

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 **Friday 14 November 2025**.

By email @: consultations@shr.gov.scot

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

Name/organisation name

Hebridean Housing Partnership Limited

Address

Creed Court, Gleann Seileach Business Park, Willowglen Road

Stornoway, Isle of Lewis

Postcode HS1 2QP

Phone 03001230773

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 changes in sections 1 to 5 of the draft Determination (introduction, interpretation, application, specified form, materiality)?

Yes ☒ No ☐

Do you have any comments on sections 1 to 5 of the draft Determination?

No Comment

2. We are proposing to withdraw the Preparation of Financial Statements guidance note and the Statement of Internal Financial Controls advisory guidance. The relevant requirements from both documents will be incorporated into Sections 6 and 7 of the revised Determination.

Do you agree with our proposals to add these requirements to the Determination?

Yes ☒ No ☐

Do you have any comments on sections 6 and 7 of the draft Determination?

No Comment

3. Do you agree with the proposed changes to sections 8 to 12 of the draft Determination (true and fair view, housing activities, signature, notes, additional statements)?

Yes ☒ No ☐

Do you have any comments on sections 8 to 12 of the draft Determination?

No Comment

4. We propose to add an additional requirement in relation to pension schemes setting out disclosure requirements for defined benefit schemes. Do you agree with our proposal to add this in section 13?
- Yes ☒ No ☐

Do you have any comments on section 13 of the draft Determination?

No comments

5. Do you agree that there are no requirements for changes on the form or content of notes 1 and 2 in part 1 of the schedule?
- Yes ☒ No ☐

Do you have any comments on the form or content of notes 1 and 2 in part 1 of the schedule?

No Comment

6. Do you agree with the proposed additions to the categories in note 3 in part 1 of the schedule?
- Yes ☒ No ☐

Do you have any comments on the form or content of note 3 in part 1 of the schedule especially on the proposed additions to the categories or any additional categories that we should consider?

No Comment

7. We are proposing to add an additional mandatory note 4 into part 1 of the schedule in relation to accommodation owned. Do you agree with our proposal to add this note and its form and content?

Yes ☒ No ☐

Do you have any comments on the content or form of note 4 in part 1 of the schedule?

Query whether the requirement to name each managing body and the amount and type of funding paid brings any significant value to the readers of the accounts – other than perhaps managing bodies which are looking to price tenders for management services.

8. We have removed the requirements on disclosure of key management personnel emoluments and consideration for services of key management personnel as these are now required by the SORP. Do you agree with the proposal to remove these requirements?

Yes ☒ No ☐

Do you have any comments on the proposal to remove these requirements?

No Comment

9. We have made amendments to part 2 of the schedule at sections 4 (employees) and 7 (interest payable) to provide additional clarity to the disclosures. Do you agree with the amendments made?

Yes ☒ No ☐

Do you have any comments on the amendments being proposed for section 6 and 9 in part 2 of the schedule?

No Comment

10. We have added additional disclosure requirements to part 2 of the schedule at sections 7 (contracted out services) and 16 (heat with rent where a new requirement has been added to increase the transparency around the costs of these schemes). Do you agree with the proposal to add these sections?

Yes ☒ No ☐

Do you have any comments on the additional disclosure requirements at sections 7 and 16 in part 2 of the schedule?

Contracted Out Services – what defines “services that would normally be provided in-house”. Would this be where we have changed the service delivery from internally provided to externally provided? I.e., we currently outsource our repairs to a 3rd party contractor. This is not work “normally provided in house”. Additional clarity required here.

11. Do you agree with the changes proposed to the other disclosure requirements in part 2 of the schedule?

Yes ☒ No ☐

Do you have any additional comments on any of the other disclosure requirements in part 2 of the schedule?

No Comment

12. Do you agree with the proposed changes in the Financial Viability guidance note and the proposal to withdraw the Preparation of Financial Statements guidance note and the Statement of Internal Financial Controls advisory guidance?

Yes ☒ No ☐

Do you have any comments on the changes made to the Financial Viability guidance note or the proposal to withdraw the Preparation of Financial Statements guidance note and the Statement of Internal Financial Controls advisory guidance?

No Comment

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

No Comment

Thank you for taking the time to give us your feedback