



Regulator of Social Housing

THE REGULATOR OF SOCIAL HOUSING

Decision Instrument

Instrument number: RSH11

Title of Instrument: **Decision update the Accounting Direction**

Introduction

- A Regulation of social housing in England under the Housing and Regeneration Act 2008 ('the Act') is the responsibility of the Regulator of Social Housing (RSH). RSH is an executive non-departmental public body, sponsored by the Ministry of Housing, Communities and Local Government (MHCLG).
- B The Regulator's current Accounting Direction took effect from 1 January 2022.
- C The Regulator has powers to give directions to private registered providers of social housing ('PRPs') about the preparation of their accounts (in relation to profit-making PRPs, only in so far as its accounts relate to social housing activities). The power to give an accounting direction arises under section 127 of the Act.
- D The regulator has updated the current Accounting Direction to reflect recent updates to Financial Reporting Standard (FRS) 102 and the revised Housing Statement of Recommended Practice (SORP).
- E The Regulator of Social Housing has the power to delegate its functions to a member of staff pursuant to section 92 of the Housing and Regeneration Act 2008. In accordance with the regulator's Scheme of Delegated Authority, Directions about the preparation of PRP accounts are delegated to the Director of Strategy.

Decision

Date decision made 15 May 2026

Decision made by: Director of Strategy

1	<p>The Director of Strategy has noted that the power to give directions about the preparation of PRP accounts must be exercised with a view to ensuring that accounts are prepared in a proper form and present a true and fair view of a PRP's state of affairs in relation to its social housing activities and the disposition of funds and assets which are, or have been, in the PRP's hands in connection with those activities.</p> <p>The Accounting Direction for private registered providers of social housing [issued January 2022, updated May 2026] is as set out in Schedule 1.</p> <p>The revised Accounting Direction referred to in this Decision Instrument updates the following:</p> <ul style="list-style-type: none"> • The Accounting Direction which took effect from 1 January 2022.
2	<p>This decision comes into force on 15 May 2026.</p>

Authentication

Name: Will Perry

Position: Director of Strategy



Signature:

Schedule 1 to Decision Instrument RSH1

Accounting Direction issued 2022 updated 2026 (to take effect for accounting periods commencing on or after 1 January 2027)

[The Accounting Direction for social housing in England published 2022 updated 2026](#)