



Maintenance schedules & depreciation-style
replacement planning in England

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INTRODUCTION

As a landlord, bill management is part and parcel of the job, but if you manage your rental reactively, you'll always feel like you're one message away from an unexpected bill. A planned approach breaks that cycle.

This guide helps build a three-part operating system to manage your bills:

- Compliance and safety reminders (with proper evidence stored)
- Seasonal preventative checks that reduce emergencies
- A replacement reserve plan that spreads predictable costs over the lifespan of key assets



By the end, you'll have a yearly, reusable template—and a clearer view of what you should expect to spend, and when.

THE THREE-LAYER SYSTEM THAT STOPS SURPRISES

Layer 1: Compliance & safety (must-do and documented)

- **Gas safety:** Landlords must arrange an annual gas safety check and hold a valid Gas Safety Record, and share a copy with tenants with HSE requirements¹.
- **Electrical safety:** Landlords must obtain an Electrical Installation Condition Report (EICR) at least every five years and supply it to tenants as required by GOV.UK guidance².
- **Smoke and carbon monoxide alarms:** Landlords must ensure alarms are correctly installed and tested at the start of each tenancy. Keeping evidence of testing is recognised as good practice and supports compliance, although written records are not mandatory.

The compliance tasks should be easy to track and document.

Layer 2: Preventative maintenance (seasonal checks)

- **Planned preventive maintenance (PPM)** is proactive and helps identify and resolve issues before they become much more expensive failures. Addressing minor issues earlier saves costs and prolongs lifespan, while systematic maintenance improves efficiency. The RICS guidance notes that PPM reporting over five- to ten-year cycles³ helps estimate and plan costs for maintainable components and aids budgeting.

Layer 3: Lifecycle replacements (predictable end-of-life)

- Every aspect of your property, from appliances, flooring, and paint cycles to furniture and soft furnishings, all have lifespans. Budgeting for replacements is the heart of “depreciation-style” planning. RICS guide, life-cycle costing (LCC) explains that asset decisions are not just on purchase price but on total ownership cost, including maintenance and replacements over service life⁴.
- So, when lifespans are planned for, replacements stop being surprises and become a management strategy.



Sources

1. Health and Safety Executive (HSE), Gas safety records for landlords
2. GOV.UK, Private renting: landlord safety responsibilities
3. Royal Institution of Chartered Surveyors (RICS), How PPM can inform strategic approaches to assets, 22 October 2024
4. Royal Institution of Chartered Surveyors (RICS), Life Cycle Costing, 1st edition, April 2016, reissued June 2025 Professional guidance note

CHAPTER II

CORE COMPLIANCE SCHEDULE

For landlords managing single properties or larger portfolios in England, a structured compliance schedule is essential. When managed correctly, these checks are time-bound, evidence-driven, and easy to verify.

Take a look at the summary of the key compliance obligations that landlords note in their maintenance calendar:



A) Electrical safety (EICR)

Landlords must ensure electrical installations are inspected and tested by a qualified person at least every five years⁵. They must:

- Obtain a report (usually an EICR) and provide it to existing tenants within 28 days of inspection/test
- Provide a copy to new tenants before they occupy
- Provide a copy to the local council within seven days if requested
- Complete remedial or further investigative work within 28 days or sooner if specified

Note: For detailed information on electrical safety, kindly refer to “Electrical safety standards in the private and social rented sectors: guidance” issued by Gov.UK



B) Smoke & carbon monoxide alarms

Smoke and carbon monoxide alarms are a fundamental life-safety requirement in England’s rented homes. Installing, maintaining, and promptly repairing alarms to ensure ongoing protection for tenants and full regulatory compliance is necessary for landlords⁶.



B) Smoke & carbon monoxide alarms

They must:

- Ensure at least one smoke alarm on each storey with a room used as living accommodation
- Ensure a carbon monoxide alarm in any room used as living accommodation that contains a fixed combustion appliance (excluding gas cookers)
- Repair or replace alarms once informed and confirmed faulty

Note: For detailed information on smoke & carbon monoxide safety, kindly refer to “Smoke and Carbon Monoxide Alarm (Amendment) Regulations” issued by Gov.UK



C) Gas safety records

Gas safety records are a core legal requirement where gas is present in a rental property⁷. Yearly checks, giving timely certification to tenants, and thorough record keeping are necessary to demonstrate ongoing compliance.

Landlords should:

- Provide existing tenants a copy of the gas safety record within 28 days of completion
- Provide new or prospective tenants a copy before they move in
- Keep records for at least 2 years

Note: For detailed information on gas safety, kindly refer to “Domestic Gas” and “Landlords’ responsibility for gas safety” issued by HSE .

Sources

5.GovUK, “Electrical safety standards in the private and social rented sectors: guidance,” 1 Nov. 2025

6.GOV.UK, Smoke and Carbon Monoxide Alarm (Amendment) Regulations 2022: guidance for local authorities, 29 July 2022

7.HSE, “Landlords’ responsibility for gas safety”

YOUR ANNUAL MAINTENANCE SCHEDULE PART 1 OF 2

Task	Frequency	Who	Evidence to keep	What message to send tenants
EICR inspection & report (England)	≤ 5 years	Qualified person	EICR + remedial confirmations	“Electrical safety inspection scheduled—we’ll confirm access.”
Provide EICR to tenants (England)	Per inspection	Agent/landlord	Email/pdf record	“Sharing the updated electrical safety report for your records.”
Smoke/CO alarms (England)	Start of tenancy + as needed	Agent/landlord	Check-in checklist + photos	“We’ll test alarms at check-in; please report any faults.”
Gas safety record (if gas present)	Annual	Gas Safe engineer	Gas safety record + invoice	“Annual gas safety check due—please choose a slot.”
Gutters / roof visual	Twice yearly	Contractor/landlord	Photos + notes	“Seasonal exterior check to reduce leak risk.”
Sealant & grout checks	Twice yearly	Handyman	Photos + notes	“Routine check to prevent water damage.”

YOUR ANNUAL MAINTENANCE SCHEDULE

PART 2 OF 2

Task	Frequency	Who	Evidence to keep	What message to send tenants
Ventilation fans	Quarterly	Contractor/landlord	Notes	“Quick ventilation check to reduce condensation issues.”
Legionella risk assessment	Review periodically (eg every 2 years) and sooner if occupancy changes ⁸	Landlord or qualified person	Risk assessment + temperature checks	“Water safety checks scheduled as part of routine maintenance”
EPC(Energy Performance Certificate)	Valid for 10 years; PRS MEES rules generally require E or above unless exempt ⁹	Accredited energy assessor from a government-approved scheme	Valid EPC certificate	“Updating/updated energy certificate for your records”
Furniture fire safety compliance checks	Start of tenancy + between tenancies	Landlord	Photos of permanent label ¹⁰ + purchase receipts	“Checking all supplied furnishings have required fire safety labels in place”

Note: Tentative schedule for reference. Please refer to the latest official guidance for your nation or region and property type for your annual maintenance schedule.

Sources

8.HSE, Legionella and landlords’ responsibilities, updated 30 September 2024

9.Bath & North East Somerset Council, Minimum Energy Efficiency Standards (MEES) in Rented Homes

10.GOV.UK, Furniture and Furnishings (Fire) (Safety) (Amendment) Regulations 2025: UK, published 30 April 2025

SEASONAL PREVENTATIVE MAINTENANCE CALENDAR

Keeping a seasonal preventative maintenance calendar helps landlords move from reactive fixes to planned care. Small, routine checks all year round reduce instances of costly repairs, protect asset conditions, and support ongoing compliance.

Spring (March–May)

- Clear gutters and check downpipes flow to prevent dampness or leakage.
- Inspect window and door seals to minimise draughts and prevent moisture ingress.
- Check silicone and grout and reseal early as needed.

Summer (June–August)

- Clean and test extractor fans.
- Touch-up paint scuffs at low cost.
- Check external fixtures/fencing/balcony drains.

Pro Tip: Schedule these alongside other scheduled visits (for e.g. gas safety checks) to minimise tenant disruption.

Autumn (September–November)

- Inspect heating readiness before peak demand.
- Check for slow leaks under sink or appliances.
- Improve draughtproofing and carry out door adjustments if needed.

Winter (December–February)

- Monitor condensation risks and reinforce ventilation and heating guidance to tenants.
- Confirm stopcock location and emergency contact process.
- Replace alarm batteries if required and in line with manufacturer instructions.

CHAPTER V

DEPRECIATION-STYLE PLANNING



What it is

Depreciation-style planning is a cash flow approach and not a tax rule. It means estimating how long key items in a property will last, for example appliances, flooring, furniture, or décor – and setting aside money regularly so replacements can be paid for when it's time to replace them. The main aim of this approach is to avoid any unplanned costs by introducing a predictable replacement cost over a period of time.



What it isn't

It's important to note that depreciation itself is not an allowable tax deduction for UK property income. HMRC focuses on whether a cost counts as a revenue expense (repairs and maintenance), or a capital expense (improving or replacing the whole asset)

This distinction is set out in HMRC's Property Income Manual, which explains how repairs differ from capital improvements¹¹.

Sources

11.Gov.UK, HMRC internal manual, Property Income Manual Deductions: repairs: is it capital?

12.HMRC internal manual, Property Income Manual, "Furnished lettings: Replacement of domestic items relief: 2016-17 onwards"

CHAPTER V

DEPRECIATION-STYLE PLANNING



Relief landlords often rely on

In England, landlords may be able to claim Replacement of Domestic Items Relief¹² when they replace worn-out items in a let dwelling house. This relief applies to the replacement (not the initial purchase) of qualifying domestic items, like moveable furniture, furnishings, household appliances, and kitchenware, for example, sofas, carpets, fridges, and crockery, given the old item is no longer available for tenant use and the new item is provided solely for their use.



If the new item is of similar quality to the old one, the deductible amount is usually the new item's cost, and if the new item is of a higher standard, the deduction is limited to the cost of an equivalent modern item. Delivery, installation or disposal costs can also be included, and any amount received for the old item (e.g., part-exchange or sale proceeds) is deducted from the claim.

Kindly note that this relief does not apply to the initial purchase.



Takeaway for landlords

Depreciation-style planning helps landlords budget sensibly for future replacements, but tax relief depends on HMRC rules, not accounting concepts.

Disclaimer: Always speak to a qualified accountant or tax adviser to confirm how specific costs should be treated for tax purposes.

ASSET REGISTER & RESERVE CALCULATOR

AN ILLUSTRATIVE EXAMPLE

An asset register is simply a list of the items in your property that will wear out over time, while a reserve calculator then spreads the cost of replacing those items over their expected or calculated lifetime, so you can set aside a small, predictable amount each month rather than facing sudden large bills.

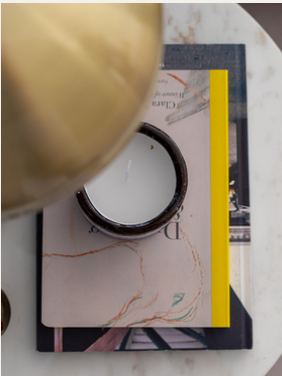
You can use the table below to build your own asset register; don't worry about precision, just an estimate is enough.

Category	Item	Replacement cost	Useful life (years)	Residual value	Annual reserve	Monthly reserve	Notes
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Simple formula you can refer to:

$$\text{Annual reserve} = (\text{Cost} - \text{Residual value}) \div \text{Useful life}$$

$$\text{Monthly reserve} = \text{Annual reserve} \div 12$$



**AN ILLUSTRATED EXAMPLE:
FURNISHED 1-BED FLAT****To keep this example simple, assume residual value = £0**

Item	Cost (replacement)	Life (in years)	Residual value	Annual reserve	Monthly reserve
Sofa	£1,200	6 yrs	£0	£200.00	£16.67
Mattress	£450	5 yrs	£0	£90.00	£7.50
Dining set	£600	8 yrs	£0	£75.00	£6.25
Curtains/blinds	£350	7 yrs	£0	£50.00	£4.17
Washing machine	£350	6 yrs	£0	£58.33	£4.86
Fridge freezer	£450	8 yrs	£0	£56.25	£4.69
Full repaint refresh	£900	4 yrs	£0	£225.00	£18.75

**AN ILLUSTRATED EXAMPLE:
FURNISHED 1-BED FLAT**

Let's calculate the monthly reserve subtotal:

$$\begin{aligned} & \pounds 16.67 + \pounds 7.50 + \pounds 6.25 + \pounds 4.17 + \pounds 4.86 + \pounds 4.69 + \\ & \pounds 18.75 \\ & = \pounds 62.89/\text{month (round to } \pounds 63/\text{month)} \end{aligned}$$

This is the baseline amount needed to cover predictable replacement costs.

Adding a buffer is recommended

In practice, replacements often cost more than the item alone with delivery, installation, disposal, and "mid-tenancy urgency" amounting to costs. A simple approach is to add a 10–20% buffer.

If you choose 15% as a buffer:

- $\pounds 63 \times 0.15 = \pounds 9.45$
- Adjusted reserve = $\pounds 72.45$, rounding up to $\pounds 73/\text{month}$

Inflation indexing your reserve

To avoid your reserve falling behind real-world costs, review it annually and apply an uplift using a recognised index.

Example (ONS inflation data):

- CPI (12 months to Nov 2025): 3.2%¹³

If your reserve is $\pounds 72/\text{month}$:

- $\pounds 72 \times 1.032 = \pounds 74.30/\text{month}$, rounding up to $\pounds 75/\text{month}$

Note: The above figures are illustrative figures; actual costs and lifespan may vary.



REPAIRS VS. IMPROVEMENTS

Understanding the difference between repairs and improvements is essential for landlords, as it affects how costs are treated and evidenced. HMRC guidance explains that the key test is whether work simply restores an item to its previous condition or goes beyond this to improve or upgrade the asset.

Practical test

- Repair (often revenue in nature): restores to previous condition; replacing subsidiary parts can be a repair.
- Improvement (often capital): upgrades beyond original condition / adds enduring value.

HMRC guidance explains that deciding whether something is revenue or capital is key and provides examples in its Property Income Manual¹⁴.

Evidence checklist (do this every time)

- Before and after photos
- Maintain itemised invoices (materials vs. labour)
- Note what was worn out or not working
- Keep the decision rationale in your property folder



FINAL CHAPTER

HOW INSTYLE DIRECT CAN HELP?

Maintenance issues reduce when landlords make the right decisions early and plan refreshes in advance. This starts with choosing durable, rental-ready furniture that is practical and can support a landlord over a period of time. The process continues with a refresh plan between tenancies, including regular paint refreshes, targeted upgrades or replacements (to outdated flooring, kitchen areas, etc.) and updated window treatments that reduce draughts and improve comfort.

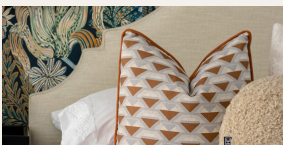
At InStyle Direct, we support landlords with comprehensive furnishing solutions – from furnishing packages and in-between tenancy refreshes to window dressings and coordinated refurbishments.

This is particularly valuable for overseas landlords who need reliable, on-the-ground support to manage properties remotely.

READY TO TAKE THE NEXT STEP?


Speak to our expert team for end-to-end furnishing support that's tailored to your rental property.


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CONSULTATION](#)




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We're here to help with any questions or further assistance you may need.

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