



Homes  
England

The Housing and Regeneration Agency

# Recycled Capital Grant Fund (RCGF)

Annual Return for Year End 31<sup>st</sup> March 2024

Guide for Providers



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## 1. INTRODUCTION

This document guides you through the submission of your annual Recycled Capital Grant Fund (RCGF) return for the year ending **31<sup>st</sup> March 2024**. The RCGF always ends on **31<sup>st</sup> March**, even though your accounting year may be different.

The return requires you to record details of grant which has been credited to your RCGF during **1<sup>st</sup> April 2023 - 31<sup>st</sup> March 2024** and how the grant has been/will be spent.

Your annual RCGF return must be submitted electronically using Homes England's Investment Management System (IMS) no later than **28<sup>th</sup> June 2024**. If you anticipate any difficulties in meeting this deadline, please contact [rcgf@homesengland.gov.uk](mailto:rcgf@homesengland.gov.uk) as soon as possible.

The [Capital Funding Guide Chapter 7 Grant Recovery](#) (CFG) is referenced throughout this guidance and before submitting your annual return we strongly recommend you review the sections referenced, alongside this guide.

## 2. RCGF BACKGROUND

When a grant funded property is no longer being used for the intended purpose Registered Providers (RP's) must repay or recycle the grant.

Historical grant includes Housing Association Grant, Social Housing Grant, and Social Housing Assistance. Grant vested in a property is recoverable when a 'relevant event' is triggered.

The below scenarios would trigger relevant events;

- Where the property is sold/disposed of;
- Where the property changes use;
- Where the property is demolished;
- Where the property becomes void for longer than twelve months or;
- If a RP opts to de-register

Further details on relevant events can be found in section 2 of the CFG. The CFG stipulates that RP's must notify Homes England 14 days in advance of any relevant event by submitting a [historical grant notification form](#) to [Grant\\_Notifications@homesengland.gov.uk](mailto:Grant_Notifications@homesengland.gov.uk). This is explained in more detail on [Notify Homes England of a historical grant recovery or constitutional change - GOV.UK \(www.gov.uk\)](#)

Where it is agreed that the grant can be recycled, the RP must credit the grant amount to their RCGF, on the date the relevant event took place.

When a Provider has determined the use for recycled grant, funds can be withdrawn from their RCGF and applied to the new use. Withdrawals from a RP's RCGF must be debited on the date of the start on site and/or other payment milestones. The recycled grant remains recoverable and can be recycled again in the future.

RCGF must be spent within 3 years on Homes England's priority/permitted uses, as set out in the CFG (section 6). Providers must seek Homes England's approval to rollover grant that has reached the 3 years or more thresholds. If you wish to seek a rollover please contact [RCGF@homesengland.gov.uk](mailto:RCGF@homesengland.gov.uk) to receive a business case template. All requests are assessed on an exceptional case-by-case basis in conjunction with checking the annual RCGF returns. Approval is within Homes England's absolute discretion.

## 3. CONTACT INFORMATION

If you have any queries relating to:

**Historical Grant**, please email: [Grant\\_Notifications@homesengland.gov.uk](mailto:Grant_Notifications@homesengland.gov.uk)

**Recycled Grant**, please email: [RCGF@homesengland.gov.uk](mailto:RCGF@homesengland.gov.uk)

## 4. FREQUENTLY ASKED QUESTIONS

### 4.1 Who is required to submit an annual RCGF return?

RPs must submit an RCGF return if they undertook one or more of the following:

- Credited their RCGF with historical grant during the year.
- Debited funds from their RCGF during the year.
- Repaid any sums from their RCGF to Homes England during the year.
- Completed a transfer of engagements during the year.
- Had a balance remaining in their RCGF at the end of the previous year (even though they may not have repaid, credited, or debited their RCGF during the year of the return).

### 4.2 What should I do if I operate inside and outside of London?

If you operate both inside and outside of London you will need to submit two returns, one to Homes England and one to the Greater London Authority.

### 4.3 What should I do regarding any grant that has been reclaimed during development?

Grants reclaimed and repaid to Homes England during a scheme's development period must be excluded from this return. This would include a tranche of grant advanced too early and returned to Homes England, grant returned upon re-approval of a scheme, or grant returned on review of final or interim costs.

### 4.4 What should I do if I chose to repay grant rather than recycle it?

If you chose to repay grant to Homes England and not credit it to your RCGF you do not need to include these sums in your annual end of year return. However, you will still need to complete a return if you have undertaken any of the activities listed above at 4.1. If you are only repaying grant and have not undertaken any other activity, then you are not required to complete a return.

If you wish to repay any historical or recycled grant back to Homes England, please discuss this with us first. Contact details can be found in section 3.

#### 4.5 What can I do within IMS concerning my organisation's annual RCGF return?

- View previous electronic RCGF returns.
- Create a new return for the year ending **31<sup>st</sup> March 2024**.
- Complete, certify and submit your new return.
- Cancel this year's certification and submission to edit your return later, provided this can be resubmitted prior to the deadline **28<sup>h</sup> June 2024**.

#### 4.6. What can't I do?

- View or print the returns of other Registered Providers, only your own.
- Create or edit a return for years up to and including 31 March 2021.
- Facilities not available to you in IMS will appear greyed out and may sometime deliver a warning message to say that the option is unavailable.

#### 4.7 What if I need to amend the submission after the deadline?

If, for any reason, a provider's submitted return needs to be amended after the deadline then the return can only be unsubmitted by Homes England to enable any necessary changes to be made. Please contact [rcgf@homesengland.gov.uk](mailto:rcgf@homesengland.gov.uk) to request this to be done.

## 5. IMS ACCESS & SECURITY

To use IMS, you will need a user ID. This will allow you to access the system and view returns but not make any changes.

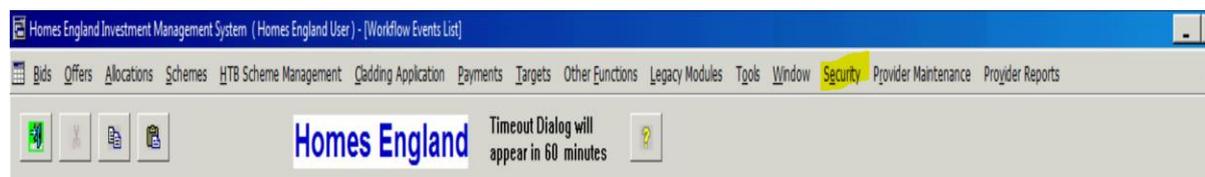
RP's who do not have access to IMS and require help should do one of the following:

- Go to the [IMS guidance page](#)
- Contact the Provider Management Team

For passwords resets please contact the service desk by either emailing [servicedesk@homesengland.gov.uk](mailto:servicedesk@homesengland.gov.uk) or calling on 01908 353 604.

Your organisation's authorised primary user will have ownership of all data entry screens. Homes England will have 'view only' access to these screens.

To identify your organisations security administrator, on accessing IMS select security from the main menu.



The 'security screen' will be displayed, select view and then organisations.



Enter your organisations registration number and click find.

**View Organisations**

Search

Code

Name

Operating Area

Citrix ID

Primary Security Administrator User ID

**FIND** CLEAR

Click on the 'i' Symbol to view the organisations user details.

Code	Name	Operating Area	Action
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The administrator type identifies primary and secondary users.

To enter data in an end of year return, you will need the security authority 'Input RCGF return' added to your User ID.

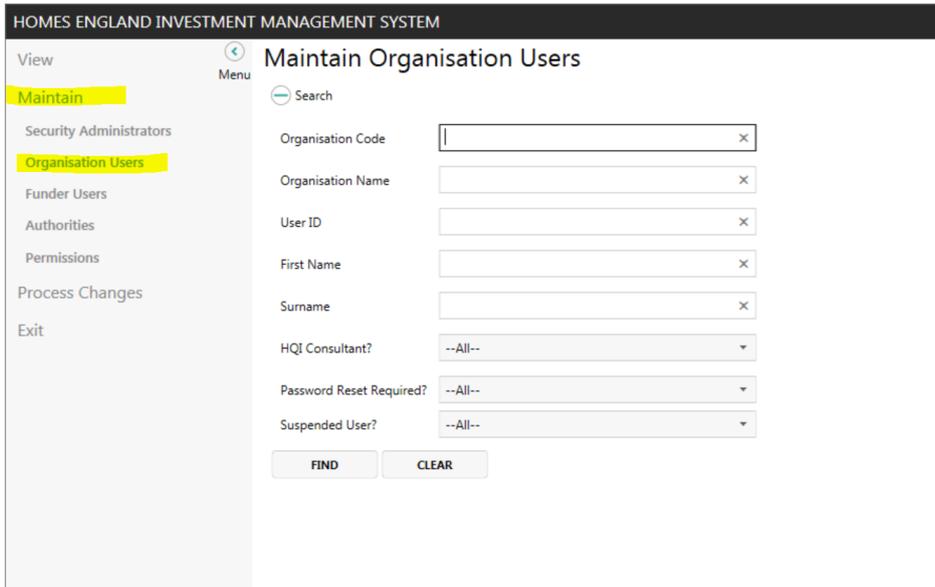
To enter a return and submit it to Homes England, you will need the security authority 'Submit RCGF return' added to your User ID. Your organisation's IMS security administrator can allocate these authorities.

User Name	User ID	Administrator Type	Email Address	Telephone Number	Password Expiry
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To view access levels select maintain and then organisation users.

'Maintain organisation user' screen will be displayed.

Enter your organisations registration number again and click find.



A list of the organisation’s user will be displayed.

Click on the ‘i’ Symbol in the action column to view a specific users access level.

‘View provider user’ screen will be displayed, click on ‘Authorities’ tab and a list of permissions will be displayed.

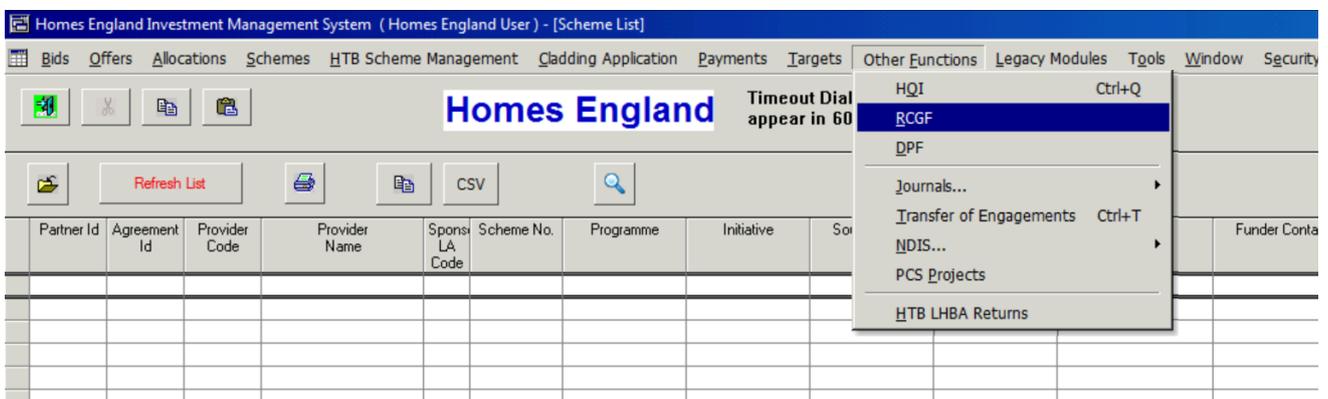
## VIEW PROVIDER USER

[Details](#) | [Authorities](#) | [Roles](#)

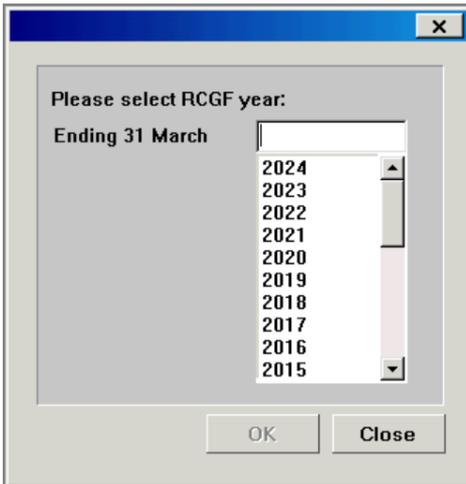
## 6. ACCESSING RCGF WITHIN IMS

On accessing IMS, select ‘Other Functions’ from the main menu.

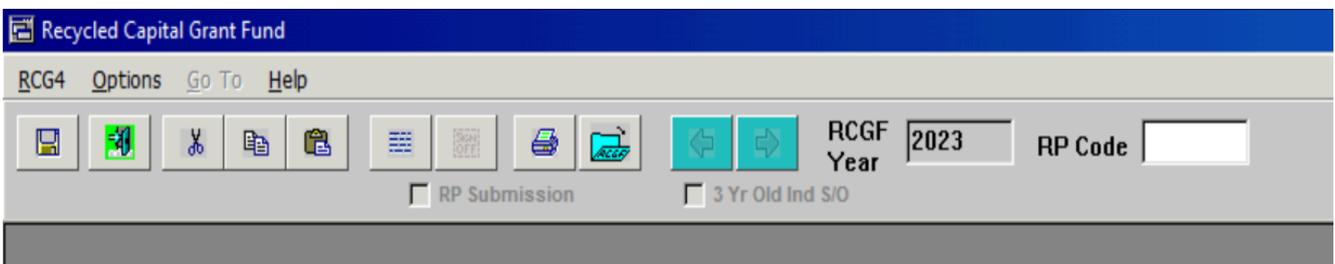
This will open a drop- down menu from which you should select RCGF.



A year selection will automatically be displayed. Select the year you require and click OK. The year ending 31<sup>st</sup> March 2024 will be shown as 2024.



Enter your organisations RP code and click the open icon button. This will take you to your organisations RCGF return.



## 7. 2024 RCGF RETURN LAYOUT

The return has seven screens, 6 of which the providers should complete. These screens are discussed in more detail later in this document. Data entry fields appear white/blank. At the bottom of each window, there is a tick box to show it is complete, and a button to save the data or close the screen.

The last window to complete is the 'Certification and Signature' window, which becomes available for ticking only when all the other parts are ticked as completed. Only users with 'RP Submit RCGF return' have permission to complete this window as mentioned in section 5.

Up until the point of certification and submission to Homes England, the checkboxes in the previous windows can be un-ticked; this unlocks the window to enable further editing.

Certifying and submitting the return locks it. However, should exceptional circumstances arise and only until the deadline of [28<sup>th</sup> June 2024](#) a person with the authority to certify and submit can remove the tick in the certification window. After the tick has been removed, the window needs to be saved to set the status to 'unsubmitted.' The return is then available for further editing but must be resubmitted by close of business on [28<sup>th</sup> June 2024](#).

## Explanation of RCGF Icons



Save and close a return.



Exit the RCGF opening screen, returning to the system manager screen.



Cut - cuts text and transfers to a clipboard.



Copy - copies text and transfers to a clipboard.



Paste – Copies the content of the clipboard to the site selected by the cursor



Run reports – *Homes England use only.*



Sign off - *Homes England use only.*



The Printer icon - print a return for the RCGF year selected.



Open RCGF - creates or opens a return for the year selected.



Forward and back buttons to move between each window (screen).

## Drop-down menu - RCGF

(a) Create a new or re-open an existing annual RCGF return for the chosen year. The 'RCGF folder' button performs the same function.

(b) Exit RCGF and return to the main IMS screen – the system will ask if, you are sure. The green 'Exit' button performs the same function, as does F3 on the keyboard.

## Drop down menu -Options.

(a) Allows you to open the RCGF Year selection window to change the RCGF year.

(b) The Print return option enables you to print off your RCGF return for the selected RCGF year.

## Drop down menu - Go To

When an RCGF return is open, this menu allows you to move between its seven screens. The left and right arrow buttons perform the same function, moving forward or backward one window at a time.

## Display boxes

The RCGF year box displays the year you have selected. The RP code box displays your registration number.

## Status boxes

RP Submission is a progress status box. A tick will appear for returns that you have completed and sent to Homes England, i.e., that have been submitted.

## Moving around a return

There are four ways to move between screens:

- The arrows move you backward or forward one window at a time. 
- The F7 (back) and F8 (forward) keys on the keyboard do the same as the arrows above.
- The drop-down menu item **Go To** allows users to jump from one window to another.
- When you move on from a window, it remains minimised at the foot of the screen.
- Windows that have previously been minimised can be restored from the foot of the screen.

## Ticking, saving, and closing a return.

Ticking the box in each window signifies that you have finished entering data for that window. The window greys out and locks the fields against further changes. However, you can un-tick the box by clicking on it again or leave it temporarily un-ticked while you obtain information to finish your data entry. The two boxes below the tick box will display the date when it was ticked and the identity the person who ticked it.

Ticking the 'complete' box will **not** save either that part or the whole return. Saving at intervals is good practice but it is not necessary to save each window as you complete it. Each time you save IMS will prompt the system to save the entire return. The title bar of each window will display the word '[Not saved]' when data has been entered but not saved. This will change to '[Saved]' upon saving.

- To save without closing, click the **Save** button at the bottom right of any window.
- To save and close, click the **Close** button, which presents a warning if any part of the return is un-saved. Alternatively, use the '**Save**' icon on the toolbar or F4 on the keyboard.
- To close without saving, if you wish to discontinue with the return, click the **Close** button, which will present a warning if any part of the return is un-saved.
- To navigate to the next screen to continue with the return, use the forward and back arrows to access the next window.

Having saved a screen the system may advise you that there are errors and ask if you wish to see them. Some of these errors will indicate that subsequent screens are not yet complete. It is advisable to ignore these messages until you have completed all screens.

Each of the IMS RCGF screens need to be 'ticked' and 'saved' as you work through them. Please note, if you want to be able to return to a screen to amend or complete an entry later then do not tick as complete – only save. However, you will need to ensure that all screens are both ticked and saved in order that your return can be submitted at the end.

### Error messages upon saving

Upon each save, the system is programmed to scan the entire return for errors. If it should find any, a window will appear asking whether you wish to see the errors. If you are saving as you go, the error report may point out that certain sections that you have not yet reached are incomplete. This should not give cause for concern, provided the list of errors are checked and rectified prior to submission.

## 8.COMPLETING & SUBMITTING 2024 RCGF RETURN

### Creating the RCGF return

Upon accessing your organisations RCGF as explained in section 6, If a return for the year selected already exists, the system will present it automatically. If, however, a return does not already exist a message will appear to ask whether you wish to create a new one. Click on 'Yes' to create the 2024 RCGF return.

The main RCGF window will remain in the background throughout all the processes. The toolbar options available from this main window are:

### Completing the 'General Details' window

The screenshot shows a software window titled "General Details: [ ] (Not Saved)". The window contains the following elements:

- Registered Provider Name and Correspondence Address:** A vertical stack of five text input fields.
- Registration number:** A single text input field.
- Contact name:** A single text input field.
- Job title:** A single text input field.
- Telephone number:** A single text input field.
- Contact e-mail address:** A single wide text input field.
- Tick when part is complete:** A checkbox with a label "Tick when part is complete".
- Buttons:** "Save" and "Close" buttons located at the bottom right of the window.

This window will self-populate most of your organisation’s details electronically from Homes England’s existing IMS records. However, please check your contact details and amend if they differ from the ones that the system presents. If no details are shown, insert your RCGF contact’s name, job title, (mandatory), number and email.

If there are any queries on your submission, we will use these details to contact you. Therefore, it is not permitted that you use phone numbers for your organisation’s switchboard or email addresses which are sent to a shared inbox. If this is input, then your security administrator(s) will be contacted in the first instance.

Click the ‘tick box,’ at the bottom of the window when the window is complete.

Although not essential at this stage, it is recommended you click the ‘Save’ button before moving on to the next window.

### Completing the ‘Financial’ window

The screenshot shows the 'Financial' window in the RCGF system. The window title is 'Recycled Capital Grant Fund' and the subtitle is 'Financial: [Saved]'. The interface includes a menu bar with 'RCGF4 Options Go To Help', a toolbar with various icons, and a header area with 'RCGF Year 2024' and 'RP Code'. The main area contains a table with the following columns: Type, Description, Year, Part, £, Prior Year £, and Comment. The table lists various financial entries including opening balance, inputs, adjustments, and withdrawals. A 'Closing balance' section is also present. At the bottom, there is a 'Tick when part is complete' checkbox and 'Save' and 'Close' buttons.

Type	Description	Year	Part	£	Prior Year £	Comment
Opening balance	at 1st April	2023	A	0		
Inputs	all grant recycled following relevant events	2024	B	0		
Inputs	total RCGF transferred from other RPs		C	0		
Inputs	total RCGF from NSAP (As per CFG, Recovery Chapter 6.2.4 recycled funds from this programme is restricted to use on homelessness provisions approved by DLUHC.)		D	0		
Inputs	total RCGF from RSAP (As per CFG, Recovery Chapter 6.2.4 recycled funds from this programme is restricted to use on homelessness provisions approved by DLUHC.)		E	0		
Inputs	total RCGF from SHAP (As per CFG, Recovery Chapter 6.2.4 recycled funds from this programme is restricted to use on homelessness provisions approved by DLUHC.)		F	0		
Inputs	total interest after tax at 31st March 2024(see CFG Recovery Chapter 5.6)		G	0		
Prior Year Adjustment	Prior years adjustment (Please specify details in comments box)		H	0		
<input checked="" type="checkbox"/> Total	Total inputs (A+B+C+D+E+F+G+H)		I	0		
<input type="checkbox"/> Withdrawal Priority Use	to build new Affordable Rent units as part of a Homes England programme		J	0		
<input type="checkbox"/> Withdrawal Priority Use	to build new Affordable Rent units not as part of a Homes England programme		K	0		
<input type="checkbox"/> Withdrawal Priority Use	to build new Social Rent Units as part of a Homes England programme		L	0		
<input type="checkbox"/> Withdrawal Priority Use	to build new Social Rent units outside of a Homes England programme		M	0		
<input type="checkbox"/> Withdrawal Priority Use	to build/purchase Affordable Home Ownership units as part of the Homes England programme		N	0		
<input type="checkbox"/> Withdrawal Priority Use	to build/purchase Affordable Home Ownership units not as part of the Homes England programme		O	0		
<input type="checkbox"/> Withdrawal Priority Use	to provide additional units and ESPs as part of the Homes England programme		P	0		
<input type="checkbox"/> Withdrawal Priority Use	to provide affordable rehab units and ESPs outside of the Homes England Programme		Q	0		
<input type="checkbox"/> Withdrawal Priority Use	to provide units as part of the NSAP programme		R	0		
<input type="checkbox"/> Withdrawal Priority Use	to provide units as part of the RSAP programme		S	0		
<input type="checkbox"/> Withdrawal Priority Use	to provide units as part of the SHAP programme		T	0		
<input type="checkbox"/> Withdrawal Priority Use	to convert or re-improve existing owned larger properties into smaller units for affordable rent		U	0		
<input type="checkbox"/> Withdrawal Priority Use	for flexible tenure (downward staircasing) as per CFG, Recovery Chapter 6.5		V	0		
<input type="checkbox"/> Withdrawal Permitted Use	for Land Acquisitions and housing stock as per CFG, Recovery Chapter 6.2.2 (approval from Homes England must have been given)		W	0		
<input type="checkbox"/> Withdrawal Permitted Use	to repurchase homes sold outright under Social HomeBuy, RTA or RTB as per CFG, Recovery Chapter 6.2.2 (approval from Homes England must have been given)		X	0		
<input type="checkbox"/> Withdrawal Permitted Use	to repurchase equity in affordable home ownership properties as per CFG, Recovery Chapter 6.2.2 (approval from Homes England must have been given)		Y	0		
<input type="checkbox"/> Withdrawal Permitted Use	for Fire Safety Works to ensure compliance with the Fire Safety Act 2021 as per CFG, Recovery Chapter 6.2.2 (approval from Homes England must have been given)		Z0	0		
<input type="checkbox"/> Withdrawal Permitted Use	for Decarbonisation works/Energy efficiency improvements as per CFG, Recovery Chapter 6.2.2 (approval from Homes England must have been given)		Z1	0		
<input type="checkbox"/> Withdrawal Permitted Use	For other activities for which Homes England could make Social Housing Assistance available as per CFG, Recovery Chapter 6.2.2 (approval from Homes England must have been given)		Z2	0		
<input type="checkbox"/> Withdrawals	to provide new units as part of Strategic Partnership programme		Z3	0		
<input type="checkbox"/> Withdrawals	transferred to another RP		Z4	0		
<input type="checkbox"/> Withdrawals	repaid to Homes England		Z5	0		
<input type="checkbox"/> Withdrawals	To provide replacement units for those sold under VRTB		Z6	0		
<input type="checkbox"/> Withdrawals	Miscellaneous works to existing stock		Z7	0		
<input type="checkbox"/> Withdrawals	Prior years adjustment (Please specify details in comments box)		Z8	0		
<input checked="" type="checkbox"/> Closing balance	after Tax at 31 March	2024	Z9	0		
FOR STRATEGIC PARTNERS ONLY						
	RCGF amount (as specified in Grant Agreement) remaining in fund and included in closing balance	2024	AA	0		
0 Year Fund	grant in the fund for less than 1 year	2024	AB	0	0	
1 Year Fund	grant remaining in the fund for 1 year (but fewer than 2)	2024	AC	0	0	
2 Year Fund	grant remaining in the fund for 2 years (but fewer than 3)	2024	AD	0	0	
3 Year Fund	grant remaining in the fund for 3 years (but fewer than 4)	2024	AE	0	0	
4 Year Fund	grant remaining in the fund for 4 years (but fewer than 5)	2024	AF	0	0	
5 Year Fund	grant remaining in the fund for 5 years (but fewer than 6)	2024	AG	0	0	
6 Year Fund	grant remaining in the fund for 6 years (but fewer than 7)	2024	AH	0	0	
7 Year Fund	grant remaining in the fund for 7 years (but fewer than 8)	2024	AI	0	0	
8 Year Fund	grant remaining in the fund for 8 years (but fewer than 9)	2024	AJ	0	0	
9 Year Fund	grant remaining in the fund for 9 years (but fewer than 10)	2024	AK	0	0	
10 Year Fund	grant remaining in the fund for 10 years plus	2024	AL	0	0	
<input checked="" type="checkbox"/> Total	total grant 3 years plus (Business Case required)	2024	AM	0		

Tick when part is complete

Save Close

This window reflects the inputs and withdrawals for the financial year **1<sup>st</sup> April 2023- 31<sup>st</sup> March 2024**.

Enter information, by placing the cursor in the column headed '£,' as appropriate; and provide information in the 'Comment' column where necessary. There is a further opportunity to expand your comments in the 'Statement of Intentions' window later.

### Inputs

These rows ask you to record the total inputs credited to your RCGF in the previous year.

**Row A** - The closing balance brought forward from your organisation's RCGF return for the year ending **31<sup>st</sup> March 2023** is automatically generated (where applicable).

**Row B** -Enter the total amount of grant credited to your fund following relevant events triggered during **1<sup>st</sup> April 2023 - 31<sup>st</sup> March 2024**. Relevant Events are detailed in section 2 of the CFG. You will be required to provide more detail of the types of the relevant events in the 'Analysis of Inputs' screen. Part B should match the total in the 'Analysis of Inputs' screen.

**Row C** - Enter the amount of recycled grant which has transferred to your organisation from other RPs. Section 5.8 of the CFG outlines how transfers should be managed and sums then spent. Please complete the '*Comment*' field to indicate from which RP(s) the transfer came. If the transfer was from more than one RP, then please indicate the amount from each in the '*Comment*' column.

**Row D** – Enter the amount of recycled grant which has transferred as part of Next Steps Accommodation Programme (NSAP). Section 6.2.4 of the CFG outlines how transfers should be managed and sums then spent.

**Row E** - Enter the amount of recycled grant which has transferred as part of Rough Sleeping Accommodation Programme (RSAP). Section 6.2.4 of the CFG outlines how transfers should be managed and sums then spent.

**Row F** - Enter the amount of recycled grant which has transferred as part of Single Homelessness Accommodation Programme (SHAP). Section 6.2.4 of the CFG outlines how transfers should be managed and sums then spent.

**Row G** -Enter the amount of interest accrued on the total grant held in the fund for this year (Sum of parts A+B+C+D+E+F+G+H). Section 5.7 of the CFG explains how to calculate the interest. In the '*Comment*' box you must provide details of the interest rates applied or an explanation as to why no interest has been applied, or an error message will appear.

**Row H** - Where recycled grant is to be credited to the fund for a prior year adjustment, you must supply details of the adjustment(s) in the '*Comment*' box, or an error message will appear.

**Row I** -Total inputs (sum of parts A+B+C+D+E+F+G+H) is automatically populated.

## Withdrawals

These rows ask you to record the recycled grant debited from your RCGF in the previous year and the reason the sums have been withdrawn.

The sum input into each row should exclude any new grant received from Homes England, as this is already reflected in the relevant IMS scheme details.

Recycled grant should only be spent on a priority/permitted use, defined in CFG (Section 6).

Using grant for something other than a priority use requires Homes England's prior approval. If withdrawals are reflected in rows **W,X,Y,Z0, Z1, Z2, Z6 or Z7**, you must indicate in the comments box which colleague/team agreed the use of the recycled grant and the date agreed. If you did not seek prior approval, then please email [rcgf@homesengland.gov.uk](mailto:rcgf@homesengland.gov.uk) to discuss.

Where rows refer to delivery '**as part of Homes England programme**' you should include all schemes delivered with new grant through Homes England's (and its predecessor organisations) affordable homes programmes including **AHP 16-21, SOAHP, AHP 21-26** and others (i.e., these are schemes that have been recorded separately on IMS).

'**Outside of the Homes England programme**' should be interpreted as not delivered through any of the Homes England (and its predecessor organisations) affordable homes programmes (i.e., not recorded separately on IMS) or schemes developed using only RCGF (no additional grant). The withdrawals for these will not necessarily match the expenditure in the 'Analysis of housing completions' window. This is because the latter includes total development expenditure relating to completed homes, and the development period may have extended over more than one RCGF year. In this 'Financial' window, you are required to only show the amount(s) debited (withdrawn) during the year of this return.

**Strategic Partners** are permitted to agree with Homes England a maximum amount of RCGF that the Strategic Partner and any approved 'in group' Delivery Partners intend to commit to support delivery of its Strategic Partnership under SOAHP and 2021-26 AHP. A Delivery Partner is deemed to be 'in group' where they are a subsidiary of the Strategic Partner or within the same Group structure as the Strategic Partner. Any RCGF balances yet to be withdrawn from the Strategic Partner's or 'in group' Delivery Partner's fund is permitted to be recorded in line AA in the RCGF return (explained below). This is on the condition that the balance recorded in line AA and the cumulative total of any withdrawals to date from line Z3 (for 2023-24 and previous financial years) does not exceed the maximum amount of RCGF that the Strategic Partner (and any approved 'in group' Delivery Partner) is permitted to allocate to deliver the Strategic Partnership.

Where a Delivery Partner is not deemed 'in group' then any RCGF they intend to allocate is considered exclusive of the maximum amount of RCGF that a Strategic Partner is permitted to commit to support delivery of its Strategic Partnership. As such the Delivery Partner is not permitted

to record any RCGF balance in line AA and where any balances have been in the fund for 3 years or more the Delivery Partner will need to submit a business case to support any rollover request.

### Priority Uses (Rows J-V)

**Row J** - Enter the amount of recycled grant debited during the year to fund the development of new Affordable Rent homes as part of any Homes England programme.

**Row K** - Enter the amount of recycled grant debited during the year to fund the development of new Affordable Rent homes outside of any Homes England programme.

**Row L** - Enter the amount of recycled grant debited during the year to fund the development of new Social Rent homes as part of any Homes England programme.

**Row M** - Enter the amount of recycled grant debited during the year to fund the development of new Social Rent homes outside of any Homes England programme.

**Row N** - Enter the amount of recycled grant debited during the year to fund the development/purchase of Affordable Home Ownership homes as part of any Homes England programme.

**Row O** - Enter the amount of recycled grant debited during the year to fund the development/purchase of Affordable Home Ownership homes outside of any Homes England programme.

**Row P** - Enter the amount of recycled grant debited during the year to fund the provision of additional rehab homes and Existing Satisfactory Purchase (ESPs) as part of any Homes England programme.

**Row Q** - Enter the amount of recycled grant debited during the year to fund the provision of additional rehab homes and Existing Satisfactory Properties (ESPs) outside of any Homes England Programme.

**Row R** - Enter the amount of recycled grant debited during the year to fund Move-On homes, as long-term assets, and accompanying support services for rough sleepers as part of the Homes England Next Steps Accommodation Programme.

**Row S** - Enter the amount of recycled grant debited during the year to fund long-term accommodation and support or Shorter-term/interim accommodation and immediate support for rough sleepers as part of the Homes England Rough Sleeping Accommodation Programme

**Row T** - Enter the amount of recycled grant debited during the year to fund accommodation with accompanying support for rough sleepers as part of the Homes England Single Homelessness Accommodation Programme.

**Row U** - Enter the amount of recycled grant debited during the year to convert or re-improve existing owned larger properties into smaller units for affordable rent that better suit local housing need.

**Row V** - Enter the amount of recycled grant debited to fund the re-purchase of shares via downward staircasing as per section 6.5 of the CFG.

### Permitted uses (Rows W-Z2)

**Row W** - Enter the amount of recycled grant debited during the year that has funded eligible land acquisition as outlined in section 6.2 of the CFG. Permitted use withdrawals can only be undertaken with explicit consent from Homes England. Please indicate in the comments box which colleague/team agreed the use of the recycled grant and the date agreed. If you did not seek prior approval, then please email [rcgf@homesengland.gov.uk](mailto:rcgf@homesengland.gov.uk) to discuss.

**Row X** - Enter the amount of recycled grant debited during the year that has funded eligible home re-purchases which were sold outright under Social HomeBuy, RTA or RTB as outlined in section 6.2 of the CFG. Permitted use withdrawals can only be undertaken with explicit consent from Homes England. Please indicate in the comments box which colleague/team agreed the use of the recycled grant and the date agreed. If you did not seek prior approval, then please email [rcgf@homesengland.gov.uk](mailto:rcgf@homesengland.gov.uk) to discuss.

**Row Y** - Enter the amount of recycled grant debited during the year that has funded eligible equity re-purchases of Shared Ownership homes provided through the Shared Ownership and Affordable Homes Programme as outlined in section 6.2 of the CFG. Permitted use withdrawals can only be undertaken with explicit consent from Homes England. Please indicate in the comments box which colleague/team agreed the use of the recycled grant and the date agreed. If you did not seek prior approval, then please email [rcgf@homesengland.gov.uk](mailto:rcgf@homesengland.gov.uk) to discuss.

**Row Z0** - Enter the amount of recycled grant debited during the year that has funded fire safety works ensuring compliance with the Fire Safety Act 2021 as outlined in section 6.2 of the CFG. Permitted use withdrawals can only be undertaken with explicit consent from Homes England. Please indicate in the comments box which colleague/team agreed the use of the recycled grant and the date agreed. If you did not seek prior approval, then please email [rcgf@homesengland.gov.uk](mailto:rcgf@homesengland.gov.uk) to discuss.

**Row Z1** - Enter the amount of recycled grant debited during the year that has funded decarbonisation/energy efficiency works to improve energy efficiency in social rented homes as outlined in section 6.2 of the CFG. Permitted use withdrawals can only be undertaken with explicit consent from Homes England. Please indicate in the comments box which colleague/team agreed the use of the recycled grant and the date agreed. If you did not seek prior approval, then please email [rcgf@homesengland.gov.uk](mailto:rcgf@homesengland.gov.uk) to discuss.

**Row Z2** - Enter the amount of recycled grant debited during the year that has funded other activities for which Homes England could make Social Housing Assistance available as outlined in section 6.2 of the CFG. Permitted use withdrawals can only be undertaken with explicit consent from Homes England. Please indicate in the comments box which colleague/team agreed the use of the recycled grant and the date agreed. If you did not seek prior approval, then please email [rcgf@homesengland.gov.uk](mailto:rcgf@homesengland.gov.uk) to discuss.

**Row Z3** - Enter the amount of recycled grant that has been debited during the year to support delivery of its Strategic Partnership programme under SOAHP and 2021-26 AHP. \* **ONLY contracted Strategic Partners with Homes England and approved 'in group' Delivery Partners should use this row.** Delivery Partners who are not deemed to be in group are not permitted to use this row. RCGF annual returns should reflect recycled grant attributed to a site/scheme during **1<sup>st</sup> April 2023-31<sup>st</sup> March 2024**. RCGF can be debited on the date of the start on site and/or other payment milestones in accordance with CGF section 5.4. A site/scheme with RCGF attributed may complete in the programme a year or two later so will not be reported in your Statement of grant usage (SOGU) until then. These timing issues are considered by Homes England when checking and signing off the RCGF return.

**Row Z4** - Enter the total amount of recycled grant from your fund which has been transferred to other Registered Providers during the year. Please ensure the 'Comment' field is updated to identify the recipient Registered Provider(s).

**Row Z5** - Enter the total amount of recycled grant debited from the fund during the year that has been repaid to Homes England. This figure should reflect both the recycled grant and any associated interest and should include any three-year old grant repaid. The date of debit should reflect the date the payment is made to Homes England

**Row Z6** - Enter the amount of recycled grant debited during the year that has funded replacement units sold under the Voluntary Right to Buy programme. Please note the addresses must be listed in screen 4 (Analysis of Housing Completions).

**Row Z7** - Enter the amount of recycled grant debited during the year that has funded major repairs and miscellaneous work to your organisation's existing stock. This row should only include RCGF used to fund homes repaired solely with recycled grant, not recycled grant combined with new grant. Permitted use withdrawals can only be undertaken with explicit consent from Homes England. Please indicate in the comments box which colleague/team agreed the use of the recycled grant and the date agreed. If you did not seek prior approval, then please email [rcgf@homesengland.gov.uk](mailto:rcgf@homesengland.gov.uk) to discuss. Please ensure you include additional attributable grant to the addresses listed in screen 4 (Analysis of Housing Completions).

**Row Z8** - Where a prior year adjustment is to be made to the fund the amount should be recorded. You must supply details of the adjustment in the 'Comment' box, or an error message will appear.

## Closing Balance

**Row Z9** -Closing balance is automatically populated taking in to account the information entered in rows A through to Z8.

The Closing balance is calculated as follows:

Total sum of Inputs (part I) minus the total sum of withdrawals (entered in part J through to Z8).

We recommend you cross check the closing balance against your own organisation's calculations. If there are any differences between the IMS closing balance and your own, check all the input windows. If the error cannot be explained, you should contact **the IMS helpdesk on 01908 353 604** or email [servicedesk@homesengland.gov.uk](mailto:servicedesk@homesengland.gov.uk)

**Row AA** - Enter the amount of recycled grant (as of **31<sup>st</sup> March 2024**) remaining within the Strategic Partnership fund based on the total amount specified in the Grant Agreement \* **ONLY contracted Strategic Partners with Homes England and approved 'in group' Delivery Partners should use this row**. All other RCGF (outside of the amount specified in the Grant Agreement for the Strategic Partnership) should be reported as normal in rows AB-AL mentioned below. Delivery Partners who are not deemed to be in group are not permitted to use this row, their RCGF balances should also be reported as normal in rows AB-AL mentioned below.

## Age of Recycled Grant

### **Rows AB - AL**

Your organisation must spend any funds credited to the RCGF within 3 years of the date the amount was credited. These rows ask you to record the 'age' of your grant, i.e., the time elapsed since the sums were credited to your RCGF.

Following an entry in the £ column the cursor will take you to the comments window. Whilst this box is not mandatory it is useful to record some brief detail. However, you will be required to complete the 'Statement of Intentions' window later to provide details of how your organisation intends to spend these sums.

These rows should exclude RCGF funds forming part of Strategic Partnership grant agreements, i.e., the sum you have input into Row AA.

Sums in rows AE through to AL is recycled grant that has been in the fund 3 years or more which is repayable to Homes England. RCGF must be spent within 3 years on Homes England's priority/permitted uses as set out in the CFG (section 6). Providers must seek Homes England's approval to rollover grant that has reached the 3 years or more thresholds. If you wish to seek a rollover please contact [RCGF@homesengland.gov.uk](mailto:RCGF@homesengland.gov.uk) to receive a business case template. All requests are assessed on an exceptional case-by-case basis in conjunction with checking the annual RCGF returns. Approval is within Homes England's absolute discretion. In your request you must be able to demonstrate that you have proposals to reinvest in new supply or in accordance with the

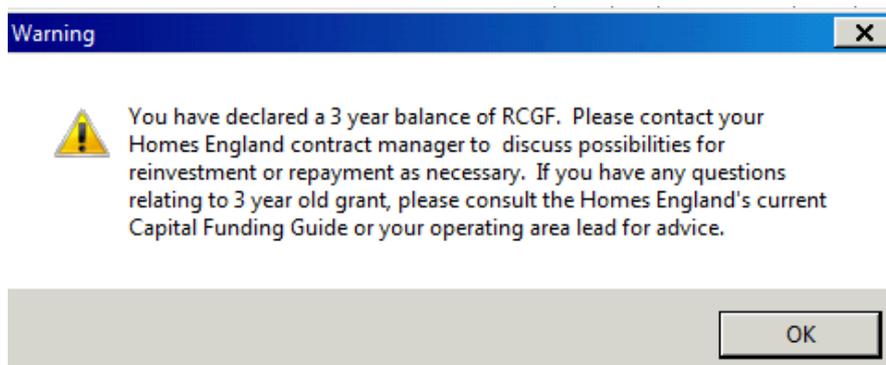
permitted purposes of RCGF as outlined in the CFG (section 6). If Homes England agree to your proposal, it does not reset the three-year period within which RCGF should be spent and the amount that is agreed to be 'rolled over' should still be recorded in Lines AE – AL until spent.

Transfer of sums between Registered Providers' funds does not reset the three-year period within which funds should be spent either. You should indicate the correct age of the grant based on the exporting Registered Provider's records and not the date that you received the funds.

For rows AB-AE, the previous year's balance will be auto populated in the right-hand column. For rows AF-AM, the information will not be collected in prior years so the columns will be blank and must be updated.

- Row AB grant in the fund for less than 1 year.
- Row AC grant remaining in the fund for 1 year, (but fewer than 2).
- Row AD grant remaining in the fund for 2 years (but fewer than 3.)
- Row AE grant remaining in the fund for 3 years (but fewer than 4.)
- Row AF grant remaining in the fund for 4 years (but fewer than 5.)
- Row AG grant remaining in the fund for 5 years (but fewer than 6.)
- Row AH grant remaining in the fund for 6 years (but fewer than 7.)
- Row AI grant remaining in the fund for 7 years (but fewer than 8.)
- Row AJ grant remaining in the fund for 8 years (but fewer than 9.)
- Row AK grant remaining in the fund for 9 years (but fewer than 10.)
- Row AL grant remaining in the fund for 10 years plus.

Note that if rows AE-AL are completed, then the following warning message will be generated.



Please take note of the instructions and click 'ok.'

Details on how to calculate 3-year-old grant and older can be found in section 5.10 of the CFG.

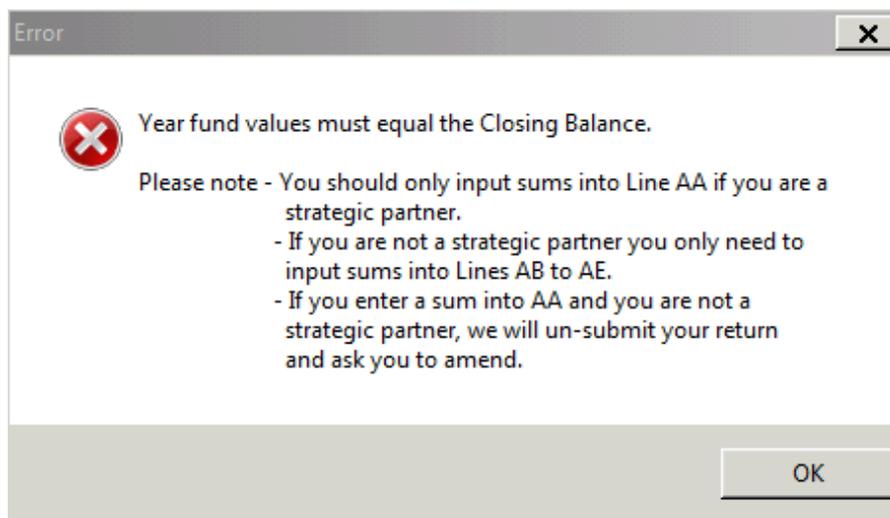
**Row AM** -This is automatically populated and is the total of recycled grant aged 3 years and older.

If you intend to repay your outstanding balance, please do not send a payment until your organisation has received an invoice from Homes England. The invoice will also include additional interest due for the period from **1<sup>st</sup> April 2023** to the date of the invoice. Refer to guidance in section 5.11 of the CFG.

If you are seeking a rollover please ensure your business case has been submitted [rcgf@homesengland.gov.uk](mailto:rcgf@homesengland.gov.uk). Homes England will not be able to sign of the return until a business case has been received and assessed.

When you are satisfied the data is correct and the financial window has been fully completed, click on the 'tick' box, save, and refer to the next window.

Please note that if the sum of the fund (rows AB to AL), plus any Strategic Partner RCGF (where relevant in row AA) does not equal the Closing balance (row Z9) then you will not be able to save this information and will receive the following error message: -



## Completing the 'Analysis of Inputs' window

This screen asks you to confirm the relevant events which triggered the grant to be recycled, and the total amount credited. Homes England uses this screen to reconcile with the notification forms that you have submitted in the previous year. Except for interim staircasing, all relevant events declared on this screen must be notified to Homes England. We will be in contact if there are differences in the amount input versus what we have been notified of. If you have any questions, then please contact RCGF@homesengland.gov.uk. Where notifications are late or missing, Homes England may charge interest or consider withdrawing your RCGF facility. By completing this screen, you are declaring that you have correctly notified Homes England of all relevant events in the financial year.

Type of input	No. of individual units sold, etc.	£ Credited to RCGF
Change of use - Relevant Event (l)	0	0
Cessation of Use - properties void longer than 6 months - Relevant Event (m)	0	0
Demolition - (where grant is not vested in the ground) Relevant Event (n)	0	0
Right to Buy - Relevant event (o)	0	0
Shared ownership staircasing sales where final sale reaches 100% - relevant event (o)	0	0
Shared ownership staircasing sales where interim sale is less than 100% sold - relevant event (o)	0	0
Disposals outside of the sector - Relevant event (o)	0	0
Home buy Redemptions - Relevant Event (s)	0	0
Right to Acquire - Relevant event (t)	0	0
Voluntary Right to Buy - Relevant event (t)	0	0

Total Units Sold:  Total RCGF Credits (£):

Tick when part is complete

This window asks you to record the total grant amount credited for each relevant event, during **1<sup>st</sup> April 2023 – 31<sup>st</sup> March 2024**.

The total of the '£ credited to RCGF' column must equal the sum of row B in the financial window.

### Type of Input

RPs can recycle grant following a relevant event, if the relevant event is (l), (m) (n), (o), (s), (t). Whilst the above headings can sound self-explanatory you should still make yourself aware of the full definition of each relevant event described in section 2 of the CFG.

### No. of individual units sold

Enter the number of units sold relevant to each input type. For example, if selling a house this will count as one unit regardless of how many bedrooms it has. If selling a house that had been converted into three flats, count this as three units. Note that staircasing events are not counted as units; they are just a financial transaction.

Please note that Homes England will cross check the number of relevant events recorded in the return against those notified to us during the year, if there are discrepancies, we will return the submission. Where we have concerns about adherence to the Grant Recovery Determination 2017 due to RP's not notifying us of relevant events in advance, we can decide to withdraw an RP's right to hold an RCGF.

## £ Credited to RCGF

This column will round up or down any decimal places, such as pence, and will reject negative amounts. A warning will appear if you make an entry in the 'No. of sales' column without a corresponding amount in the '£ credited' column.

However, this can be overridden as it is possible, in principle, for a sale to occur with no credit to RCGF (e.g., shared ownership repossession).

For more information on calculating recycled grant refer to guidance in section 2 of the CFG.

When you are satisfied the data is correct and the 'Analysis of Inputs' window has been fully completed, click on the 'tick' box, save, and refer to the next window.

## Completing the 'Analysis of Housing Completions' window

This screen asks you to confirm additional units and re-improvements produced with only RCGF outside of a Homes England Programme. This screen is mandatory if you have recorded withdrawal amounts in rows K, M, O or Q of the financial Screen. Schemes funded with social housing assistance should already be recorded in IMS. If you have any queries on what to input here, then please contact rcgf@homesengland.gov.uk. Columns with an asterisk have guidance notes revealed by a right click. If RCGF has been attributed to a scheme where units have not yet been completed and there are no completed schemes to put in, the amounts and address(es) should still be recorded, and a comment entered. (For example, if amounts have been attributed to milestones prior to PC and PC is due to take place in later years.)

Scheme address *	Postcode	Additional rented units permanent	Additional Affordable Home ownership units	Reimprovement of own stock	Supported housing or not *	Property code *	Total scheme cost	RCGF contribution

To add row, click button To delete, highlight row then click button

Tick when part is complete

Save Close

The box is mandatory if you have included any withdrawals in rows K, M, O and Q of the Financial Screen, but should otherwise be left blank.

This window is for recording, where relevant, what recycled grant has been spent on during 2023/24 outside of Homes England's Programmes). It helps Homes England build a full picture of how recycled grant has been used within and outside of its programme.

Providers must exclude from this screen any homes developed with new homes England grant and RCGF monies. These schemes are processed and recorded through Homes England's IMS system.

With reference to the 'Financial' screen only record withdrawals where grant has been spent outside of any Homes England Programmes.

Note only include homes completed during the year in question but record their total cost, even if their development began and some costs were incurred in a previous year.

To create a new row, click the button towards the bottom left of the window.



### Scheme address & Postcode

Enter the address details of the scheme.

### Columns 3 to 5 – Type and number of homes produced.

Enter the number of homes produced in the scheme according to the categories in these columns.

### Supported housing or not.

This column requires an entry to indicate whether homes are supported housing or not. Use the drop-down menu as required for this purpose. 'SUP' is supported housing; 'N-SUP' is not supported. If you have a mixed scheme, use separate rows to record the supported and non-supported housing homes.

### Property code

This column requires an entry to indicate whether the homes are new build (NB) or not (RH) Use the drop-down menu to select the appropriate option. The same consideration as above should be applied to mixed unit schemes.

### Financial columns

The subsequent columns require details of how your organisation financed the homes produced. Therefore, all funding sources for these homes must be provided in these columns. The last four cost contribution columns (RCGF contribution, OPS (Excluding SGH/SHA), Reserves contribution and Private finance contribution) must equal the total scheme costs column or else an error message will appear.

Note OPS refers to Other Public Subsidy which excludes AHG, SOAP funding or similar.

When you are satisfied the data is correct and the 'Analysis of Housing Completions' window has been fully completed, click on the 'tick' box, save, and refer to the next window. You can ignore the error message at this stage.

### Completing the 'Statement of Intentions' window

Statement of Intentions: [Saved]

Please provide full details on your proposals to use your RCGF balance. We encourage providers to give as much detail on this screen as possible.

Any rollover of RCGF beyond 3 years must first be discussed and agreed with Homes England. To seek rollover approval, you must submit a business case to RCGF@homesengland.gov.uk

For more information on priority and permitted uses of RCGF, see the Capital Funding Guide, Chapter 7, Section 6. You can also discuss your proposals, before submitting your return, by contacting your provider manager or emailing RCGF@homesengland.gov.uk

We may contact you if further information is needed.

Tick when part is complete

Save Close

This window is required to be completed where your fund contains any recycled grant regardless of age. Please set out when and how you intend to use the recycled grant in your RCGF. Note that you must enter a comment that is more than twenty characters in this screen.

Homes England will review this window to see what plans your organisation has for using these sums within the remaining years allowed. We will be interested in how your plans match both Homes England's priorities and any local priorities.

You can also use this window to record any other comments about your return.

When you are satisfied the data is correct and the 'Statement of Intentions' window has been fully completed, click in the 'tick' box, and save.

Note: At this stage you must review the list of errors and make the necessary changes to the relevant window(s) before moving on, as the next window relates to certification and submission of the return.

### Completing the 'RP Certification and Signature' window

I certify that this Registered Provider has:

- (1) **Notified Homes England of each relevant event taking place in accordance with provisions of the Capital Funding Guide, by emailing Grant\_Notifications@homesengland.gov.uk with a notification form. More Information can be found in section 2 and 3 of the recovery chapters.**
- (2) Complied with Homes England's requirements as to the outputs produced by withdrawals from the Recycled Capital Grant Fund, including requirements to consult.
- (3) Provided information in this annual return which is a true and accurate account of income and expenditure and housing units completed or in progress.

And that

- (4) Complied with Homes England's requirement to submit a rollover request when Recycled Capital Grant has been in the fund 3 years or more.
- (5) The information submitted in this Recycled Capital Grant Fund return is accurate and in line with the corresponding year's annual accounts for the organisation and that the latest set of accounts has been or will be submitted to the Regulator of Social Housing in line with regulatory requirements.
- (6) The operation of the Recycled Capital Grant Fund will be in accordance with the requirements set out in the Capital Funding Guide.
- (7) Complied with Homes England's guidance on calculating the amounts transferred to the Recycled Capital Grant Fund.

Name of authorised signatory:  Date:

(Officer or member of staff authorised by RP's governing body)

Late Submission Comment:

**You have certified to say that the information in the return is correct. If any entries are later found to be incorrect, this could result in the request to repay RCGF and or the removal of the right to operate an RCGF**

**Tick and save to submit the finished Return**

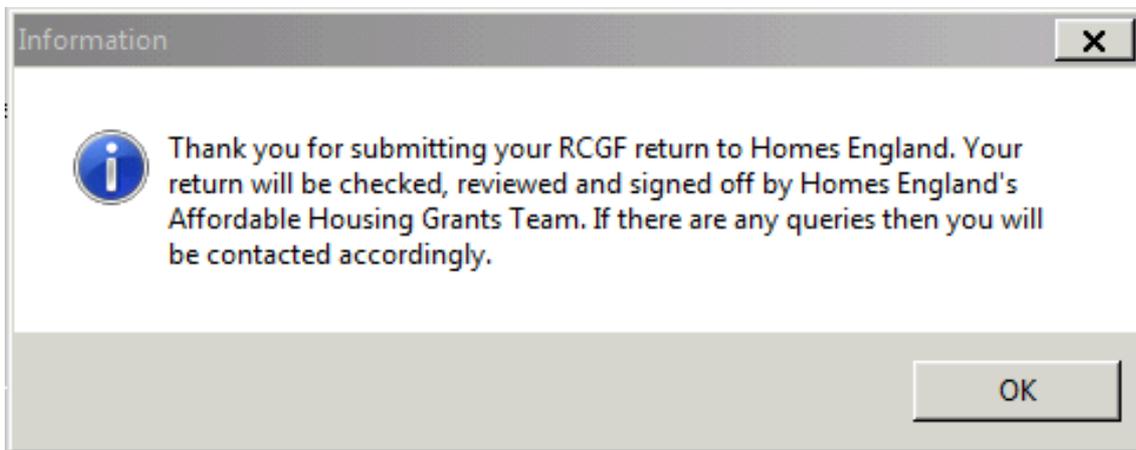
This window is required to be completed by a user with 'submit RCGF' permission to certify that your organisation has complied with Homes England requirements in the administration of your RCGF.

Ticking the box at the bottom left of this window signifies that your organisation is satisfied that the return is correct and complete before submitting it electronically to Homes England. Before finally ticking this box, you should ensure that you do not need to amend any of the previous windows.

There is no need to enter anything in the name of authorised signatory box. However, if the tick box is greyed out; this could mean that your system administrator may have given you 'enter RCGF' permission but not 'submit RCGF' permission; or you may see a dark red message along the foot of this window advising that you need to complete last year's return first.

The name of the signatory will appear when ticked.

Once submitted, the following prompt will be generated.



Once submitted, the RP submission status box will also display a greyed-out tick instead of a blank.

Should you need to cancel your submission to make changes, a user with 'submit RCGF return' permission should remove the tick and save the removal. However, this will need to be done before the [28<sup>th</sup> June 2024](#) deadline. After making and saving any amendments, the 'submit return' box should be ticked again, and the return saved.

If you need to make changes after the deadline for submission, you should contact [rcgf@homesengland.gov.uk](mailto:rcgf@homesengland.gov.uk), providing there is a valid reason for doing so, the return will be re-opened, enabling you to edit and re-submit.

### Late Submissions

Returns that are submitted in IMS after the deadline of [28<sup>th</sup> June 2024](#) are identified by the system as late returns and as such you will be required to complete the 'Late Submission Comment' box giving an explanation. All late submissions will be reviewed by Homes England as part of the approval and sign-off process. If there is a valid reason for the delay then the return will be signed off.

## 10. NEXT STEPS

Once your RCGF annual return has been submitted, Homes England will consider the following;

- That interest accrued during 1<sup>st</sup> April 2023 – 31<sup>st</sup> March 2024 has been included where applicable, please see 5.6 of CFG.
- That the analysis of inputs screen matches the number of notifications received, please see section 3 of the CFG.
- That Homes England has granted prior permission (In writing) for RCGF to be transferred outside your structure/organisation, please see section 5.8.3 of the CFG.
- That Homes England has granted prior permission (In writing) for RCGF to be spent on a permitted use, section 6 of the CFG.
- That the analysis of housing completions screen includes details of all grants spent outside of a Home's England programme on completed units.
- That the 'age' of the grant has been accounted for correctly.
- That RCGF older than 3 years has been identified and a rollover business case has been submitted to Homes England to consider.
- That the statement of intentions has firm proposals for how remaining balances will be spent on Homes England's priority or permitted uses, please see section 6 of the CFG.

Where this is not the case, Homes England will be in contact with the colleague who submitted the annual return to query and clarify.

If, during the review process it becomes known that there are minor errors in the RCGF annual return then Homes England will un-submit your annual return. This will give you the opportunity to make the needed amendments and re-submit the return.

Where there are no queries, or queries raised have been answered satisfactorily, then Homes England will 'sign off' your annual return.

In circumstances where there are significant errors or a lack of assurance on the quality of data input Homes England can request that RCGF is re-paid or withdraw an RP's right to operate an RCGF.

## 11. EXTERNAL AUDITORS

Within the auditor's sign-off of your accounts the RCGF balances and transactions should have been disclosed, it is therefore recommended you print screens of your submitted RCGF return to provide them with a hard copy of your return.

You must keep a record of external auditors' examinations of RCGF accounts. Any notable observations by the external auditor should be communicated to your Provider Manager.

Document Information	
Document Owner	Laura Lane
Document Author	Laura Lane
Issue Date	17/04/2024
Review Date	01/02/2024

Version History			
Version	Date	Summary of changes	Editor
6.0	11/04/2024	<ul style="list-style-type: none"> <li>- <b>Inputs</b> -New rows added (D,E &amp; F) to reflect RCGF transferred as part of Next Steps Accommodation Programme (NSAP), Rough Sleeping Accommodation Programme (RSAP) and Single Homelessness Accommodation Programme (SHAP).</li> <li>- <b>Interest</b> -Input <b>row D</b> 'Comment' box expanded to allow up to 300 characters to be added.</li> <li>- <b>Prior Year Adjustments</b>- Withdrawals and Inputs have been separated into <b>rows H (Inputs) &amp; Y (Withdrawals)</b></li> <li>- <b>Withdrawals – New rows added. Row X</b> has been added to account for withdrawals made for repurchasing homes sold outright under Social HomeBuy, RTA or RTB. <b>Row Y</b> has been added to account for withdrawals made for repurchasing equity in affordable home ownership properties. <b>Row Z1</b> has been added to account for withdrawals made for Decarbonisation works / energy efficiency improvements. <b>Row Z2</b> has been added to account for withdrawals made for other activities.</li> </ul> <p>Please note the sequence order in the part column has changed due to the changes mentioned above.</p>	Laura Lane