

Scottish Housing Regulator

Determination of Accounting Requirement 2025

Response to consultation

1. About OSCR

The Office of the Scottish Charity Regulator (OSCR) is the independent registrar and regulator of Scotland's more than 25,000 charities. It is a Non-Ministerial Office of the Scottish Administration, established in its present form in 2006 under the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act). It reports directly to the Scottish Parliament. OSCR's general functions are:

- to determine whether bodies are charities
- to keep a public register of charities
- to encourage, facilitate and monitor compliance by charities with charity law
- to identify and investigate apparent misconduct in the administration of charities and to take remedial or protective action in relation to such misconduct
- to give information or advice, or to make proposals, to the Scottish Ministers on matters relating to OSCR's functions

2. General Response

2.1 OSCR and the Scottish Housing Regulator (SHR) have a close relationship, as over 95% of Registered Social Landlords (RSLs) are also registered charities in Scotland.

OSCR welcomes the opportunity to respond to the consultation on the proposed changes to the Determination of Accounting Requirements, which would re-introduce the requirement to disclose the remuneration of

key senior managers, as this has not been included in the updated Housing SORP. OSCR supports the proposal to re-introduce this requirement through an update to the Determination of Accounting Requirements.

2.2 Charities in Scotland preparing fully accrued accounts do so under Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP 2026). Charities which are also RSLs are required instead to prepare their accounts under the Housing SORP.

2.3 OSCR publishes the accounts received by charities on the charity's entry on the Scottish Charity Register. This aids transparency in the charity sector and improves public trust and confidence.

2.4 The Charities SORP 2026 requires the disclosure of key management personnel remuneration within the financial statements. This was included in the Charities SORP 2026 (and previous charity SORPs) as it aids transparency, helping the users of the financial statements to understand the remuneration of those involved in managing the charity.

2.5 The absence of this information within the accounts of charitable RSLs would mean they would be required to disclose less information than other Scottish charities. It is our view that this reduces the transparency of information available to the public. The inclusion of this requirement in the Determination of Accounting Requirements would ensure that all Scottish charities are required to disclose this information, supporting consistency and transparency in the sector.

2.6 The Charities SORP and Housing SORP are applicable for accounting periods starting on or after 1 January 2026. We would therefore be supportive of 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 remuneration. This would also support consistency and transparency across the sector.