MEMO 04/26

To: Subscribers of the methodology
From: Andrew Jarvis
Date: 25 February 2026

UPDATE TO THE HAT REGISTERED SOCIAL HOUSING PROVIDERS (RSHP) METHODOLOGY: 2025 UPDATE

The HAT Registered Social Housing Providers Methodology has been updated as part of the annual update cycle.

There are no significant accounting standard or ISA changes affecting accounting periods commencing on or after 1 January 2025 (so typically 31 December 2025 year ends). Therefore, this update simply reflects changes made during 2025 to our Corporate Audit methodology.

Left hand footers now just refer to "RSHP". Where the documents have been amended in this update, the right hand side footer states 02/26.

In line with the periodic review of FRS 102, a revised SORP has been issued and will be relevant for periods commencing on or after 1 January 2026. This update does **not** include changes as result of the new SORP.

Furthermore, due to declining use of this methodology we are not planning on issuing an update for the revised SORP and this methodology will be WITHDRAWN from 31 December 2026. If you have questions or concerns regarding this, please contact andrew@hatroup.co.uk

The updated methodology should be used for any accounting period commencing on or after 1 January 2025.

Users should download the Methodology IN FULL from the members area of our website.

We are always pleased to receive feedback on our methodologies; if you have any comments, please email andrew@hatgroup.co.uk