

To: All firms  
From: Andrew Jarvis  
Date: 25 February 2019

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## UPDATE TO THE HAT RSHP MANUAL: 2018 SORP

The HAT RSHP Manual has been updated as part of our annual update cycle. The principle reason for the update is the publication by the National Housing Federation of the Housing SORP: 2018 Update. The revised SORP is mandatory for periods commencing 1 January 2019 with early adoption permitted. The SORP reflects:

- Changes required by the FRC's triennial review of FRS 102; and
- Other minor clarifications.

The updated Manual is titled "June 2016 (12-18 Update)". This reflects that the Manual still applies for accounting periods commencing on or after 17 June 2016 and before 1 January 2019. Where relevant, the Manual highlights the changes made and hence can be used regardless of which version SORP has been followed. The Manual does not include changes included in the proposed Accounting Direction for Registered Provider of Social Housing – January 2019 which is currently in draft but expected to apply for periods commencing 1 January 2019.

All amended documents are annotated as "12/18" in the footer.

Users should download the Manual **IN FULL** from the Members' Area of our [website](#), overwriting any existing copies.

We are always pleased to receive feedback on our manuals. If you have any comments on this Manual then please email [andrew@hatgroup.co.uk](mailto:andrew@hatgroup.co.uk)