



Department of
Health

An Roinn Sláinte

Mánnystrie O Poustie

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<p>Subject:</p> <p>Charges for Rented Accommodation let to Staff of Health and Social Care Bodies</p>	<p>Circular Reference: HSC(F) 08-2026</p> <p>Date of Issue: 27 May 2026</p>
<p>For Action by:</p> <ul style="list-style-type: none">• Chief Executives of HSC Trusts <p>For Information to:</p> <ul style="list-style-type: none">• Directors of Finance of the HSC Trusts <p>Summary of Contents:</p> <p>This circular informs the HSC Trusts of revised charges for</p> <ul style="list-style-type: none">i) Rents of Houses, Flats etc let to Staff of Health and Social Care Bodiesii) Service Charges: Heating, Lighting and Poweriii) Other services <p>Enquiries:</p> <p>Any enquiries about the contents of this Circular should be addressed to:</p> <p>Finance Policy, Accountability and Counter Fraud Unit Department of Health Room D3 Castle Buildings, Stormont Estate Upper Newtownards Road BELFAST BT4 3SQ</p> <p>Email fpau@health-ni.gov.uk</p>	<p>Related documents: n/a</p> <p>Superseded Documents: HSC(F) 11-2025</p> <p>Status of Contents: Action</p> <p>Implementation: 1st June 2026</p>

CHARGES FOR RENTED ACCOMMODATION LET TO STAFF OF HEALTH AND SOCIAL CARE BODIES

PURPOSE

1. The purpose of this circular is to update the rental and service charges for rented accommodation let to health service staff. This is effective from 1 June 2026 and HSC(F) 11-2025 has been withdrawn.

This is set out under the provisions of Article 46 to the Health and Personal Social Services (Northern Ireland) Order 1972 to ensure a uniform standard of charging throughout the Province.

RENTS OF HOUSES, FLATS ETC

2. Rent

Rents are calculated using the Rateable Capital Value for domestic dwellings and garages, and uses rates applied by the Northern Ireland Housing Executive (NIHE). These are based on the ratio between capital value and gross annual rental income of (NIHE) properties.

For 2026/267 NIHE have advised that gross annual rental has increased to 7% of the Rateable Capital Value of NIHE properties.

Consequently rents for accommodation let to staff should be calculated so that the annual rental income for each property approximates to 7% of its Rateable Capital Value.

Example:

Rateable Capital Value- £100,000

Annual rent £100,000 x 7 % = £7,000

3. Garages

The charge for garages has increased and in accordance with NIHE rates is set at £11.87 per week.

4. Action

The action to be taken by HSC bodies, is as follows:

- i. Rents to be calculated using 7% of the Rateable Capital Value of each property from **1 June 2026**.
- ii. Rent for separate garage to increase to £11.87 per week with effect from **1 June 2026**.

SERVICE CHARGES: HEAT, LIGHT AND POWER

5. The charges effective from 1 June 2026 for heat, light and power, in cases where metered readings are not available and an apportionment of actual costs is not possible, are detailed in the Appendix to this Circular. Table 1 details charges applicable for houses / bungalows and table 2 shows charges appropriate for flats/ apartments. These charges were last updated in 2025 and therefore the revised charges are based on one year's increase in the Consumer Prices Index:
 - I. Electricity *increased* on average by 1.7% of the previous year
 - II. Heating *decreased* on average by 0.2% of the previous year
6. **HSC Bodies are reminded that the attached tables are intended for use only in exceptional cases where the actual cost cannot be established.** It is considered that it will encourage economy in the use of energy resources by tenants if, wherever possible, they are able to control their own costs.

OTHER SERVICES

7. Any other services provided in relation to the property, e.g. cleaning or internal decorating should be charged at actual cost. If circumstances prevent a charge at the time of delivery, e.g. because premises are occupied on a short-term basis by a succession of tenants, an annual maintenance charge should be considered.

Yours faithfully

KATHY NEEDHAM

Finance Policy, Accountability and Counter Fraud Unit

**HOUSES AND BUNGALOWS LET TO STAFF IN HEALTH AND
SOCIAL CARE**

ESTIMATED COST OF SERVICES PER YEAR

HEATING, LIGHTING AND POWER

6

Floor Area		3-4 person	1-2 person
Sq metres	Sq ft	Household £	Household £
120	1,290	6,713	6,146
110	1,180	6,280	5,731
100	1,080	5,854	5,309
90	970	5,423	4,922
80	860	4,984	4,519
70	750	4,547	4,099
60	650	4,110	3,680

**APARTMENTS AND FLATS LET TO STAFF IN HEALTH AND SOCIAL CARE
ESTIMATED COST OF SERVICES PER YEAR
HEATING, LIGHTING AND POWER**

Revised figures to be applied as from 1 June 2026

Floor Area		Typical Accommodation						£
Sq metres	Sq ft	BSR	BR	L	K	B	WC	
60	650	2	-	1	1	1	1	3,383
		-	2	1	1	1	1	
50	540	2	-	-	1	1	1	2,990
		-	2	1	1	1	1	
40	430	-	2	-	1	1	1	2,650
		-	1	1	1	1	1	
30	325	-	2	-	-	1	1	2,194
		-	1	-	1	1	1	
20	215	1	-	-	-	1	1	1,506
15	162	1	-	-	-	-	-	1,259
10	108	-	1	-	-	-	-	1,027

BSR = Bed/Sitting Room
 BR = Bed Room
 L = Lounge
 K = Kitchen
 B = Bathroom
 WC = Toilet