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| **Description: HCA-gov-logo****The Social Housing Regulator** | **Guidance to all Private Registered Providers on Submitting Annual Accounts****August 2014**  |

**1** **THE LEGAL REQUIREMENTS**

Every Registered Provider (RP) registered with the Regulator of Social Housing (the Regulator) must:

* submit its annual accounts and auditor's report to the Regulator within six months of the end of the period to which they relate (section 128, Housing and Regeneration Act 2008), OR
* submit its accounts, with an accountant's report, if the exemptions applicable to small companies, Charities and Registered Societies (previously Industrial & Provident Societies) (sections 129, 134 and 135 of the Housing and Regeneration Act 2008) apply.

If it fails to do so, without reasonable excuse, the RP (and every responsible person directly concerned with the conduct and management of its affairs) may be guilty of an offence and may be prosecuted by the Regulator.

The Regulator has no powers to extend the deadline for submission of accounts.

**2** **DOCUMENTS TO BE SUBMITTED**

2.1 **Annual Accounts**

Providers may submit either electronic or paper copies of their signed accounts and auditor’s report or, where applicable accountant’s report.

The Regulator prefers that all accounts (and particularly those from larger RPs) are submitted electronically through the regulation data collection system NROSH+. The accounts can be uploaded under the ‘upload regulatory documents’ facility (available in ‘My NROSH+’). In doing so it is important that you identify the document as *Annual financial statements /  accounts*. Alternatively RPs may submit electronic copies of accounts by email to public.register@hca.gsi.gov.uk.

Providers submitting their accounts by post should send **one paper copy** **of the signed accounts** to:

**The Registry Team**, **Homes and Communities Agency, the Social Housing Regulator,** **4th Floor** **One Piccadilly Gardens, Manchester M1 1RG**

To help with our administration process, we request an **unbound and unstapled** copy, marked on the front with your social housing **registration number**.

The auditors’ report or the accountants report must bear the **auditor’s** **or accountant's** **signature.**

The balance sheet and, where applicable, income and expenditure statement must be completed in accordance with the relevant legislation for the constitutional structure of the RP and in line with the rules and governing instruments of the RP and must:

1. show the **date on which the RP's board or other governing body approved the accounts**
2. be signed on behalf of the board or other governing body with **original signatures** (or as described as acceptable above)as follows:
3. in the case of Registered Societies (previously Industrial & Provident Societies) by at least two board members and the **secretary**
4. in the case of non-charitable companies by one member of the board
5. in the case of **registered charities** by at least **two** directors or trustees (section *135(4) Housing and Regeneration Act 2008*).

Trustees or directors should sign**both the balance sheet** **and revenue account** of **registered charities**’ accounts *(section 135(4) Housing and Regeneration Act 2008).*

**Companies which are also registered charities** must meet the requirements for registered charities

While accounts must have been approved by the board, **there is no need for the accounts to have been received by an Annual General Meeting before they are submitted to the Regulator**. A late AGM is not a reason to delay submitting accounts.

2.2 **Auditor’s Management Letter** (for audited accounts only)

Please also submit with the relevant accounts, or as soon as possible afterwards, a copy of your signed **auditor’s management letter**. As above these can be submitted through NROSH+, via the public registry e-mail or in hard copy.

**2.3 Accounts are regarded as outstanding until a signed copy has been received and logged at the Registry.**

Only the Registry can log receipt of accounts on the Regulator’s computer system for the statutory submission of accounts. A copy of the latest set of accounts is placed on the Regulator's statutory Public Register. Members of the public can access the Statutory Public Register by contacting the Referrals & Regulatory Enquiries Team.

**3** **QUERIES**

If you have any queries on this guidance please contact our Referrals & Regulatory Enquiries Team at mail@homesandcommunities.co.uk Tel: 0300 1234 500