

Determination of Accounting Requirements 2025

Consultation questions

We welcome your general feedback on our proposals as well as answers to the specific questions we have raised. You can read our consultation paper on our website at www.housingregulator.gov.scot

Please do not feel you have to answer every question unless you wish to do so.

Send your completed questionnaire to us by **22 May 2026**.

By email @: consultations@shr.gov.scot

Or post to: Scottish Housing Regulator
5th Floor, 220 High Street
Glasgow G4 0QW

Name/organisation name

Kingdom Housing Association

Address

Saltire Centre, Pentland Court, Glenrothes

Postcode KY6 2DA

Phone

Email

How you would like your response to be handled

To help make this a transparent process we intend to publish on our website the responses we receive, as we receive them. Please let us know how you would like us to handle your response. If you are responding as an individual, we will not publish your contact details.

Are you happy for your response to be published on our website?

Yes No

If you are responding as an individual:

Please tell us how you would like your response to be published.

Pick 1

Publish my full response, including my name

Please publish my response, but not my name

1. Do you agree with the proposed re-introduction of the key management personnel disclosure at section 3 of part 2 of the schedule?

Yes No

Do you have any comments on the re-introduction of the key management personnel disclosure?

For the sake of transparency, we are fully supportive of the re-introduction of the key management personal disclosure.

2. Do you agree with the proposed change to the Financial Viability of RSLs guidance note to ensure that there is no disclosure gap in relation to key management personnel emoluments?

Yes No

Do you have any comments on the proposed change to the Financial Viability of RSLs guidance note?

We are supportive of this change.

3. Do you have any other comments in relation to the draft Determination or guidance notes?

N/A

Thank you for taking the time to give us your feedback