerging threats and opportunities; a comprehensive refresh of risks is currently underway as part of the implementation of the new risk management framework and system.
- d) Operational risk registers are owned and maintained by each directorate and lead EMT member and are reviewed at least quarterly.
- e) Annual review and approval of the Risk Management Framework by the Board, with the Audit & Risk Committee providing assurance on its effectiveness.
- f) Mandatory consideration of risk within all Board and Committee reports to support informed decision-making.
- g) Clear alignment between risk registers, corporate assurance activity and the Strategic Plan, ensuring risks are linked to organisational priorities.
- h) Board ownership of the Risk Appetite Statement, refreshed in July 2025 by the Board and Executive Management Team to reflect the Strategic Plan and the current external operating environment.

The principal risks currently facing Berneslai Homes include: -

- **We don't have the appropriately skilled and motivated workforce to deliver services effectively which meet statutory and regulatory requirements** – This became a more significant risk during 2025/26 following challenges in recruiting to a number of key senior leadership roles, including the Executive Director of Property Services and several Head of Service positions. Workforce planning, recruitment, retention and skills development remained key areas of focus throughout the year.
- **The HRA does not cover service requirements** – This remained a critical risk throughout 2025/26 due to ongoing financial pressures, increasing service demands and regulatory requirements. Management actions focused on expenditure controls, efficiency savings and long-term financial planning to support the delivery of services and investment priorities.
- **Ineffective decision making as a result of data quality** – This remained a critical risk during 2025/26, reflecting the importance of accurate customer and asset data in supporting operational and strategic decision making. Activity during the year focused on strengthening data governance, improving data quality and progressing investment in data improvement initiatives.
- **Reduction in customer satisfaction** – This remained a critical risk during 2025/26 due to increasing customer expectations, service demand and complaint volumes. Although customer satisfaction levels showed gradual improvement during the year, continued focus was placed on service performance and customer outcomes.
- **Mould, damp and condensation** – This remained a key strategic risk throughout 2025/26 due to the implementation of Awaab's Law and increasing regulatory expectations relating to housing conditions. Activity during the year focused on ensuring compliance with the first phase of Awaab's Law, which came into force in October 2025, whilst continuing to strengthen arrangements for identifying, managing and resolving cases of damp, mould and condensation. Work also progressed to embed new requirements and prepare for the subsequent phases of the legislation, helping to protect tenant safety and support ongoing regulatory compliance.
- **The cost-of-living crisis and welfare reform is impacting tenants and our communities** – This remained a critical risk during 2025/26 as economic pressures continued to affect tenants and communities, increasing financial hardship and demand for support services. The organisation also continued to respond to wider impacts, including disrepair claims and changing customer support needs.
- **Ability to deliver historical and in year repairs and maintenance works within current financial resources available** – This remained a critical risk during 2025/26 due to the scale of investment required to maintain homes and address historic backlogs. However, strengthened financial controls, enhanced monitoring and progress in reducing backlogs improved assurance over delivery during the year.
- **Vulnerability of in-house and third-party systems to cyber-attack** – This remained a critical risk throughout 2025/26 due to the increasing frequency and sophistication of cyber threats facing public sector organisations. Ongoing work on cyber security controls, system resilience and staff awareness training remained a key priority.
- **Business continuity** – This remained a significant strategic risk during 2025/26, reflecting the potential impact of major incidents, cyber events, infrastructure failures and severe weather. Business continuity arrangements continued to be reviewed and tested to support organisational resilience and the uninterrupted delivery of critical services.

### Financial Performance for the year

The Board reports a deficit of £1.2M for the year (2025: deficit £0.9M). The deficit is contributed by the company's share of the Local Government Pension Scheme, excluding the pension expenses the

company made a deficit before taxation of £0.8M (2025: surplus £0.6M). The company's turnover, which is the total revenue generated, was £43.7M, down from £44.9M the previous year.

The company's net assets, which represent the total value of its assets minus its liabilities, were 6.7M, a decrease from £7.5M the previous year. This figure includes a net pension liability of £0.40M, slightly reduced from £0.42M the previous year.

### **Emissions and Energy Consumption**

The Company's greenhouse gas emissions and energy consumption are as follows:

|                                                                                                                                                    | <b>2025/26<br/>CO2e (t)</b> | <b>2024/25<br/>CO2e (t)</b> |
|----------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|-----------------------------|
| <b>Scope 1:</b>                                                                                                                                    |                             |                             |
| Direct emissions resulting from activities for which the Company is responsible involving natural gas and vehicle fleet                            | 2,129                       | 2,878                       |
| <b>Scope 2:</b>                                                                                                                                    |                             |                             |
| Indirect emissions resulting from activities for which the Company is responsible involving electricity                                            | 500                         | 510                         |
| <b>Scope 3:</b>                                                                                                                                    |                             |                             |
| Indirect emissions resulting from activities for which the Company is responsible but does not control involving business mileage and Home Working | 314                         | 725                         |

The intensity ratio for the year was 67.2 CO2e per £m turnover (2024/25 was 91.5).

The main source of CO2 emissions is from gas supplies primarily in relation to the district heating systems. Included in our Sustainability Strategy 2022-2027 our ambition is to monitor and trial new heating technologies offering affordable warmth and carbon reduction. Further detail of initiatives is included in Section 172 Reporting.

The data has been taken from monthly invoices received from suppliers and converted using the UK government GHG Conversion Factors for Company Reporting.

### **Section 172 Reporting**

The Board of Berneslai Homes is required under Section 172(1) of the Companies Act 2006 to act in a way that it considers, in good faith, would be most likely to promote the success of the organisation for the benefit of its members, while having regard to the interests of stakeholders and the long-term consequences of its decisions.

Berneslai Homes has a clear vision of:

- Creating great homes and communities with the people of Barnsley
- The vision is supported by our values, the 3 C's that underpin everything we do
- Customer First
- Can do attitude
- Curious

Berneslai Homes' four strategic priorities are aligned with the Council's objectives to promote consistency in our approach and ensure we support the Council's vision of making Barnsley a place of possibilities:

- a) Listening and responding to our customers
- b) Keeping tenants safe and warm

- c) Improving opportunities for employment and training
- d) Increasing efficiency and effectiveness

Our strategic Plan 2021 to 2031 is reviewed annually and sets out our long-term goals, the steps needed to achieve them and how we will monitor our success.

### Directors' duties

Directors of UK companies must act in accordance with a set of general duties. These duties are detailed in section 172(1) of the Companies Act 2006 which is summarised as follows:

'A director of a company must act in the way they consider, in good faith, would be most likely to promote the success of the company for the benefit of its members as a whole and, in doing so, have regard (amongst other matters) to:

- a) the likely consequences of any decisions in the long term;
- b) the interests of the company's employees;
- c) the need to foster the company's business relationships with suppliers, customers and others;
- d) the impact of the company's operations on the community and environment;
- e) the need to maintain a reputation for high standards of business conduct; and
- f) the need to act fairly between members of the Company.'

### Business Conduct

Directors are briefed on their duties, and they can access professional advice on these, either from the Company Secretary or, if they judge it necessary, from an independent adviser. It is important to recognise that in a large organisation such as ours, the Directors fulfil their duties partly through a governance framework that delegates the day-to-day decision-making to employees of the Company. The Board considers its stakeholders to be:

- a) Its customers – tenants, leaseholders and the public
- b) Barnsley Metropolitan Borough Council – not just as the owner but as a crucial partner in providing services to Barnsley residents
- c) Its employees – who are integral to our service delivery

### Key decisions and stakeholders

Good governance is essential in ensuring that stakeholders continue to be supportive of Berneslai Homes and its Strategic Plan.

The following list below highlights key events and decisions made by the Board. In general, all stakeholders are affected by these decisions, including BMBC, Board, Employees and Customer. the stakeholders they impact. Key events and decisions have been determined by assessing items which are either material or that have a significant impact on one or many categories of stakeholders.

- a) A new Repairs and maintenance policy
- b) Customer Insight and Engagement Strategy
- c) Risk management
- d) Governance – decisions throughout the year to support compliance with the NHF code of governance and continuous improvement
- e) Strategic Plan and annual business action plan
- f) Value for money strategy
- g) Berneslai Homes budget 26/27.

### People

Berneslai Homes is committed to being a responsible business. We work to build strong partnerships that meet the expectations of our Board, employees, customers and suppliers. Employees are at the heart of our services. For our business to be successful we need to manage the performance of our people whilst developing talent, ensuring that we operate as efficiently as possible.

### Partnership

Berneslai Homes work closely with Barnsley Council and the 2030 Board, our local communities and different businesses and organisations across all sectors to achieve their vision of Barnsley being a place of possibilities.

### Community and Environment

Berneslai Homes embrace diversity and inclusion, provide work opportunities, support carers, and contribute to the zero-carbon agenda. We invest and spend wisely in our homes and communities whilst also supporting the local economy and investing in our town.

The right home environment is critical to our customers' physical and mental health and wellbeing. Good quality, energy efficient and safe housing helps people stay healthy and provides the base to help achieve a decent quality of life. Berneslai Homes work with Public Health and other health partners to ensure our tenants can access information and support, to stay fit and well all year round and to provide additional help to keep warm and well during colder weather. We invest over £2 million per annum in equipment and adaptations to assist tenants to remain in their homes.

The Board recognises the need to operate sustainably, which is defined in the Board approved Sustainability Strategy.

### Hearing Tenants

Berneslai Homes welcomes and actively promotes customer feedback as a key driver of service improvement. Feedback is captured through both quantitative measures and qualitative insight to inform decision-making.

Tenant involvement at a governance level has also been enhanced, with tenants successfully appointed to the Customer Services Committee, ensuring direct customer input into scrutiny and decision-making. During 2025/26, the tenant voice continued to inform service priorities and improvement activity. We engaged with 10,862 tenants through a range of targeted engagement, scrutiny and survey activity, including work to raise awareness of damp and mould, strengthen partnership working and support specific customer groups. This insight helped shape service improvement plans and provided assurance that customer feedback is being used to inform how services are developed and delivered. Transactional surveys also provided insight from tenants, supporting a stronger evidence base for service improvement and helping us better understand customer experience.

Overall, Berneslai Homes has continued to make progress in strengthening services, improving customer insight and aligning delivery with the wider ambitions of Barnsley Council.

In support of these ambitions, we have:

- a) Ensured safety is a priority – with 100% compliance on key areas, including gas safety, fire, water, asbestos and lift safety
- b) Invested in 755 decent homes works and over 846 major adaptations
- c) Provided over 10,862 tenants with opportunities to feedback and work with Berneslai Homes to improve service
- d) Collected over 100.3% rent during 2024/25 utilising new technology & systems. This includes rent collected during the year and rent arrears as defined by the Housemark standard definition
- e) Provided support to 2194 tenants to ensure they can deal with the cost-of-living situation (an additional £1.45M benefit income for tenants)
- f) Delivered on the Ambition employment program supporting 295 tenants in their journey towards work

### Key performance indicators

Performance management is linked to the aims and objectives of the Company and is central to ensuring the delivery of key business and service priorities.

| <b>Management Tenant Satisfaction Measures (TSM)</b>                                                                     | <b>2025/26 Result</b> |
|--------------------------------------------------------------------------------------------------------------------------|-----------------------|
| Anti-social behaviour cases relative to the size of the landlord (TSM NM01 1) (cum)                                      | 34.7                  |
| Anti-social behaviour cases relative to the size of the landlord (Hate related) (TSM NM01 2) (cum)                       | 0.6                   |
| Complaints relative to the size of the landlord Stage 1 (TSM CH01 1) (cumulative numbers opened in month)                | 58.2                  |
| Complaints responded to within Complaint Handling Code timescales (Stage 1) (TSM CH02 1) (Cum)                           | 95.7%                 |
| Complaints relative to the size of the landlord Stage 2 (TSM CH01 2) (cumulative numbers opened in month)                | 14.4                  |
| Complaints responded to within Complaint Handling Code timescales (Stage 2) (TSM CH02 2) (Cum)                           | 100%                  |
| Proportion of non-emergency repairs completed in landlord's target time (TSM RP02 1)                                     | 89.7%                 |
| Proportion of emergency repairs completed in landlord's published target time (TSM RP02 2)                               | 94.3%                 |
| The proportion of homes non-decent (TSM RP01)                                                                            | 0.6%                  |
| Percentage of homes that have had all the necessary gas safety checks (TSM BS01)                                         | 100.0%                |
| Percentage of homes that have had all the necessary fire risk assessments (TSM BS02)                                     | 100.0%                |
| Percentage of homes that have had all the necessary asbestos management surveys or re-inspections (TSM BS03)             | 100.0%                |
| Percentage of homes that have had all the necessary legionella risk assessments (TSM BS04)                               | 100.0%                |
| Percentage of homes in buildings where the communal passenger lifts have had all the necessary safety checks. (TSM BS05) | 100.0%                |

| <b>Perception Tenant Satisfaction Measures (TSM)</b>                                                                          | <b>2025/26 Result</b> |
|-------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| Tenant Satisfaction (Annual) (TSM TP01)                                                                                       | 77.0%                 |
| Satisfaction with overall repairs service (Only those receiving a repair in last year) (Annual) (TSM TP02)                    | 76.3%                 |
| Satisfaction with time taken to complete most recent repair. (Only those receiving a repair in last year) (Annual) (TSM TP03) | 73.1%                 |
| Tenant satisfaction home is well maintained (TSM TP04)                                                                        | 72.1%                 |
| Tenant satisfaction home is safe (TSM TP05)                                                                                   | 73.0%                 |
| The percentage of tenants who feel that their views are listened to and acted upon (TSM TP06)                                 | 65.2%                 |
| Satisfaction that the landlord keeps tenants informed about things that matter to them (TSM TP07)                             | 65.7%                 |

|                                                                                                                          |       |
|--------------------------------------------------------------------------------------------------------------------------|-------|
| Agreement that the landlord treats tenants fairly and with respect (TSM TP08)                                            | 80.1% |
| Satisfaction with the landlord's approach to handling complaints (only those making a complaint in last year) (TSM TP09) | 43.4% |
| Satisfaction that the landlord keeps communal areas clean and well maintained (TSM TP10)                                 | 63.6% |
| Satisfaction that the landlord makes a positive contribution to neighbourhoods (TSM TP11)                                | 58.9% |
| Satisfaction with the landlord's approach to handling anti-social behaviour (TSM TP12)                                   | 50.9% |

Specific actions to address KPIs not achieving target are included within our published performance reports. Berneslai Homes are also fully compliant with the Housing Ombudsman's Complaints Handling Code.

### Costs and Performance

Operating costs for 2025/26 totalled £45.51m and was spent across the service areas as shown below, together with comparatives for 2024/25:

| Operating Costs by Service Area              | 2025/26      |               | 2024/25      |               |
|----------------------------------------------|--------------|---------------|--------------|---------------|
|                                              | Total<br>£m  | Per Unit<br>£ | Total<br>£m  | Per Unit<br>£ |
| Property Services including Asset Management | 3.9          | 215           | 3.8          | 208           |
| Routine Maintenance                          | 11.0         | 606           | 11.4         | 625           |
| Major Repairs & Capital Schemes              | 16.4         | 904           | 17.1         | 938           |
| Customer & Estate Services                   | 7.5          | 413           | 6.9          | 378           |
| Corporate Services                           | 3.9          | 215           | 3.6          | 197           |
| Strategic Management                         | 1.4          | 77            | 1.7          | 93            |
| Utilities (Tenants)                          | 1.4          | 77            | 1.7          | 93            |
| <b>Total Operating Costs</b>                 | <b>45.51</b> | <b>2,507</b>  | <b>46.20</b> | <b>2,534</b>  |

In terms of Executive Directors' remuneration and management costs, the table below summarises costs per unit managed for:

- the highest paid Director, who is the Chief Executive, excluding pension and National Insurance contributions; and
- all Directors remuneration including pensions and National Insurance contributions.

## Berneslai Homes Limited

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|                                                               | 2025/26  | 2024/25  |
|---------------------------------------------------------------|----------|----------|
|                                                               | Per Unit | Per Unit |
|                                                               | £        | £        |
| Chief Executive's remuneration (excl NI and pension)          | 8.04     | 7.74     |
| Total Executive Directors' remuneration (incl NI and pension) | 35.29    | 34.75    |

Rachel Taylor  
Executive Director of Resources and Company Secretary  
24 September 2026

## **Directors' Report**

The Directors present their report and accounts for the year ended 31 March 2026.

## **Activities of the Company**

The activities of the Company are shown in the Strategic Report.

## **Governance**

### **Board Members and Executive Directors**

The Board Members and the Executive Officers of the Company are set out on page 2. The Board comprises an Independent Chair, 2 tenant representatives, 2 BMBC nominees and 4 independents. The makeup of the Board and their terms of office are determined by Berneslai Homes Limited Memorandum and Articles which govern the company.

The Executive Officers are the Chief Executive and the Functional Directors. The Board Members and Executive Officers have no financial interest in the Company.

Board members are registered as the Company Directors with Companies House. The Executive Officers do not have the legal status of Company Directors; they act within the authority delegated by the Board. The Board is responsible for the Strategic direction of the company and policy framework. The day-to-day Management is delegated to the Chief Executive and other Executive officers.

The Board meets at least 5 times per year. Copies of the agenda and papers for each meeting are published one week in advance. The public is welcome to attend meetings, although only Board members have the right to vote and speak at meetings. Any confidential items are clearly marked on the agenda. Minutes of the meetings are published on Berneslai Homes website with agendas and reports.

The Board delegates some decision making to the following Committees

Audit and Risk Committee

Customer Services Committee

### **Employee Involvement and Development**

We recognise that the commitment and engagement of every employee is critical to the success of the organisation. Employees are kept informed through a range of channels, including team briefings, key messages, one-to-one meetings, toolbox talks, and focus groups to explore and consult on specific issues. Berneslai Homes also provides access to an internal intranet site. We actively seek feedback from employees through various methods, including our annual employee satisfaction survey and the Performance and Development Review (PDR) process.

We work in partnership with recognised trade unions and have a well-established consultation framework in place.

Recognising and celebrating success is important to us. Through our Be Berneslai reward and recognition programme, we acknowledge employees who demonstrate our core values: putting the customer first, being curious, and having a can-do attitude.

We also promote volunteering, offering each employee up to four volunteering days per year to support community engagement.

Training and development needs are identified through the PDR process and regular one-to-one discussions. Development opportunities extend beyond formal learning and include job shadowing, “back to the floor” days, and networking with internal and external colleagues to maximise potential.

A full review of our leadership development offer will take place within the next 12 months to ensure it remains relevant, effective, and aligned with innovative practices.

We also provide a range of school and work experience placements to support future talent development.

The introduction of the Competence and Conduct Standard for social housing in October 2026 will further strengthen professional standards across the sector. In response, we are defining what professionalisation means for our organisation, including the role of professional qualifications, tailored learning and development, and clear expectations around conduct.

### **Employees with Disabilities**

We are committed to ensuring that people with disabilities are given full and fair consideration for all vacancies, and those who meet the essential criteria are guaranteed an interview.

We ensure that reasonable adjustments are made for disabled employees and have a Supporting Disabled People at Work Policy in place to promote a consistent and supportive approach.

Employees who become disabled during their employment are supported, wherever possible, to remain in their current roles.

### **Inclusion and Belonging**

We place inclusion and belonging at the heart of everything we do. This commitment reflects our values and underpins how we support our colleagues, customers, and communities. We view inclusion and belonging as a core organisational value, embedded across our services, policies, and procedures; from recruitment and selection to training and development, as well as service delivery and customer engagement. We continue to deliver annual inclusion action plans focused on three key themes: enhancing data and governance, educating, and raising awareness and integrating inclusion into policies and processes.

Our Be Inclusive Action Plan aligns with the Barnsley 2030 vision and our Strategic Plan 2021–31. Our ambition is to be a leading employer of best practice in EDI, going beyond our statutory duties under the Equality Act 2010 and Public Sector Equality Duty. We recognise that equality is fundamental to delivering excellent services. We are committed to promoting equality of opportunity in an environment free from discrimination, harassment, and victimisation. We actively embrace diversity, recognising the positive impact it has on culture, employee experience, recruitment, retention, and organisational performance.

### **Internal Controls Assurance**

The Board is accountable for the Company's management and internal control system. The Chief Executive has responsibility for maintaining a sound system of control which supports the achievement of the organisation's aims and objectives. The systems are designed to manage rather than eliminate the risk of failure to achieve these objectives and can therefore only provide reasonable and not absolute assurance of effectiveness.

The Chief Executive has reviewed the Internal Control framework developed by the Executive Team and taken account of comments made by Internal and External Audit, and the Audit & Risk Committee, and has confirmed that adequate procedures are in place. He is satisfied that there is sufficient evidence to confirm adequate systems of internal control existed and were operated throughout the year to ensure

the proper management of significant risks facing the Company. No weaknesses were identified which have resulted in material misstatement or loss, which would have required disclosure in the financial statements.

### **Alignment with the NHF Code of Governance**

As part of our commitment to strong governance, the organisation has adopted the National Housing Federation (NHF) Code of Governance 2020. The Code sets out expectations to operate with integrity, accountability, and transparency, and places particular emphasis on the effectiveness of internal controls and assurance mechanisms.

In line with Principle 4: Control and Assurance, the Board has ensured that:

- a) A robust framework of internal controls is in place, designed to manage risk and safeguard assets.
- b) The Audit and Risk Committee regularly review the effectiveness of these controls, including financial, operational, and compliance related systems.
- c) The Board receives regular assurance reports, including internal audit findings, risk register updates, and compliance reviews, to support informed decision making.
- d) The organisation maintains a risk management strategy that is reviewed annually and embedded across all levels of operation.
- e) There is a clear process for whistleblowing and fraud reporting, with oversight from the Board and Executive Team.

The Board confirms that it has received sufficient assurance during the year that internal controls are operating effectively and that risks are being appropriately managed. This assurance supports the Board's confidence in the organisation's ability to deliver its strategic objectives in accordance with the NHF Code.

### **Financial Instruments**

The Company's financial risk management objective is broadly to seek to make neither profit nor loss from exposure to currency or interest rate risks. The Company has no borrowings, and the policy is to finance working capital from the retained cash surplus.

The Company does not actively use financial instruments as part of its financial risk management.

### **Going Concern**

The Company's management service and Property Repairs and Improvement Partnership (PRIP) contracts with BMBC are both for a period of 5+5 years ending 2030/31. BMBC have issued a representation letter in respect of the service agreement.

The Management Fee and Property Services Repairs Team budgets for 2026/2027 have been approved by the Board.

Directors have considered the operating surplus, cashflow and level of reserves plans which are in-line with expectations and are forecast to continue to be in-line for at least 12 months from the date of signing the Annual Report and Financial Statements. A sensitivity stress test has been carried out to assess the ability to continue operating in the event of a downturn in turnover highlighting any mitigating actions which management could take.

Based on the assessment undertaken, the Directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future, being a period of

12 months after the date on which the Annual Report and Financial Statements are signed. For this reason, it continues to adopt the going concern basis for the Financial Statements.

### **Directors Qualifying Indemnity Provision**

The Directors benefited from qualifying third-party indemnity provisions in place during the year and at the date of this report.

### **Modern Slavery Act – Transparency Statement**

Berneslai Homes is committed to eliminate as far as possible the risk of modern slavery and human trafficking in our organisation and in our supply chain. Berneslai Homes has a Modern Slavery statement that is published annually. The full Statement can be viewed on our website

### **Auditor**

A resolution to reappoint BDO LLP as auditor of the Company was agreed at the Annual General Meeting on 25 September 2025.

**Information Given to Auditors**

So far as each of the Directors are aware at the time the report is approved:

- There is no relevant audit information of which the Company's auditors are unaware, and
- The Directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Approved by the Board of Directors and signed on behalf of the Board on 24 September 2026.

Rachel Taylor, Company Secretary  
24 September 2026

### **Statement of Directors' Responsibilities**

The directors are responsible for preparing the strategic report, the directors' report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

In preparing these financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Financial statements are published on the company's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, which may vary from legislation in other jurisdictions. The maintenance and integrity of the company's website is the responsibility of the directors. The directors' responsibility also extends to the ongoing integrity of the financial statements contained therein.

## **Report on the audit of the financial statements**

### **Opinion**

In our opinion the financial statements:

- give a true and fair view of the state of the Company's affairs as at 31 March 2026 and of its result and cash flows for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

We have audited the financial statements of Berneslai Homes Limited ("the Company") for the year ended 31 March 2026 which comprise of the following:

|                                                                                                    |
|----------------------------------------------------------------------------------------------------|
| Statement of comprehensive income                                                                  |
| Statement of financial position                                                                    |
| Statement of changes in equity                                                                     |
| Statement of cash flows                                                                            |
| Pages 27 to 41 to the financial statements including a summary of significant accounting policies. |

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Independence**

We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the Directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue. However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the Company's ability to continue as a going concern.

Our responsibilities and the responsibilities of the Directors with respect to going concern are described in the relevant sections of this report.

### Other information

The Directors are responsible for the other information. The other information comprises the information included in the Statement from the Chair, the Strategic Report and the Director's Report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### Other Companies Act 2006 reporting

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Strategic report and the Directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic and the Directors' Reports have been prepared in accordance with the applicable legal requirements

In the light of the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic report or the Directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

### Responsibilities of Directors

As explained more fully in the Statement of Directors Responsibilities, the Directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either

intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

### Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the Company and management.

### *Extent to which the audit was capable of detecting irregularities, including fraud*

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

### *Non-compliance with laws and regulations*

Based on:

- Our understanding of the company and the industry in which it operates;
- Discussion with management and those charged with governance ;
- Obtaining an understanding of the Company's policies and procedures regarding compliance with laws and regulations; and

we considered the significant laws and regulations to be FRS 102, Companies Act 2006 and UK tax legislation.

The Company is also subject to laws and regulations where the consequence of non-compliance could have a material effect on the amount or disclosures in the financial statements, for example through the imposition of fines or litigations. We identified such laws and regulations to be the health and safety legislation, employment legislation and data protection legislation.

Our procedures in respect of the above included:

- Enquiries of management whether there were any litigations and claims;
- Review of minutes of meetings of those charged with governance for any instances of non-compliance with laws and regulations;
- Review of financial statement disclosures and agreeing to supporting documentation;
- Review of legal expenditure accounts to understand the nature of expenditure incurred.

### *Fraud*

We assessed the susceptibility of the financial statements to material misstatement, including fraud. Our risk assessment procedures included:

- Enquiries with management and those charged with governance regarding any known or suspected instances of fraud;
- Obtaining an understanding of the Company's policies and procedures relating to:
  - o Detecting and responding to the risks of fraud; and
  - o Internal controls established to mitigate risks related to fraud.
- Review of minutes of meetings of those charged with governance for any known or suspected instances of fraud;
- Discussion amongst the engagement team as to how and where fraud might occur in the financial statements;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.

Based on our risk assessment, we considered the areas most susceptible to fraud to be posting inappropriate journal entries and management bias in accounting estimates.

Our procedures in respect of the above included:

- Testing a sample of journal entries throughout the year, which met defined risk criteria, by agreeing to supporting documentation;
- Testing a sample of the residual population of journals not meeting the defined risk criteria by agreeing to supporting documentation;
- Assessing significant estimates made by management for bias, specifically by assessing the assumptions in the defined benefit pension scheme obligation for reasonableness.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members who were all deemed to have appropriate competence and capabilities and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities is available on the Financial Reporting Council's website at:

<https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Matthew Whitehouse (Senior Statutory Auditor)  
For and on behalf of BDO LLP, Statutory Auditor  
Manchester, UK  
24 September 2026

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

|                                                           | Notes | Year ended<br>31 March 26<br>£'000 | Year ended<br>31 March 25<br>£'000 |
|-----------------------------------------------------------|-------|------------------------------------|------------------------------------|
| <b>Turnover</b>                                           | 4     | 43,763                             | 44,939                             |
| Other operating income                                    | 7     | 314                                | 255                                |
| Operating Costs                                           | 20    | (45,451)                           | (46,202)                           |
| <b>Operating deficit</b>                                  | 6     | <b>(1,374)</b>                     | <b>(1,008)</b>                     |
| Other Finance Income/(Costs)                              |       | (34)                               | (58)                               |
| Interest receivable                                       | 8     | 272                                | 268                                |
| <b>Deficit on ordinary activities<br/>before taxation</b> |       | <b>(1,136)</b>                     | <b>(798)</b>                       |
| Tax on Ordinary Activities                                | 13    | (89)                               | (90)                               |
| <b>Retained deficit for the year</b>                      |       | <b>(1,225)</b>                     | <b>(888)</b>                       |
|                                                           |       |                                    |                                    |
|                                                           | Notes | Year ended<br>31 March 26<br>£'000 | Year ended<br>31 March 25<br>£'000 |
| Deficit for the financial year                            |       | (1,225)                            | (888)                              |
| Actuarial Income on defined benefit pension scheme        | 12    | 439                                | 1,503                              |
| <b>Total comprehensive (loss) / income for the year</b>   |       | <b>(786)</b>                       | <b>615</b>                         |

**Statement of financial position at 31 March 2026**

## Berneslai Homes Limited

|                                                       | Notes | As at<br>31 March 26<br>£'000 | As at<br>31 March 25<br>£'000 |
|-------------------------------------------------------|-------|-------------------------------|-------------------------------|
| <b>Fixed assets</b>                                   |       |                               |                               |
| Tangible assets                                       | 14    | 25                            | 52                            |
| <b>Current assets</b>                                 |       |                               |                               |
| Stock                                                 | 16    | 773                           | 813                           |
| Debtors                                               | 15    | 4,012                         | 4,527                         |
| Short Term Investments                                |       | 6,650                         | 6,420                         |
| Cash at bank and in hand                              |       | 872                           | 719                           |
|                                                       |       | <u>12,307</u>                 | <u>12,479</u>                 |
| <b>Creditors:</b> amounts falling due within one year | 17    | <u>(5,222)</u>                | <u>(4,612)</u>                |
| <b>Net current assets</b>                             |       | <u>7,085</u>                  | <u>7,867</u>                  |
| <b>Total assets less current liabilities</b>          |       | <u><b>7,110</b></u>           | <u><b>7,919</b></u>           |
| <b>Pension obligations</b>                            | 12    | <u>(400)</u>                  | <u>(422)</u>                  |
| <b>Net assets</b>                                     |       | <u><u>6,710</u></u>           | <u><u>7,497</u></u>           |
| <b>Capital and reserves</b>                           |       |                               |                               |
| Retained surplus                                      |       | 7,110                         | 7,919                         |
| Pension reserve                                       |       | <u>(400)</u>                  | <u>(422)</u>                  |
| <b>Retained surplus</b>                               |       | <u><u>6,710</u></u>           | <u><u>7,497</u></u>           |

The financial statements were approved and authorised for issue by the Board and were signed on its behalf on 24 September 2026.

Ken Taylor

Adam Hutchinson

Chair Berneslai Homes Board

Board Member

## Statement of changes in equity for the year ended 31 March 2026

|                                                        |    | <b>Pension<br/>Reserve<br/>£'000</b> | <b>Retained<br/>Surplus<br/>£'000</b> | <b>Total<br/>Equity<br/>£'000</b> |
|--------------------------------------------------------|----|--------------------------------------|---------------------------------------|-----------------------------------|
| <b>Comprehensive (deficit)/income BF 1 April 2025</b>  |    | <b>(422)</b>                         | <b>7,919</b>                          | <b>7,497</b>                      |
| <b>Deficit for the Year</b>                            |    | <b>-</b>                             | <b>(1,225)</b>                        | <b>(1,225)</b>                    |
| Current Service cost                                   | 12 | (2,205)                              | 2,205                                 | -                                 |
| Actuarial Gain on Pension scheme                       | 12 | 439                                  | -                                     | <b>439</b>                        |
| Employers' contribution                                | 12 | 1,822                                | (1,822)                               | --                                |
| Net interest                                           | 12 | (34)                                 | 34                                    | -                                 |
|                                                        |    | <u><b>22</b></u>                     | <u><b>417</b></u>                     | <u><b>439</b></u>                 |
| <b>Comprehensive (deficit)/income CF 31 March 2026</b> |    | <u><b>(400)</b></u>                  | <u><b>7,110</b></u>                   | <u><b>6,710</b></u>               |

|                                                        |    | <b>Pension<br/>Reserve<br/>£'000</b> | <b>Retained<br/>Surplus<br/>£'000</b> | <b>Total<br/>Equity<br/>£'000</b> |
|--------------------------------------------------------|----|--------------------------------------|---------------------------------------|-----------------------------------|
| <b>Comprehensive (deficit)/income BF 1 April 2024</b>  |    | <b>(471)</b>                         | <b>7,353</b>                          | <b>6,882</b>                      |
| <b>Deficit for the Year</b>                            |    | <u><b>-</b></u>                      | <u><b>(888)</b></u>                   | <u><b>(888)</b></u>               |
| Current Service cost                                   | 12 | (3,161)                              | 3,161                                 | -                                 |
| Actuarial Loss on Pension scheme                       | 12 | 1,503                                | -                                     | <b>1,503</b>                      |
| Employers' contribution                                | 12 | 1,835                                | (1,835)                               | -                                 |
| Past Service Costs                                     | 12 | (109)                                | 109                                   | -                                 |
| Curtailment                                            | 12 | 39                                   | (39)                                  | -                                 |
| Net interest                                           | 12 | (58)                                 | 58                                    | -                                 |
|                                                        |    | <u><b>49</b></u>                     | <u><b>1,454</b></u>                   | <u><b>1,503</b></u>               |
| <b>Comprehensive (deficit)/income CF 31 March 2025</b> |    | <u><b>(422)</b></u>                  | <u><b>7,919</b></u>                   | <u><b>7,497</b></u>               |

The pension reserve forms part of the Company's Retained Surplus but is disclosed separately to show separately the movements in relation to the Company's Defined Benefit Pension Scheme.

Statement of cash flows for the year ended 31 March 2026

|                                                              | Notes | Year ended<br>31 March 26<br>£'000 | Year ended<br>31 March 25<br>£'000 |
|--------------------------------------------------------------|-------|------------------------------------|------------------------------------|
| <b>Cash flows from Operating activities</b>                  |       |                                    |                                    |
| <b>Deficit/Surplus for the financial year</b>                |       | (1,225)                            | (874)                              |
| Adjustments for:                                             |       |                                    |                                    |
| Depreciation of tangible assets                              |       | 27                                 | 27                                 |
| Amortisation of intangible assets                            |       | -                                  | -                                  |
| Increase in stocks                                           |       | 40                                 | (31)                               |
| Decrease in debtors                                          |       | 515                                | 421                                |
| Increase in creditors                                        |       | 520                                | 426                                |
| Tax Expense                                                  |       | 89                                 | 90                                 |
| Net interest receivable                                      |       | (272)                              | (268)                              |
| Net interest from pension scheme                             |       | 34                                 | 58                                 |
| Difference between net pension expense and cash contribution |       | 383                                | 1,397                              |
|                                                              |       | <b>111</b>                         | <b>1,245</b>                       |
| <b>Cash from operations</b>                                  |       |                                    |                                    |
| Taxation paid                                                | 27    | -                                  | (73)                               |
| <b>Net cash generated from operating activities</b>          |       | <b>111</b>                         | <b>1,172</b>                       |
| <br>Cash flows from investing activities                     |       |                                    |                                    |
| Interest Received                                            | 8     | 272                                | 268                                |
| <b>Net cash generated from investing activities</b>          |       | <b>272</b>                         | <b>268</b>                         |
| <br><b>Net increase in cash and cash equivalent</b>          |       | <b>383</b>                         | <b>1,427</b>                       |
| Cash and cash equivalents at beginning of year               |       | <b>7,139</b>                       | <b>5,712</b>                       |
| <b>Cash and cash equivalents at the end of year</b>          |       | <b>7,522</b>                       | <b>7,139</b>                       |
| <br><b>Cash and cash equivalents comprise:</b>               |       |                                    |                                    |
| Cash at bank and in hand                                     |       | 872                                | 719                                |
| Short term investments                                       |       | 6,650                              | 6,420                              |
|                                                              |       | <b>7,522</b>                       | <b>7,139</b>                       |

The notes on page 27 to 41 form part of these financial statements.

## Notes to the Accounts

### 1 Company Status and Parent Undertaking

Berneslai Homes Limited is a company 100% owned by Barnsley Metropolitan Borough Council (BMBC). The Company is limited by guarantee. The guarantors are listed in the Company's Register of Members. The liability in respect of the guarantee as set out in the memorandum, is limited to £1 per member of the Company.

### 2 Accounting Policies

#### Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with FRS 102, the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland and the Companies Act 2006.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the company's accounting policies (see note 3). The following principal accounting policies have been applied:

#### Going Concern

The Company's management service and Construction Services PRIP contracts with BMBC are both for a period of 5+5 years ending 2030/31. BMBC have issued a representation letter in respect of the service agreement.

The Management Fee and Property Services Repairs Team budgets for 2026/2027 have been approved by the Board.

Directors have considered the operating surplus, cashflow and level of reserves plans which are in-line with expectations and are forecast to continue to be in-line for at least 12 months from the date of signing the Annual Report and Financial Statements. A sensitivity stress test has been carried out to assess the ability to continue operating in the event of a downturn in turnover highlighting any mitigating actions which management could take.

Based on the assessment undertaken, the Directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future, being a period of 12 months after the date on which the Annual Report and Financial Statements are signed. For this reason, it continues to adopt the going concern basis for the Financial Statements.

#### Tangible fixed assets and depreciation

Depreciation is provided on a straight-line basis on the cost of tangible fixed assets, to write them down to their estimated residual values over their expected useful lives.

The principal annual rates used are:

|                        |                            |
|------------------------|----------------------------|
| Leasehold improvements | Over the term of the lease |
| Fixtures and fittings  | 20-33%                     |

Where there is evidence of impairment, fixed assets are written down to their recoverable amount.

#### Intangible assets and depreciation

Development costs for computer software are amortised over their estimated useful lives of 5 years.

### **Stocks**

Stocks are stated at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items.

### **Deferred Taxation**

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax.

Deferred income tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date.

### **Deferred Income**

Deferred Income is received for a specific activity which is to be delivered in the following financial year.

### **Pension Costs**

The company participates in a funded defined benefit scheme, the South Yorkshire Local Government Pension Scheme (LGPS). Triennial actuarial valuations of the pension scheme are performed by an independent, professionally qualified actuary, using the projected unit method.

Pension scheme assets are measured using market values. Pension scheme liabilities are measured using a projected unit method and discounted at the current rate of return on a high quality corporate bond of equivalent term and currency to the liability.

Any pension scheme surplus is recognised at the lower of the surplus in the defined benefit plan and the asset ceiling and presented on the face of the statement of financial position. The movement in the scheme is split between operating charges, financing items and, in the statement of comprehensive income, actuarial gains and losses in accordance with FRS 102.

The effect of the increase (or decrease) in actuarial value is shown as an additional line to income (or losses) in the Statement of Comprehensive Income.

### **Holiday Pay Accrual**

A liability is recognised to the extent of any unused holiday pay entitlement which has accrued at the at the Statement of Financial Position date and carried forward to future periods. This is measured at the undiscounted salary cost of the future holiday entitlement so accrued at the Statement of Financial Position date.

### **Short Term Investment Policy**

The company's treasury management strategy for 2025/26 is to use financial institutions with a minimum credit rating of A-. Money Market funds need a rating of "AAA".

Short term investments comprise money market funds and other short term deposit investments.

### Accounting Policies continued:

#### Financial Instruments

The company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from other third parties and loans to related parties.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate, which is an approximation of the amount that the company would receive for the asset if it were to be sold at the reporting date.

Financial assets and liabilities are offset, and the net amount reported in the Statement of Financial Position, when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

### 3 Judgements in applying accounting policies and key sources of estimated uncertainty

In preparing these financial statements, the directors have had to make the following judgements:

#### Pensions

The critical underlying assumptions in relation to the estimates of the pension defined benefit scheme obligation include standard rates of inflation, mortality, discount rate and anticipated future salary increases. Variations in these assumptions can significantly influence the value of the liability or asset recorded and annual defined benefit expense.

#### Stocks

Stock is assessed annually and an impairment charge made where it is considered that the net realisable value is less than the carrying value.

### 4 Turnover

Turnover represents amounts invoiced to Barnsley Metropolitan Borough Council (BMBC) for the provision of housing management and construction services excluding value added tax during the year. Revenue is recognised in the period which the services are provided. The management fee is agreed annually and received on a monthly basis. Property Service Repairs Team invoice monthly for works undertaken under the Property, Repair and Improvement Partnership (PRIP) contract.

### 5 Government Grants (Other Operating Income)

Government grants are recognised when it is reasonable to expect that the grants will be received and that all related conditions will be met.

## **6 Operating Surplus/(Deficit)**

This is stated after charging:

|                                                                                     | <b>Year ended<br/>31 March 26<br/>£'000</b> | <b>Year ended<br/>31 March 25<br/>£'000</b> |
|-------------------------------------------------------------------------------------|---------------------------------------------|---------------------------------------------|
| Depreciation of tangible assets                                                     | 27                                          | 27                                          |
| Contribution to BMBC Housing Growth Programme                                       | 611                                         | 4                                           |
| <i>Auditor's remuneration:</i>                                                      |                                             |                                             |
| Fees payable to the company's auditor for the audit of the financial statements     | 42                                          | 40                                          |
| Fees payable to the company's auditor for other services - services relating to tax | 5                                           | 5                                           |
| Inventory recognised as an expense                                                  | 2,685                                       | 2,569                                       |

## **7 Other Operating Income**

Other operating income comprises of the following Government Grants and BMBC contribution to new IT Repairs System.

|                                   | <b>Year ended<br/>31 March 26<br/>£'000</b> | <b>Year ended<br/>31 March 25<br/>£'000</b> |
|-----------------------------------|---------------------------------------------|---------------------------------------------|
| Education and Skills Grant        | 2                                           | 2                                           |
| Housing Support & Multiply Grants | -                                           | 32                                          |
| UK Prosperity Fund                | 312                                         | 221                                         |
|                                   | 314                                         | 255                                         |

## **8 Interest Receivable**

|                                                         | <b>Year ended<br/>31 March 26<br/>£'000</b> | <b>Year ended<br/>31 March 25<br/>£'000</b> |
|---------------------------------------------------------|---------------------------------------------|---------------------------------------------|
| Cash deposits held with the Bank and Money Market Funds | 272                                         | 268                                         |
|                                                         | 272                                         | 268                                         |

**9 Staff Costs**

|                       | Year ended<br>31 March 26<br>£'000 | Year ended<br>31 March 25<br>£'000 |
|-----------------------|------------------------------------|------------------------------------|
| Wages and salaries    | 18,451                             | 18,577                             |
| Social security costs | 2,335                              | 1,895                              |
| Other pension costs   | 2,203                              | 1,854                              |
|                       | <u>22,989</u>                      | <u>22,326</u>                      |

**Average number of employees during the year:**

|                                          | Year ended<br>31 March 26<br>No. | Year ended<br>31 March 25<br>No. |
|------------------------------------------|----------------------------------|----------------------------------|
| Customer & Estate Services               | 152                              | 149                              |
| Assets & Regeneration                    | 51                               | 63                               |
| Property Services Repairs Team           | 237                              | 250                              |
| Senior Management and Corporate Services | 50                               | 51                               |
|                                          | <u>490</u>                       | <u>513</u>                       |

The number of posts with total salaries exceeding £50,000 was as follows:

|                     | Year ended<br>31 March 26<br>No. | Year ended<br>31 March 25<br>No. |
|---------------------|----------------------------------|----------------------------------|
| £50,000 - £55,000   | 15                               | 14                               |
| £55,000 - £60,000   | 6                                | 1                                |
| £60,000 - £65,000   | 2                                | 4                                |
| £65,000 - £70,000   | 2                                | 3                                |
| £70,000 - £75,000   | 4                                | 1                                |
| £75,000 - £80,000   | 1                                | -                                |
| £80,000 - £85,000   | -                                | -                                |
| £85,000 - £90,000   | 1                                | -                                |
| £90,000 - £110,000  | 1                                | 3                                |
| £110,000 - £130,000 | 2                                | -                                |
| £130,000 - £150,000 | 1                                | 1                                |

**10 Non-executive Directors' Emoluments**

|                                                                           | Year ended<br>31 March 26<br>£'000 | Year ended<br>31 March 25<br>£'000 |
|---------------------------------------------------------------------------|------------------------------------|------------------------------------|
| Non-executive Directors' emoluments                                       | 46                                 | 46                                 |
| Total non-executive directors' expenses in respect of qualifying services | <u>-</u>                           | <u>-</u>                           |

Emoluments disclosed above include £11,494 (2025: £11,494) paid to the highest paid director. The Company did not make any contributions under pension arrangements on behalf of any directors (2024: nil).

**11 Executive Officers Emoluments**

|                                | <b>Year ended<br/>31 March 26<br/>£'000</b> | <b>Year ended<br/>31 March 25<br/>£'000</b> |
|--------------------------------|---------------------------------------------|---------------------------------------------|
| Executive Officers' emoluments | <u>640</u>                                  | <u>634</u>                                  |

The executive officers are considered to be key management personnel under FRS 102.

## 12 Pension Obligations

### Local Government Pension Scheme

Berneslai Homes Limited is a scheduled employer of the South Yorkshire Local Government Pension Scheme (LGPS) a funded defined benefit pension scheme. The Company entered into the scheme upon TUPE transfer of its staff from the Council. Under the guidance issued by the ODPM, the pension liabilities accrued at the time of the TUPE transfer of staff will remain with the Council.

The LGPS is a funded defined benefit scheme, with the assets held in separate trustee administered funds. The total contribution made for the year ended 31 March 2026 was £2,983,008 (2025: £3,006,688) of which employers' contributions totalled £1,822,000 and employees' contributions totalled £1,161,008.

The disclosures required under FRS 102 have been calculated by a qualified independent actuary, Hyman Robertson LLP. The date of the last full actuarial valuation was 31 March 2025.

The actuaries estimate that the net pension asset as at 31 March 2026 is £56,545,000 with an asset ceiling of £nil (31 March 2025: asset £nil). It is Berneslai Homes' intention to continue to contribute towards the scheme at the recommended contribution rate in future years.

The financial assumptions used for the purpose of the FRS 102 calculation as at 31 March 2026 were as follows:

|                             | At 31 March<br>2026 | At 31 March<br>2025 |
|-----------------------------|---------------------|---------------------|
| Pension increase rate (CPI) | 3.00%               | 2.75%               |
| Salary increase rate        | 3.60%               | 3.35%               |
| Discount rate               | 6.30%               | 5.80%               |

### Mortality assumptions

Life expectancy is based on the Fund's VitaCurves with improvements in line with the CMI 2025 model, with core parameterisation, initial adjustment of 0.25% and a long-term rate of improvement of 1.5% p.a. for both males and females. Based on these assumptions, the average future life expectancies at age 65 for the Employer are:

|                            | 2026<br>No. of years | 2025<br>No. of years |
|----------------------------|----------------------|----------------------|
| <b>Current Pensioners:</b> |                      |                      |
| Males                      | 21.0                 | 20.5                 |
| Females                    | 24.0                 | 23.6                 |
| <b>Future Pensioners:</b>  |                      |                      |
| Males                      | 21.9                 | 21.3                 |
| Females                    | 25.3                 | 25.0                 |

\*Figures assume members aged 45 as at the last formal valuation date.

Life expectancies for the prior period end are based on the Fund's VitaCurves. The allowance for future improvements is shown below:

**Current Pensioners:**

CMI 2023 model, with a 15% weighting of 2023 (and 2022) data, a 0% weighting of 2021 (and 2020) data, standard smoothing (Sk7), initial adjustment of 0.25% and a long-term rate of improvement of 1.5% p.a

**Future Pensioners:**

CMI 2023 model, with a 15% weighting of 2023 (and 2022) data, a 0% weighting of 2021 (and 2020) data, standard smoothing (Sk7), initial adjustment of 0.25% and a long-term rate of improvement of 1.5% p.a.

**Asset Ceiling calculation**

In both the current and prior year, the company's actuary has calculated that the company have a net current pension asset of £56,545,000 (2025 - £48,941,000). In both years the company's actuary has calculated the asset ceiling which can be recognised within the financial statements.

In both years the Asset restriction calculation is based on the present value of future service costs (A) less the present value of future service contributions (B).

**Amounts recognised in the statement of financial position:**

|                                       | <b>2026</b><br><b>£'000</b> | <b>2025</b><br><b>£'000</b> |
|---------------------------------------|-----------------------------|-----------------------------|
| Present value of funded obligations   | (116,636)                   | (113,211)                   |
| Present value of unfunded obligations | (400)                       | (422)                       |
| Fair value of plan assets             | 173,181                     | 162,152                     |
|                                       | <u>56,145</u>               | <u>48,519</u>               |
| Asset Ceiling Adjustment              | (56,545)                    | (48,941)                    |
| Unrecognised past service cost        | -                           | -                           |
| Deficit                               | (400)                       | (422)                       |
| Related deferred tax asset            | -                           | -                           |
| Net Liability                         | <u><u>(400)</u></u>         | <u><u>(422)</u></u>         |

**Analysis of the amount charged to income and expenditure account:**

|                        | <b>2026</b><br><b>£'000</b> | <b>2025</b><br><b>£'000</b> |
|------------------------|-----------------------------|-----------------------------|
| Total service cost     | (2,205)                     | (3,270)                     |
| Net Interest           | (34)                        | (58)                        |
| Total operating charge | <u><u>(2,239)</u></u>       | <u><u>(3,328)</u></u>       |

£2,205k charged (2025: £3,270k charged) to the operating surplus and £34k debited (2025: £58k debited) to other finance income and costs.

**Local Government Pension Scheme continued:**

**Amounts recognised in the statement of total recognised surpluses and deficits**

|                                     | <b>2026</b>  | <b>2025</b>  |
|-------------------------------------|--------------|--------------|
|                                     | <b>£'000</b> | <b>£'000</b> |
| Actuarial Gain relating to pensions | 5,206        | 20,293       |
| Asset Ceiling Adjustment            | (4,767)      | (18,790)     |
| Total recognised surplus            | <u>439</u>   | <u>1,503</u> |

The company expects to contribute £1,782k to its defined benefit pension scheme in 2026/2027.

**Reconciliation of net pension assets and liabilities**

|                                                   | <b>Assets</b>  | <b>Liabilities</b> | <b>Net Asset</b> |
|---------------------------------------------------|----------------|--------------------|------------------|
|                                                   | <b>£000's</b>  | <b>£000's</b>      | <b>£000's</b>    |
| <b>At 1 April 2025</b>                            | 162,152        | (113,633)          | 48,519           |
| Current service cost                              | -              | (2,205)            | (2,205)          |
| Interest income/(cost) on plan assets/obligations | 9,354          | (6,551)            | 2,803            |
| Actuarial losses                                  | (4,049)        | 1746               | (2,303)          |
| Return on plan assets excluding interest income   | 7,509          | -                  | 7,509            |
| Benefits paid                                     | (4,770)        | 4,770              | -                |
| Participant contributions                         | 1,163          | (1,163)            | -                |
| Other contributions                               | 1,822          | 0                  | 1,822            |
| <b>At 31st March 2026</b>                         | <b>173,181</b> | <b>(117,036)</b>   | <b>56,145</b>    |

**Local Government Pension Scheme continued:**

**Changes in present value of defined benefit obligation:**

|                                    | <b>2026</b>  | <b>2025</b>  |
|------------------------------------|--------------|--------------|
|                                    | <b>£'000</b> | <b>£'000</b> |
| Opening defined benefit obligation | (422)        | (471)        |
| Service cost                       | (2,205)      | (3,270)      |
| Net Interest                       | (34)         | (58)         |
| Actuarial gain                     | 5,206        | 20,293       |
| Asset ceiling adjustment           | (4,767)      | (18,790)     |
| Employer contributions             | 1,822        | 1,874        |
| Closing defined benefit obligation | <u>(400)</u> | <u>(422)</u> |

**Major categories of plan assets as a percentage of total plan assets:**

|          | <b>2026</b> | <b>2025</b> |
|----------|-------------|-------------|
| Equities | 70%         | 68%         |
| Bonds    | 19%         | 21%         |
| Property | 10%         | 10%         |
| Cash     | 1%          | 1%          |

**Amounts for current and previous four periods are as follows:**

|                                             | <b>2026</b>  | <b>2025</b>  | <b>2024</b>  | <b>2023</b>  | <b>2022</b>  |
|---------------------------------------------|--------------|--------------|--------------|--------------|--------------|
|                                             | <b>£'000</b> | <b>£'000</b> | <b>£'000</b> | <b>£'000</b> | <b>£'000</b> |
| Present value of defined benefit obligation | (117,036)    | (113,633)    | (130,493)    | (128,953)    | (177,810)    |
| Fair value of scheme assets                 | 173,181      | 162,152      | 158,778      | 147,878      | 152,094      |
| Asset ceiling adjustment                    | (56,545)     | (48,941)     | (28,756)     | -            | -            |
| (Deficit)/Surplus on scheme                 | (400)        | (422)        | (471)        | 18,925       | (25,716)     |

### 13 Tax on ordinary activities

Berneslai Homes Limited has been granted non trading status by HM Revenue & Customs. The directors have prepared the accounts based on this assumption. The tax calculation for 31 March is still in progress and so estimated.

#### 13(a) Analysis of charge in period

|                                                    | Year ended<br>31 March 26<br>£'000 | Year ended<br>31 March 25<br>£'000 |
|----------------------------------------------------|------------------------------------|------------------------------------|
| <b>Current Tax:</b>                                |                                    |                                    |
| UK corporation tax on deficit for period           | 89                                 | 90                                 |
| Adjustments in respect of prior periods            | -                                  | -                                  |
| <b>Total current tax (note 13b)</b>                | <b>89</b>                          | <b>90</b>                          |
| <b>Deferred Tax</b>                                |                                    |                                    |
| Origination & reversal of timing differences       | -                                  | -                                  |
| <b>Total deferred tax</b>                          | <b>-</b>                           | <b>-</b>                           |
| <b>Total tax on deficit on ordinary activities</b> | <b>89</b>                          | <b>90</b>                          |
| <b>Tax on ordinary activities continued:</b>       |                                    |                                    |

#### 13(b) Factors affecting tax charge for period

The tax assessed is higher than the standard rate of corporation tax in the UK of 25% (2024: 25%). The differences are explained below:

|                                                                                                    | 2026<br>£'000 | 2025<br>£'000 |
|----------------------------------------------------------------------------------------------------|---------------|---------------|
| Deficit on ordinary activities before tax                                                          | (1,136)       | (798)         |
| Deficits on ordinary activities multiplied by the standard rate of corporation tax 25% (2024: 25%) | (284)         | (200)         |
| Effects of:                                                                                        |               |               |
| Expenses not deductible for tax purposes                                                           | 11,382        | 11,477        |
| Deferred tax not recognised                                                                        | -             | -             |
| Income not taxable                                                                                 | (11,194)      | (11,194)      |
| Adjustments in respect of prior periods                                                            | -             | -             |
| Fixed asset differences                                                                            | 7             | 7             |
| Remeasurement of deferred tax for changes in tax rate                                              | -             | -             |
|                                                                                                    | <b>89</b>     | <b>90</b>     |

#### Provision for Deferred Tax

There is a potential deferred tax asset of £1K (2025: £1K) which is not provided for in these accounts as the directors do not believe that it is likely to reverse in the foreseeable future.

**14 Tangible Assets**

|                          | <b>Leasehold<br/>Improvements<br/>£'000</b> | <b>Fixtures +<br/>Fittings<br/>£'000</b> | <b>Total<br/>£'000</b> |
|--------------------------|---------------------------------------------|------------------------------------------|------------------------|
| <b>Cost or valuation</b> |                                             |                                          |                        |
| At 1 April 2025          | 719                                         | 193                                      | 912                    |
| Additions                | -                                           | -                                        | -                      |
| At 31 March 2026         | <u>719</u>                                  | <u>193</u>                               | <u>912</u>             |
| <b>Depreciation</b>      |                                             |                                          |                        |
| At 1 April 2025          | 679                                         | 181                                      | 860                    |
| Charged in year          | 15                                          | 12                                       | 27                     |
| At 31 March 2026         | <u>694</u>                                  | <u>193</u>                               | <u>887</u>             |
| <b>Net book value</b>    |                                             |                                          |                        |
| At 31 March 2026         | <u>25</u>                                   | <u>-</u>                                 | <u>25</u>              |
| At 31 March 2025         | <u>40</u>                                   | <u>12</u>                                | <u>52</u>              |

**15 Debtors: amounts falling due within one year**

|                               | <b>As at<br/>31 March 26<br/>£'000</b> | <b>As at<br/>31 March 25<br/>£'000</b> |
|-------------------------------|----------------------------------------|----------------------------------------|
| Trade debtors                 | -                                      | 83                                     |
| BMBC debtors                  | 3,488                                  | 3,748                                  |
| Other debtors                 | 511                                    | 685                                    |
| Less: provision for bad debts | (1)                                    | (2)                                    |
| Prepayments & accrued income  | 14                                     | 13                                     |
|                               | <u>4,012</u>                           | <u>4,527</u>                           |

The BMBC debtors are interest free and repayable on demand.

**16 Stock**

|               | <b>As at<br/>31 March 26<br/>£'000</b> | <b>As at<br/>31 March 25<br/>£'000</b> |
|---------------|----------------------------------------|----------------------------------------|
| Raw materials | <u>773</u>                             | <u>813</u>                             |
|               | <u>773</u>                             | <u>813</u>                             |

**17 Creditors: amounts falling due within one year**

|                               | <b>As at<br/>31 March 26<br/>£'000</b> | <b>As at<br/>31 March 25<br/>£'000</b> |
|-------------------------------|----------------------------------------|----------------------------------------|
| Trade creditors               | 3,058                                  | 2,037                                  |
| BMBC creditors                | 250                                    | 981                                    |
| Corporation Tax               | 89                                     | 83                                     |
| VAT                           | 1,082                                  | 831                                    |
| Other tax and social security | 449                                    | 383                                    |
| Other creditors               | 291                                    | 275                                    |
| Accruals & deferred income    | 3                                      | 22                                     |
|                               | <u>5,222</u>                           | <u>4,612</u>                           |

The BMBC creditors are interest free and repayable on demand.

**18 Financial instruments**

|                                                                            | <b>As at<br/>31<br/>March<br/>26<br/>£'000</b> | <b>As at<br/>31 March 25<br/>£'000</b> |
|----------------------------------------------------------------------------|------------------------------------------------|----------------------------------------|
| <b>Financial assets</b>                                                    |                                                |                                        |
| Financial assets that are debt instruments measured at amortised cost      | <u>11,520</u>                                  | <u>10,967</u>                          |
| <b>Financial liabilities</b>                                               |                                                |                                        |
| Financial liabilities that are debt instruments measured at amortised cost | <u>3,602</u>                                   | <u>3,316</u>                           |

Financial assets measured at amortised cost comprise cash and debtors (excluding corporation tax and prepayments).

Financial liabilities measured at amortised cost comprise creditors (excluding corporation tax, VAT, social security and deferred income).

**19 Financial commitments**

**Operating lease commitments**

The total payments which the company is committed to make under operating leases are as follows:

|                             | <b>2026<br/>£'000</b> | <b>2025<br/>£'000</b> |
|-----------------------------|-----------------------|-----------------------|
| Equipment, leases expiring: |                       |                       |
| within one year             | 438                   | 438                   |
| one to five years           | 1,751                 | 2,191                 |
| beyond five years           | <u>438</u>            | <u>438</u>            |
|                             | <u>2,629</u>          | <u>3,068</u>          |

## 20 Operating costs

The operating costs for 2025.26 comprise the following:

| Operating Costs by Category                | 2025/26<br>Total £'000s | %           |
|--------------------------------------------|-------------------------|-------------|
| Salaries & Allowances (incl. NI & Pension) | 22,989                  | 50.6%       |
| R&M 3rd Party Contracts                    | 6,188                   | 13.6%       |
| Stock & Materials                          | 3,915                   | 8.6%        |
| Salaries - Agency Costs                    | 1,910                   | 4.2%        |
| Rates & Utilities                          | 1,799                   | 4.0%        |
| Vehicles                                   | 1,573                   | 3.5%        |
| Recharges                                  | 1,458                   | 3.2%        |
| Property related                           | 1,126                   | 2.5%        |
| Office                                     | 842                     | 1.9%        |
| Information Technology                     | 722                     | 1.6%        |
| BMBC Contributions - Housing Growth        | 611                     | 1.3%        |
| BMBC Contributions - Barnsley Bond         | 100                     | 0.2%        |
| Staff related                              | 500                     | 1.1%        |
| Audit & Risk Assurance                     | 475                     | 1.0%        |
| Legal & Professional                       | 264                     | 0.6%        |
| Rubbish removal                            | 263                     | 0.6%        |
| Equipment                                  | 187                     | 0.4%        |
| SLA                                        | 129                     | 0.3%        |
| R&M                                        | 120                     | 0.3%        |
| Travel, Accommodation & Subsistence        | 115                     | 0.3%        |
| Customer additional support                | 49                      | 0.1%        |
| Advertising & Promotion                    | 33                      | 0.1%        |
| Value for Money initiatives                | 31                      | 0.1%        |
| Depreciation                               | 27                      | 0.1%        |
| Site costs                                 | 25                      | 0.1%        |
| <b>Total Operating Costs</b>               | <b>45,451</b>           | <b>100%</b> |

## 21 Units Managed on behalf of BMBC

| Units managed on behalf of BMBC | Units<br>2026 | Units 2025    |
|---------------------------------|---------------|---------------|
| Council Stock                   | 17,722        | 17,806        |
| Together                        | 43            | 43            |
| Leaseholders                    | 353           | 353           |
| Shops                           | 31            | 31            |
|                                 | <b>18,149</b> | <b>18,233</b> |

## 22 Related party transactions

Rebecca Mather and Gerard Morrall who have been board members during the year, are resident in a property owned and maintained by the parent undertaking, Barnsley Metropolitan Borough Council. The residents have a standard tenancy agreement, are required to fulfil the same obligations, and receive the same benefits as other tenants.

## **Berneslai Homes Limited**

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The Company received £43,763,485 income from its parent company in the year. This was principally for management services, repairs and maintenance, and contributions towards IT development. A debtor balance owed to the Company by its parent company on 31<sup>st</sup> March 2026 was £3,606,434.

The Company leases its Head Office based at Gateway Plaza from its parent Company and pays a rental charge of £438,236 per annum. The company also purchases a number of other support services from its parent company.

There was a creditor balance to the parent company on 31<sup>st</sup> March 2026 of £807,223

### **21 Parent undertaking**

The company is a wholly owned subsidiary of Barnsley Metropolitan Borough Council, which is the largest and smallest group for which consolidated accounts are prepared. In the opinion of the directors this is the company's ultimate parent company and ultimate controlling party. Consolidated accounts are available from Barnsley Metropolitan Borough Council's website.

Appendix D – P12 to P13 Reconciliation

| Income Statement                | Report to Board<br>24/25 P12 | P12 Reported to Board June 26 |                  | P13 Adjustments |             |             |       |       |           | P13 Reported to Board June 26 |
|---------------------------------|------------------------------|-------------------------------|------------------|-----------------|-------------|-------------|-------|-------|-----------|-------------------------------|
|                                 |                              |                               |                  | Stock           | P&L         | P&L         | Sals  | IT    | 2025/26   |                               |
|                                 | 2024/25                      | 2025/26                       | 2025/26          | Rec Adj         | Pension Exp | Pension Int | Adj   | Adj   | Total Adj | Final Reported                |
|                                 | Outturn<br>£'000             | Budget<br>£'000               | Outturn<br>£'000 | £'000           | £'000       | £'000       | £'000 | £'000 | £'000     | £'000                         |
| Management Fee                  | 16,326                       | 16,859                        | 16,876           |                 |             |             |       |       | -         | 16,876                        |
| Other operating income          | 255                          | 49                            | 313              |                 |             |             |       |       | -         | 313                           |
| Repairs Team                    | 28,518                       | 26,290                        | 26,887           |                 |             |             |       |       | -         | 26,887                        |
| Contribution to Capital Project | 98                           |                               |                  |                 |             |             |       |       |           |                               |
| Turnover                        | 45,197                       | 43,197                        | 44,076           | -               | -           | -           | -     | -     | -         | 44,076                        |
| Management Fee                  | (17,035)                     | (18,117)                      | (17,573)         |                 |             |             | (7)   | 7     | -         | (17,573)                      |
| Repairs Team                    | (27,350)                     | (25,307)                      | (26,429)         | (355)           |             |             |       |       | (355)     | (26,784)                      |
| Capital Projects                | (261)                        |                               |                  |                 |             |             |       |       |           |                               |
| Total Operating Costs           | -44,646                      | (43,424)                      | (44,001)         | (355)           | -           | -           | (7)   | 7     | (355)     | (44,356)                      |
| Operating (Deficit)/Surplus     | 551                          | (227)                         | 75               | (355)           | -           | -           | (7)   | 7     | (355)     | (280)                         |
| Housing Growth Contribution     | (4)                          | (609)                         | (611)            |                 |             |             |       |       |           | (611)                         |
| Barnsley Bond                   | (100)                        | (100)                         | (100)            |                 |             |             |       |       |           | (100)                         |
| Total Contributions             | (104)                        | (709)                         | (711)            | -               | -           | -           | -     | -     | -         | (711)                         |
| Interest receivable             | 268                          | 26                            | 272              |                 |             |             |       |       |           | 272                           |
| Deficit before Tax              | 716                          | (910)                         | (364)            | (355)           | -           | -           | (7)   | 7     | (355)     | (719)                         |
| FRS102 Adjustments              |                              |                               |                  |                 |             |             |       |       |           |                               |
| Pension                         |                              |                               |                  |                 | (383)       |             |       |       |           | (383)                         |
| Movement in holiday pay accrual |                              |                               |                  |                 |             |             |       |       |           |                               |
| Other finance (costs)/income    |                              |                               |                  |                 |             | (34)        |       |       |           | (34)                          |
| Taxation (Estimated)            | (75)                         |                               | (89)             |                 |             |             |       |       |           | (89)                          |
| Surplus/ (Deficit) after Tax    | 641                          | (910)                         | (453)            | (355)           | (383)       | (34)        | (7)   | 7     | (355)     | (1,225)                       |

|                      |                                          |                                |                                                                                                        |
|----------------------|------------------------------------------|--------------------------------|--------------------------------------------------------------------------------------------------------|
| <b>Report Title</b>  | Hearing Tenants – 2025/26 Impact Summary | <b>Confidential</b>            | No                                                                                                     |
| <b>Report Author</b> | Head of Customer Services                | <b>Report Status</b>           | For Assurance                                                                                          |
| <b>Report To</b>     | Board<br>24/9/2026                       | <b>Officer Contact Details</b> | Sarah Barnes<br><a href="mailto:sarahbarnes@berneslaihomes.co.uk">sarahbarnes@berneslaihomes.co.uk</a> |

|                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|-----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>1. Executive Summary</b> | <p>This report presents the following for Board assurance.</p> <p>1.1 Twelve case studies outlining how, in 2025/26, we have responded to a range of tenant feedback, demonstrating not only that we are meeting our strategic ambition to hear from 50% of our tenants annually, but more importantly evidencing that we are acting on what tenants are telling us.</p> <p>1.2 Clarity that the tenant voice is influencing services; actions are being monitored; and outcomes are being reported through governance routes.</p> <p>1.3 A summary of the progress on the development and ongoing support of the revised Tenant Voice Model.</p> <p>1.4 A refreshed and more representative involved tenant profile demonstrating positive delivery against the <a href="#">Resident Insight and Engagement Strategy</a></p> |
| <b>2. Recommendation</b>    | <p><b>Board is recommended to :</b></p> <p>a) <b>Agree that BH is meeting regulatory duties by offering a range of opportunities for tenants to influence decisions, strategies, policies, and services, and to hold Berneslai Homes to account.</b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |

### 3. Background

#### 3.1 The Social Housing (Regulation) Act 2023, and the Consumer Standards set out landlord responsibilities and ensure that residents:

- a) are safe in their home;
- b) know how their landlord is performing;
- c) have their complaints dealt with promptly;
- d) are treated with respect;
- e) have their voice heard by their landlord; and
- f) have a good quality home and neighbourhood to live in.

The Transparency, Influence and Accountability Standard is the standard which sets out the specific expectations for landlords to actively support tenants get their voices heard, to know their customers and to respond to their needs and expectations in a transparent and accountable way.

#### 3.2 Strategic Plan 2021-31 sets out what we aim to achieve for customers colleagues, and the communities in which we work. Within the plan BH commits to being a listening organisation: valuing and encouraging feedback from customers, working together to continuously improve services.

BH commits to do the following:

- a) Co-design our services with tenants.
  - b) Ensure all our service reviews and strategies have strong tenant input.
  - c) Have an accredited complaints process (Housemark) used to improve services.
  - d) Ensure customer feedback is used to continuously improve services.
  - e) Offer a broad range of engagement and feedback opportunities aiming to hear from 50% of tenants annually.
- #### 3.2.2 [Resident Insight and Engagement Strategy 2026-2029](#) sets out how BH aims to meet our regulatory duties and our strategic priority to hear tenants.
- #### 3.3 Customer Services Committee receive an update at each meeting of Hearing Tenants, Involvement and Influence.

This ensures committee:

- a) are fully aware of tenant views;
- b) can ensure the tenant voice is reflected in decision making;
- c) can request deep dives into areas of concern or interest; and
- d) advise Board of any emerging issues.

Included in Customer Services Committee reports are detailed results from surveys and summaries of activities and events taking place each quarter along with links to published information highlighting the difference engagement is making.

- 3.4 In addition to Governance oversight at Committee, it was agreed to present Board with an annual summary of the “so what for tenants” demonstrating the tangible impact that the revised engagement model is having for tenants across Barnsley.

#### 4 Current Position/Issues for Consideration

- 4.1 The Tenant Voice Impact Report 2025/26 is attached at Appendix 1, offering a summary of 12 case studies highlighting responses to tenant feedback.
- 4.2 To offer additional assurance this report also provides a summary of progress on the implementation and support of the Tenant Voice Model:
- 4.2a The Tenant Voice Panels, recruited to in late 2025 and early 2026 are in a strong position and are moving from the initial group forming stage to being truly focussed and holding Berneslai Homes to account. They have agreed forward plans for the year and have regular and positive officer engagement. They are currently exploring how they can strengthen their connection with Board and Committees.
- 4.2b The Scrutiny Panel are focussing on service improvement. They completed one scrutiny project in 2025/26, are progressing well on a second one looking at satisfaction with non chargeable communal area facilities, and have started a new project looking at reducing Stage 1 to Stage 2 complaint transfer rates.
- 4.2c The Check it Challengers are providing diverse feedback on policies, documents, letters and other communications.
- 4.2d A framework for recruiting to and supporting a panel of Community Champions to work with Neighbourhood Teams focusing on local concerns and priorities, is in progress.
- 4.2e A routine range of 20 transactional surveys, our annual TSM perception survey and ad hoc surveys are run to gather feedback on new initiatives, proposed service changes and so on.
- 4.2f Service meetings take place with Service Leads to share all the insight from tenant engagement and ensure that actions are agreed and monitored. Action plans are monitored and progress shared with Customer Services Committee.
- 4.2g Tenants are actively involved in senior officer recruitment panels and are panel members on key vacancies, ensuring that the tenant voice is loud in the recruitment of colleagues.

#### 5. Customer Voice/Impact

- 5.1 This report provides assurance that the Tenant Voice Model is embedded, structured and actively monitored, with clear routes for tenant feedback to influence service improvement, decision-making and governance oversight.

## 6. Risk and Risk Appetite

- 6.1 The embedding and development of the revised Tenant Voice Model is reducing the marginalised tenant voice and increasing wider representation, this is reflected in the new Tenant Voice panel profile.
- 6.2 There is a risk that we gather more feedback but do not effectively respond to what we are hearing. This risk is being mitigated by enhanced transparency and the publication of “you said, we did” information via social media and our website in monthly round up videos, the continuation of business partner models to agree actions with service leads, placing accountability on individual services to ensure the tenant feedback is heard and responded to.

## 7. Strategic Alignment

- 7.1 The contents of this report align fully with our Hearing Customers ambition and our company values:

BH is putting **customers first** by expanding a range of ways for them to be heard and to value and consider their feedback in our service design and delivery.

Actions demonstrate that we have a **can-do** attitude in listening and learning from our tenants and making it easy for tenants to be involved in a way that suits them.

The opportunities for tenants and residents to provide feedback support our **curious** ambition to fully hear what residents say, experience and expectations.

- 7.2 This report is aligned to all aspects of BMBC’s 2030 Vision. Listening to and understanding our tenants will ensure that in the context of social housing: *we meet the needs of today, without compromising the needs of the future and encourage people to connect to each other as well as to our place’.*

## 8. Data Privacy

- 8.1 There are no data privacy issues associated with this report.

## 9. Consumer Regulatory Standards

- 9.1 This report provides good evidence that we are continuing to meet the RSH [Transparency, Influence and Accountability standard](#).

## 10. Other Statutory/Regulatory Compliance

- 10.1 Gathering tenant feedback on complaint handling supports our continued compliance with the Housing Ombudsman Complaint Handling Code.

## 11. Financial

- 11.1 There are no direct financial impacts as a result of this report.

12. Human Resources and Equality, Diversity and Inclusion

- 12.1 The continued recruitment of more engaged tenants is having a further positive impact on our engaged tenant profile, ensuring we have a more representative voice. A refreshed profile is attached at Appendix 2.
- 12.2 We analyse transactional surveys and our TSM survey by the full range of protected characteristics, which highlights any areas and actions required to address any differential impact.

13. Sustainability Implications

- 13.1 The report contains no direct impact on sustainability.

14. Associated Background Papers

- 14.1 Resident Engagement and Insight Strategy 2026-2029
- 14.2 Hearing Tenants Annual Customer Services Committee Report (August 2026)

15. Appendices

- 15.1 Appendix 1 - Tenant Voice Impact Report
- Appendix 2 - Engaged Tenant Profile

16. Glossary

- 16.1 None.



# TENANT VOICE IMPACT REPORT 2025/26

Hearing voices, improving services



In 2025/26 we heard 10,862\* tenant voices through a range of different engagement activities. Here are some case studies to showcase the difference the tenant voice has made.

*\*This figure represents the total number of interactions and includes some tenants who engaged with us on more than one occasion.*



# SOME OF THE WAYS WE HEARD TENANTS IN 2025/26



**10,862\***

Tenants  
heard



**40**

Multi-agency  
events



**160**

Watched Damp  
and Mould Video



**2**

Scrutiny Panel  
Projects



**13**

Check it Challenger  
Projects



**17**

Tenant  
Meetings



**2**

Customer  
Panels



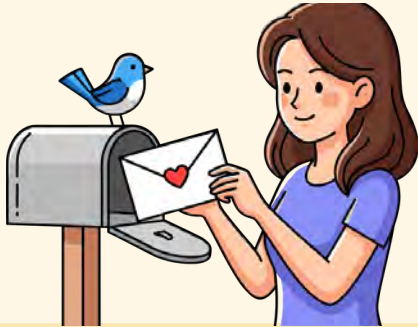
**9,623**

Responded to  
surveys

*\*This figure represents the total number of interactions and includes some tenants who engaged with us on more than one occasion.*

# 1. MRS B'S STORY

## HOW IT ALL BEGAN



Mrs B received a letter about her upcoming electrical testing appointment. Unfortunately, the letter caused some concern. It wasn't clear who it had come from, and the wording was difficult to understand. As a result, Mrs B questioned whether the letter was genuine and even worried it might be a scam.

## HOW DID IT MAKE MRS. B FEEL?



Mrs B felt confused and disappointed that a letter sent by us could create uncertainty and make customers feel worried or distressed.

## WHAT DID WE DO?



We took Mrs B's feedback on board and carried out a full review of our electrical testing letters. We made several improvements, including:

- Clearly stating who the letter is from
- Reassuring customers that the communication is genuine
- Adding contact details so customers can easily get in touch if they have questions
- Rewriting the content in a friendlier, more customer-focused tone that's easy to understand

To make sure we got it right, we also asked our Check It Challengers to review the updated letters and provide their feedback and approval.



## SO WHAT FOR TENANTS?



One tenant voice has led to a positive change that will improve the experience for many others. These changes will help customers feel more confident when they receive a letter about an electrical inspection. By making the communication clearer and easier to understand, we expect to reduce unnecessary calls to our Contact Centre from customers seeking reassurance. The improvements will benefit all tenants when their electrical safety checks are due.

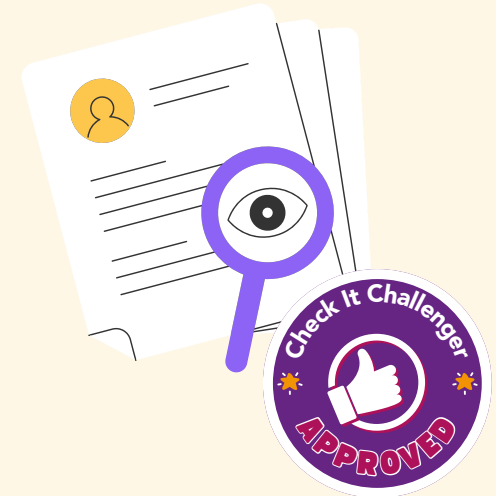
## CLOSING THE LOOP



We contacted Mrs B to thank her for taking the time to share her concerns.

We reassured her that her feedback had been taken seriously and explained the changes we had made as a result.

## NEXT STEPS



We're committed to continuing to improve our customer communications. As part of this, we'll be reviewing our wider suite of letters including gas servicing and extractor fans and working with our Check It Challengers to gather feedback and identify further opportunities for improvement.

# 2. TENANT SCRUTINY

## COMMUNAL AREAS AND SERVICES

### THE CHALLENGE



Tenants who completed the Tenant Satisfaction Measures Survey (TSMs) gave us mixed feedback about their satisfaction with communal areas with 62% overall satisfaction, a 4% decrease on the previous year.



Rather than making assumptions, we asked our Scrutiny Panel to undertake a Scrutiny exercise which involved speaking directly with tenants who pay a service charge for communal facilities. We visited tenants at home, gathering honest feedback about communal spaces such as gardens, corridors, laundry rooms, scooter stores and shared entrances. The response was fantastic, with 620 tenants sharing their experiences and ideas.

### WHAT TENANTS TOLD US



Tenants highlighted several common concerns, including:

- Untidy outdoor areas and weeds
- Recycling and bin provision
- Cleanliness of communal spaces
- Accessibility and security of entrances
- Heating issues
- Scooter storage and laundry facilities

## SO WHAT FOR TENANTS?



Using this feedback, the Scrutiny Panel agreed a developed a 15-point action plan to improve services. The project also revealed that direct satisfaction with communal facilities was higher than the TSM results with a 69% overall satisfaction rate.



The Scrutiny Project delivered:

- ✓ A 15-point action plan based on tenant feedback
- ✓ Better understanding of tenant priorities
- ✓ Tailored improvements for individual schemes
- ✓ Stronger relationships through face-to-face conversations
- ✓ Evidence to support future investment and service improvements

## THE DIFFERENCE MADE



Here are a few examples of the changes made due to the feedback from the surveys:

Tenant feedback has led to immediate improvements, including a new laundry rota and clearer signage in bin stores, making shared facilities easier and fairer for everyone to use.



8 Independent Living Scheme Groups established, putting residents at the heart of decision-making. The groups meet on a regular basis with each group setting their own agendas.



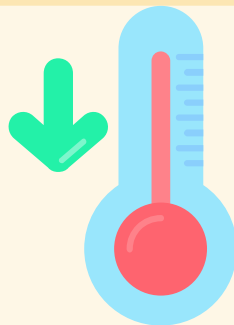
The Scrutiny Panel worked in partnership with us to create a clear definition of what constitutes a communal area. This has been adopted and published on our website and will form part of the Independent Living Scheme Handbook.



Tenant-led scheme spot checks have been introduced, giving tenants a direct role in monitoring standards and identifying opportunities for improvement alongside staff inspections.



Through scheme open days, tenants have shared ideas about how communal rooms can better support social activities, wellbeing, and community connections, helping to shape future plans for these spaces.



When residents told us communal rooms were uncomfortably warm during the summer months, we responded by adjusting heating settings, creating a more comfortable environment for everyone.

## WHAT WE LEARNED

- Talking directly to customers provided valuable insights that surveys alone could not.
- The TSM perception survey isn't always a true reflection of satisfaction with direct services.
- Most importantly, customers could see that their feedback was listened to and acted upon

## THE RESULTS



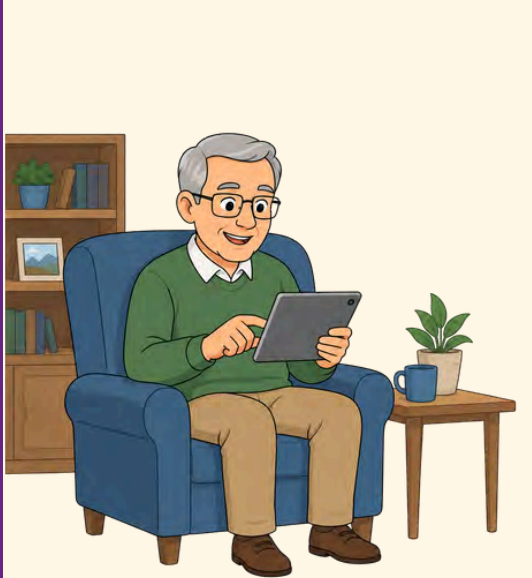
These examples show how tenant feedback is not only being heard but is leading to tangible improvements. By working together, residents are helping to create schemes that are more comfortable, better managed, and more responsive to the needs of the people who live there.

# 3. CHECK IT CHALLENGERS

DRIVING BETTER SERVICES FOR TENANTS



LISTENING TO TENANTS, IMPROVING SERVICES THE CHALLENGE



Our Check It Challengers are tenants who help shape our services from the comfort of their own home at a time to suit them, through quick and easy surveys. They review policies, letters, website content and customer information to ensure services are designed with tenants in mind.



During 2025/26, we received 229 responses across 13 topics from the Check it Challengers, helping improve communications, digital services, policies and customer information. Their feedback has made information clearer, improved access to services and enhanced the customer experience. Here's a few examples of what they have looked at in 25/26:

IMPROVING ONLINE FORMS

When customer satisfaction with e-forms began to decline, from 79% in 24/25 to 69% in 25/26, we asked the Check It Challengers to review the online experience.

As a result, we:

- Improved submission messages.
- Explained next steps and likely response times.
- Clarified whether customers should expect further contact.
- Delivered seven tenant-led improvements, including rewriting messages in a more conversational and user-friendly style.

IMPACT FOR TENANTS

Customers now receive clearer information after submitting forms online, reducing uncertainty and helping them know what to expect from our services.

## CLEARER WATER SAFETY INFORMATION



Tenant safety is top of our agenda, so we developed a booklet focusing on Legionnaires and water safety and asked the Check it Challengers to review it. They highlighted that some content was too technical.

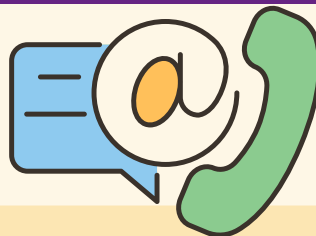
Based on their feedback, we:

- Removed jargon and simplified the language.
- Added information on medical equipment, water butts and composting.
- Improved the overall clarity of the guidance.

### IMPACT FOR TENANTS

New and existing tenants now receive information that is easier to understand and more relevant to their everyday lives, helping them keep their homes safe and well maintained.

## COMPLAINTS COMMUNICATIONS



The Customer Services team asked the group to review our complaints letters, as satisfaction had dipped. We made several improvements, including:

- Making contact numbers more visible.
- Adding area codes to telephone numbers.
- Rewriting closing paragraphs to make letters feel more empathetic and customer focused.

### IMPACT FOR TENANTS

Customers receiving complaint responses can more easily understand what happens next and how to get in touch if they need further support, helping create a more positive experience during what can often be a difficult time.

## BALANCING SUPPORT AND ENFORCEMENT



With increasing concerns about untidy gardens, the Neighbourhood Team asked the panel to review the letters sent to tenants.

The group recommended:

- Using a more balanced tone.
- Clearly explaining tenancy responsibilities.
- Including supportive messaging alongside expectations.

### IMPACT FOR TENANTS

The revised letters help tenants better understand what is expected of them while feeling supported rather than simply being warned or challenged.

# 4. YOUNG CARE LEAVERS COURSE

HELPING YOUNG CARE LEAVERS TAKE THEIR FIRST STEPS TOWARDS INDEPENDENCE



Back in 2023 we were approached by Barnsley Councils Youth Participation Service because they had been told by young care leavers that they felt unprepared to live independently and wanted Berneslai Homes and Future Directions to help design a Tenancy Ready Course. The course launched at the end of 2024 and ran over four weeks as an evening class. In 2025/26 we delivered two Tenancy Ready Courses for young care leavers, this time the course was ran over 2 days through the day after feedback from previous cohorts. The aim is to equip them with the knowledge, confidence and practical skills needed to successfully manage their own homes. The courses covered essential topics including budgeting, accessing support services and the realities of independent living. In 2025/26, 16 young care leavers took part.



How did it make them feel?  
Confident, empowered and ready to embrace the next chapter of their lives, with the skills and support needed to live independently.

**"I THINK IT LEFT A LIFE LONG IMPACT.  
EXCELLENT SKILLS AND HANDS ON  
LEARNING"**

*Miss S, Young Care Leavers Course Participant*



The difference we made  
Young care leavers are now better prepared to sustain their tenancies and thrive in their own homes. Armed with practical life skills, financial awareness and greater confidence, they are turning houses into homes and building strong foundations for their future independence. It's great to know that the young care leavers that have gone on to securing Berneslai Homes properties are having successful tenancies.

# 5. SMITHIES LANE TRAVELLERS SITE

## WHAT RESIDENTS TOLD US AND HOW WE RESPONDED



Over the last 12 months, we have worked closely with residents at Smithies Travellers Site to understand their priorities and deliver meaningful improvements that have made a real difference to daily life.

### WHAT WE DID



We spoke with every household on the site, building relationships and gaining a clear understanding of residents' aspirations, concerns and priorities for their community.



#### **The site needed improving**

We organised community litter picks with young people, helping to create a cleaner environment while encouraging pride in the site and positive behaviours.



#### **Young people lacked activities**

We funded an after-school programme, providing opportunities for learning, development and social interaction.



#### **Access to healthcare was limited**

We brought services directly to residents, including dental clinics, immunisation programmes and abdominal aortic aneurysm screening, alongside providing toothbrushes and toothpaste to families.



#### **Maternity services were difficult to access**

We arranged for midwifery teams to visit the site, making support more accessible for expectant parents.



## THE IMPACT



### Residents wanted a better communal space

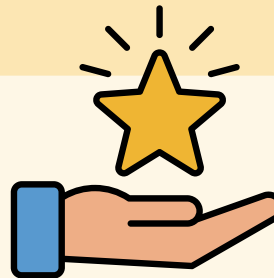
We worked with them to explore options for redesigning the communal area to better meet community needs. This project is still on going.



We held a drop in session on site with a member of the Income Team to give tenants the chance to ask any questions they had about the Rent Increase Letter.



Conversations with residents has told us they felt listened to, respected and supported. By responding to the issues that mattered most to them, we strengthened the relationship and trust in Berneslai Homes and partner organisations while improving access to essential services.



A brighter, healthier and more connected community where residents feel valued, heard and empowered to shape the future of their site.

## WORK IN PROGRESS



Families needed basic essentials - Through external funding, we are working to secure beds for children, ensuring they have a safe and comfortable place to sleep.

Access to books and learning resources is limited - We are working to coordinate library visits, bringing services directly into the community.

We are also trying to source further funding to keep the after school club provision running, helping BMBC complete a housing needs assessment and site provision and Working in partnership with BMBC to assess road signage on entry to the site.

# 6. DAMP AND MOULD AWARENESS

## EMPOWERING TENANTS TO TAKE ACTION

### THE CHALLENGE

As winter approached, we wanted to ensure tenants felt informed, supported, and confident in tackling damp and mould in their homes.

Our Tenant Satisfaction Measures (TSM) improvement plan highlighted a clear need to strengthen communication around damp and mould, giving tenants practical advice and information that would help them understand the issue and know what action to take. Alongside the introduction of Awaab's Law and continued repeat contacts relating to damp and mould concerns, it was clear we needed to rethink how we engaged with our tenants. Out of the 13842 calls to our contact centre between Oct 25 and March 26, 1956 were about damp and mould, with 1503 chase up calls, coupled with 89 stage 1 damp and mould complaints increasing to 98 in 25/26.



We had previously delivered an accredited damp and mould awareness programme, but feedback from tenants told us it wasn't working for everyone. Many found the classroom-based format too formal, too time-consuming, and not suited to the way they preferred to learn. Despite being made widely available, only 21 tenants participated. Rather than continuing with an approach that wasn't meeting people's needs, we listened to our tenants and redesigned the programme around them.



### OUR SOLUTION



Working directly with tenants who had attended the original course, we used their feedback to create a more accessible, engaging and practical learning experience. Instead of expecting tenants to come to us, we took the message into local communities. We developed a short, easy-to-understand ten-minute video that explained how to identify damp and mould, what simple actions could help reduce the risk, and when to seek support. The video was promoted and shared through trusted community partners, including local community centres, the Community Shop network and the Salvation Army.



Every participant also received a free damp and mould support pack containing:

- A damp trap
- A hygrometer to monitor moisture levels
- A cleaning cloth
- A STAR advice booklet packed with practical tips and guidance

Most importantly, we focused on delivering information in a supportive and non-judgemental way. The message was clear: we're here to help, not to blame, this was something that our tenants told us was important to emphasise.



The results exceeded all expectations.

Our original target was to engage 100 tenants within six months. Instead, we reached 160 tenants, achieving 60% more engagement than planned.

Importantly, the new approach helped us connect with audiences who are traditionally harder to reach through formal training. Of those taking part, 51 tenants were under the age of 55, demonstrating the effectiveness of using flexible, community-based engagement methods.



The impact on tenant knowledge and confidence was significant:

- 100% of participants reported an improved understanding of damp and mould
- 100% said they would put the advice into practice in their homes
- Tenants felt more confident identifying early warning signs and understanding what steps to take
- Participants knew how and when to report concerns, helping issues to be addressed more quickly

## CREATING LASTING CHANGE



The success of the project goes beyond the 160 tenants who directly participated. By listening to our tenants and equipping people with practical tools, easy-to-understand advice and greater confidence, we've helped create a network of informed residents who can support others in their communities. Many participants told us they planned to share what they had learned with friends, neighbours and family members, extending the reach of the campaign far beyond its original audience.



Today, 160 more households are better equipped to recognise damp and mould early, take preventative action, and seek support when needed. By listening to tenants and redesigning our approach around their needs, we've not only improved awareness but helped build healthier homes and stronger communities.

## FORWARD PLANNING

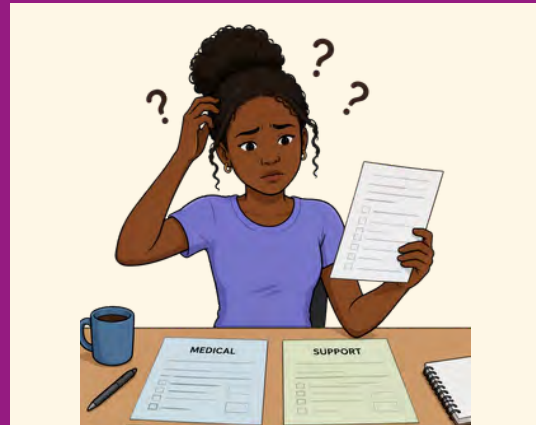


We will be working with the Damp and Mould Team and tenants to revisit the model for 2026/27.

# 7. IMPROVED ONLINE HOUSING ASSESSMENT FORM



## TENANT FEEDBACK



Feedback from the 2025/26 eform submission survey showed that some customers found it difficult to know whether they had selected the correct form, while others felt they were being asked to repeat the same information.

"Lot of checking to do to make sure it was the form I needed"

"Seems repetitive"

"Why does the applicant have to repeat things several times"

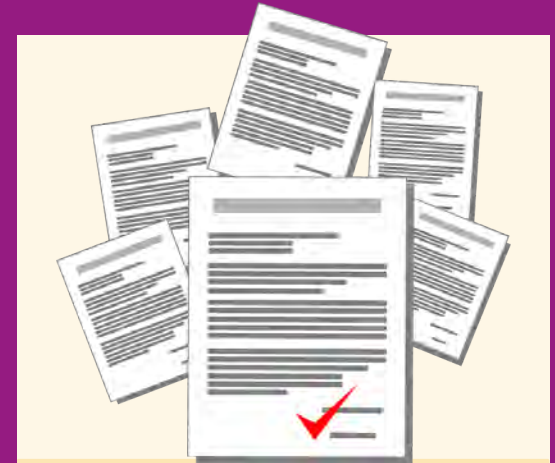
## WHAT WE CHANGED

We have created a new eform which combines the medical, change of circumstances, overcrowding, and support eforms.

## THE IMPACT

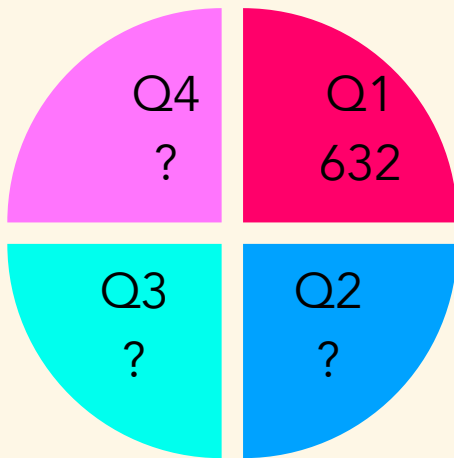


Customers only need to complete one form, making the process quicker and easier. Eform submission survey has seen a slight increase by 3% when compared to 25/26 reaching to 72% overall satisfaction in quarter 1.

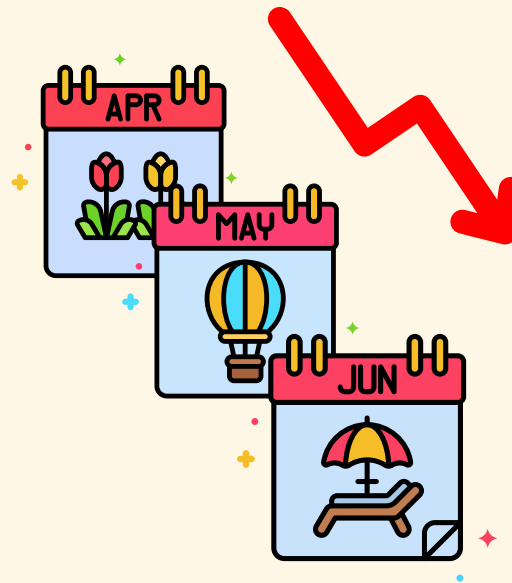


The combined eform is helping to reduce the number of separate forms being submitted. In 2025/26, 2,990 medical, change of circumstances, overcrowding and support eforms were completed.





In Quarter 1 of this year, 632 eforms have been submitted (it's to be noted that this data is a combination of the new eform with some of the old eforms still being completed).



Although the new eform was introduced during Quarter 1, early data shows a month-on-month reduction in submissions, suggesting the new approach is helping to streamline the process.



All relevant information is kept together in one place, helping staff process requests more efficiently.



It reduces duplication and the need to ask customers for the same information more than once.

# 8. IMPROVE THE WAY WE ARRANGE FOLLOW ON WORKS



## TENANT FEEDBACK



In 2025/26, 62% of tenants said their follow-on works were arranged. Where dissatisfaction was made, this was mainly due to tenants not receiving an update or a confirmed date for when the operative would return.

## WHAT WE CHANGED



If an operative is unable to complete on first visit, due to part required or more extensive works needed, then they will ring the Planning team to book an appointment there and then with the tenant so they know when they are expected to arrive. It will also be the same operative that turns up to complete works.

## THE IMPACT

This will improve the customer experience by making follow-on works clearer and better managed. Tenants will know before the operative leaves when the next appointment is booked, reducing uncertainty and the need to phone the Contact Centre for updates. Having the same operative return should also provide a more consistent service and help tenants feel their repair is being dealt with properly. This is already showing a positive improvement, with satisfaction increasing from 62% in 2025/26 to 81% in Quarter 1. This will hopefully reduce the number of chase up calls that the Contact Centre receives.

# 9. IMPROVING OUR NEW TENANTS HANDBOOK



## ACTION



We have updated and improved our new tenant handbook because the previous version was old and out of date. The refreshed handbook makes sure tenants receive clear, up-to-date information when moving into their new home. It was also co-designed and checked with involved tenants to make sure it is easy to read and includes the key information tenants need.

## IMPACT



- Tenants will receive clearer, more accessible information when moving into their new home.
- The new tenant handbook helps tenants understand what to expect and where to find key information, including key contact details.

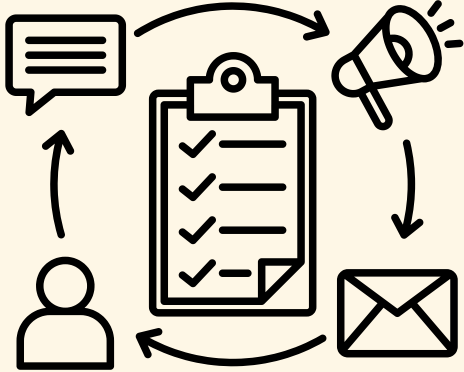
## MEASURE



- During 25/26 we carried out a new tenancy survey and the highest satisfaction received was 95% of tenants finding the new tenancy pack easy to read and understand! 89% felt it gave all the information that it needed.
- In 25/26 this will have impacted on 1,014 new tenants and 323 new tenants in quarter 1!

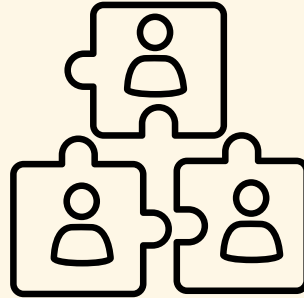
# 10. STRENGTHENING OUR RESPONSE TO ASB

## ACTION

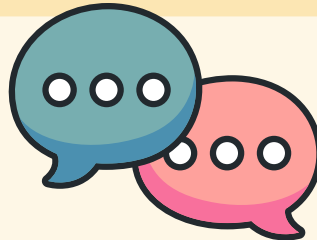


We've strengthened our action plan and risk assessment process to improve how we support residents reporting ASB. This includes agreeing clear communication plans, setting expectations, explaining what action can and cannot be taken, and identifying support needs early.

## IMPACT



This helps staff build stronger relationships with reporters by setting clear expectations, showing that their concerns are being taken seriously, and providing regular reassurance throughout the case.



We agree with the reporter on a communication plan, including how often they want to be kept updated.



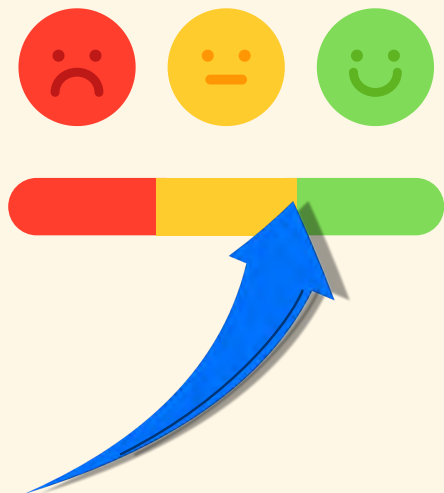
We discuss with the reporter about the outcome they are hoping for and clearly explain what action we can and cannot take. This helps manage expectations and ensures we focus on realistic outcomes that better meet the customer's needs.



Identifying support needs early means we can offer timely signposting and make referrals to the right support services where needed.



## MEASURE



When comparing 25/26 satisfaction to 24/25 it's improved on 6 out of 8 measures, with significant increases in:

- Overall satisfaction (44% to 54%)
- Outcome of ASB (45% to 54%)
- Kept informed (55% to 61%)



Quarter 1, is seeing improvements across most measures showing a positive progress in how customers experience the ASB service, particularly around reporting, handling, outcomes, and the impact of support provided.



During quarter 1, this will have impacted 24 residents who reported ASB!

# 11. IMPROVING OUR GAS SERVCING LETTER



## ACTION

We're improving our gas servicing letter to make it clearer, more helpful and easier for tenants to understand. The updated letter will explain how appointments can be rearranged, why the gas service is a legal requirement, and what tenants can expect during the visit.

## THE REASON BEHIND THE CHANGE



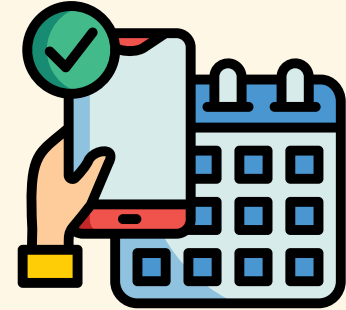
Feedback from gas servicing surveys told us that some tenants felt appointments could not be changed, which caused inconvenience for those with work, caring or other commitments

## WHAT IMPACT THIS WILL HAVE



Following feedback from the Check It Challenge group, we are updating the letter to help improve tenants' experience of the gas servicing process. This should help to:

- Improve satisfaction and feedback in future surveys.
- Offer more flexibility around appointments, so tenants receive a better and more convenient service.
- Reduce missed appointments and 'no access' visits.



- Reduce the number of missed appointments and recall jobs by helping more appointments to be completed successfully on the first visit. Around 500 gas servicing jobs each month are reported as 'no access'.
- Better manage tenants' expectations by including clearer information on what will happen during the visit.

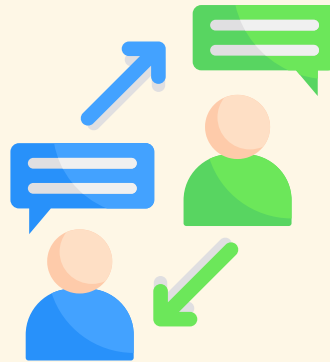
We will monitor the impact of these changes through future survey feedback and 'no access' data over the next few months.

# 12. KEEPING TENANTS BETTER INFORMED DURING PROGRAMMED WORKS

## ACTION

We have improved how tenants are kept updated during programmed works. Site Supervisors will provide regular progress updates and contact tenants when operatives are due to attend. We have also revised our letters and changed when they are sent, giving tenants more notice before works begin.

## IMPACT

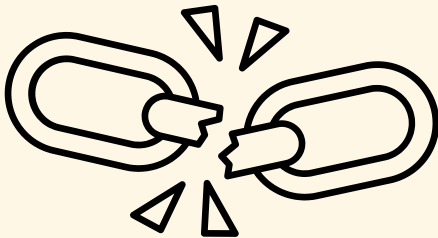


- Tenants will receive more regular updates during works, helping them feel better informed and reassured.
- Earlier letters will give tenants more notice, helping them plan around appointments and any disruption, while also helping to reduce missed appointments.
- Providing contact details for Site Supervisors means tenants know who to contact if they have any queries during the works.



- This should reduce chase-up calls to the contact centre and help tenants reach the right officer more quickly.
- These changes are already helping to improve the customer experience, with 100% of tenants in quarter 1 saying they felt informed during works.

## THE REASON BEHIND THE CHANGE



Satisfaction with keeping tenants informed during the process was low at 59% in 2024/25 and 64% in 2025/26.

## MEASURE

We will monitor the impact of these changes through tenant feedback and future survey results, particularly around how well tenants feel they are kept informed before and during works.

# 13. WORK IN PROGRESS 2026/27

WE'RE ALREADY SEEING THE DIFFERENCE THAT LISTENING TO OUR CUSTOMERS CAN MAKE IN 2026/27, AND THIS IS A BRILLIANT EXAMPLE OF CUSTOMER FEEDBACK LEADING TO REAL CHANGE.

## THE CHALLENGE



As part of a recent tenant scrutiny project, we spoke to residents about their satisfaction with communal areas in our Independent Living Schemes. One of the commitments that came from this was to set up resident groups, giving customers more opportunities to have their say and help shape the services they receive. It didn't take long for those conversations to start making a difference.

At Glebe Court, residents raised concerns about the radiators in their bathrooms. They told us the rooms felt cold during the winter months and that the radiators simply weren't big enough to properly heat the space.

## LISTENING TO RESIDENTS



We wanted to understand the issue properly, so one of our officers visited the scheme to meet with residents and hear their concerns first-hand. The group explained how the lack of warmth was affecting their comfort and wellbeing, particularly during colder weather. By taking the time to listen, we were able to get a much clearer picture of the problem and what residents wanted us to do about it.



Following the visit, we will be carrying out checks on the heating and hot water systems across the scheme. We then offered every resident the option of having a new bathroom radiator installed. We've even offered to remove the existing heated towel rails for those who would prefer a replacement radiator instead.



#### **The result?**

**Happier residents and warmer bathrooms.**

But the impact goes beyond just the radiators. Residents have seen that when they raise an issue, we listen. Their feedback didn't disappear into a suggestion box, it led directly to action.

It's a great example of how customer involvement can lead to practical improvements, while also building confidence that resident voices matter and can help shape the services we provide.



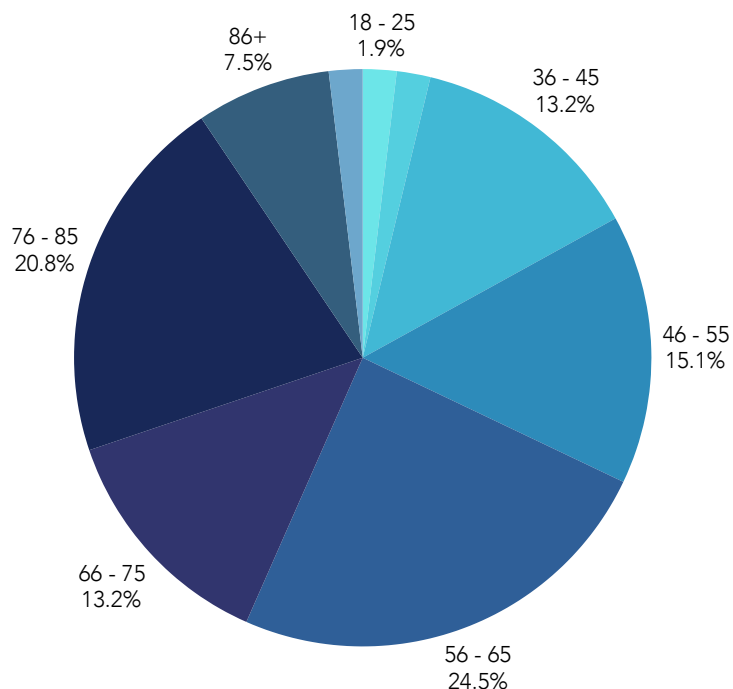
Sometimes it's the small changes that make the biggest difference. What started as a conversation with a group of residents has resulted in a warmer, more comfortable home environment for many people at Glebe Court. Most importantly, it's reinforced a simple message: when tenants speak, we're listening.

# INVOLVED RESIDENT PROFILE



THIS IS THE PROFILE OF 53 ACTIVELY INVOLVED RESIDENTS INCLUDING ALL TENANT INFLUENCE PANEL MEMBERS, CHECK IT CHALLENGERS AND REGULAR CUSTOMER PANEL ATTENDEES

## AGE PROFILE



## ETHNICITY



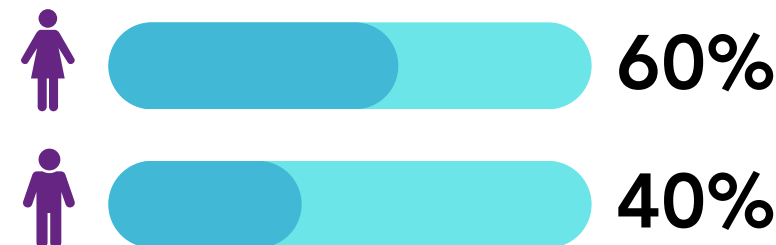
- 87% White/British
- 4% not disclosed
- 3% are White/Irish
- 2% Black African
- 2% Asian Other
- 2% White European

- 94% of involvement comes from tenants.
- 4% are Owner Occupiers
- 2% are leaseholders.

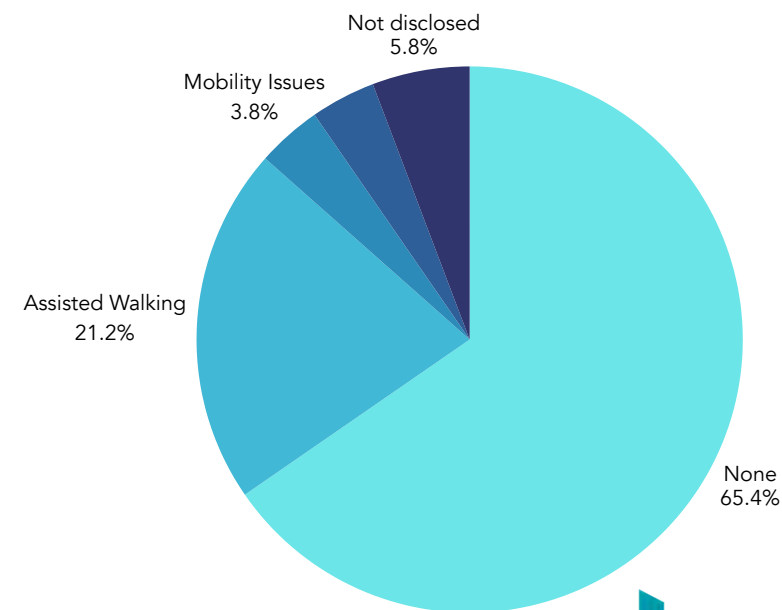
- 75% of involved tenants have no sensory disability.
- 11% have a hearing impairment.
- 4% have a visual impairment.
- 9% did not disclose.

- 6% of involved tenants disclosed they have a learning disability
- 30% disclosed they have a mental health condition.

## GENDER



## PHYSICAL DISABILITY



# AREAS OF REPRESENTATION



We have been looking at where our involved tenants live, highlighting any geographical areas of underrepresentation

- **North East and Dearne - 25% of involved tenants come from this area**
- **South - 15% of involved tenants come from this area**
- **Central - 32% of involved tenants come from this area**
- **North & Penistone - 28% of involved tenants come from this area.**

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## HOW OUR INVOLVED RESIDENT PROFILE COMPARES TO OUR TENANT PROFILE



The gender profile is similar.



We still need more under 35 year olds actively engaged as 14.5% of our tenants are under 35 compared to 3.8% of involved tenants.



87% of involved tenants are White British, this is similar the overall tenant profile.



Our involved residents have higher rates of physical disability (28%) compared to our tenants (19%).



Our involved residents have higher rates of sensory disability (15%) than our tenants (13.5%).



The rate of learning disabilities is similar our involved tenants (6%) compared to our tenants (4.9%)



Our involved tenants have similar rates of mental health conditions (30%) compared to our tenants (22.2%).



The largest percentage of involved tenants come from the Central area (32%)



# TENANT INFLUENCE PANELS PROFILE



We have four involved tenant influence panels:

- Tenant Voice Panel (TVP)
- Homes Panel
- Neighbourhood Panel
- Customer Service Panel

There are 15 involved tenants across these panels.  
Here is a look at their profile.



## Ethnicity

- 87% of Panel members are White British.
- 6.5% of Panel members are White Irish.
- 6.5% of Panel members are Black African.

## Areas of representation

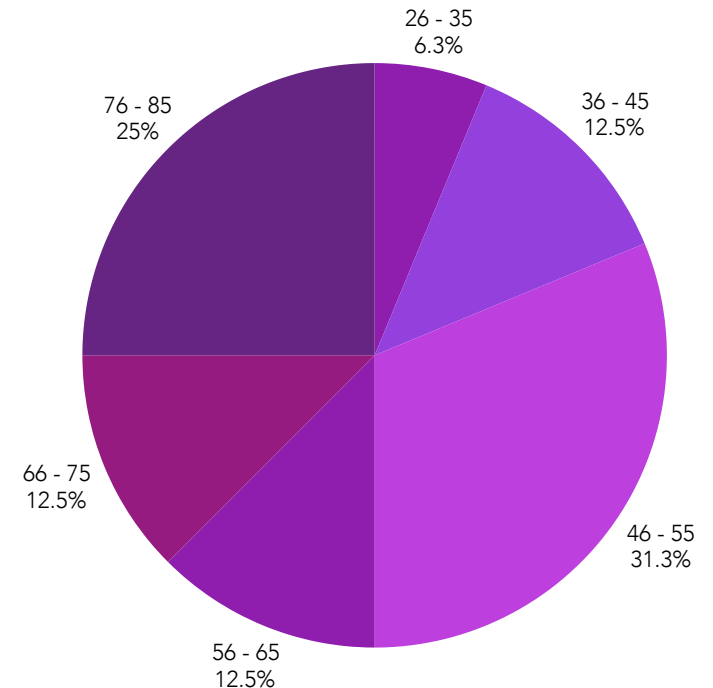
- North East and Dearne - 25% of Panel members come from this area.
- South - 19% of Panel members come from this area.
- Central - 43% of Panel members come from the area.
- North and Penistone - 13% of Panel members come from this area.



## Female



## Male



# Tenant Voice Panel

The Tenant Voice Panel (TVP) is made up of 10 tenants, all are reps from the three Tenant Influence Panels.

Here is their profile:

## Areas of representation



- 4 Panel members are from the Central Area
- 3 Panel members are from the North East and Dearne Area.
- 2 Panel members are from the South Area.
- 1 Panel members is from North and Pensitone Area.

## Gender

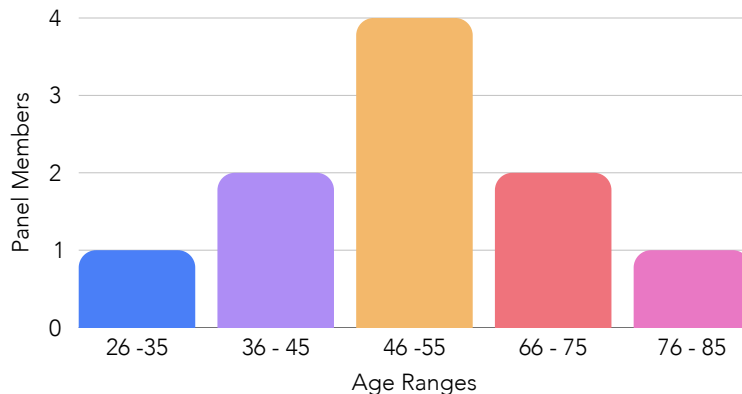


- The Panel has an even split of genders with 5 panel members being Male and 5 being Female.

## Ethnicity



- 8 Panel members are White British.
- 1 Panel member is Black African.
- 1 Panel member is White Irish.



# Homes Tenant Influence Panel

The Homes Panel is made up of 7 involved tenants.

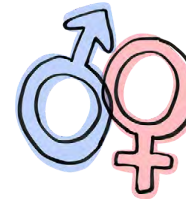
Here is their profile:

## Areas of representation



- 3 Panel members are from the Central Area.
- 2 Panels members are from the North East and Dearne Area.
- The South, North and Penistone areas have 1 representative each on the Panel.

## Gender

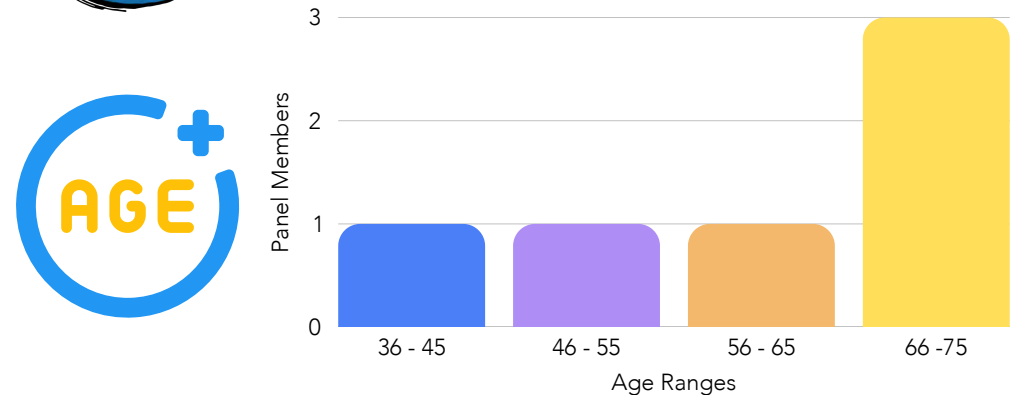


- 3 Panel members are from the Central Area.
- 2 Panel members are from the North East and Dearne Area.
- The South and North and Penistone areas have 1 representative each on the Panel.

## Ethnicity



- 5 Panel members are White British.
- 1 Panel member is Black African.
- 1 Panel member is White Irish.



# Neighbourhood

## Tenant Influence Panel

The Neighbourhood Panel is made up of 5 involved tenants.  
Here is their profile:

### Areas of representation



- 2 Panel members are from the Central Area
- North and Penistone, South and North East and Dearne Areas all have one representative on the Panel.



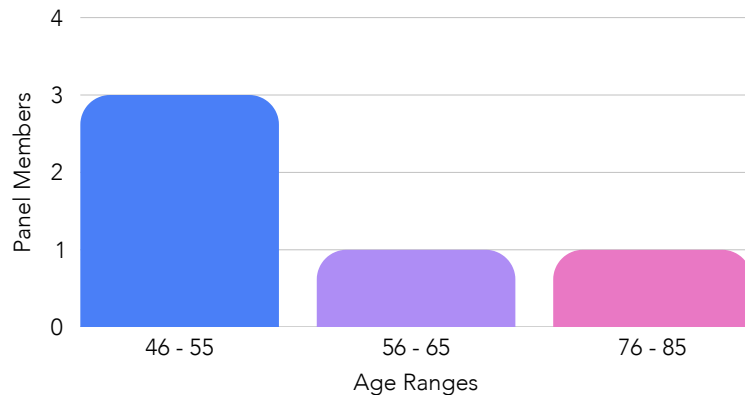
### Gender

- There are 4 Female members of the Panel and 1 Male.



### Ethnicity

- All members of this Panel are White British.



# Customer Service

## Tenant Influence Panel

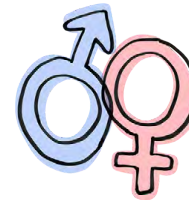


The Customer Service Panel is made up of 4 involved tenants.  
Here is their profile:

### Areas of representation



- 2 Panel members are from the Central Area.
- North and Penistone and South all have one representative on the Panel.
- There are no representatives from the North Area on the Panel.



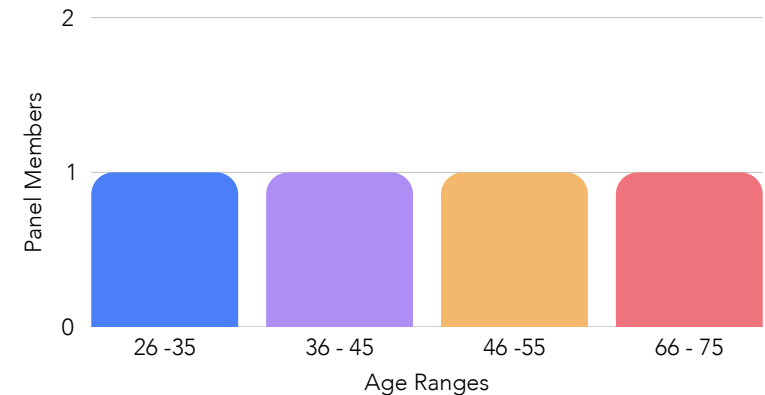
### Gender

- The Panel has an even split of genders with 2 Female and 2 Male members.



### Ethnicity

- All members of this Panel are White British.



# CHECK IT CHALLENGERS PROFILE



The Check It Challengers are tenants who help shape our services from the comfort of their own home at a time to suit them, through quick and easy surveys. They review policies, letters, website content and customer information to ensure services are designed with tenants in mind. There are 25 tenants who are Check it Challengers. Here is their profile:



## Areas of representation

- 5 Panel members are from the Central Area.
- North East and Dearne and the South have 7 Check in Challengers in each of their areas.
- 6 Panel members are from the North and Penistone Area.



## Ethnicity

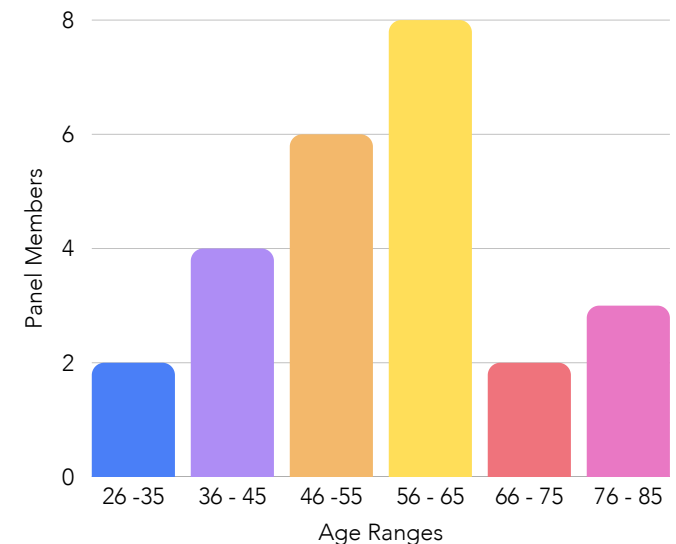
- 23 Check it Challengers are White British.
- There is 1 Check it Challenger who is White European.
- There is 1 Check it Challenger who is Black African.



## Female



## Male



# COMMUNITY CHAMPIONS PROFILE



The Community Champions is a new engagement model. Based on the Check it Challengers model where tenants can give feedback on their communities from the comfort of their own home. They are sent a survey every 2 months to ask their concerns in their areas, results are sent to the relevant Neighbourhood Team for their response which is then fed back to the Community Champions.

There are 17 tenants who are currently signed up to Community Champions.

Here is their profile:



## Areas of representation

- 13 Community Champions are from the Central Area, covering King Street, Churchfields and Summer Lane estates.
- The North Area has 2 Community Champions that cover parts of Honeywell.
- The South and North East and Dearne have 1 Community Champion each covering parts of Darfield and Lundwood.



## Ethnicity

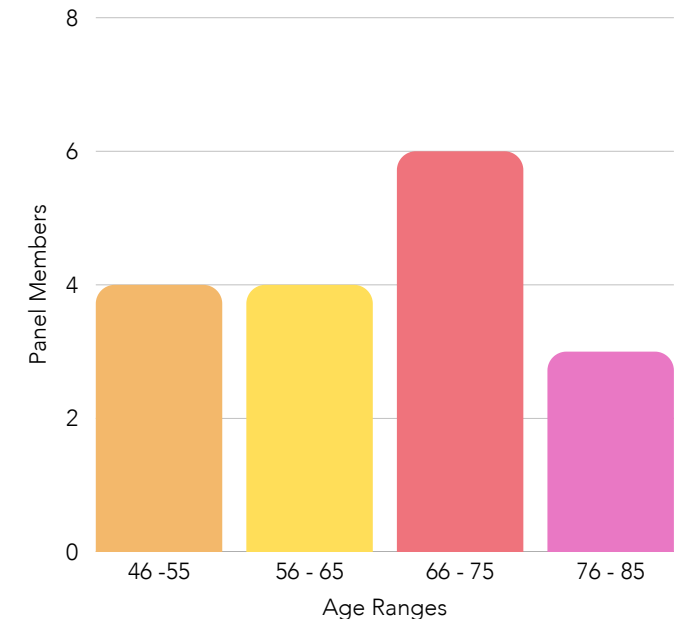
- 16 Community Champions are White British.
- 1 Community Champion is White Irish.



## Female



## Male



|                      |                                    |                                |                                                                |
|----------------------|------------------------------------|--------------------------------|----------------------------------------------------------------|
| <b>Report Title</b>  | Asset Management Strategy 2026-31. | <b>Confidential</b>            | No                                                             |
| <b>Report Author</b> | Interim Head of Asset Management   | <b>Report Status</b>           | For Approval                                                   |
| <b>Report To</b>     | Board<br>24/9/2026                 | <b>Officer Contact Details</b> | Jarrod Waistnidge<br>jarrodwaistnidge@bernesla<br>ihomes.co.uk |

## 1. Executive Summary

The Asset Management Strategy 2026-2031 sets out Berneslai Homes' strategic approach to managing, maintaining and investing in Barnsley Council's homes and related assets over the next five years. The strategy replaces the previous Asset Management Strategy 2021-2026 and responds to changing regulatory requirements, customer expectations, investment priorities and the long-term challenges facing the housing stock.

The strategy was developed through a structured programme of review and engagement, supported by a dedicated action plan and

builds upon significant progress made during the 2021-2026 strategy period, including achieving over 90% stock condition survey coverage, over 90% EPC coverage and delivering major building safety improvements. This has provided a stronger evidence base to support future investment planning and asset management decision-making.

The strategy is centred around four key priorities:

- a) Understanding Our Assets
- b) Providing Safe, Warm and Sustainable Homes
- c) Improving Our Neighbourhoods
- d) Listening to Customers and Shaping Services Together

Together, these priorities provide a clear framework for investment planning, asset performance management and long-term decision-making, ensuring resources are targeted effectively to maintain safe, sustainable and affordable homes while delivering value for money.

|                              |                                                                                                          |
|------------------------------|----------------------------------------------------------------------------------------------------------|
| <b>2.<br/>Recommendation</b> | <p><b>Board is recommended to:</b></p> <p><b>a) Approve the Asset Management Strategy 2026-2031.</b></p> |
|------------------------------|----------------------------------------------------------------------------------------------------------|

### **3. Background**

- 3.1 Berneslai Homes is renewing its Asset Management Strategy for 2026-2031 to provide a clear five-year framework for how we manage, maintain and invest in our homes and related assets. The strategy builds on the 2021-2026 strategy and reflects the changing regulatory, financial and service environment in which we are operating.
- 3.2 The 2021-2026 Asset Management Strategy has supported significant investment in Barnsley Council's homes, maintaining strong levels of compliance and building safety, improving the quality of homes and neighbourhoods, and strengthening the asset information used to inform future planning.
- 3.3 Key achievements delivered through the previous strategy include achieving over 90% stock condition survey coverage and over 90% EPC coverage across the housing stock, providing a significantly stronger evidence base to support investment planning, compliance assurance and future asset management decisions. The strategy has also supported major building safety improvements, including the installation of sprinkler systems in high-rise buildings.
- 3.4 The strategy brings together stock condition, compliance, energy performance, investment planning, affordability, neighbourhood insight and customer feedback to support clear, evidence-led decisions. It has been developed with input from tenants, Berneslai Homes teams, BMBC and key delivery partners.

### **4. Development of the Asset Management Strategy**

- 4.1 To support the development of the Asset Management Strategy 2026-2031, a detailed action plan was established to provide a structured framework for the review, development, consultation and approval of the strategy. The action plan set out key milestones, governance arrangements, stakeholder engagement activities and evidence-gathering requirements, ensuring the strategy was developed in a planned and coordinated manner.

- 4.2 The development of the strategy was informed by analysis of stock condition, compliance, repairs, energy performance and investment planning data, together with consideration of sustainability, affordability and future regulatory requirements. Engagement was also undertaken with tenants, Berneslai Homes teams, Barnsley Council colleagues and key delivery partners to ensure the strategy reflects organisational priorities and customer needs.
- 4.3 The resulting Asset Management Strategy 2026-2031 provides a clear framework for managing, maintaining and investing in Barnsley Council's homes and related assets over the next five years. The strategy is centred around four key priorities:
- a) Understanding Our Assets
  - b) Providing Safe, Warm and Sustainable Homes
  - c) Improving Our Neighbourhoods
  - d) Listening to Customers and Shaping Services Together
- 4.4 The strategy has been developed in consultation with relevant stakeholders and has been reviewed and approved by the Executive Management Team. Board approval is now sought to formally adopt the Asset Management Strategy 2026-2031 and provide the strategic framework for asset investment and management over the next five years.

## **5. Customer Voice/Impact**

- 5.1 Customer feedback has played an important role in the development of the Asset Management Strategy 2026-2031. Engagement was undertaken with the Tenant Voice Panel and Homes Tenant Influence Panel to understand the issues, priorities and improvements that matter most to tenants.
- 5.2 Feedback received through this engagement helped shape the strategy and influenced a number of its commitments, including investment in neighbourhoods and communal areas, improving energy efficiency, tackling recurring issues identified through complaints and feedback, supporting accessibility improvements and maintaining a focus on safe, warm and well-maintained homes.
- 5.3 The strategy includes a dedicated section outlining the feedback received from tenants, how that feedback has influenced the strategy, and the commitments Berneslai Homes will deliver in response over the next five years.
- 5.4 The Homes Tenant Influence Panel will continue to play an active role in monitoring delivery of the strategy, reviewing progress against commitments and success measures, and providing ongoing challenge and feedback throughout the life of the strategy.

## **6. Risk and Risk Appetite**

- 6.1 The Asset Management Strategy 2026-2031 provides a framework for managing risks associated with the Council's housing assets, ensuring investment decisions are aligned to regulatory requirements, customer needs, organisational priorities and the long-term sustainability of the housing stock.
- 6.2 The strategy has been developed in consideration of key risks including legislative and regulatory change, building safety, Awaab's Law, the condition and performance of ageing assets, energy efficiency requirements, affordability and the capacity to deliver future investment programmes.
- 6.3 The strategy supports the organisation's risk appetite by promoting evidence-based decision making, proactive asset management and long-term investment planning. This approach enables resources to be targeted effectively, providing assurance that risks are identified, monitored and managed appropriately throughout the life of the strategy.

## **7. Strategic Alignment**

- 7.1 The Asset Management Strategy 2026-2031 aligns with Berneslai Homes' Strategic Plan, supports the priorities of Barnsley Metropolitan Borough Council, and reflects current regulatory, legislative and customer expectations. The strategy provides a framework for delivering safe, warm and sustainable homes, improving neighbourhoods, strengthening customer involvement and ensuring investment decisions are evidence-based, financially sustainable and aligned to organisational priorities.

## **8. Data Privacy**

- 8.1 The Asset Management Strategy 2026-2031 has been developed using aggregated asset, property and customer information. No new data processing activities are introduced through the strategy and its implementation will be undertaken in accordance with existing data protection legislation, information governance requirements and Berneslai Homes policies and procedures.

## **9. Consumer Regulatory Standards**

- 9.1 The Asset Management Strategy 2026-2031 supports compliance with the Regulator of Social Housing's Consumer Standards, particularly the Safety and Quality Standard, by providing a structured and evidence-based approach to maintaining safe, well-maintained and sustainable homes. The strategy promotes effective asset management, investment planning, customer engagement and performance monitoring to support ongoing regulatory compliance and positive outcomes for tenants.

## **10. Other Statutory/Regulatory Compliance**

- 10.1 The Asset Management Strategy 2026-2031 supports compliance with a range of statutory and regulatory requirements, including the Building Safety Act, Awaab's Law, the Housing Health and Safety Rating System (HHSRS), Decent Homes Standard, landlord health and safety obligations, energy efficiency requirements and associated regulatory guidance. The strategy provides a framework for maintaining safe, compliant and sustainable homes while supporting ongoing regulatory assurance and effective management of the Council's housing assets.

## **11. Financial**

- 11.1 The Asset Management Strategy 2026-2031 provides the strategic framework for the planning and delivery of housing investment over the next five years. Delivery of the strategy will be funded through existing Housing Revenue Account (HRA) revenue and capital budgets, together with external funding opportunities where available. The strategy supports a planned, evidence-based approach to investment, helping to ensure available resources are targeted effectively, represent value for money and contribute to the long-term sustainability of the Council's housing stock.

## **12. Human Resources and Equality, Diversity and Inclusion**

- 12.1 Delivery of the Asset Management Strategy 2026-2031 will be supported through existing staffing structures and resources, together with workforce planning to ensure the organisation has the skills, capacity and capability required to deliver its objectives.
- 12.2 An Equality Impact Assessment has been undertaken as part of the development of the strategy. The strategy promotes a fair and inclusive approach to investment planning and service delivery, ensuring the needs of tenants and communities are considered and that investment decisions support accessibility, independence and equal access to safe, warm and sustainable homes.

## **13. Sustainability Implications**

- 13.1 Sustainability is a key component of the Asset Management Strategy 2026-2031, supporting energy efficiency improvements, carbon reduction and the long-term sustainability of the housing stock. The strategy promotes a planned and evidence-based approach to investment, helping improve the energy performance of homes, reduce fuel poverty, maximise external funding opportunities and contribute towards Berneslai Homes' EPC C and wider net zero ambitions.

**14. Associated Background Papers**

14.1 None

**15. Appendices**

15.1 Appendix 1 – Asset Management Strategy 2026-2031

**16. Glossary**

16.1 None.

# Asset Management Strategy 2026-2031



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# Welcome

Welcome to Berneslai Homes' Asset Management Strategy 2026–31. This strategy sets out how we will manage, maintain and improve Barnsley Council's housing assets, supporting the delivery of the Council's investment programme over the next five years to ensure homes remain safe, warm, sustainable and fit for the future, while supporting thriving neighbourhoods and communities.

It explains how we will use asset data, customer insight and long-term planning to help Barnsley Council target investment where it is needed most, meet changing regulatory standards and deliver value for money for tenants, leaseholders and the Council.

The strategy provides a clear framework for improving Council-owned homes and neighbourhoods, ensuring housing assets continue to meet the needs of current and future generations.

As Barnsley Council's Arm's Length Management Organisation (ALMO), Berneslai Homes will take a proactive and evidence-based approach to asset management, supporting the effective delivery of Council-funded investment programmes and balancing immediate priorities with long-term planning to ensure homes remain compliant, resilient and of a high quality.



# What is strategic asset management?

*Our vision is to use asset management to deliver safe, warm and sustainable homes, alongside well-managed neighbourhoods. We'll achieve this through a planned, evidence-based and customer-informed approach, keeping safety, quality, compliance, tenant involvement and value for money at the centre of decision-making.*

## Strategic asset management

### Proactive approach

Moving beyond reactive and cyclical investment. Taking a planned approach to understanding our homes and future priorities. Helping us make informed decisions before issues arise.

### Understanding our assets

Building a clearer picture of asset performance, opportunity and risk. Identifying where investment, intervention or further action is needed. Supporting informed and transparent decision-making.

### Strategic direction

Balancing immediate priorities with long-term ambitions. Considering affordability, sustainability and future requirements. Helping ensure resources are used effectively and responsibly.

### Better outcomes

Creating lasting benefits for homes, neighbourhoods and communities. Improving resilience, sustainability, value and long-term performance. Helping our assets continue to meet changing needs.

## Our approach is supported by these systems and processes

NEC Asset Database and stock condition surveys to inform targeted investment decisions.

Prioritising works based on compliance risk, energy performance (EPC ratings), and tenant feedback.

Reviewing asset performance regularly to identify underperforming homes for improvement or disinvestment.

Coordinating planned maintenance and environmental upgrades to maximise value for money and minimise disruption.

Embedding repairs trends, tenant insight and satisfaction measures in programme design and evaluation.

Integrating our energy modelling to support investment in energy efficiency and carbon reduction.

Using Power BI dashboards to monitor asset performance, compliance, and programme delivery.

Conducting option appraisals for poor-performing stock, including disposal, redevelopment, or targeted investment.

# Influencing Factors

## Our vision

**Creating great homes and communities with the people of Barnsley.**

We use Tenant Satisfaction Measures, service feedback, and demographic insight to understand tenant preferences and neighbourhood needs. This information helps us tailor investment, prioritise neighbourhood improvements, and respond to local issues such as demand, accessibility, and community safety, supporting inclusive and sustainable neighbourhoods while ensuring resources are directed where they achieve the greatest impact.



## Property Repairs and Improvement Partnership (PRIP)

The Property Repairs and Improvement Partnership (PRIP) is the long-term delivery model for repairs, maintenance, and capital investment across Barnsley's council housing stock. Re-procured in April 2020 for a further 10 years, the partnership combines in-house delivery with external expertise to ensure efficient, high-quality, and value-for-money services. PRIP has been central to maintaining strong performance on repairs and local spend, while also supporting apprenticeships, employment and wider social value across the borough. PRIP is continuously reviewed to improve its effectiveness.

**2030**

**Barnsley – the place of possibilities.**

Our asset management approach contributes directly to the borough's ambitions for healthy, learning, growing and sustainable communities by providing safe, warm and well-maintained homes that support wellbeing, opportunity and long-term place resilience.

Through investment in homes and neighbourhoods, the strategy supports the emerging Barnsley 2040 vision by contributing to health and wellbeing, ageing well, regeneration, housing growth and sustainable communities.

# Internal factors



## Berneslai Homes strategic plan

Berneslai Homes' Strategic Plan sets out these four key priorities that guide our organisation. This Asset Management Strategy translates those priorities into practical investment and asset management decisions, ensuring resources are targeted where they will have the greatest impact, deliver value for money, and support the successful delivery of our wider strategic objectives



### Listening and responding to our customers

#### We will:

- Listen to tenants and act on feedback to improve services.
- Involve tenants in decisions that affect their homes and communities.
- Use insight from surveys, complaints, and engagement to shape investment and improve outcomes.
- Communicate clearly and keep tenants informed.
- Regularly review progress against this strategy at the Homes Tenant Influence Panel.



### Keeping tenants safe and warm

#### We will:

- Invest in building safety, compliance, and risk management.
- Ensure homes are warm, energy efficient, and well maintained.
- Continue to maximise government funding to improve energy efficiency in homes.
- Tackle damp, mould, and hazards quickly and effectively.
- Plan investment based on data and need with a medium term approach in place.



### Improving opportunities for employment and training

#### We will:

- Create training and apprenticeship opportunities.
- Work with partners to support skills and employment.
- Use our investment and contracts e.g Barnsley £ and social value initiatives.
- Support communities through training and volunteering.

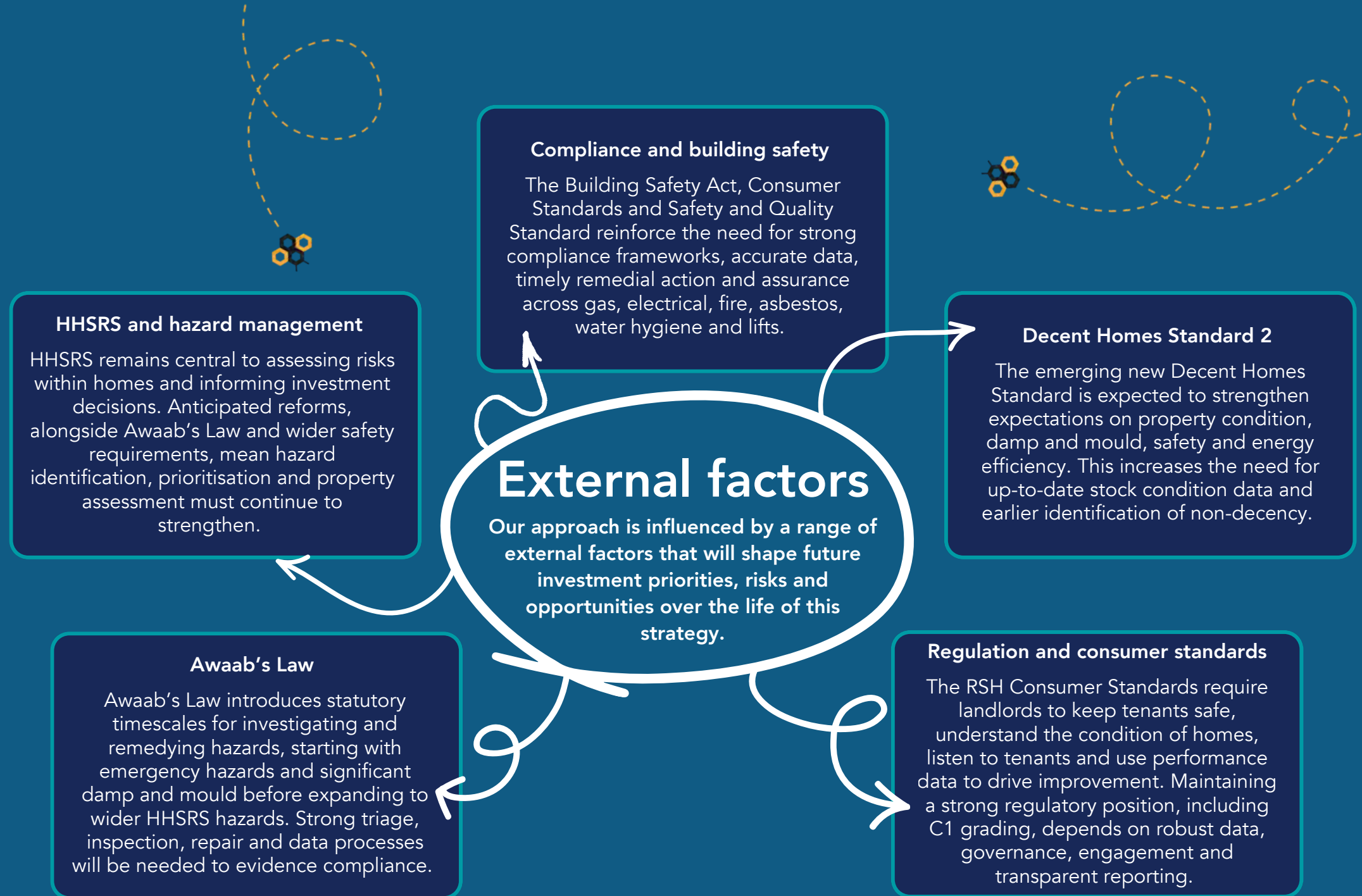


### Increasing efficiency and effectiveness

#### We will:

- Use our NEC Assets Module and SAVA Energy Module to drive better data, insight, and decision making.
- Invest wisely and deliver value for money.
- Work efficiently and continuously improve processes, systems, and performance.
- Manage resources responsibly to deliver sustainable services.

Our Strategic Plan is on our website - [www.berneslaihomes.co.uk](http://www.berneslaihomes.co.uk)



### Complaints and tenant feedback

The statutory Housing Ombudsman Complaint Handling Code strengthens expectations for fair, accessible and timely complaint handling. Complaints, surveys and tenant feedback will continue to provide insight into how repairs, investment and services can improve.

### Energy efficiency and Net Zero

Minimum energy efficiency expectations and the UK's Net Zero target require a long-term retrofit and decarbonisation pathway. Stock condition and energy data, including SAVA modelling, will help prioritise investment by need, feasibility, cost, carbon impact and tenant outcomes.

## External factors continued

### Resources, skills and delivery capacity

National shortages in construction, maintenance and retrofit skills create risks to delivery, cost and timescales. Workforce planning, apprenticeships, succession planning and strong contractor partnerships will be essential to maintaining delivery resilience.

### Financial pressures and value for money

Inflation, ageing stock, building safety, decarbonisation and rising demand create pressure on the HRA. The 10-year rent settlement provides greater certainty, but investment must be targeted where it delivers the greatest impact for tenants, compliance and long-term asset sustainability.

# Key priorities

Our four main priorities set out how Berneslai Homes will deliver a more strategic, evidence-led, and tenant-focused approach to asset management.

## Understanding our assets



Having a clear, accurate, and up-to-date understanding of our homes, their condition, performance, risks, and future investment needs.

We'll strengthen stock condition data and collect relevant information to identify where investment is needed most.

## Improving our neighbourhoods



Looking beyond individual homes and considering the wider places where tenants live, including estates, communal areas, garages, accessibility, demand and neighbourhood issues.

We'll use tenant feedback, local insight, demand data, and partnership working with Barnsley Council to target investment where it improves communities and supports fair access to good-quality homes.

## Providing safe, warm and sustainable homes



Ensuring homes meet current and future standards for safety, quality, energy efficiency, and comfort.

We'll use evidence-led investment planning, compliance information, EPC data and long-term financial modelling to prioritise works that keep tenants safe, reduce fuel poverty, improve home quality and support our net zero pathway.

## Listening to customers and shaping services together



We will work closely with customers, involved members, and local communities to understand what matters most. By listening to feedback, sharing insight, and involving people in decision-making, we will help shape investment priorities and improve the homes, neighbourhoods, and services we provide.

# Understanding our assets

## Scope

This strategy covers all council-owned housing managed by Berneslai Homes, including general needs housing, homes for older people, and associated assets such as communal areas and garages. It sets out the framework for managing, maintaining, and investing in these assets between 2026 and 2031, ensuring that investment decisions are data-led, aligned to strategic priorities, and delivered in a financially sustainable and efficient way.



# Profile of assets

As at Q1 2026 - 27



Total asset base  
18,094



Council owned homes  
17,735

Property Type  
17,735 homes  
56% houses

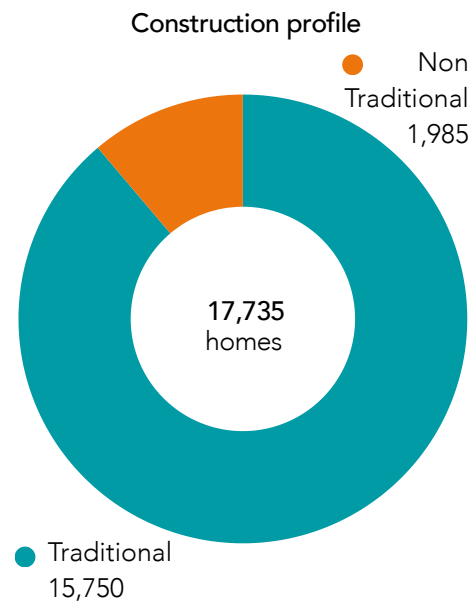
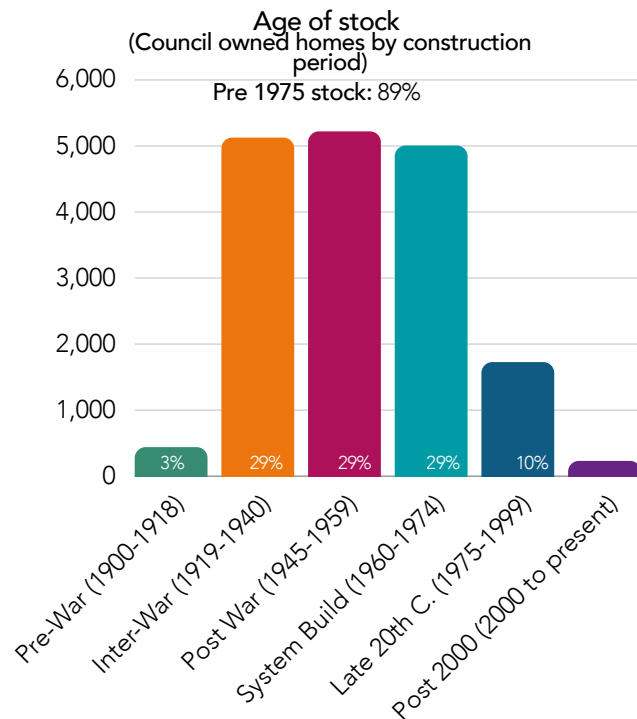
House (9,963) 56%  
Bungalow (4,642) 26%  
Flat (2,990) 17%  
Bedsit (118) 1%  
Maisonette (18) 0%  
House/shop (4) 0%



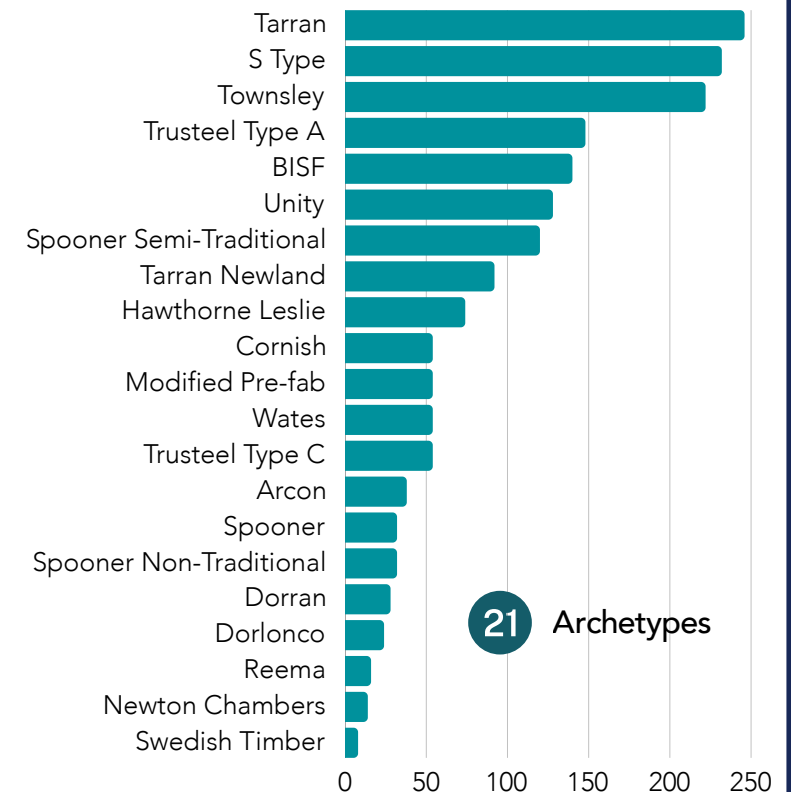
Leaseholders  
359



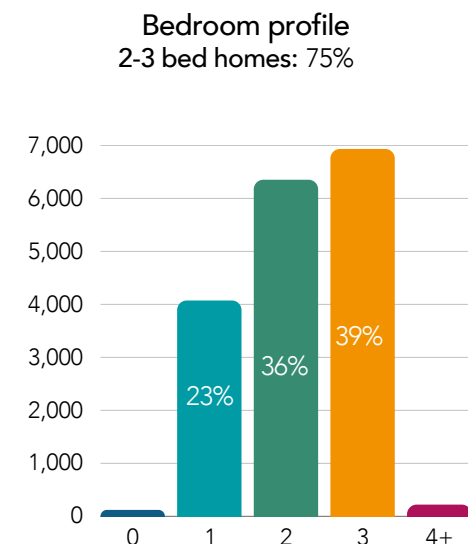
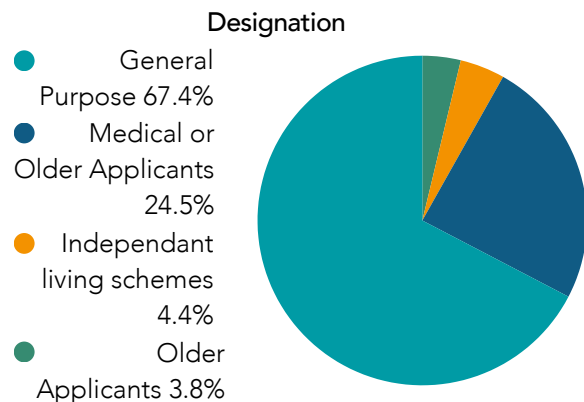
Non-residential/  
commercial sites  
2,200



**Non-traditional**  
(Distribution of construction types) Top 3 share: 39%



21 Archetypes



# Understanding our investment priorities

## Stock condition and energy performance surveying

We have worked with external surveying contractors, including an accelerated programme launched in late 2023, to improve our understanding of the condition and energy performance of our homes. This has increased stock condition survey and EPC coverage to around 93% of properties, providing a strong evidence base for investment planning

Over the next five years, we will maintain a rolling programme of approximately 20% stock condition surveys and 20% EPC assessments each year, using a targeted, intelligence-led approach focused on homes with higher risks, emerging issues, or potential investment needs.

## A holistic and collaborative approach

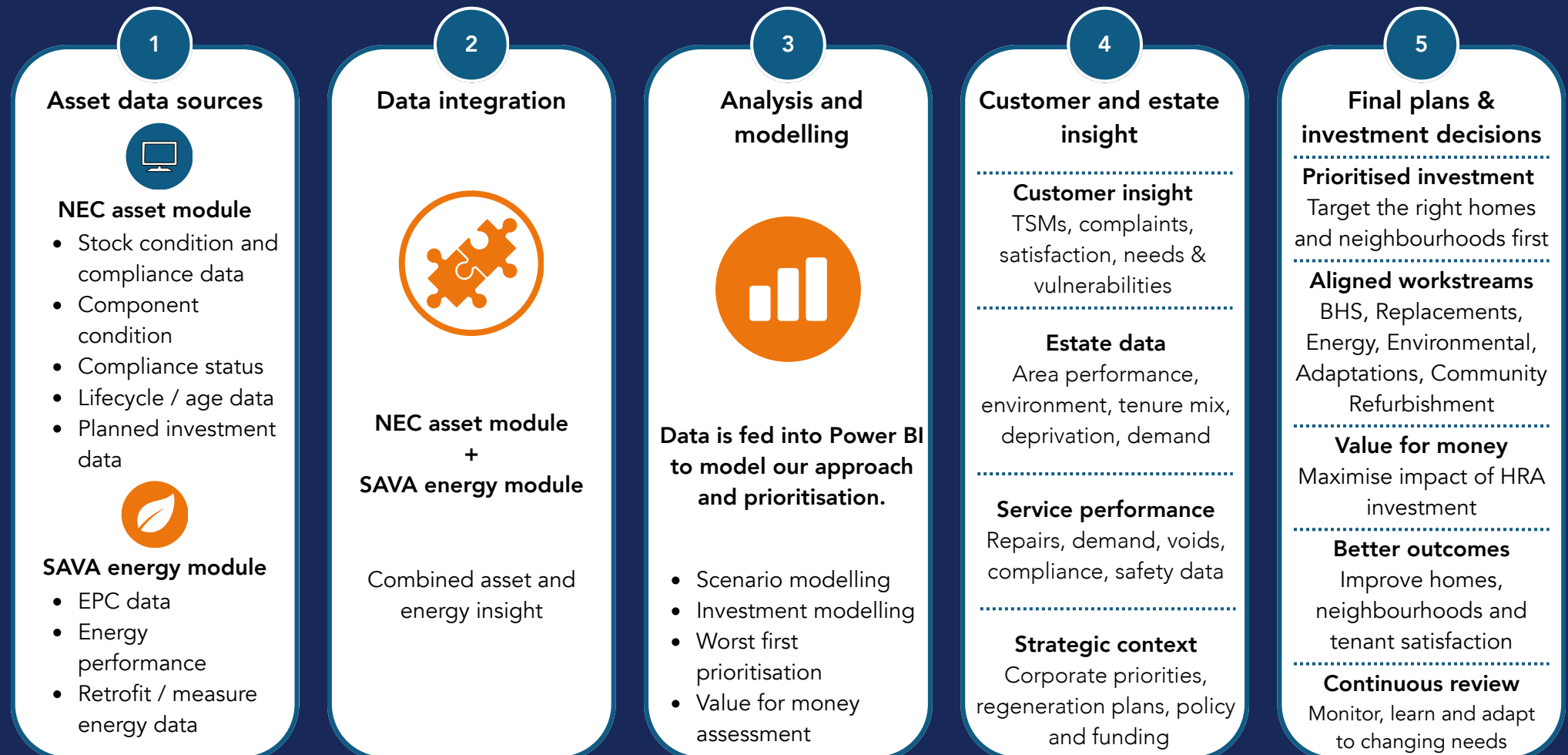
Investment planning will take a holistic and collaborative approach, considering more than component age and condition alone. We will work with internal teams, Barnsley Council, partners and tenants to ensure priorities reflect housing need, neighbourhood issues, customer experience and long-term outcomes. Tenant insight, feedback and complaints will help shape decisions so investment is targeted where it can deliver the greatest benefit for homes, services and communities.

| Headline metric                                                          | Position | What this tells us                                                                                                                                                                                   |
|--------------------------------------------------------------------------|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Homes meeting the Decent Homes Standard                                  | 99.42%   | The stock remains highly compliant overall, but the remaining non-decency must be identified early and resolved quickly to maintain performance and prepare for any move to Decent Homes Standard 2. |
| Homes with EPC rating of C or above                                      | 44.71%   | Energy efficiency remains a major strategic challenge and a significant driver of future capital planning, fuel poverty reduction and net zero activity.                                             |
| Homes with a stock condition survey completed within the last five years | 92.79%   | Data coverage is strong and gives a robust basis for investment planning, but the remaining gap must be closed to support full regulatory assurance and better targeting.                            |
| Homes with renewable technology installed                                | 17.77%   | Renewables are established within the stock but remain at an early stage relative to the scale of future decarbonisation required.                                                                   |

# Understanding our investment priorities continued

## Asset data and investment modelling

The NEC Asset Management Module and SAVA Energy Module are the key systems that underpin our asset investment planning approach. Information from these systems is integrated through Power BI to support analysis, modelling and investment prioritisation. Together, they provide a structured framework for programme development and long-term decision-making, helping ensure investment remains aligned to strategic priorities, future requirements and value for money.



# Understanding the challenges and opportunities ahead

Understanding our homes means more than assessing their condition today. We must also understand the challenges and opportunities that will influence future investment decisions, helping us plan proactively, respond to change and make the best use of our resources over the life of this strategy and beyond.

## Key challenges

- Ageing homes and varying property types requiring ongoing investment to remain safe, sustainable and fit for the future.
- Evolving regulations, including Awaab's Law, Decent Homes 2 and building safety requirements.
- Rising labour, material and construction costs.
- Growing and changing demand for adaptations, accessible homes and housing support that enables older and vulnerable residents to live independently for longer.
- Damp, mould and disrepair requiring early intervention.
- Delivering value for money while balancing competing priorities.
- Improving asset data quality, coverage and integration to support better decisions.
- Ensuring the housing stock continues to meet current and future affordable housing needs, informed by the Strategic Housing Market Assessment (SHMA) and emerging Local Supporting Housing Strategy.

## Energy efficiency and decarbonisation

Improving the energy efficiency of our homes is a key long-term priority, supporting both affordability for tenants and our wider environmental ambitions. We are working towards achieving EPC C by 2030, targeting investment on a worst-first basis and maximising external funding opportunities to improve the energy performance of council homes.

## Tackling fuel poverty

Our energy investment programme helps reduce fuel poverty by focusing on homes where poor energy performance has the greatest impact on household costs and comfort. By improving insulation, heating systems and renewable technologies, we aim to create warmer, more affordable and sustainable homes for our tenants.



# Providing safe, warm and sustainable homes

Between 2021 and 2026, we have invested significantly in Barnsley Council's homes, maintaining high standards of safety, quality and decency, including 100% compliance across key building safety areas and over 99% Decent Homes compliance.

The Bernslai Homes Standard investment programme has played, and will continue to play, a key role in providing safe, warm and sustainable homes through investment in home quality, energy performance, compliance and neighbourhood improvements.

Working with Barnsley Council, we have secured Warm Homes: Social Housing Fund grant funding to complement HRA investment, improving energy efficiency, reducing fuel poverty and supporting our sustainability ambitions. We will continue to maximise external funding opportunities to enhance future investment programmes.



## Our approach to delivering safe, warm and sustainable homes



This section explains how we make investment decisions, assess underperforming assets, develop investment programmes, align investment with Barnsley Council priorities, support sustainability and net zero ambitions, and maintain safe homes through ongoing investment.

# Our approach to investment decision making

## Understanding our assets

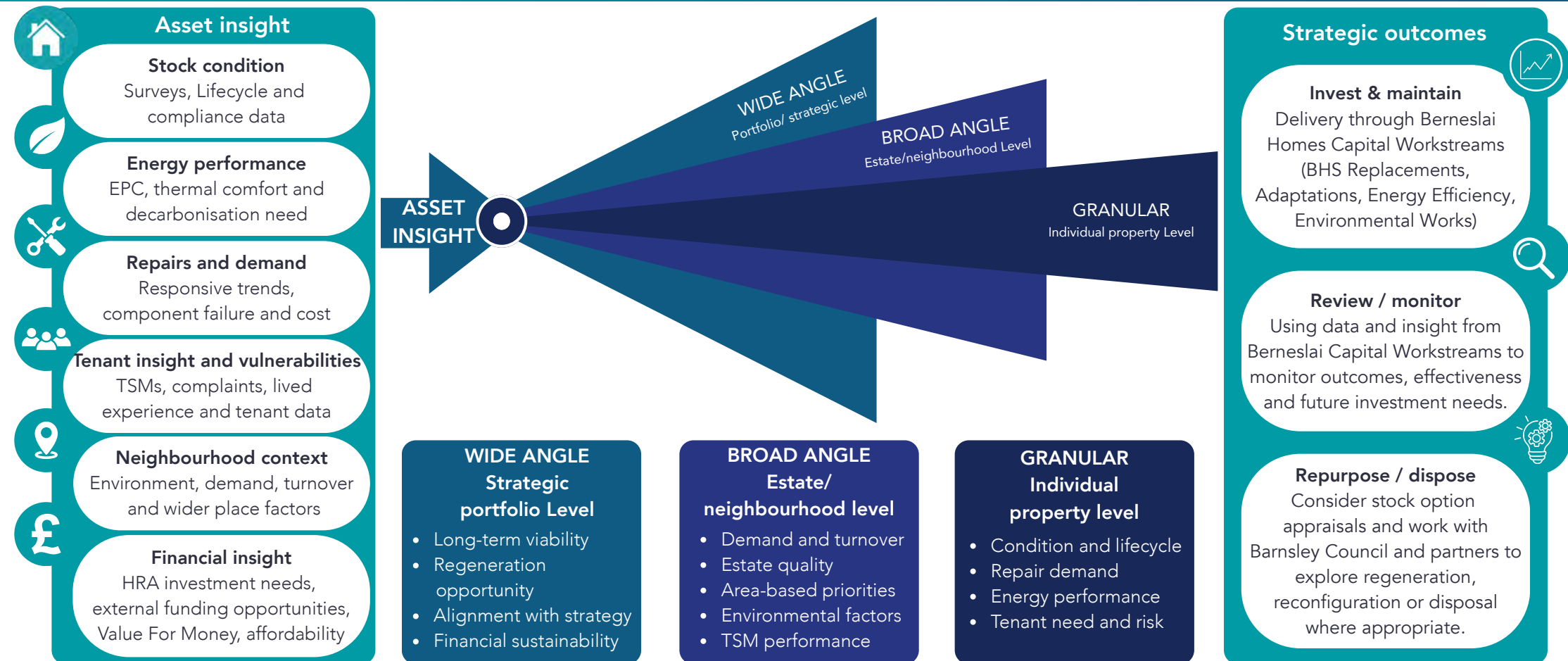
To support effective investment planning, we use asset data, service intelligence and customer insight to understand our homes, identify future needs and target investment where it will have the greatest impact.

## Our approach

Our approach combines asset, service and customer intelligence to inform investment decisions. Using portfolio, neighbourhood and property-level lenses, we target investment where it will deliver the greatest impact.

## The foundations of investment planning

Using different decision-making lenses helps us make informed, transparent and evidence-based investment decisions, ensuring resources are targeted where they will deliver the greatest value, compliance and long-term benefits.



# Active asset management and options appraisal

Where homes are identified as requiring significant investment or demonstrating signs of underperformance, we will undertake a structured options appraisal. Using a model developed jointly with Barnsley Council, assets will be assessed against financial, housing and neighbourhood factors to ensure decisions support housing need, value for money, asset sustainability and wider strategic priorities.



# BMBC priorities and partnership working

Barnsley Council, as owner and landlord of the borough's social housing stock, is responsible for maintaining a sustainable 30-year Housing Revenue Account (HRA) Business Plan, approving HRA budgets and capital investment programmes, and securing the long-term viability of its housing assets.

Working in partnership with Berneslai Homes, the Council will use active asset management, performance data and long-term planning to target investment effectively, identify redevelopment, acquisition and disposal opportunities, and assess the affordability of new-build and regeneration projects to help meet housing demand across the borough.

We will also work together to understand emerging housing need through the Strategic Housing Market Assessment (SHMA) and Local Supporting Housing Strategy, ensuring our homes continue to meet changing demographic, accessibility and affordable housing requirements.

By aligning investment decisions with wider housing, health and wellbeing, regeneration, economic growth and sustainability priorities, we will make the best use of HRA resources, support safe and sustainable communities, and ensure homes and neighbourhoods continue to meet current and future needs, including those of vulnerable residents, older people and households requiring accessible accommodation.



# Sustainability and net zero approach

Sustainability, MEES and net zero are central to delivering safe, warm and secure homes. Our approach combines targeted investment, partnership working and data-led asset management to improve energy performance, meet emerging regulatory requirements and contribute to Barnsley's long-term net zero ambitions.

## Key Delivery Workstreams

### SHF: Warm Homes Fund

Combines Government and Barnsley Homes funding to retrofit around 160 homes by late 2028 with energy efficiency and low-carbon improvements, helping to reduce fuel poverty, lower carbon emissions and improve tenant comfort.

### Energise Barnsley

Delivers solar PV installations to homes across the borough, helping tenants reduce energy costs, generate renewable energy and support Barnsley's wider carbon reduction ambitions.

### HRA-Funded Energy Efficiency Programme

Delivers energy efficiency improvements through the HRA Capital Programme, aligning works with planned investment programmes and using energy modelling to support EPC C, net zero and future regulatory requirements.

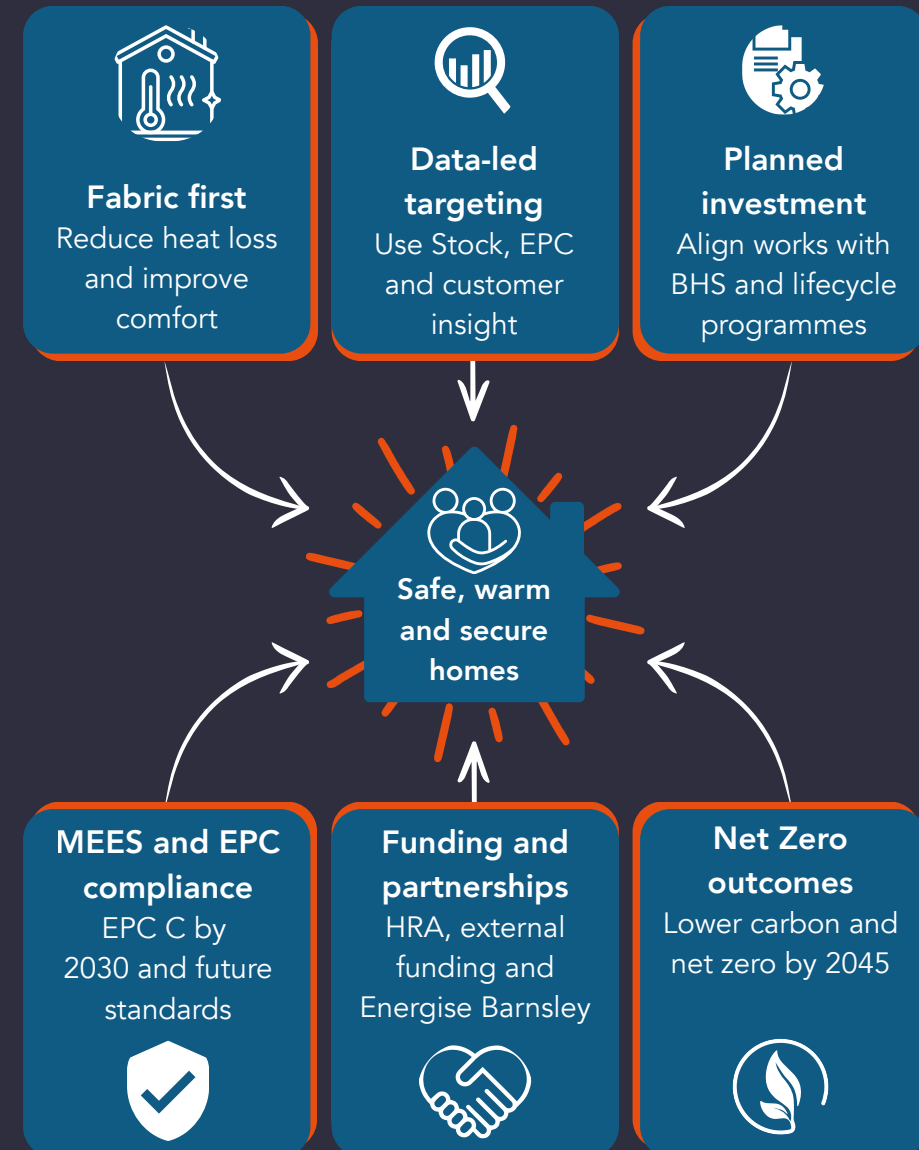
## Delivery plans

### Energy modelling and planning

We use SAVA energy modelling to assess the performance of our homes and develop a costed pathway to EPC C by 2030, informing medium-term investment planning and future regulatory readiness.

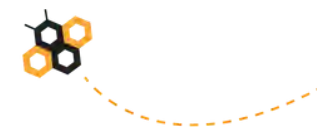
### Continued delivery

Meeting our energy targets will require continued investment, external funding and alignment with capital programmes. Improved asset intelligence and long-term planning will help target investment where it delivers the greatest impact.



[Click here to view our Sustainability Strategy](#)

# Revenue investment and compliance approach



Maintaining safe, compliant and well-performing homes requires ongoing revenue investment. Alongside capital programmes, revenue budgets fund the inspection, servicing, maintenance and repair of key building systems, helping meet statutory obligations, manage risk and ensure homes remain safe for tenants.

## Our revenue approach

### Reactive repairs

Responsive repairs to address day-to-day maintenance issues and keep homes safe and functional.

### Planned maintenance

Cyclical and preventative maintenance programmes designed to protect assets, extend component life and reduce future costs.

### Compliance servicing and testing

Regular inspection, servicing and testing of safety-critical systems to ensure continued compliance with legal and regulatory requirements.

### Risk-based prioritisation

Resources targeted using compliance data, asset intelligence, legislative requirements and property risk profiles.

### Continuous assurance

Performance monitoring, audits and contractor management provide ongoing assurance of compliance and service quality.

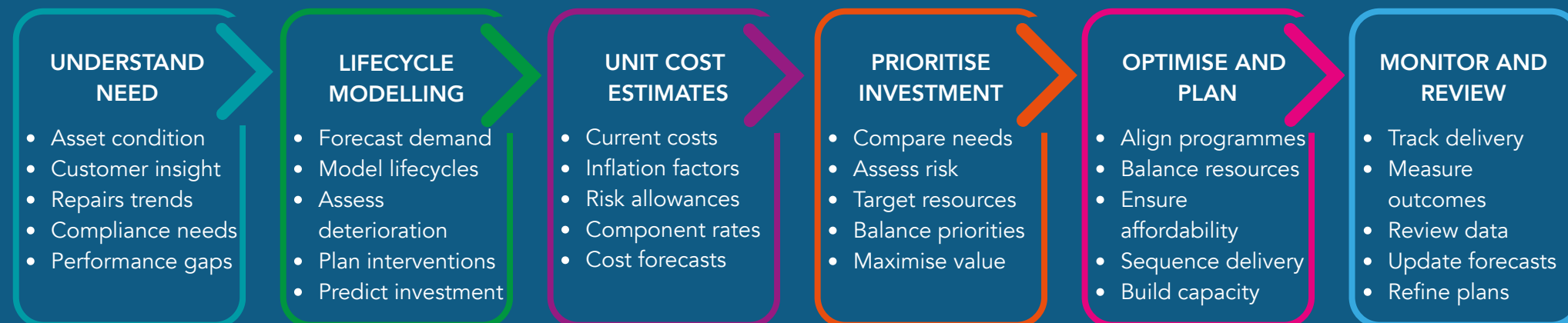


| Area                | Purpose                                                                                                                 | 2025/26 TSM performance                                                                                                                                                  |
|---------------------|-------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Gas safety          | Annual servicing and safety checks of gas appliances and installations                                                  | 100% of required gas safety checks completed. Target: 100%                                                                                                               |
| Electrical safety   | Periodic inspection and testing of electrical installations and communal systems                                        | Not reported as a TSM in 2025/26. Performance monitored through internal compliance reporting. Reported as a TSM                                                         |
| Fire safety         | Fire risk assessments, fire doors, alarms, emergency lighting and fire protection                                       | 100% of required fire risk assessments completed. Target: 100%                                                                                                           |
| Water safety        | Management of legionella and water hygiene risks                                                                        | 100% of required legionella risk assessments completed. Target: 100%                                                                                                     |
| Asbestos management | Surveying, monitoring and safe management of asbestos-containing materials.                                             | 100% of required asbestos management surveys or re-inspections completed. Target: 100%                                                                                   |
| Lift safety         | Inspection, servicing and maintenance of passenger lifts and lifting equipment                                          | 100% of required communal passenger lift safety checks completed. Target: 100%                                                                                           |
| Building safety     | Management of structural and building safety risks, particularly within higher-risk buildings                           | Not Measured by TSM                                                                                                                                                      |
| Damp and mould      | Prevention, monitoring and remediation to provide healthy living environments and meet emerging regulatory requirements | Not reported as a standalone TSM. Related indicators include 72.1% satisfaction that the home is well maintained and 0.6% of homes not meeting the Decent Homes Standard |

# Our Approach to Investment Planning

## Needs-based capital investment planning (budgeting)

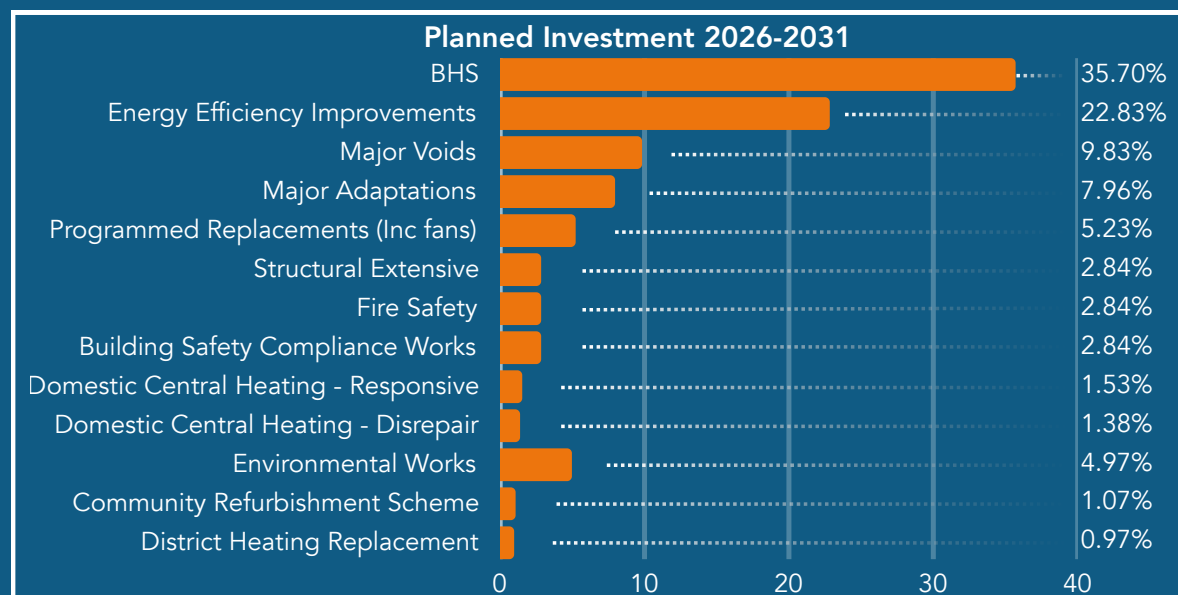
Our capital investment planning is driven by evidence of need. We use lifecycle modelling and robust unit cost estimates to understand current condition, predict future requirements and identify the most cost-effective time to invest. This ensures we target resources where they are needed most, deliver long-term value for money and support safe, warm and secure homes for our tenants.



## Medium term approach 2026 - 2031

A medium-term approach to investment planning enables us to look beyond annual budget cycles and take a longer-term view of asset needs, risks and priorities. This helps ensure investment is targeted effectively, supports sustainable decision-making and delivers value for money.

The graph to the right outlines planned investment over the next five years, showing how resources will be allocated to deliver our strategic priorities, maintain safe and sustainable homes, and support the long-term objectives of this strategy.



# Improving our neighbourhoods

Our neighbourhoods are central to creating great places to live and supporting strong, sustainable communities.

During 2026, we are developing a data-driven five-year neighbourhood investment plan that will help us target resources where they will have the greatest impact. By bringing together asset data, neighbourhood intelligence, customer feedback, repairs trends, demand information and local priorities, we will identify where investment is needed most and ensure decisions are based on robust evidence.

Our approach will focus on improving neighbourhood quality, supporting safer and stronger communities, enhancing communal and environmental assets, and ensuring customer insight and equality considerations remain at the heart of investment planning. Working with customers, Barnsley Council and key partners, we will develop a long-term programme that delivers value for money and lasting benefits for communities across the borough.



# Improving our neighbourhoods

**We're creating cleaner, safer and more attractive places where people want to live - before they even reach the front door.**

## Looking beyond the front door

Creating great places to live means investing not only in homes, but also in the neighbourhoods and shared spaces around them. Through our Environmental Improvement and Community Refurbishment Schemes, we will enhance the appearance, safety and usability of our estates, helping to create places that residents are proud to call home.

### We will aim to:

- Improve neighbourhood appearance and cleanliness.
- Upgrade fencing, paths, parking and communal areas.
- Enhance green spaces and biodiversity.
- Improve shared spaces, both internal and external.
- Support safer, more welcoming neighbourhoods.
- Target investment where it delivers the greatest community benefit.

### Safer, stronger communities

We analyse neighbourhood and ASB data to identify issues and work with partners and tenants to tackle the causes. This insight tells us where investment will improve safety, reduce anti-social behaviour and build stronger communities

### More than homes

We invest in communal spaces, land, garages, shops and other elements that improve the look, feel and function of neighbourhoods. We will combine works where possible and utilise our Community Refurbishment Scheme to deliver value for money and quality improvements.

### Where demand is strongest

We use lettings demand maps to identify high and low demand areas people want to live and where homes are harder to let - and take action to improve attractiveness and tackle the reasons.

### Fair, accessible and inclusive

Equality, diversity and inclusion are central to our decisions. An Equality Impact Assessment has been carried out as part of our Medium Term Investment Plan to ensure fair access to opportunities, services, adaptations and accessible homes so that neighbourhoods work for tenants.

### Working Together for better places

Our investment aligns with BMBC neighbourhood plans, ONS data and life chances indicators. By working with partners and using evidence, we target resources where they will have the greatest long-term impact for customers and communities.

### Your voice, our priorities

Tenant feedback through TSMs, surveys, complaints, groups and involvement activities shapes our neighbourhood plans. We will listen, act and measure progress so investment delivers what matters most.

# Listening to customers and shaping services together

At Berneslai Homes, we believe that customers should play a meaningful role in shaping the homes, services and neighbourhoods we provide. We are committed to listening to a diverse range of voices and ensuring customer insight is embedded within decision-making at every level.

Customer feedback provides valuable insight into customer needs, priorities and experiences. We will use this information alongside asset data, stock condition information, compliance requirements and financial planning to make informed decisions and deliver services that reflect what matters most to our customers.

We will continue to strengthen our approach to co-design, working with customers and Councillors to help shape policies, procedures, investment programmes and service improvements to ensure we drive an efficient and effective service and achieving the best value for money.



# Customer insight

## How we listen

### We gather insight from a range of sources, including:

- Tenant Voice Panel and Tenant Influence Panels
- Councillor & MP enquires
- Tenant Satisfaction Measures (TSMs)
- Complaints and compliments analysis
- Tenant satisfaction and Insight surveys
- Repair and investment programme feedback
- Estate Walkabouts and neighbourhood engagement
- Focus groups and workshops
- Co-design and consultation activities
- Community events and drop-in sessions
- Digital engagement channels
- Feedback gathered by frontline teams during customer contact

## How we will use customer insight:

- Inform investment decisions and prioritise works where they matter most to customers.
- Shape and improve policies, procedures and service standards through co-design.
- Identify emerging issues and service improvement opportunities from feedback and complaints.
- Influence neighbourhood, environmental and estate improvement priorities.
- Improve the customer experience by understanding what customers value most.
- Monitor contractor performance and the quality of services delivered.
- Target resources and investment where they will have the greatest impact.
- Provide evidence that customer feedback has influenced decisions through regular "You Said, We Did" reporting.



The Homes Voice Influence Panel will play an important role in the ongoing delivery of this strategy. Through regular engagement, we will use the panel to review progress against our commitments, monitor performance and success measures, and understand whether our investment programmes are delivering the outcomes that matter most to tenants. The panel will provide ongoing feedback, challenge and insight, helping to shape future priorities and drive continuous improvement throughout the life of the strategy.

An Equality Impact Assessment has been completed to help ensure equality, accessibility and tenant impact considerations are reflected in investment planning and decision-making.

# Tenant voice



As part of developing this Asset Management Strategy, we held a dedicated engagement session with our Tenant Voice Panel and Homes Tenant Influence Panel. These sessions provided valuable insight into the issues, priorities and opportunities that matter most to tenants. The key themes identified through this engagement have helped shape the direction of the strategy and informed our commitments for the next five years.

| Tenant feedback theme                                | What tenants told us                                                                                                                                                | Our commitment                                                                                                                                                                                 |
|------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Understanding our homes and neighbourhoods</b>    | Tenants highlighted the importance of well-maintained estates, including grounds maintenance, trees, gutters, environmental issues and neighbourhood safety.        | We will use neighbourhood intelligence, customer feedback and asset data to inform investment decisions and target resources where they can have the greatest impact on homes and communities. |
| <b>Investing beyond bricks and mortar</b>            | Tenants support investment in neighbourhoods, green spaces, security, communication and wider environmental improvements alongside improvements to homes.           | We will continue to invest in environmental improvements, community spaces and neighbourhood enhancements that contribute to sustainable and thriving communities.                             |
| <b>Recurring issues and complaints</b>               | Key themes included repairs quality, estate management, anti-social behaviour, accessibility challenges and communication.                                          | We will use customer insight, repairs data and performance information to identify recurring issues and work collaboratively across services to address underlying causes.                     |
| <b>What should We do more Of?</b>                    | Tenants would like greater focus on estate management, community facilities, communication and acting on tenant concerns.                                           | We will strengthen engagement and ensure customer feedback helps shape investment priorities, service improvements and decision-making throughout the life of the strategy.                    |
| <b>Investment priorities for the next five years</b> | Tenants identified accessibility improvements, modernisation, energy efficiency, neighbourhood enhancements and reducing empty homes as key priorities.             | We will deliver a balanced investment programme that prioritises safety, decency, energy efficiency, accessibility and the effective use of our housing assets.                                |
| <b>Making the biggest difference</b>                 | Tenants identified safer neighbourhoods, warmer homes, quality repairs, better communication and cleaner environments as areas that would have the greatest impact. | We will focus investment on outcomes that improve quality of life for tenants, creating safe, warm, sustainable homes and well-maintained neighbourhoods.                                      |



# Success measures

## Understanding our assets

- Maintain 90% stock condition coverage throughout the life of the strategy.
- Complete surveys of all identified non-traditional property types by 2028.
- Complete condition assessments of identified balconies and key building elements by 2028.
- Establish a fully costed and deliverable programme for achieving EPC C and MEES requirements by April 2027, with annual review and update thereafter.
- Maintain 20% stock condition survey coverage over a rolling five-year period through a risk and needs-based approach.
- Implement and utilise an embedded NEC-based asset option appraisal model for all major investment decisions by April 2028.

## Improving our neighbourhoods

- Develop and implement a five-year neighbourhood investment plan by 2027.
- Complete and report annual reviews of neighbourhood investment priorities and outcomes by April each year.
- Maintain or improve TSM satisfaction with communal areas and neighbourhoods (TP10 & TP11), with performance not falling by more than 2 percentage points from the previous year.
- Deliver 100% of approved annual neighbourhood improvement programmes in line with identified priorities
- Ensure all neighbourhood investment plans are supported by documented customer, asset and service intelligence from 2027.
- Complete planned environmental and neighbourhood improvement works in all identified priority areas each year.

These measures provide a way to assess progress and make sure the strategy has a tangible, positive impact.

## Providing safe, warm and sustainable homes

- Maintain 100% compliance across all statutory landlord safety requirements throughout the life of the strategy.
- Ensure 100% of homes meet the Decent Homes Standard.
- Achieve 100% compliance with Awaab's Law requirements and statutory response times.
- Deliver the approved EPC C and MEES compliance programme in line with regulatory requirements and published timescales
- Increase TSM satisfaction with repairs, maintenance and home condition year on year.
- Deliver 100% of approved annual investment programmes in accordance with compliance and asset management plans.

## Listening to customers and shaping services together

- Evidence the use of TSM results, complaints and customer feedback in all annual investment planning reviews.
- Maintain or improve overall tenant satisfaction year on year.
- Maintain or improve satisfaction that Berneslai Homes listens to and acts on customer views year on year.
- Maintain or improve satisfaction with opportunities to influence decisions year on year.
- Provide at least two formal customer engagement opportunities each year to influence investment priorities and service improvements..
- Publish annual updates demonstrating how customer feedback has influenced decisions and outcomes by June each year.

# Governance of the strategy



**This strategy will be delivered through established governance arrangements between Barnsley Council and Berneslai Homes, providing clear accountability, oversight and assurance.**

## **Berneslai Homes**

As the Council's Arm's Length Management Organisation (ALMO), Berneslai Homes is responsible for developing and delivering asset management priorities on the Council's behalf.

- Develop investment proposals
- Deliver asset management activities
- Deliver compliance and investment programmes
- Manage resources effectively
- Deliver agreed strategic priorities

## **The Berneslai Homes Board**

The Board provides strategic oversight, challenge and assurance to support effective delivery of this strategy.

- Monitor strategy delivery
- Oversee investment performance
- Review compliance and risk
- Scrutinise value for money
- Provide assurance to Barnsley Council

## **Barnsley Council**

As owner and landlord of the housing stock, Barnsley Council is responsible for setting strategic direction and approving investment priorities.

- Set strategic housing priorities
- Approve the HRA Business Plan
- Approve capital investment budgets and programmes
- Oversee long-term asset sustainability
- Ensure investment aligns with wider Council priorities

**Progress will be monitored through performance measures, investment delivery, tenant feedback, risk management and financial performance, with regular reporting through Berneslai Homes and Barnsley Council governance arrangements.**

**The strategy will be reviewed annually to ensure it remains aligned with legislation, regulation, housing need, tenant priorities and available resources.**



# Appendix

| Workstream                            | Main purpose                                                                                                                                                                                | Challenges                                                                                                                                                                                                              | How this strategy will drive direction                                                                                                                                                         |
|---------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Barnsley Homes Standard</b>        | Our core capital investment programme for maintaining homes to a reasonable modern standard and helping ensure they continue to meet the Decent Homes Standard.                             | Balancing the age, condition and functionality of components across a large and varied housing stock while making best use of funding, minimising disruption and responding to changing legislation.                    | Strengthening our planned and evidence-led approach, using stock condition, building condition and energy data to target works where they are most needed and support decency, value for money |
| <b>Programmed Replacements</b>        | Targeted replacement of individual building elements which require renewal outside wider whole-house improvement programmes, helping maintain the condition, safety and usability of homes. | Managing demand consistently across the housing stock, particularly where issues arise reactively and require prioritisation. Ensuring decisions are fair, evidence-based and aligned with wider investment priorities. | Developing a more joined-up approach between responsive repairs, asset intelligence and planned investment, ensuring resources are targeted where they have the greatest impact and value.     |
| <b>Major Voids / Empty Homes</b>      | Returning vacant homes to use as quickly and efficiently as possible, ensuring every property is safe, secure, compliant and ready to let.                                                  | Reducing vacancy levels whilst managing ageing stock, rising costs, complex repairs, compliance requirements and homes returned in poor condition.                                                                      | Strengthening early inspections, improving survey information and using void performance data to inform long-term investment planning and asset                                                |
| <b>Energy Efficiency Improvements</b> | Improving energy performance, reducing energy consumption, lowering carbon emissions and helping tackle fuel poverty.                                                                       | Significant investment requirements to achieve EPC and future sustainability targets alongside competing investment priorities.                                                                                         | Using asset and energy data to target investment, align works with wider programmes and maximise value for money while minimising disruption.                                                  |
| <b>Environmental Works</b>            | Delivering targeted improvements to estates, communal areas and neighbourhoods to create safer, cleaner and more attractive places.                                                         | Ensuring investment is prioritised fairly and delivers visible, long-term benefits while balancing local needs and funding pressures.                                                                                   | Applying a data-led, worst-first approach to target areas of greatest need and align investment with customer insight and wider capital programmes.                                            |
| <b>Major Adaptations</b>              | Delivering substantial adaptations that help tenants live safely and independently in their homes.                                                                                          | Meeting increasing and often complex needs while ensuring adaptations are practical, suitable and represent value for money.                                                                                            | Supporting a fair, person-centred and transparent approach, strengthening partnership working and targeting solutions that deliver long-term outcomes.                                         |
| <b>Community Refurbishment Scheme</b> | Delivering external environmental improvements while supporting local apprenticeship and skills development opportunities.                                                                  | Balancing investment in community assets alongside wider housing investment priorities and limited resources.                                                                                                           | Providing a framework for balancing investment, social value and productivity while aligning delivery with wider neighbourhood improvement                                                     |
| <b>Building Safety Compliance</b>     | Delivering compliance-related works that ensure homes remain safe and meet statutory, regulatory and corporate requirements.                                                                | Gaining timely access to homes, responding to changing compliance requirements and maintaining accurate compliance records.                                                                                             | Strengthening the use of compliance and asset data to prioritise investment, support proactive risk management and improve assurance.                                                          |
| <b>Fire Safety</b>                    | Protecting residents, buildings and communal areas from fire risk through inspection, maintenance and improvement works.                                                                    | Maintaining assurance across a diverse housing portfolio while responding to increasing regulatory requirements and resident expectations.                                                                              | Applying a risk-based approach to target investment using asset and compliance information and align fire safety activities with wider building safety                                         |
| <b>Disrepair</b>                      | Managing disrepair cases effectively to ensure homes remain safe, habitable and compliant with landlord responsibilities.                                                                   | Managing increasing case complexity, damp and mould demand, Awaab's Law requirements, legal expectations and resource pressures.                                                                                        | Strengthening early intervention, improving data quality and aligning repairs, legal processes, compliance and investment activity to reduce risk and improve outcomes.                        |

For more information about the Asset Management Strategy, please contact the team by emailing:



[investmentandregenerationteam@berneslaihomes.co.uk](mailto:investmentandregenerationteam@berneslaihomes.co.uk)



[www.berneslaihomes.co.uk](http://www.berneslaihomes.co.uk)

Berneslai Homes     YouTube



[www.berneslaihomes.co.uk](http://www.berneslaihomes.co.uk)

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2026

# Knowing our tenants

## We know...



86.11% White British  
2.35% White other  
1.16% Black African  
8.08% Prefer not to say



90.52% English  
0.71% Polish  
7.21% Unknown



40.81% Disability



72.38% Heterosexual  
0.95% Gay



2.79% 25 and under  
64.71% 26 to 65  
31.87% 66 and over  
0.73% Unknown



49.42% Christian  
1.91% Catholic  
0.89% Muslim  
0.22% Buddhist  
33.31% None  
7.89% Unknown  
3.82% Prefer not to say  
2.49% Other



61.49% Female  
38.50% Male



## Board factsheet September 2026

We collect data at the start of every tenancy (\*\*) and then periodically to find out more about our 17,967 tenants. Knowing our customers is really important so we can get things right for everyone and can:

- Understand more about their needs and experiences.
- Inform services and tailor the individual customer experience.

(\*) prefer not to say (\*\*) main tenant only

Data: September 2026

# Knowing our colleagues



56.2% Male (49%\*)  
43.8% Female (51%\*)



16-24: 8.52% (9%\*)  
25-34: 19.89% (13.5%\*)  
35-49: 34.47% (18.3%\*)  
50-64: 34.09% (21.4%\*)  
65+: 3.03% (19.4%\*)



92.8% White British (96.9%\*)  
3.1% Ethnic minority background (3%\*)  
4.1% prefer not to say



44.8% Christian (68.5%\*)  
49.8% No faith (24%\*)  
1.3% Other religion (0.3%\*)  
4.1% Prefer not to say



13.3% identify as disabled (22%\*)



2.4% LGBTQ+ (2.5%\*)

White text = Berneslai Homes staff  
(\*) = Barnsley Profile 2021 census.  
Economically active

Data: September 2026



**Minutes of Berneslai Homes Board held 30th July 2026**  
**4.00 p.m. Gateway Plaza**

**Present:**

|                      |   |              |
|----------------------|---|--------------|
| Ken Taylor (KT)      | - | Chair        |
| Richard Fryer (RF)   | - | Board Member |
| Adam Hutchinson (AH) | - | Board Member |
| Gez Morrall (GM)     | - | Board Member |
| George Paterson (GP) | - | Board Member |
| Cllr Neil Young (NY) | - | Board Member |
| Jo Sugden (JS)       | - | Board Member |

**In attendance**

|                        |   |                                                |
|------------------------|---|------------------------------------------------|
| Steve Feast (SF)       | - | CEO                                            |
| Dave Fullen (DF)       | - | Executive Director, Customer & Estate Services |
| Russell Thompson (RTh) | - | Interim Executive Director, Property Services  |
| Sam Roebuck (SR)       | - | Head of Strategy, Governance & IT              |
| Paul Clifford (PC)     | - | Service Director BMBC                          |

|                                                                                                                                                                                        |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <b><u>Item 1 – Apologies</u></b>                                                                                                                                                       |  |
| Councillor Jayne Hulme (JH)                                                                                                                                                            |  |
| <b><u>Item 2 – Declarations of Interest</u></b>                                                                                                                                        |  |
| None were declared.                                                                                                                                                                    |  |
| <b><u>Item 3 – Tenants Voice – Independent Living</u></b>                                                                                                                              |  |
| Positive video shared reflecting the role of independent living schemes and positive impact on individuals and communities.                                                            |  |
| <b><u>Item 4 – CEO Update</u></b>                                                                                                                                                      |  |
| SF presented the CEO update, highlighting significant activity across the sector and noting the positive profile and support being given to social housing, by the new Prime Minister. |  |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <p>The Board noted that the organisation is now two years away from inspection and that the regulatory regime continues to evolve. Staff remain focused on preparation and ensuring the organisation is well placed to respond to future requirements.</p> <p>Positive progress was reported in relation to damp, mould and condensation, with improvements gaining traction. There is now confidence that 100% compliance can be achieved by the end of August 2026. Work is also progressing on Phases 2 and 3 of Awaab's Law.</p> <p>An update was provided on the Green Project. Although the process has been challenging, recent intervention has been positive, and the position is now on a more constructive trajectory. Discussions have continued regarding the benefits of the proposals, balanced against Trade Union views.</p> <p>Feedback is now positive and there is confidence that agreement can be reached. A staff survey/ballot will be undertaken to seek the views of the whole workforce, with the majority view informing the direction of travel. It was also noted that the 2025/26 pay increase has not yet been agreed, which continues to impact staff.</p> <p>The majority of affected members are represented by Unite, with some represented by Unison. It was noted that a small number of individuals will be disadvantaged in future as a result of pay protection arrangements, while others will either be maintained or improved.</p> <p>The Board requested that thanks be passed on to the relevant team for the progress made.</p> <p>RF welcomed the positive update and emphasised the importance of this group of colleagues to organisational performance. KT stressed the need to maintain positive engagement, improve longer-term relationships and support the wider organisational culture shift. Thanks were extended to SR, DF and RTh for their support, and to SF for his open approach and leadership during a challenging period.</p> <p><b>The Board resolved that:</b></p> <p><b>the update was noted.</b></p> |  |
| <p><b><u>Item 5 – Quarterly Risk Update</u></b></p> <p>SR presented the report which had been considered by the Audit and Risk Committee. Committee feedback was noted and the risk scoring will be refined and work completed to distinguish existing controls and new actions.</p> <p>The report identifies 15 strategic risks, the majority of which are rated no higher than amber, providing assurance that risks are being managed effectively. There are no contingency liabilities to report.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  |

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| <p>JS confirmed the detailed discussion that had taken place at the Audit and Risk committee They welcome the changes and also noted that the assurance work would be beneficial. Thanks were extended to the team.</p> <p>RF referred to the Appendix 1 action relating to organisational culture and databased decision making, requesting clarification. SF explained that this relates to ensuring data sets are available to support sound decisions, rather than relying on assumptions. This includes measuring outcomes and strengthening accountability and responsibility. Further work will be undertaken at the Board Away Day to define the desired organisational culture.</p> <p><b>Board resolved that:</b></p> <ol style="list-style-type: none"> <li><b>1. The Risk Management Quarterly Update, including the comments and scrutiny provided by Audit &amp; Risk Committee be endorsed; and</b></li> <li><b>2. the Strategic Risks and organisation's key risk exposures were reviewed.</b></li> </ol>                                           |  |
| <p><b><u>Item 6 – Audit and Risk Committee Annual Report</u></b></p> <p>AH confirmed that the Audit and Risk Committee has delivered on the remit of the Terms of Reference. He highlighted recent membership changes, including the appointment of a Cooptee as a new Independent Committee Member. Looking ahead, the Committee will proactively focus on identified areas for development. AH also expressed his commitment to supporting the development of the risk management suite and framework, alongside working on a DTP-inspired revision of the Committee's work programme.</p> <p>The Chair commented that it was an excellent report and recognised the vital work undertaken by the Committee. He praised AH's leadership as Chair, noting the assurance provided to the Board, and thanked him for his contribution.</p> <p><b>Board resolved that:</b></p> <ol style="list-style-type: none"> <li><b>1. the Audit and Risk Committee Annual report 2025-26, providing assurance the Committee is fulfilling its remit be approved.</b></li> </ol> |  |
| <p><b><u>Item 7 – Annual Self Assessment against the Housing Ombudsman Service (HOS) Complaint Handling Code</u></b></p> <p>DF presented the report and provided background information. This is an annual regulatory requirement that must be submitted to the HOS by the Council by 30 September. Board noted that the report does not constitute complaint analysis. Once approved, it will be published on the website.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |  |

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| <p>Board noted that Berneslai Homes is fully compliant with the Code. Section 4.3 identifies areas for improvement, which are already being progressed. Since the report was written, the Ombudsman has been in contact to verify our annual maladministration data score of 35.1% for last year, compared with 60% the previous year, representing a significant improvement.</p> <p>RF outlined the process for final sign-off. He is currently the interim Board Member Responsible for Complaints and will meet with the Council's Cabinet Member Responsible for Complaints before preparing a response, which will need to be fed back into the process. RF considered the report to be strong, demonstrating good practice and full compliance, with clear supporting evidence. He also acknowledged the excellent maladministration result.</p> <p>It would be beneficial for SF/Chair to meet with the portfolio holder. PC to look into arranging.</p> <p><b>Board resolved that :</b></p> <ol style="list-style-type: none"> <li><b>1. the draft self-assessment be approved and delegate authority be given to the Executive Director of Customer and Estate Services to make final amendments and sign off ahead of BMBC's final approval;</b></li> <li><b>2. the Board Complaint Champion will meet with the Council's Member Responsible for Complaints and will draft their response to the self-assessment by 11<sup>th</sup> September 2026.</b></li> </ol> | <p>Service Director<br/>BMBC</p> |
| <p><b><u>Item 8 – Disrepair Annual Report 2025/26</u></b></p> <p>RT presented the report and apologised for an error in Table 5 relating to settlements paid since 2020, which should be £1.3M.</p> <p>The meeting noted that disrepair remains a significant and complex area of work, with ongoing financial exposure (£1.3M) up to the end of 2025/26, highlighting that ongoing resources are required. Board noted that some claims had been successfully defended, although a small number of historic closed cases had been reopened, resulting in additional costs. Work is underway to strengthen processes; improve learning and ensure the organisation is better positioned to manage and defend claims where appropriate.</p> <p>RF asked how learning from claims where liability had been found was being applied, and whether the organisation was being sufficiently robust in resisting and defending claims where it had legitimate grounds to do so.</p> <p>It was confirmed that learning is being applied through improved processes and closer working with Council colleagues, Legal and Finance. Members were advised that the approach is becoming more</p>                                                                                                                                                                                                                                                                                         |                                  |

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| <p>coordinated and robust, although this remains an ongoing learning process.</p> <p>JS expressed concern of the level of financial risk and questioned if there was sufficient oversight, stressing the importance of assurances being in place to demonstrate delivery. It was acknowledged that the current position provides greater transparency on the scale of the issue and the work required to address historic matters.</p> <p>AH suggested obtaining benchmarking information to help the Board understand the organisation's position, compared with others. It was agreed that benchmarking would be helpful, where available.</p> <p>AH queried the extent to which processes are supported by systems and workflow automation. It was confirmed that current arrangements remain largely manual, although improvements are being considered. The immediate focus is on damp and mould with disrepair process improvements expected to follow.</p> <p>NY asked whether claims patterns could be identified by area or property type and whether damp and mould cases were likely to increase future disrepair claims. Members noted that damp and mould could accelerate claims and that better use of data, including property archetypes and stock condition information would be important in identifying risk and targeting preventative action.</p> <p>RT reported on the work taking place jointly with the Council on the 5-year programme looking at data to support early intervention and inform future investment and repairs planning.</p> <p>GP noted that the issues are linked to delays in completing work and highlighted the need for a repairs service fit for purpose and appropriately resourced. Members acknowledged the pressures being managed and the importance of having strong processes in place to defend and review claims effectively.</p> <p>RTh referred to a number of action plans in place, including damp and mould, voids, disrepair. These are being consolidated into a single plan which will be brought back to the next Board meeting and will set out the issues identified, timescales, resource considerations and assurance arrangements.</p> <p>GM referred to the Green Project and discussion followed on culture change and the need to avoid an 'us and them' approach. The Board emphasised that the desired culture must be embedded throughout the organisation. GP acknowledged the work undertaken by RTh and team on the Green Project and noted that the challenges being faced are not unique to Berneslai Homes. Members noted the risk of momentum and knowledge being lost following RTh's departure.</p> | <p>ED PS</p> |
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| <p>KT requested monthly updates be provided on Empty Homes, Awaab's Law and Disrepair, with oversight from GP and relevant officers. He stressed the importance of reducing figures and ensuring delivery of the action plan in practice.</p> <p><b>Board resolved that:</b></p> <ol style="list-style-type: none"> <li><b>1. the 2025/26 year-end position, including the live caseload, financial exposure and projected 2026/27 budget pressure be agreed;</b></li> <li><b>2. the governance, reporting and cross-service working has strengthened during 2025/26, while recognising disrepair remains a high-risk area requiring sustained oversight;</b></li> <li><b>3. the continued focus on prevention, early intervention, access resolution, case throughput, data quality and statutory compliance during 2026/27 be endorsed; and</b></li> <li><b>4. the need for continued monitoring of financial exposure and delivery mitigating actions be agreed.</b></li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <p>ED PS</p>                |
| <p><b><u>Item 9 – Q1 Update on Berneslai Homes 2026/27 Annual Business Action Plan</u></b></p> <p>SR presented the report providing an update on the Q1 position not a year end update as contained within the report.</p> <p>Attention was drawn to Section 4.1.3 which highlights key areas, including empty homes, damp and mould. EMT are continuing to closely monitor performance in these areas. Data quality was noted as a positive area, although an issue has arisen in relation to Chatbot, where reduced Council support is being experienced due to structural changes, however transitional support remains.</p> <p>Board noted that the Savills' Review of governance mechanisms kick off meeting had taken place and that good progress has been made on rent convergence.</p> <p>RF highlighted that Voicescape has been a positive development, particularly in supporting income collection and members noted the potential to deploy the approach to other services. He suggested that for future reports it would be beneficial to include RAG ratings to provide clearer assurance on whether activities were on track and being delivered within agreed timescales.</p> <p>GM referred to the suspension of the Neighbourhood Plan work. It was explained that following significant changes in elected membership further consultation was required to ensure priorities remain aligned with localities and the strategic direction of the Council. Members noted the importance of avoiding misalignment and ensuring elected members</p> | <p>Head of Strat/Gov/IT</p> |

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| <p>have the opportunity to contribute. It was confirmed that area-based plans were also being considered, with a view to aligning the workstream. An all-member briefing will be taking place to support new members, building on earlier engagement already undertaken.</p> <p>It was further confirmed that community representatives are being kept informed through local meetings.</p> <p>AH referred to the IT roadmap and discussion took place on the importance of ensuring that IT systems support future service delivery. Members noted the need to develop a clear future vision, identify the systems required, including financial and ensure effective implementations. The Board also noted the importance of taking colleagues through the change journey and learning from previous experience.</p> <p>The Board considered the role of Data Champions and JS queried how achievements would be measured. It was noted that data-logic would identify any errors requiring correction which would then be referred to Data Champions and, a record of outcomes from the use of the tool is maintained and reported to the Information Governance Board for oversight.</p> <p>The Chair emphasised that IT would be a key driver for the organisation and that it was important to establish the correct framework. It was suggested that an external perspective should be sought to support this work.</p> <p><b>Board resolved that :</b></p> <p><b>1. they had scrutinised and commented on progress against the Annual Business Action Plan 26/27.</b></p> | <p>CEO</p>                    |
| <p><b><u>Item 10 – Employee Health and Safety Performance 2025 to 2026</u></b></p> <p>SF presented the report which provides an overview from last year and highlighting current issues. Board was asked to approve and sign off the refreshed policy.</p> <p>The policy has been reviewed by a health and safety professional, with external support from the council, and only minor changes have been made.</p> <p>Attention was drawn to Section 6 within the reported actions, which highlights an increase in threatening behaviour incidents.</p> <p>GM noted the number of accidents did not appear particularly high.</p> <p>Board discussed the accident reporting process, noting the increase in RIDDOR reportable incidents, which may reflect either a rise in incidents or improved reporting across the organisation. GM requested that future reports include information on mandatory health and safety training,</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <p>Head of People/Culture</p> |

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| <p>recognising that requirements vary by staff group. RF agreed that the current report does not provide sufficient assurance that mandatory training has been completed. Board also discussed contractor health and safety performance and whether they are keeping themselves and tenants safe. SF advised that this sits within the PRIP contract management. Board requested consideration be given to enhancing future reports to include contractor performance.</p> <p>KT referred to Table 5 and queried whether the figure accurately reflects the workforce. He also raised concerns about emotional wellbeing within teams, noting the reported upward trend in mental health absence in 5.7.2. He asked if a response on this could be provided by Head of People and Culture.</p> <p>Board agreed the recommendations, following SF confirmation that the policy had been reviewed by a competent person.</p> <p><b>Board resolved that:</b></p> <ol style="list-style-type: none"> <li><b>1. they had scrutinised the current health and safety practices and 2025-26 performance data;</b></li> <li><b>2. they approve and signed the refreshed Health and Safety Policy for 2026-28</b></li> <li><b>3. they approve the key actions to strengthen health and safety policies, procedures and practices in Section 6</b></li> </ol> | <p>Head of People/Culture</p> <p>Head of People/Culture</p> |
| <p><b><u>Item 11 – Date of next Meeting</u></b> Thursday 24<sup>th</sup> September.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                             |

At the conclusion of the meeting the Chair acknowledged the significant work currently underway and commended the excellent progress being made. He noted that it was positive to see a clear plan in place for moving forward.

He also took the opportunity to thank RT for his contribution over the past year, recognising his energy and efforts in helping to progress key areas of work, which had made a significant difference. On behalf of the Board, he extended best wishes for the future.