Regulator of Social Housing

NROSH+ 2025 Financial Forecast Return (FFR)

Guidance Notes

Version 1.0 (March 2025)

Survey Deadline: 30 June 2025

Contents

Introduction

This document provides information on how to submit the Financial Forecast Return (FFR) via the Regulator of Social Housing's data collection website, NROSH+. The forecasts submitted in the FFR return should be based upon the latest information available to providers.

The **deadline for submission of completed FFR returns is 30 June 2025.** If under exceptional circumstances it is felt that this deadline cannot be met, the provider should raise this with their usual Regulatory Engagement contact as soon as possible.

Purpose of this return

The FFR is used to gather medium to long-term business planning data in a standard format. It provides financial forecast information required by the regulator to inform its assessment of the provider's ability to meet the requirements of the Governance and Financial Viability standard.

The FFR is relaunched each year. Providers owning 1,000 units or more on 31 March of that year are required to submit an FFR. However, there may be cases where the regulator will require providers with fewer units to submit an FFR. This will be based on an assessment of risk and/or other circumstances.

The FFR should be submitted on a group consolidated basis. This ensures forecasts reflect the entity against which regulatory judgements are made. Only in exceptional circumstances will it be permitted to submit an FFR on an individual provider basis.

The format of the FFR is prescribed for regulatory financial data collection purposes and is not intended as a substitute or alternative for recommended accounting practice. For the purposes of completing the FFR providers are required to submit returns that are consistent with the template and guidance below. For reporting purposes, providers should discuss and agree the format of their financial statements with their auditors.

This return should contain the financial details of the provider's most up to date business plan. The financial forecast should be an accurate reflection of what the provider intends to do, including for example, its projected development activity and planned investment in repairs and improvements to the existing stock.

The corresponding business plan and any supporting board papers should be submitted at the same time as the return. These documents should be uploaded through the 'Upload new document' facility on the NROSH+ website. Our review of the business plan should provide us with an understanding of:

- the strategic objectives of the organisation and how it plans to meet these objectives,
- the key risks facing the organisation and how it will address them,
- current levels of performance,
- the financial forecasts,
- the assumptions made in respect of future building safety, fire safety and energy efficiency obligations; and
- sensitivity analysis and stress testing.

This document

This guidance note includes the following sections:

- **Summary** – an overview of the format of the FFR and the key changes to the return in 2025
- **Guidance notes on FFR lines** – line by line technical guidance and requirements
- **Completing the FFR** – guidance on how to complete and submit the FFR using NROSH+
- **Annex A** – frequently asked questions

Summary and key changes

Summary

The FFR is made up of four parts, which are further sub-divided into tabs. Line numbering runs across the part rather than by tab. All parts must be completed by the provider:

- **Front sheet**
    - Front sheet
    - Registered subsidiary list
    - Unregistered entity list

- **Statements**
    - Statement of Comprehensive Income (Lines 1 - 59)
    - Statement of Financial Position (Lines 60 - 101)
    - Statement of cash flow (Lines 102 - 132)

- **Assumptions and tenure inputs**
    - Assumption inputs (Lines 1 - 15)
    - Stock totals (Lines 16 - 22)
    - Social tenures (Lines 23 - 115)
    - Other tenures (Lines 116 - 143)
    - Other inputs (Lines 144 - 160)

- **Compliance questions**
    - Financial covenant questions (Lines 1 – 4a)
    - Security questions (Lines 5a – 9e)
    - Compliance questions (Lines 10 – 22)
    - Reference rate questions (Lines 23 – 23a)
    - Stock quality (Lines 24a – 24c)

    The questions on financial covenants are critical to our assessment of a provider's ability to meet the requirements of the Governance and Financial Viability standard. The information provided in the covenant questions section and in supporting documentation should contain sufficient information to allow the loan covenant calculation to be recreated, and for the individual elements of the calculation to be understood.

The FFR return can be submitted with soft validation flags in place, as long as the flagged data has been checked and verified as being correct. If this is the case, please use the comments boxes in the NROSH+ system or upload supporting documentation to explain why any soft validation messages do not apply. Further information on system validations is included at page 44 of this guidance document.

Key changes in 2025

A small number of changes have been made to the FFR template for 2025. These are summarised below, with further details in the individual line guidance.

Where a change has been made to the guidance notes for 2025, this is indicated in the individual line guidance by purple shading.

13	**% Fixed rate debt (as at the end of the year)** The percentage of total drawn debt where a Fixed Rate of interest has been arranged – this includes loans, bonds and debt hedged using interest rate swaps. Calculate the percentage of fixed rate debt as at the ***end*** of the year.	+ Integer

Statements

Two new lines have been added to the statement of cash flow to reflect the format used in the Quarterly Survey:

- Receipts from disposal of housing fixed assets have been sub-divided into the following:
  - Line 116 'sales to tenants/open market sales' - this should include Right to Buy (RTB)/Right to Acquire (RTA), shared ownership staircasing, and the sale of void properties on the open market.
  - Line 116a 'bulk sales/other sales' - this may include sales to other Registered Providers or Local Authorities, and other bulk disposals.
- An additional line has been included for 'cashflows to/from non-consolidated related group companies' (line 119a). This should be used to record development payments and sales transactions between two companies within the same group, where there is an unregistered parent and therefore are not included within the same consolidated FFR.

Assumptions

- The wording of line 13, '% fixed rate debt', has been updated. Providers are now required to complete this question in relation to the position as at the *end* of the relevant year rather than as at the *start* of the year.
- The lines for average annual rents within each tenure section have been simplified. For each tenure there are now only two lines asking for details of average annual rents; one for the average rent of the opening units that are held at the start of the actual year, and the second asking for the average annual rent of all units that are newly developed, acquired, transferred or converted during the year.
- Two new lines have been added (144a and 145a) to identify the revenue and capitalised building and fire safety costs included within lines 144 and 145 that relate to life-critical fire safety defects on buildings with a height of 11 metres or more. The costs disclosed should be consistent with those reported in the latest Fire Safety Remediation Survey to remediate life-critical fire safety failings.

Compliance

- A new question (line 21) has been added asking for details of the assumptions around capital grant receipts, as disclosed in notes to the SOCI line 56a. Providers should include details of the grant to be accessed, and whether the grant funding has yet been awarded.

- A new question has been added (line 22) asking for details of any bulk sales included in cashflow line 116a. This should include details of the assets to be sold, and whether the sale will be to another Registered Provider.
- The guidance for line 24c, ‘other’ stock quality standards, has been updated to confirm that if a provider is working towards an enhanced Decent Homes Standard, the relevant details should be included here.

Providers should always read the detailed line by line guidance notes in the following section and refer to the SORP where appropriate for clarification. A sample of Frequently Asked Questions, including a series of worked examples setting out how providers should complete key elements of the FFR, are included in Annex A.

Guidance notes on FFR lines

Part 1 - Front sheet

The front sheet must be completed with the year-end date of the first forecast year.

Confirmation is required that all registered subsidiaries and non-registered entities within the group have been included in the return. All registered subsidiaries, non-registered group entities and joint ventures must be listed. If using the import template to upload data, there is a limit on the number of group entities that can be entered. Any additional entities can be added directly within NROSH+ or detailed in a supporting document.

Part 2 – Statements

All values should be entered in £000s unless the guidance states otherwise. Data must be entered for all 30 years of the plan.

Line	Data input description and guidance Statements	Entry required
	Statement of Comprehensive Income	
1	**Rents receivable** Gross rental income from social housing lettings excluding service charge income.	+ £000s (to one decimal place)
2	**Service charges** Total service charge income from social housing lettings. This is expected to broadly match the total service costs expenditure recorded in line 17.	+ £000s (to one decimal place)
3	**Rent losses from voids** Rent and service charge losses arising from vacant accommodation. Include all vacant properties that are on the provider's rent debit, regardless of whether they are available or unavailable for letting. A provider's board may make a policy decision to remove void dwellings from the provider's rent debit. It represents a business decision, meaning that no rental income is planned for those dwellings for a period of time. Policy decisions to remove dwellings from the rent debit are likely to be those covering an area, locality or scheme and be made for longer-term purposes such as decanting tenants, for stock renewal, or managing low demand. Void properties removed from the rent debit should not be included in this line.	- £000s (to one decimal place)
4	**Amortised government grants** If the accrual model of accounting for government grants is adopted, the provider should include here the release of amortised grants over the useful life of the asset to which the amortised grant relates. This may relate to grant towards the cost of acquisition/construction of new housing properties, or to grant towards the cost of major repairs to existing properties that are treated as a capital item. See SORP 2018, Chapter 13 and FRS102, section 24 which set out the accounting requirements for government grants.	+ £000s (to one decimal place)

Line	Data input description and guidance Statements	Entry required
5	**Government grants taken to income** If the performance model of accounting for government grants is adopted, the provider should recognise the grant income here in the year of completion of the asset to which the grant relates. This may relate to grant towards the cost of acquisition/construction of new housing properties, or to grant towards the cost of major repairs to existing properties that are treated as a capital item. See SORP 2018, Chapter 13 and FRS102, section 24 which set out the accounting requirements for government grants.	+ £000s (to one decimal place)
6	**Total revenue grants** Total revenue grants receivable, excluding revenue grants received to fund major repairs expenditure which are shown in line 7 and grants associated with the construction of housing properties which are shown in lines 4 and 5.	+ £000s (to one decimal place)
7	**Major repair grants** Grants receivable to fund major repair expenditure that is treated as a revenue item. This may include gap funding where applicable.	+ £000s (to one decimal place)
8	**Other social housing lettings income** Any other social housing revenue not included in lines 1 to 7.	+ £000s (to one decimal place)
9	**Income from social housing lettings** Calculated field (lines 1 to 8).	+ £000s (to one decimal place)
10	**Charges for support services** Charges for support services (potentially including Supporting People income) where these are received in accordance with a tenancy agreement. Income from support charges outside of a tenancy agreement should be included at line 12. The income recorded here should broadly match the expenditure recorded in line 26. Where there are significant differences this should be explained via the 'upload new document' facility in NROSH+.	+ £000s (to one decimal place)
11	**Shared ownership first tranche sale receipts** Income derived from the sale of the first tranche of shared ownership properties.	+ £000s (to one decimal place)
12	**Income from other social housing activities** Include here any income from social housing activities that is not included at lines 9 to 11. This should include charges for support services outside of a tenancy agreement.	+ £000s (to one decimal place)
13	**Receipts from properties developed for sale** Proceeds from property developed for sale. This excludes first tranche and staircasing sales and any fixed asset sales to other RPs. Receipts included here are derived from property built for outright market sale only.	+ £000s (to one decimal place)
14	**Income from non-social housing activities** Include here any income from non-social housing activities, other than income included at line 13. Non-social housing is defined in the Statistical Data Return (SDR) guidance notes as stock to which the definition of social housing does not apply. See the SDR glossary for the definition of social housing as set out in the Housing and Regeneration Act 2008.	+ £000s (to one decimal place)
15	**Turnover** Calculated field (lines 9 to 14)	+ £000s (to one decimal place)

Line	Data input description and guidance Statements	Entry required
16	**Management costs** Total management costs relating to social housing lettings. Management costs include, but are not limited to, lettings management, tenancy management, anti-social behaviour activities, resident involvement and rent collection.	- £000s (to one decimal place)
17	**Service costs** The cost of delivering the services included in the service charge. This should broadly match the total service charge income recorded in line 2 and should exclude the cost of support and care services which should be included in lines 26 and 28.	- £000s (to one decimal place)
18	**Routine and planned maintenance** Include day to day repairs and cyclical maintenance expenditure relating to social housing properties. Routine maintenance includes the following: • all minor ad hoc/unplanned repairs that are reported by tenants or arise from damage/wear and tear, and; • work executed to maintain existing building elements and prevent breakdown of components on a pre-determined programme at regular intervals, e.g. annual servicing of boilers, communal painting programmes and other periodic work to prevent emergency repairs or maintenance. • With the exception of major repairs, all expenditure to service void properties should be included in this line. Also include repairs and maintenance expenditure relating to shared ownership properties that is incurred in the first ten years of a lease under the new shared ownership model.	- £000s (to one decimal place)
19	**Major Repairs** Total major repair expenditure on social housing properties to the extent that it is a revenue item (capitalised major repair costs are included at line 56). Major repairs include improvement or renewal work to existing stock and communal or environmental improvements, excluding new build and wholesale refurbishment or regeneration. Major repairs expenditure should include costs of replacing major components (e.g. bathrooms, kitchens, boilers) and costs of major repairs for void properties if these costs have not been capitalised. Also include major repairs expenditure relating to shared ownership properties that is incurred in the first ten years of a lease under the new shared ownership model.	- £000s (to one decimal place)
20	**Rent losses from bad debts** Rent and service charge losses incurred by writing off bad debts or providing for doubtful debts in respect of social housing properties.	- £000s (to one decimal place)
21	**Lease charges** Payments made to lease properties which are then used to provide social housing.	- £000s (to one decimal place)
22	**Depreciation charge** Depreciation and amortisation charges for the period in respect of social housing fixed assets. This should include social housing properties, and any other fixed assets used in the provision of social housing.	- £000s (to one decimal place)
23	**Impairment** Include here impairment adjustments in respect of social housing assets. See SORP 2018, chapter 14 and FRS102, section 27 for guidance in assessing the impairment of social housing fixed assets and an explanation of indicators of impairment.	- £000s (to one decimal place)
24	**Other social housing expenditure – lettings** Any other revenue expenditure relating to social housing lettings that has not been included in lines 16 to 23.	- £000s (to one decimal place)
25	**Expenditure on social housing lettings** Calculated field (lines 16 to 24).	- £000s (to one decimal place)

Line	Data input description and guidance Statements	Entry required
26	**Support costs** The cost of providing support services linked to a tenancy agreement. The expenditure recorded here should broadly match the income recorded in line 10. Where there are significant differences this should be explained via the 'upload new document' facility in NROSH+. Where support is provided outside of a tenancy agreement, the expenditure should be shown in line 28.	- £000s (to one decimal place)
27	**Cost of sales - shared ownership first tranche sales** The total cost of sale and development costs of the first tranche shared ownership properties sold during the period should be included here. SORP 2018, Chapter 8 provides guidance on splitting the costs of shared ownership properties between current and fixed assets.	- £000s (to one decimal place)
28	**Other social housing costs non letting** Include any other social housing costs not relating to letting and not included in lines 25 to 27.	- £000s (to one decimal place)
29	**Cost of sales - properties developed for sale** The total cost of sale and development costs of the properties developed for sale, sold during the period.	- £000s (to one decimal place)
30	**Other non-social housing costs** Any other revenue expenditure relating to non-social housing activities (line 14), which has not been included in line 29.	- £000s (to one decimal place)
31	**Exceptional items** The SORP does not define or reference exceptional items. However, FRS102 section 5.9A requires that, where material and relevant to the understanding of the entity's financial performance, additional line items should be added to disclose the nature and amount separately in the SOCI. Such items should be included here.	- £000s (to one decimal place)
32	**Operating expenditure** Calculated field (lines 25 to 31).	- £000s (to one decimal place)
33	**Operating surplus (excluding fixed asset sales)** Calculated field (line 15 plus line 32).	+ or -£000s (to one decimal place)
34	**Surplus on staircasing sales** Surpluses derived from the staircasing sales of subsequent tranches of shared ownership properties.	+ or - £000s (to one decimal place)
35	**Surplus on RTB and/or RTA sales** Include all Right to Buy (RTB) and Right to Acquire (RTA) sales, including Voluntary Right to Buy (VRTB).	+ or - £000s (to one decimal place)
36	**Surplus on other social housing sales** Surpluses derived from the sale of social housing properties to other Registered Providers (RPs) or other parties, excluding LCHO sales.	+ or - £000s (to one decimal place)
37	**Surplus on other sales** Surpluses derived from any other asset sales not included in lines 34, 35, 36, 11 or 13.	+ or - £000s (to one decimal place)
38	**Profit/(loss) on the sale of fixed assets** Calculated field (lines 34 to 37)	+ or - £000s (to one decimal place)
39	**Operating surplus (including fixed asset sales)** Calculated field (line 33 plus line 38)	+ or - £000s (to one decimal place)

Line	Data input description and guidance Statements	Entry required
40	**Share of surplus/(deficit) in joint ventures and associates** Where possible we encourage providers to use the equity method when preparing financial forecasts. SORP 2018, chapter 7 and FRS102, sections 14 and 15, set out the disclosure requirements for investments in joint ventures. Where the equity method is used, in line with financial reporting standards, the group's share of the net surplus of joint ventures and associates should be disclosed here. However, the equity method is not prescribed where this approach does not reflect the way the forecasts are produced by the provider, or correspond with the information included in the business plan. Income and expenditure in joint ventures can be included in the FFR on a gross basis. Where this is the case the share of turnover should be included in lines 10 to 14 and associated expenditure shown in lines 26 to 30 as is appropriate.	+ or - £000s (to one decimal place)
41	**Interest receivable and similar receipts** SORP 2018 and FRS102 refer to interest receivable and similar income as finance income and investment income, but do not provide a comprehensive definition. Include all finance and investment income receivable.	+ £000s (to one decimal place)
42	**Interest payable and similar charges** SORP 2018 and FRS102 refer to interest payable and similar charges as finance costs, but do not provide a comprehensive definition. Include all interest and finance costs, including interest payable on liabilities, amortisation of loan premia and arrangement costs to the extent that they have been charged against income. Loan breakage costs should also be included here. Exclude interest which will be capitalised (this should be disclosed at line 55).	- £000s (to one decimal place)
43	**Movement in fair value of financial instruments** Movements in fair value of financial instruments are in general required in the surplus calculation. Under FRS102 providers must account for non-basic financial instruments at fair value. SORP 2018, chapter 6 and FRS102, sections 11 and 12 set out the disclosure requirements for financial instruments.	+ or - £000s (to one decimal place)
44	**Decrease in valuation of housing properties** If there is a revaluation movement and there is no indication of impairment, as set out in chapter 14 of the SORP 2018, the movement must be shown as a decrease or increase in valuation and not as an impairment loss. If a decrease in valuation exceeds the accumulated revaluation gains in equity in respect of that asset, the excess should be recognised here. See SORP 2018, chapter 8 and FRS102 section 17.	- £000s (to one decimal place)
45	**Reversal of previous decrease in valuation of housing properties** If any decrease in valuation of housing properties is subsequently reversed, any credit should be recognised here. See SORP 2018, chapter 8 and FRS102 section 17.	+ £000s (to one decimal place))
46	**Change in the value of investment property** Include here any change in the fair value of investment properties. Under FRS102 providers are required to include investment properties at fair value in the SOFP and to disclose any change in value through the SOCI. SORP 2018 chapter 8 and FRS102 section 16 set out the disclosure requirements for investment property.	+ or - £000s (to one decimal place)
47	**Other (losses) and gains** Any other losses and gains, that should not be recognised elsewhere, can be included here.	+ or - £000s (to one decimal place)

Line	Data input description and guidance Statements	Entry required
48	**Surplus for the year before tax** Calculated field (lines 39 to 47).	+ or - £000s (to one decimal place)
49	**Corporation tax payable** The tax charged (or credited) for the period.	+ or - £000s (to one decimal place)
50	**Surplus for the year** Calculated field (line 48 plus line 49).	+ or - £000s (to one decimal place)
51	**Unrealised surplus/(deficit) on revaluation of housing properties** Under SORP 2018 and FRS102, if an asset's carrying value is increased as a result of revaluation, the increase should be recognised in other comprehensive income and accumulated in equity. The increase should be recognised in profit or loss (line 45 above) to the extent that it reverses a revaluation decrease of the same asset previously recognised in profit or loss (line 44 above). The decrease of an asset's carrying amount as a result of a revaluation should be recognised in other comprehensive income. If a revaluation decrease exceeds the accumulated revaluation gains in equity in respect of that asset, the excess should be recognised in profit or loss (line 44). See SORP 2018, chapter 8 and FRS102 section 17.	+ or - £000s (to one decimal place)
52	**Actuarial (loss)/gain in respect of pension schemes** The actuarial (loss)/gain in respect of the revaluation of defined benefit pension schemes should be included here. Under SORP 2018 (see FRS102 section 28.13A), the contractual obligation in relation to past deficits for pension schemes should not be recognised as an actuarial loss and should be recognised in Income and Expenditure.	+ or - £000s (to one decimal place)
53	**Change in fair value of hedged instruments** The change in fair value of hedged financial instruments is required as part of the calculation of comprehensive income. Under FRS102 providers must account for non-basic financial instruments at fair value. SORP 2018, chapter 6 and FRS102, sections 11 and 12 set out the disclosure requirements for financial instruments.	+ or - £000s (to one decimal place))
54	**Total comprehensive income for the year** Calculated field (lines 50 to 53).	+ or - £000s (to one decimal place)
	Notes to Statement of Comprehensive Income	
55	**Capitalised interest** The total interest charges capitalised in respect of fixed assets during the period.	+ £000s (to one decimal place)
56	**Capitalised major repairs** The total major repair costs capitalised during the period. This should be the gross cost, without the deduction of any associated grant (grant should be recorded at line 56a).	+ £000s (to one decimal place)
56a	**Capitalised major repairs – grant received** The total grant received in respect of the gross capitalised major repairs recorded at line 56. This should exclude grants associated with major repairs expenditure that is treated as a revenue item, which should be included at line 7.	- £000s (to one decimal place)

Line	Data input description and guidance **Statements**	Entry required
57	**Gross arrears** The amount of current tenant gross rent arrears relating to social housing lettings at the period end date that relates to units managed and/or owned by the provider.	+ £000s (to one decimal place)
58	**Income from support services** The total amount of support service income receivable during the period. This should be the total of charges for support services where they were included within social housing lettings (line 10) and in other social housing activities (line 12).	+ £000s (to one decimal place)
59	**Number of units covered by income from support services** The number of units owned and/or managed for which the provider is in receipt of support income.	+ Integer
	Statement of Financial Position	
60	**Intangible assets and goodwill** The value of intangible assets and goodwill should be included here. SORP 2018, chapter 9 provides guidance on the requirements of FRS102 in accounting for business combinations and goodwill. The SORP does not provide additional guidance on the accounting requirements for intangible assets other than goodwill, which are set out in FRS102, section 18.	+ or - £000s (to one decimal place)
61	**Tangible fixed assets: housing properties at cost** Include the gross cost of housing properties. Applicable for those housing assets that are included on a historic cost basis. This should include properties that were valued on a deemed cost basis on transition to FRS102. Housing properties in the process of construction should be included. Housing properties that are being built for outright sale or on behalf of third parties should be excluded from this line and included in lines 71 and 72. SORP 2018, chapter 8 provides guidance on the accounting requirements to be followed in accounting for housing properties under FRS102.	+ £000s (to one decimal place)
62	**Tangible fixed assets: housing properties at valuation** Include the gross valuation of housing properties. Applicable for those housing assets that are included on a valuation basis. Housing properties in the process of construction should be included. Housing properties that are being built for outright sale or on behalf of third parties should be excluded from this line and included in line 71 and 72. SORP 2018, chapter 8 provides guidance on the accounting requirements to be followed in accounting for housing properties under FRS102. There may be rare cases where *social* housing properties are classed as investment properties for statutory reporting purposes. If this is the case, the properties should be recorded at this line and not at line 65 ‘investment properties’.	+ £000s (to one decimal place)
63	**Tangible fixed assets: other** Include tangible fixed assets (property, plant and equipment) other than housing properties.	+ £000s (to one decimal place)
64	**Less - (depreciation)** Accumulated depreciation, amortisation and impairment in respect of assets included in lines 60, 61 and 63.	- £000s (to one decimal place)

Line	Data input description and guidance Statements	Entry required
65	**Investment properties** Any *non-social* properties classified as investment properties should be included here at fair value. SORP 2018, chapter 8 provides guidance on the accounting requirements for housing properties under FRS102. There may be rare cases where *social* housing properties are classed as investment properties for statutory reporting purposes. If this is the case, please include these properties at line 62 'tangible fixed assets: housing properties at valuation' instead of at this line.	+ £000s (to one decimal place)
66	**Investment in joint ventures and associates** SORP 2018 chapter 7, and FRS102 sections 14 and 15, provide further guidance on the definition and accounting treatment for associates and joint ventures respectively. Regardless of whether the equity method is used (as set out under FRS102) the value of all investments in joint ventures and associates should be included here. Where entries are made here, providers must include an overview of the nature and scale of activity undertaken and the accounting treatment used in the response to Compliance Question 18.	+ £000s (to one decimal place)
67	**Other Investments** The value of all investments treated as fixed assets, excluding the following. - HomeBuy loans – disclosed in line 68 - Investment in joint ventures and associates – disclosed in line 66.	+ or - £000s (to one decimal place)
68	**HomeBuy – loan** The gross historical cost of loans made by the provider to purchasers under the HomeBuy scheme should be included here. SORP 2018, chapter 17 provides guidance for social landlords on aspects of accounting requirements for specialised activities as set out in FRS102, section 34.	+ £000s (to one decimal place)
69	**Other fixed assets** The net book value of all other fixed assets.	+ £000s (to one decimal place)
70	**Total fixed assets** Calculated field (lines 60 to 69)	+ £000s (to one decimal place)
71	**Properties for sale** Include the first tranche sale element of shared ownership properties and any properties built for outright sale that have been completed but are unsold. SORP 2018 Chapter 8 provides guidance on splitting the costs of shared ownership properties between current and fixed assets. FRS102 section 13 sets out the principles for recognising and measuring inventories held for sale.	+ £000s (to one decimal place)
72	**Stock and WIP** Include land held and properties under construction (first tranche shared ownership, units for outright sale). SORP 2018 chapter 8 and FRS102 section 13 set out the principles for recognising and measuring inventories in the course of production for sale.	+ £000s (to one decimal place)
73	**Debtors and other current assets** Include any other current assets not included in lines 71, 72 or 74.	+ £000s (to one decimal place)

Line	Data input description and guidance Statements	Entry required
74	**Cash and short-term investments** Cash and bank balances, including short-term investments.	+ £000s (to one decimal place)
75	**Total current assets** Calculated field (lines 71 to 74).	+ £000s (to one decimal place)
76	**Total short-term debt** Under FRS102, loans can be measured at amortised cost using the effective interest rate method or at their fair value, depending on the classification. Providers should refer to Chapter 6 of the SORP and sections 11-12 of FRS102 for further guidance on the classification and measurement of loans. Providers should report loans, bonds and other debt instruments repayable within 12 months from the accounting date.	+ £000s (to one decimal place)
77	**Creditors and other current liabilities** Any other current liabilities not included in lines 76 or 78.	+ £000s (to one decimal place)
78	**Deferred capital grant: due within one year** Include deferred grants due within one year. SORP 2018 chapter 13 sets out the requirements for accounting for grants in accordance with FRS102, section 24. Where properties are included at cost, the accrual model for recognising grant will be adopted.	+ £000s (to one decimal place)
79	**Total creditors: amounts falling due within one year** Calculated field (lines 76 to 78).	+ £000s (to one decimal place)
80	**Net current assets** Calculated field (line 75 minus line 79).	+ or - £000s (to one decimal place)
81	**Total assets less current liabilities** Calculated field (line 70 plus line 80).	+ £000s (to one decimal place)
82	**Long-term debt** Under FRS102, loans can be measured at amortised cost using the effective interest rate method or at their fair value, depending on the classification. Providers should refer to Chapter 6 of the SORP 2018 and sections 11-12 of FRS102 for further guidance on the classification and measurement of loans. Providers should report loans, bonds and other debt instruments repayable in more than 12 months from the accounting date.	+ £000s (to one decimal place)
83	**Finance lease obligations** The amount payable under finance lease obligations. The classification of leases is set out in FRS102 sections 20.4 to 20.8. A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. The accounting treatment for finance leases is covered by FRS102 sections 20.9 to 20.14.	+ £000s (to one decimal place)
84	**Fair value derivative financial instruments** Include here the fair value of derivative financial instruments. SORP 2018 chapter 6 signposts providers to the accounting requirements of FRS102 sections 11 and 12.	+ or - £000s (to one decimal place)
85	**Other long-term creditors** Other amounts payable in more than 12 months not included in lines 82, 83, 84, 86 or 87.	+ £000s (to one decimal place)

Line	Data input description and guidance Statements	Entry required
86	**Deferred capital grant: due after more than one year** SORP 2018 chapter 13 sets out the requirements for accounting for grants in accordance with FRS102, section 24. Where properties are included at cost, the accrual model for recognising grant will be adopted.	+ £000s (to one decimal place)
87	**HomeBuy grant: deferred income** The amount of grant payable to the provider under the HomeBuy scheme should be included here. SORP 2018, chapter 17 provides guidance for social landlords on aspects of accounting requirements for specialised activities as set out in FRS102, section 34.	+ £000s (to one decimal place)
88	**Total creditors: amounts falling due after more than one year** Calculated field (lines 82 to 87)	+ £000s (to one decimal place)
89	**Pension provisions** Where there is a requirement for a provider to recognise a liability within a defined benefit pension scheme this should be included here. SORP 2018, chapter 15 sets out the requirements of FRS102, section 28 relating to employee benefits.	+ £000s (to one decimal place)
90	**Other provisions** Any other provisions which have been set aside in accordance with FRS102 'Provisions, contingent liabilities and contingent assets'.	+ £000s (to one decimal place)
91	**Total net assets** Calculated field (line 81 minus lines 88, 89 and 90).	+ £000s (to one decimal place)
92 to 94	**Reserves** Further information on the classification of reserves is set out in SORP 2018 chapter 18. The FFR template requires reserves to be disclosed by the following categories: • Income and expenditure reserve • Revaluation reserve • Other reserves	
92	**Income and expenditure reserve** Total accumulated surplus reserves at the period end. Designated reserves (see SORP 2018, section 18.3) are considered to be an internal matter that should not be included in the primary statements. Designated reserves should therefore be included here.	+ or - £000s (to one decimal place)
93	**Revaluation reserve** Total reserves resulting from the revaluation of any investments, properties or other fixed assets.	+ or - £000s (to one decimal place)
94	**Other reserves** SORP 2018 example primary statements allow for a number of other categories of reserves. All other reserves, excluding those included in lines 92 and 93, should be included here. These may include: • Restricted and endowment reserves which are subject to external restrictions governing their use (SORP 2018, section 18.4); • Cashflow hedge reserves. Where providers apply hedge accounting (see FRS102 section 12), the cashflow hedge reserve should be included here. For-profit providers should use this line to record share capital and premiums.	+ or - £000s (to one decimal place)
95	**Total reserves** Calculated field (lines 92 to 94)	+ or - £000s (to one decimal place)

Line	Data input description and guidance Statements	Entry required
96	**Short-term debt drawn and repayable** Enter the total amount of drawn loan principal repayable within 12 months from the balance sheet date. Take into account any loans maturing within one year and also any instalments of principal which fall due within one year. Providers are requested to enter the nominal amount of loans, bonds and other debt instruments drawn and repayable and not the measurement at fair value or amortised costs as entered in line 76.	+ £000s (to one decimal place)
97	**Long-term debt drawn and repayable** Enter the total amount of drawn loan principal, bonds and other debt instruments repayable over 12 months from the balance sheet date. Providers are requested to enter the nominal amount of loans, bonds and other debt instruments drawn and repayable and not the measurement at fair value or amortised costs as entered in line 82. Amounts owed under finance lease obligations should not be included here.	+ £000s (to one decimal place)
98	**Current agreed facilities** The total debt facilities arranged and in place at the end of the 'actual' year. Facilities agreed prior to submission but in forecast year 1 should be included in forecast year 1. The value of agreed facilities in place at year-end will decrease as repayments of principal are made. Finance leases should be included here. Providers are requested to enter the nominal value of the facility and not the measurement at amortised cost or fair value. A worked example of how to present agreed and additional facilities is included on page 48.	+ £000s (to one decimal place)
99	**Cumulative new additional facilities raised** Cumulative additional debt facilities which the provider expects to arrange in any year of the forecast to fund the plan. This should include the full value of any new revolving credit facilities when they are forecast to be agreed. Where a bond issue is planned, the amount included here should be the nominal value, excluding any premium or discount. Additional facilities cannot be entered in year 0 ('actual'). Any facilities arranged in year 0 will already be in place by the time of submission and must therefore be included in line 98 'current agreed facilities'. A worked example of how to present agreed and additional facilities is included on page 48.	+ £000s (to one decimal place)
100	**Cumulative repayment of new additional facilities raised** Cumulative repayment of the principal of the additional debt facilities included in line 99. Where a provider has a revolving credit facility, the full value of the facility should be included on expiration. It is not necessary to include net annual movements. Enter repayments of additional facilities raised as a negative figure. This should not include the repayment of current agreed facilities which will be factored in to line 98. Providers are requested to enter the actual amounts repayable and not the measurement at amortised cost or fair value. A worked example of how to present agreed and additional facilities is included on page 48.	- £000s (to one decimal place)

Line	Data input description and guidance Statements	Entry required
101	**Total closing new additional facilities** Calculated field (line 99 plus line 100). A worked example of how to present agreed and additional facilities is included on page 48.	+ £000s (to one decimal place)
	Statement of Cash Flow	
102	**Operating surplus** Calculated field (line 33).	+ or - £000s (to one decimal place)
103	**Fixed asset depreciation** Total amount of depreciation, amortisation and impairment of fixed assets charged (or credited) to the income and expenditure account in arriving at the operating surplus or deficit for the period.	+ £000s (to one decimal place)
104	**Capitalised major repairs** The total major repairs capitalised during the period.	- £000s (to one decimal place)
104a	**Capitalised major repairs – grants received** The total grant received in respect of the capitalised major repairs recorded at line 104.	+ £000s (to one decimal place)
105	**Movement in debtors and creditors** Net movement in debtors and creditors, to adjust for non-cash movement in calculating the operating surplus (as stated at line 102).	+ or - £000s (to one decimal place)
106	**Other adjustments** Any other non-cash adjustments, not included in lines 103 to 105, which need to be factored out of the operating surplus (as stated in line 102) in order to arrive at a net cash flow from operating activities. If the amount is material, upload supporting documentation to explain the adjustment.	+ or - £000s (to one decimal place)
107	**Adjustment for grants taken to income** Calculated field (minus lines 4 and 5). This removes grant released in the income statement from line 110 'net cash flow from operating activities excluding sales'. Cash receipts of grants are included at line 117.	- £000s (to one decimal place)
108	**Adjustments for current asset cost of sales** Calculated field (minus lines 27 and 29). The cost of sales element of the expenditure on properties is entered in lines 27 and 29 on an accrual accounting basis. An adjustment is made here to eliminate expenditure on the cost of sales from line 110 'net cash flow from operating activities excluding sales'. Total cash payments to acquire or develop housing properties are included at line 114.	+ £000s (to one decimal place)
109	**Adjustments for current asset receipts** Calculated field (minus lines 11 and 13). The sales element of income from properties is entered in lines 11 and 13 on an accrual accounting basis. An adjustment is made here to eliminate income from sales from line 110 'net cash flow from operating activities excluding sales'. Cash receipts from shared ownership first tranche sales and outright sales are included at line 115.	- £000s (to one decimal place)
110	**Net cash flow from operating activities excluding sales** Calculated field (lines 102 to 109).	+ or - £000s (to one decimal place)
111	**Interest received** Interest received and any similar income.	+ £000s (to one decimal place)

Line	Data input description and guidance Statements	Entry required
112	**Interest paid** Interest and similar charges paid (including interest which has been capitalised).	- £000s (to one decimal place)
113	**Corporation tax paid** Payment (or refund) of corporation tax.	+ or - £000s (to one decimal place)
114	**Payments to acquire and develop housing properties** Include the cost of acquiring or developing all housing properties. This includes payments to acquire and develop fixed asset housing properties and current asset properties (first tranche shared ownership units and units built for outright sale).	- £000s (to one decimal place)
115	**Receipts from sale of housing current assets** Include cash receipts from the sale of housing current assets, including first tranche shared ownership and properties developed for outright sale. This is applicable to completed properties only.	+ £000s (to one decimal place)
116	**Receipts from disposal of housing fixed assets (sales to tenants/open market sales)** Include cash receipts from the sale of fixed asset housing properties to tenants or on the open market. This would include Right to Buy (RTB)/Right to Acquire (RTA), shared ownership staircasing, and sale of void properties on the open market.	+ £000s (to one decimal place)
116a	**Receipts from disposals of housing fixed assets (bulk sales/other sales)** Include cash receipts from the sale of fixed asset housing properties, other than those included at line 116 above. This may include sales to other Registered Providers or Local Authorities, and other bulk disposals. If sales are included at this line, compliance question 22 should also be completed.	+ £000s (to one decimal place)
117	**Total capital grants received** Include cash receipts of capital grant towards the cost of the acquisition and construction of housing properties. This relates to actual cash receipts only, regardless of when the corresponding expenditure occurred or when the grant was allocated. Do not include capital grant in respect of capitalised major repairs; these should be included at line 104a.	+ £000s (to one decimal place)
118	**Total capital grants repaid** Include cash repayments of capital grant.	- £000s (to one decimal place)
119	**Cash flow (to)/from joint ventures and associates** Include all cash flows between the group and any joint ventures and associates.	+ or - £000s (to one decimal place)
119a	**Cashflows (to)/from non-consolidated related group companies** Enter payments to acquire housing properties and proceeds from the sale of fixed or current asset housing properties, where the transaction is with a related group company that is outside of the group for FFR reporting purposes and therefore is not eliminated on consolidation (usually due to there being an unregistered parent). Do not include financing transactions, which should be included at lines 125 to 128 as appropriate, or cashflows to/from joint ventures or associates, which should be included at line 119.	+ or - £000s (to one decimal place)
120	**Net payments for other fixed assets** Include cash payments for other fixed assets not included at line 114, net of any receipts from sales of other fixed assets.	+ or - £000s (to one decimal place)
121	**HomeBuy grant/(loan) surplus/(deficit)** Include net cash receipts/(payments) in respect of HomeBuy grants and loans.	+ or - £000s (to one decimal place)

Line	Data input description and guidance Statements	Entry required
122	**Other financial (purchases)/sales** Include net cash (payments)/receipts in respect of financial investments.	+ or - £000s (to one decimal place)
123	**Net cash flow from capital expenditure and financial investment** Calculated field (lines 114 to 122).	+ or - £000s (to one decimal place)
124	**Cash flow before use of resources and funding** Calculated field (lines 110, 111, 112, 113 and 123).	+ or - £000s (to one decimal place)
125	**Loan repayments (including prepayments of existing facilities expiring in the next 3 years)** Total repayments of loan principal that are contractually due, therefore cannot be redrawn. Include bullet loan repayments and final repayment of an expiring revolving credit facility (RCF). Any early repayments or voluntary refinancing should be excluded here and included within line 126, unless it relates to early repayment of a loan that would have otherwise expired within forecast years 1 to 3 and cannot subsequently be re-drawn (which should continue to be included at this line).	- £000s (to one decimal place)
126	**Loan prepayments – including non-contractual RCF repayments** Include any loan repayments that are being made before they are contractually due, except if relating to existing facilities that are due to expire within forecast years 1 to 3 (which should be shown on line 125). Loan prepayments may result from optional refinancing activity, or because a loan agreement allows early repayment to reduce interest. Include net repayments arising from the normal use of an ongoing RCF where the amount can be redrawn again in a future period. Where an RCF is in use and there are both repayments and drawdowns in a year, it is not necessary to show the repayments and drawdowns separately on lines 126 and 127. Include the net movement on this line if there is a net repayment in the year.	- £000s (to one decimal place)
127	**Loan drawdowns** This includes the drawdown of long-term and short-term debt. Also include net drawdowns of RCF and any planned use of overdraft facilities. Where an RCF is in use and there are both repayments and drawdowns in a year, it is not necessary to show the repayments and drawdowns separately on lines 126 and 127. Include the net movement on this line if there is a net drawdown in the year.	+ £000s (to one decimal place)
128	**Other financing flows** Net cash (payments)/receipts in respect of any other financing cash flows, including breakage costs and bond premiums or discounts.	+ or - £000s (to one decimal place)
129	**Financing cash flows** Calculated field (lines 125 to 128).	+ or - £000s (to one decimal place)
130	**Cash, bank and short-term investments b/f** Enter the opening balance for the 'actual' year only. Calculated field (line 132, previous year).	+ or - £000s (to one decimal place)
131	**Increase/(decrease) in cash and short-term investments** Calculated field (line 124 plus line 129).	+ or - £000s (to one decimal place)
132	**Cash, bank and short-term investments c/f** Calculated field (line 130 plus line 131).	+ or - £000s (to one decimal place)

Part 3 – Assumptions and tenure inputs

Where an entry is required for a percentage, please enter to two decimal places without the % sign. For example, 2.75% would be entered as 2.75.

Line	Data input description and guidance Assumptions and tenure inputs	Entry required
	Inflation Further guidance on inflation assumptions is included in Annex A – Frequently Asked Questions (page 51).	
1	**CPI Inflation %** The provider's assumption about the likely Consumer Price Index inflation (CPI) in **each of the forecast years**, including forecast year 1. This should be the CPI rate used to forecast the costs in the plan, rather than the CPI rate linked to the rent-setting formula (which should be entered at line 3a).	+/– number (two decimal places)
2	**RPI Inflation %** The provider's assumption about the likely Retail Price Index inflation (RPI) in each of the forecast years, including forecast year 1.	+/– number (two decimal places)
3a	**CPI inflation % used to calculate rent increase/decrease in the forecast year** The provider's assumption for CPI, as used to calculate the rent increase/decrease in the forecast year. This should be the CPI rate expected in the September prior to the forecast year. For example, the entry for forecast year 1 would reflect the CPI rate from September of the 'actual' year. An entry is required for each of the forecast years, including forecast year 1. A worked example of how to present rent-setting assumptions is included on page 55.	+/– number (two decimal places)
3b	**Differential % above CPI used to calculate rent increase/decrease in the forecast year** The provider's differential inflation assumption for social rents. This is the real % increase/(decrease) above/(below) the CPI inflation assumption entered at line 3a. The differential inflation rate should be completed for each of the forecast years, including forecast year 1. For the majority of providers, the appropriate differential rate to disclose is that linked to general needs social rent properties. If this is not the case, additional information should be provided as a supporting document. A worked example of how to present rent-setting assumptions is included on page 55.	+/– number (two decimal places)
	Differential inflation % (real adjustment to CPI inflation %) ALL differential rates are linked to CPI (as entered at line 1). This is the most appropriate headline inflation measure for both income and costs. Differential rates to CPI must be included in the FFR by all providers, even if the actual plan is linked to RPI. Further guidance on differential inflation assumptions is included in Annex A – Frequently Asked Questions (page 51).	
4	**Routine and planned maintenance costs** The provider's differential inflation assumption for routine and planned maintenance costs. This is the real % increase/(decrease) above/(below) the CPI inflation assumption, as entered at line 1. The differential inflation rate should be completed for each of the forecast years, including forecast year 1.	+/– number (two decimal places)
5	**Major repairs cost** The provider's differential inflation assumption for major repair costs. This is the real % increase/(decrease) above/(below) the CPI inflation assumption, as entered at line 1. The differential inflation rate should be completed for each of the forecast years, including forecast year 1.	+/– number (two decimal places)

Line	Data input description and guidance **Assumptions and tenure inputs**	Entry required
6	**Salaries** The provider's differential inflation assumption for salary costs. This is the real % increase/(decrease) above/(below) the CPI inflation assumption, as entered at line 1. The differential inflation rate should be completed for each of the forecast years, including forecast year 1.	+/– number (two decimal places)
7	**Management costs** The provider's differential inflation assumption for management costs. This is the real % increase/(decrease) above/(below) the CPI inflation assumption, as entered at line 1. The differential inflation rate should be completed for each of the forecast years, including forecast year 1.	+/– number (two decimal places)
8	**Build costs** The provider's differential inflation assumption for build costs. This is the real % increase/(decrease) above/(below) the CPI inflation assumption, as entered at line 1. The differential inflation rate should be completed for each of the forecast years, including forecast year 1.	+/– number (two decimal places)
9	**Sales values** The provider's differential inflation assumption for sales values. This can also be referred to as House Price Inflation. This is the real % increase/(decrease) above/(below) the CPI inflation assumption, as entered at line 1. The differential inflation rate should be completed for each of the forecast years, including forecast year 1.	+/– number (two decimal places)
	Finance	
10	**Reference rate (SONIA/other including the risk premium)** Enter your assumption for the average loan reference rate used in the plan for the 'actual' year and each of the forecast years. The majority of loans are now linked to SONIA, however if an alternative rate is in use then enter your assumptions for this instead. It is not necessary to refer to the same reference rate in every year of the plan. Details of the reference rate entered should be included in 'compliance questions' lines 23 and 23a.	+ Integer
11	**Loan margin over reference rate - variable rate debt (existing debt)** The weighted average margin over the loan reference rate included at line 10, for existing variable rate debt. Include assumptions for the 'actual' year and for each of the forecast years. Existing variable rate debt only includes facilities arranged and in place at the end of the 'actual' year, as included in line 98 'statements' current agreed facilities. Facilities agreed prior to submission and prior to year-end should be included in year 0 ('actual'). Facilities agreed prior to submission but after financial year-end should be included in forecast year 1.	+ Integer
12	**Loan margin over reference rate - variable rate debt (new debt raised in the plan)** New debt includes all facilities arranged that were not in place at the end of the 'actual' year. The value entered here should relate to the weighted average margin over the loan reference rate included at line 10, and the ***cumulative total*** additional variable rate debt raised for each forecast year. Additional variable rate debt should be included in line 101 'statements' total closing new additional facilities.	+ Integer
13	**% Fixed rate debt (as at the end of the year)** The percentage of total drawn debt where a Fixed Rate of interest has been arranged – this includes loans, bonds and debt hedged using interest rate swaps. Calculate the percentage of fixed rate debt as at the ***end*** of the year.	+ Integer
14	**Fixed rate debt average interest % (existing debt)** The weighted average rate of interest arranged on existing fixed rate debt for each forecast year. Existing fixed rate debt only includes facilities arranged and in place at time of submission as included in line 98 'statements' current agreed facilities. This includes loans, bonds and debt hedged using interest rate swaps.	+ Integer

Line	Data input description and guidance Assumptions and tenure inputs	Entry required
15	**Fixed rate average interest % (new debt raised in the plan)** New debt includes all facilities arranged that were not in place at the end of the 'actual' year. The value entered here should relate to the weighted average rate of interest arranged, on the ***cumulative total*** additional fixed rate debt raised for each forecast year. This includes loans, bonds and debt hedged using interest rate swaps. Additional fixed rate debt should be included in line 101 'statements' new additional facilities.	+ Integer
	Housing units owned and managed See SDR guidance for definitions of ownership and management. In lines 16 to 18 below: • Do not include non-residential units. • Include LCHO units until they have been fully staircased. All other Leaseholder units should be excluded here and included in line 20 or 21.	
16	**Total housing units owned and/or managed at year end** Include units that are owned and/or managed, including units which are owned but managed by another organisation, and those which are managed but owned by another organisation. Include social and non-social housing units. A worked example is included within Annex A – Frequently Asked Questions (page 55) to illustrate how unit numbers should be entered at lines 16, 17 and 18.	+ Integer
17	**Total housing units owned at year end** Total housing units owned at year end. This should include both units owned and managed, and units owned but managed by others. Include all social and non-social housing units owned. A worked example is included within Annex A – Frequently Asked Questions (page 55) to illustrate how unit numbers should be entered at lines 16, 17 and 18.	+ Integer
18	**Total housing units managed at year end** Total housing units managed at year end. This should include both units owned and managed, and units managed on behalf of others. Include all social and non-social housing units managed. A worked example is included within Annex A – Frequently Asked Questions (page 55) to illustrate how unit numbers should be entered at lines 16, 17 and 18.	+ Integer
19	**Total housing units as per tenure input lines below** Calculated field (lines 23, 25 to 31, 33 to 38, 50, 52 to 57, 72, 74 to 80, 82 to 87, 99, 101 to 106, 125 and 127 to 132). Depending on how the business plan is set, the total calculated here should match the total number of units reported at either line 16, 17 or 18.	+ Integer
	Leasehold housing units Include leasehold residential properties where the provider has sold a leasehold interest (e.g. under the right to buy or 100% staircased LCHO) to a residential occupier but retains an interest (freehold or leasehold) of its own. This often applies to blocks of flats and other forms of construction where there are common areas and facilities. This includes scenarios where the provider retains the responsibility for maintaining common areas and services, the financial costs of which can be transferred in line with the terms of a lease. Providers should not include the following: • LCHO units where the provider retains a proportion of the equity (the units should be included in lines 16-18) • Commercial non-residential leasehold properties, or properties where it has granted a lease other than to a residential occupier (e.g. where a provider lets a commercial property to another social housing provider). Social and non-social leaseholder units as disclosed in lines 20 and 21 **should not** be included in response to questions 16, 17 and 18.	

Line	Data input description and guidance Assumptions and tenure inputs	Entry required
20	**Total number of social leasehold housing units owned and/or managed at year end** Enter leasehold housing units owned and/or managed, as defined above, that are classified as 'social'. Providers should refer to the Housing and Regeneration Act 2008 when determining whether leasehold units are social or non-social.	+ Integer
21	**Total number of non-social leasehold housing units owned and/or managed at year end** Enter leasehold housing units owned and/or managed, as defined above, that are classified as 'non-social'.	+ Integer
22	**Total number of leaseholder units at year end** Calculated field (line 20 plus line 21)	+ Integer
	Tenure inputs Lines 23 to 138 include disclosures on units, development cash flows and sales receipts analysed by housing type. The unit disclosures should be completed on the most appropriate basis to reflect accounting entries and cashflows. As such, in most cases we would expect providers to complete the unit disclosures on the following basis: • Units owned and/or managed • Excluding leaseholder units Where this is not the case providers should include supporting documentation setting out the basis on which the tenure inputs section has been completed.	
	General Needs Use the Statistical Data Return guidance for definition. General needs stock includes most of the stock of social housing for rent. General needs stock is not designed for specific client groups or investment programmes. For the purposes of completing this return separate entries are required for units let as Affordable Rent (lines 31 to 38). All other general needs units should be included as social rent.	
23	**General needs opening social rent units**	+ Integer
24	***of which general needs social rents units managed but not owned*** Where units in this section are entered on an owned and/or managed basis (see 'tenure inputs' guidance on page 24) then this line should be used to identify the number of units included in line 23 which are managed but not owned.	+ Integer
25	**General needs social rent - committed units developed or acquired** Additional general needs social rent units completed/purchased during the year. Include new units only where there is a legally binding agreement to undertake the development or acquisition. A delivery agreement with Homes England does not fall into this category.	+ Integer
26	**General needs social rent - uncommitted units developed or acquired** Additional general needs social rent units completed/purchased during the year. Include planned new units where there is not a legally binding agreement to undertake the development or acquisition at the time of submission.	+ Integer
27	**General needs social rent – units transferred or acquired (to)/from other RPs** General needs social rent units transferred or sold to (negative entry) or from (positive entry) another provider.	+ or - Integer
28	**Units converted (from)/to general needs social rent** The net number of unit conversions either from general needs social rent (negative entry) or to general needs social rent (positive entry).	+ or - Integer
29	**General needs social rent units sold/disposed** The number of social rent units sold or disposed of during the year, excluding sales/disposals to other RPs which should be included in line 27.	- Integer
30	**General needs social rent units demolished** The number of social rent units demolished during the year.	- Integer

Line	Data input description and guidance Assumptions and tenure inputs	Entry required
31	**General needs opening Affordable Rent units**	+ Integer
32	***of which general needs Affordable Rent units managed but not owned*** Where units in this section are entered on an owned and/or managed basis (see 'tenure inputs' guidance on page 24) then this line should be used to identify the number of units included in line 31 which are managed but not owned.	+ Integer
33	**General needs Affordable Rent - committed units developed or acquired** Additional Affordable Rent units completed/purchased during the year. Include new units only where there is a legally binding agreement to undertake the development or acquisition. A delivery agreement with Homes England does not fall into this category.	+ Integer
34	**General needs Affordable Rent - uncommitted units developed or acquired** Additional Affordable Rent units completed/purchased during the year. Include planned new units where there is not a legally binding agreement to undertake the development or acquisition at the time of submission.	+ Integer
35	**General needs Affordable Rent – units transferred or acquired (to)/from other RPs** General needs Affordable Rent units transferred or sold to (negative entry) or from (positive entry) another provider.	+ or - Integer
36	**Units converted (from)/to general needs Affordable Rent** The net number of unit conversions either from general needs Affordable Rent (negative entry) or to general needs Affordable Rent (positive entry).	+ or - Integer
37	**General needs Affordable Rent units sold/disposed** The number of general needs Affordable Rent units sold or disposed of during the year, excluding sales/disposals to other RPs which should be included in line 35.	- Integer
38	**General needs Affordable Rent units demolished** The number of general needs Affordable Rent units demolished during the year.	- Integer
39	**General needs sales income (cash)** The total cash flows arising from the sale of general needs social rent and Affordable Rent properties.	+ £000s (to one decimal place)
40	**Average annual rent – general needs social rent units** Average annual rent per unit for the opening units entered in line 23 (enter values in £000s with two decimal places). This is required for year 0 ('actual') only.	+ £000s (to two decimal places)
41	**Average annual rent - new/converted general needs social rent units** Average annual rent per unit for units entered in lines 25 and 26, and in lines 27 and 28 where the units are being acquired or converted *to* this tenure (enter values in £000s with two decimal places). This is required for years 0 ('actual') to 30. Values should relate only to the units completed, acquired or converted in the year, and should be calculated on an annualised basis. In any particular year, an entry is only required if there are additional units of this tenure type included at lines 25, 26, 27 or 28.	+ £000s (to two decimal places)
42	**Average annual rent - general needs Affordable Rent units** Average annual rent per unit for the opening units entered in line 31 (enter values in £000s with two decimal places). This is required for year 0 ('actual') only.	+ £000s (to two decimal places)
43	**Average annual rent – new/converted general needs Affordable Rent units** Average annual rent per unit for units entered in lines 33 and 34, and in lines 35 and 36 where the units are being acquired or converted *to* this tenure (enter values in £000s with two decimal places). This is required for years 0 ('actual') to 30. Values should relate only to the units completed, acquired or converted in the year, and should be calculated on an annualised basis. In any particular year, an entry is only required if there are additional units of this tenure type included at lines 33, 34, 35 or 36.	+ £000s (to two decimal places)

Line	Data input description and guidance Assumptions and tenure inputs	Entry required
44	**General needs Capital expenditure - committed (cash)** The total cash flows arising from the construction or acquisition of properties, as entered at lines 25 and 33 (and lines 27 and 35 if applicable), where there is a legally binding agreement to undertake the development/purchase. A delivery agreement with Homes England does not fall into this category.	+ £000s (to one decimal place)
45	**General needs Capital expenditure - uncommitted (cash)** The total cash flows arising from the construction or acquisition of properties, as entered at lines 26 and 34 (and lines 27 and 35 if applicable), where there is currently no legally binding agreement to undertake the development/purchase.	+ £000s (to one decimal place)
46	**General needs total capital expenditure (cash)** Calculated field (line 44 plus line 45).	+ £000s (to one decimal place)
47	**General needs total grant income - committed (cash)** Total grant income associated with the capital expenditure in line 44.	+ £000s (to one decimal place)
48	**General needs total grant income - uncommitted (cash)** Total grant income associated with the capital expenditure in line 45.	+ £000s (to one decimal place)
49	**General needs grant income (cash)** Total grant income associated with the capital expenditure in line 46. Calculated field (line 47 plus line 48).	+ £000s (to one decimal place)
	<u>Low Cost Home Ownership</u> Low Cost Home Ownership (LCHO) is defined in the Housing and Regeneration Act 2008 and includes all shared ownership schemes where a proportion of the property may be purchased. Rent-to-buy units should be included after the anticipated end of the initial rental period.	
50	**LCHO opening units**	+ Integer
51	***of which LCHO units managed but not owned*** Where units in this section are entered on an owned and/or managed basis (see 'tenure inputs' guidance on page 24) then this line should be used to identify the number of units included in line 50 which are managed but not owned.	+ Integer
52	**LCHO – committed units developed or acquired** Additional LCHO units completed/purchased during the year. Include new units only where there is a legally binding agreement to undertake the development or acquisition. A delivery agreement with Homes England does not fall into this category.	+ Integer
53	**LCHO - uncommitted units developed or acquired** Additional LCHO units completed/purchased during the year. Include planned new units where there is not a legally binding agreement to undertake the development or acquisition at the time of submission.	+ Integer
54	**LCHO – units transferred or acquired (to)/from other RPs** LCHO units transferred or sold to (negative entry) or from (positive entry) another provider.	+ or - Integer
55	**Units converted (from)/to LCHO** The net number of unit conversions either from LCHO (negative entry) or to LCHO (positive entry). Rent-to-buy units should be reported as 'other' units in lines 99 to 115 during the initial rental period. The units should be shown as a conversion to LCHO (as a positive figure in this line) prior to the anticipated 1st tranche sale. This includes units where a 100% sale is expected.	+ or - Integer
56	**LCHO units sold/disposed/fully staircased** The number of LCHO units sold, disposed of, or fully staircased during the year, excluding sales/disposals to other RPs which should be included in line 54.	- Integer

Line	Data input description and guidance Assumptions and tenure inputs	Entry required
57	**LCHO units demolished** The number of LCHO units demolished during the year.	- Integer
58	**LCHO units partially staircased** The number of LCHO units where a staircasing sale occurs during the year, but where full staircasing has not been reached. Sales resulting in full staircasing should be excluded here and included at line 56, and initial first tranche sales should be excluded here and included at line 59.	- Integer
59	**LCHO first tranche units sold** The number of first tranche LCHO units sold during the year. Each first tranche sale counts as one unit, regardless of the equity percentage sold. Include rent-to-buy units where a 100% sale is expected.	+ Integer
60	**Average % first tranche sale** The average equity percentage assumed for first tranche LCHO units sold in line 59 (note: 50% should be recorded as 50.00).	+ % (to two decimal places)
61	**LCHO non-first tranche sales income (cash)** The total cash flows arising from the sale of properties. This excludes first tranche sales (these are included at lines 64 and 65).	+ £000s (to one decimal place)
62	**Average annual rent - LCHO units** Average annual rent per unit for the opening LCHO units entered in line 50 (enter values in £000s with two decimal places). This is required for year 0 ('actual') only.	+ £000s (to two decimal places)
63	**Average annual rent – new/converted LCHO units completed and available for rent** Average annual rent per unit for LCHO units entered in lines 52 and 53, and in lines 54 and 55 where the units are being acquired or converted *to* this tenure (enter values in £000s with two decimal places). This is required for years 0 ('actual') to 30. Values should relate only to the units completed, acquired or converted in the year, and should be calculated on an annualised basis. In any particular year, an entry is only required if there are additional units of this tenure type included at line 52, 53, 54, or 55.	+ £000s (to two decimal places)
64	**LCHO first tranche sales – committed (cash)** The total cash flows arising from first tranche sales (line 59) where there is a legally binding agreement to undertake the development.	+ £000s (to one decimal place)
65	**LCHO first tranche sales – uncommitted (cash)** The total cash flows arising from first tranche sales (line 59) where there is currently no legally binding agreement to undertake the development.	+ £000s (to one decimal place)
66	**LCHO capital expenditure - committed (cash)** The total cash flows arising from the construction or acquisition of properties, as entered at line 52 (and line 54 if applicable), where there is a legally binding agreement to undertake the development/purchase. A delivery agreement with Homes England does not fall into this category.	+ £000s (to one decimal place)
67	**LCHO capital expenditure - uncommitted (cash)** The total cash flows arising from the construction or acquisition of properties, as entered at line 53 (and line 54 if applicable), where there is currently no legally binding agreement to undertake the development/purchase.	+ £000s (to one decimal place)
68	**LCHO total capital expenditure (cash)** Calculated field (line 66 plus line 67).	+ £000s (to one decimal place)
69	**LCHO total grant income - committed (cash)** Total grant income associated with the capital expenditure in line 66.	+ £000s (to one decimal place)

Line	Data input description and guidance Assumptions and tenure inputs	Entry required
70	**LCHO total grant income - uncommitted (cash)** Total grant income associated with the capital expenditure in line 67.	+ £000s (to one decimal place)
71	**LCHO grant income (cash)** Total grant income associated with the capital expenditure in line 68. Calculated field (line 69 plus line 70).	+ £000s (to one decimal place)
	<u>Supported</u> As per the SDR, supported housing follows the definition in the Welfare Reform & Work Act (2016) and regulations made under it. For the purposes of completing this return separate entries are required for units let as Affordable Rent (lines 80 to 88). All other supported units should be included as social rent.	
72	**Supported opening social rent units**	+ Integer
73	***of which supported social rent units managed but not owned*** Where units in this section are entered on an owned and/or managed basis (see 'tenure inputs' guidance on page 24) then this line should be used to identify the number of units included in line 72 which are managed but not owned.	+ Integer
74	**Supported social rent - committed units developed or acquired** Additional social rent supported units completed/purchased during the year. Include new units only where there is a legally binding agreement to undertake the development or acquisition. A delivery agreement with Homes England does not fall into this category.	+ Integer
75	**Supported social rent - uncommitted units developed or acquired** Additional social rent supported units completed/purchased during the year. Include planned new units where there is not a legally binding agreement to undertake the development or acquisition at the time of submission.	+ Integer
76	**Supported social rent – units transferred or acquired (to)/from other RPs** Supported social rent units transferred or sold to (negative entry) or from (positive entry) another provider.	+ or - Integer
77	**Units converted (from)/to supported social rent** The net number of unit conversions either from supported social rent (negative entry) or to supported social rent (positive entry).	+ or - Integer
78	**Supported social rent units sold/disposed** The number of social rent supported units sold or disposed of during the year, excluding sales/disposals to other RPs which should be included in line 76.	- Integer
79	**Supported social rent units demolished** The number of social rent supported units demolished during the year.	- Integer
80	**Supported opening Affordable Rent units**	+ Integer
81	***of which supported Affordable Rent units are managed but not owned*** Where units in this section are entered on an owned and/or managed basis (see 'tenure inputs' guidance on page 24) then this line should be used to identify the number of units included in line 80 which are managed but not owned.	+ Integer
82	**Supported Affordable Rent - committed units developed or acquired** Additional Affordable Rent supported units completed/purchased during the year. Include new units only where there is a legally binding agreement to undertake the development or acquisition. A delivery agreement with Homes England does not fall into this category.	+ Integer
83	**Supported Affordable Rent – uncommitted units developed or acquired** Additional Affordable Rent supported units completed/purchased during the year. Include planned new units where there is not a legally binding agreement to undertake the development or acquisition at the time of submission.	+ Integer
84	**Supported Affordable Rent – units transferred or acquired (to)/from other RPs** Supported Affordable Rent units transferred or sold to (negative entry) or from (positive entry) another provider.	+ or - Integer

Line	Data input description and guidance Assumptions and tenure inputs	Entry required
85	**Supported units converted (from)/to Affordable Rent** The net number of unit conversions either from supported Affordable Rent (negative entry) or to supported Affordable Rent (positive entry).	+ or - Integer
86	**Supported Affordable Rent units sold/disposed** The number of Affordable Rent supported units sold or disposed of during the year, excluding sales/disposals to other RPs which should be included in line 84.	- Integer
87	**Supported Affordable Rent units demolished** The number of Affordable Rent supported units demolished during the year.	- Integer
88	**Supported sales income (cash)** The total cash flows arising from the sale of supported social rent and Affordable Rent properties.	+ £000s (to one decimal place)
89	**Average annual rent - supported social rent units** Average annual rent per unit for the opening units entered in line 72 (enter values in £000s with two decimal places). This is required for year 0 ('actual') only.	+ £000s (to two decimal places)
90	**Average annual rent - new/converted supported social rent units** Average annual rent per unit for units entered in lines 74 and 75, and in lines 76 and 77 where the units are being acquired or converted *to* this tenure (enter values in £000s with two decimal places). This is required for years 0 ('actual') to 30. Values should relate only to the units completed, acquired or converted in the year, and should be calculated on an annualised basis. In any particular year, an entry is only required if there are additional units of this tenure type included at lines 74, 75, 76 or 77.	+ £000s (to two decimal places)
91	**Average annual rent – supported Affordable Rent units** Average annual rent per unit for the opening units entered in lines 80 (enter values in £000s with two decimal places). This is required for year 0 ('actual') only.	+ £000s (to two decimal places)
92	**Average annual rent – new/converted supported Affordable Rent units** Average annual rent per unit for units entered in lines 82 and 83, and in lines 84 and 85 where the units are being acquired or converted *to* this tenure (enter values in £000s with two decimal places). This is required for years 0 ('actual') to 30. Values should relate only to the units completed, acquired or converted in the year, and should be calculated on an annualised basis. In any particular year, an entry is only required if there are additional units of this tenure type included at lines 82, 83, 84 or 85.	+ £000s (to two decimal places)
93	**Supported capital expenditure - committed (cash)** The total cash flows arising from the construction or acquisition of properties, as entered at lines 74 and 82 (and lines 76 and 84 if applicable), where there is a legally binding agreement to undertake the development/purchase. A delivery agreement with Homes England does not fall into this category.	+ £000s (to one decimal place)
94	**Supported capital expenditure - uncommitted (cash)** The total cash flows arising from the construction or acquisition of properties, as entered at lines 75 and 83 (and lines 76 and 84 if applicable), where there is currently no legally binding agreement to undertake the development/purchase.	+ £000s (to one decimal place)
95	**Supported total capital expenditure (cash)** Calculated field (line 93 plus line 94).	+ £000s (to one decimal place)
96	**Supported total grant income - committed (cash)** Total grant income associated with the capital expenditure in line 93.	+ £000s (to one decimal place)

Line	Data input description and guidance Assumptions and tenure inputs	Entry required
97	**Supported total grant income - uncommitted (cash)** Total grant income associated with the capital expenditure in line 94.	+ £000s (to one decimal place)
98	**Supported grant income (cash)** Total grant income associated with the capital expenditure in line 95. Calculated field (line 96 plus line 97).	+ £000s (to one decimal place)
	<u>Other social</u> Any other **social** housing property type not specified in the lines above. This could include intermediate rent, key-worker, student accommodation, care homes, temporary social housing or nursing homes where these are considered to be social units. Include rent-to-buy for the length of the forecast rent period.	
99	**Other social opening units**	+ Integer
100	***of which other social units managed but not owned*** Where units in this section are entered on an owned and/or managed basis (see 'tenure inputs' guidance on page 24) then this line should be used to identify the number of units included in line 99 which are managed but not owned.	+ Integer
101	**Other social - committed units developed or acquired** Additional other social units completed/purchased during the year. Include new units only where there is a legally binding agreement to undertake the development or acquisition. A delivery agreement with Homes England does not fall into this category. Newly developed or acquired rent-to-buy units should be included here.	+ Integer
102	**Other social - uncommitted units developed or acquired** Additional other social units completed/purchased during the year. Include planned new units where there is not a legally binding agreement to undertake the development or acquisition at the time of submission. Newly developed or acquired rent-to-buy units should be included here.	+ Integer
103	**Other social – units transferred or acquired (to)/from other RPs** Other social rent units transferred or sold to (negative entry) or from (positive entry) another provider.	+ or - Integer
104	**Units converted from/(to) another tenure** The net number of unit conversions either from another tenure (positive entry) or to another tenure (negative entry). When rent-to-buy units are sold, this should be entered as a conversion out (as a negative figure) here. The units should be converted to LCHO (as a positive figure in line 55 Units converted from/to LCHO) prior to the 1st tranche sale. This includes units where a 100% sale is forecast.	+ or - Integer
105	**Other social units sold/disposed** The number of other social units sold or disposed of during the year, excluding sales/disposals to other RPs which should be included in line 103.	- Integer
106	**Other social units demolished** The number of other social units demolished during the year.	- Integer
107	**Other social sales income (cash)** The total cash flows arising from the sale of other social properties.	+ £000s (to one decimal place)
108	**Average annual rent - other social units** Average annual rent per unit for the opening units entered in line 99 (enter values in £000s with two decimal places). This is required for year 0 ('actual') only.	+ £000s (to two decimal places)

Line	Data input description and guidance Assumptions and tenure inputs	Entry required
109	**Average annual rent - new/converted other social units available for rent** Average annual rent per unit for units entered in lines 101 and 102, and in lines 103 and 104 where the units are being acquired or converted *to* this tenure (enter values in £000s with two decimal places). This is required for years 0 ('actual') to 30. Values should relate only to the units completed, acquired or converted in the year, and should be calculated on an annualised basis. In any particular year, an entry is only required if there are additional units of this tenure type included at lines 101, 102, 103 or 104.	+ £000s (to two decimal places)
110	**Other social capital expenditure - committed (cash)** The total cash flows arising from the construction or acquisition of properties, as entered at line 101 (and line 103 if applicable), where there is a legally binding agreement to undertake the development/purchase. A delivery agreement with Homes England does not fall into this category.	+ £000s (to one decimal place)
111	**Other social capital expenditure - uncommitted (cash)** The total cash flows arising from the construction or acquisition of properties, as entered at line 102 (and line 103 if applicable), where there is currently no legally binding agreement to undertake the development/purchase.	+ £000s (to one decimal place)
112	**Other social total capital expenditure (cash)** Calculated field (line 110 plus line 111).	+ £000s (to one decimal place)
113	**Other social total grant income - committed (cash)** Total grant income associated with the capital expenditure in line 110.	+ £000s (to one decimal place)
114	**Other social total grant income - uncommitted (cash)** Total grant income associated with the capital expenditure in line 111.	+ £000s (to one decimal place)
115	**Other social grant income (cash)** Total grant income associated with the capital expenditure in line 112. Calculated field (line 113 plus line 114).	+ £000s (to one decimal place)
	Outright sales Units developed for sale that will not be rented.	
116	**Outright sale - committed units developed or acquired** Additional outright sale units completed/purchased during the year. Include new units only where there is a legally binding agreement to undertake the development or acquisition.	+ Integer
117	**Outright sale – uncommitted units developed or acquired** Additional outright sale units completed/purchased during the year. Include planned new units where there is not a legally binding agreement to undertake the development or acquisition at the time of submission.	+ Integer
118	**Units converted (from)/to outright sales** The net number of unit conversions either from outright sales (negative entry) or to outright sales (positive entry).	+ or - Integer
119	**Outright sales units sold/disposed** The number of outright sale units sold or disposed of during the year.	- Integer
120	**Outright sales income (cash) – committed** The total cash flows arising from outright sales (line 116) where there is a legally binding agreement to undertake the development.	+ £000s (to one decimal place)
121	**Outright sales income (cash) – uncommitted** The total cash flows arising from outright sales (line 117) where there is currently no legally binding agreement to undertake the development.	+ £000s (to one decimal place)

Line	Data input description and guidance Assumptions and tenure inputs	Entry required
122	**Outright sales cost of sales - committed (cash)** The total cash flows arising from the construction of properties where there is a legally binding agreement to undertake the development.	+ £000s (to one decimal place)
123	**Outright sales cost of sales - uncommitted (cash)** The total cash flows arising from the construction of properties where there is currently no legally binding agreement to undertake the development.	+ £000s (to one decimal place)
124	**Outright sales total cost of sales (cash)** Calculated field (line 122 plus line 123).	+ £000s (to one decimal place)
	Non-social rental Properties let on assured shorthold tenancies, where the rent is comparable to privately rented properties in the location and there is no subsidy from the provider or any other party. There is no restriction on allocation except on a household's ability to pay rent. Market rent excludes intermediate rent and Affordable Rent lettings, in which rent is limited to less than market rate.	
125	**Non-social rental opening units**	+ Integer
126	***of which non-social rental units managed but not owned*** Where units in this section are entered on an owned and/or managed basis (see 'tenure inputs' guidance on page 24) then this line should be used to identify the number of units included in line 125 which are managed but not owned.	+ Integer
127	**Non-social rental - committed units developed or acquired** Additional non-social rental units completed/purchased during the year. Include new units only where there is a legally binding agreement to undertake the development or acquisition.	+ Integer
128	**Non-social rental - uncommitted units developed or acquired** Additional non-social rental units completed/purchased during the year. Include planned new units where there is not a legally binding agreement to undertake the development or acquisition at the time of submission.	+ Integer
129	**Non-social rental – units transferred or acquired (to)/from other RPs** Non-social rental units transferred or sold to (negative entry) or from (positive entry) another provider.	+ or - Integer
130	**Non-social rental units converted from/(to) another tenure** The net number of unit conversions either from another tenure (positive entry) or to another tenure (negative entry). It is not expected that providers will convert properties let at social tenures to non-social tenures.	+ or - Integer
131	**Non-social rental units sold/disposed** The number of non-social rental units sold or disposed of during the year, excluding sales/disposals to other RPs which should be included in line 129.	- Integer
132	**Non-social rental units demolished** The number of non-social rental units demolished during the year.	- Integer
133	**Non-social rental sales income (cash)** The total cash flows arising from the sale of non-social rental properties.	+ £000s (to one decimal place)
134	**Average annual rent - non-social rental units** Average annual rent per unit for the opening units entered in line 125 (enter values in £000s with two decimal places). This is required for year 0 ('actual') only.	+ £000s (to two decimal places)

Line	Data input description and guidance Assumptions and tenure inputs	Entry required
135	**Average annual rent - new/converted non-social rental units available for rent** Average annual rent per unit for units entered in lines 127 and 128, and in lines 129 and 130 where the units are being acquired or converted *to* this tenure (enter values in £000s with two decimal places). This is required for years 0 ('actual') to 30. Values should relate only to the units completed, acquired or converted in the year, and should be calculated on an annualised basis. In any particular year, an entry is only required if there are additional units of this tenure type included at lines 127, 128, 129 or 130.	+ £000s (to two decimal places)
136	**Non-social rental capital expenditure - committed (cash)** The total cash flows arising from the construction or acquisition of properties, as entered at line 127 (and line 129 if applicable), where there is a legally binding agreement to undertake the development/purchase. A delivery agreement with Homes England does not fall into this category.	+ £000s (to one decimal place)
137	**Non-social rental capital expenditure - uncommitted (cash)** The total cash flows arising from the construction or acquisition of properties, as entered at line 128 (and line 129 if applicable), where there is currently no legally binding agreement to undertake the development/purchase.	+ £000s (to one decimal place)
138	**Non-social rental total capital expenditure (cash)** Calculated field (line 136 plus line 137).	+ £000s (to one decimal place)
	Non-tenure specific capital expenditure The total development expenditure in the cash flow statement (line 114) must equal total (cash) development expenditure entered in the tenure input section. There may be elements of capital expenditure which cannot be attributed to a specific tenure. This capital expenditure should be included below.	
139	**Land bank expenditure - committed (cash)** Land bank expenditure where there is a legally binding agreement to purchase the land.	+ £000s (to one decimal place)
140	**Land bank expenditure - uncommitted (cash)** Land bank expenditure where there is no legally binding agreement to purchase the land.	+ £000s (to one decimal place)
141	**Other capital expenditure – committed (cash)** Other capital development expenditure where there is a legally binding agreement to make the expenditure.	+ £000s (to one decimal place)
142	**Other capital expenditure – uncommitted (cash)** Other capital development expenditure where there is no legally binding agreement to make the expenditure.	+ £000s (to one decimal place)
143	**Total capital expenditure (cash)** Calculated field (lines 139, 140, 141 and 142).	+ £000s (to one decimal place)
	Building and fire safety costs Providers must ensure that buildings and their tenants remain safe and compliant with regulations. In recent years RPs have made provision for material spend on health and safety related matters. The following lines should identify expenditure on building and fire safety that is included in the forecasts. This should include, but not be limited to, expenditure associated with remedial works to ensure that buildings comply with safety standards, fire system works, and fire safety costs.	
144	**Building and fire safety costs included in SOCI** Include the gross value of building and fire safety works expensed through the Statement of Comprehensive Income. Include the gross cost of works regardless of whether you expect to receive grant funding or reimbursement of costs from third-parties.	+ £000s (to one decimal place)

Line	Data input description and guidance Assumptions and tenure inputs	Entry required
144a	***Of which relates to life-critical fire safety defects on 11m+ buildings*** Include the cost of revenue works, as included at line 144 above, to remediate life-critical fire safety defects on buildings of 11 metres or more in height. Include the gross cost of works regardless of whether you expect to receive grant funding or reimbursement of costs from third-parties. The costs disclosed should be consistent with those reported in the latest Fire Safety Remediation Survey to remediate life-critical fire safety failings.	
145	**Capitalised building and fire safety costs** Include the gross value of building and fire safety works capitalised in the year, as included in Statements line 56. Include the gross cost of works regardless of whether you expect to receive grant funding or reimbursement of costs from third-parties.	+ £000s (to one decimal place)
145a	***Of which relates to life-critical fire safety defects on 11m+ buildings*** Include the cost of capital works, as included at line 145 above, to remediate life-critical fire safety defects on buildings of 11 metres or more in height. Include the gross cost of works regardless of whether you expect to receive grant funding or reimbursement of costs from third-parties. The costs disclosed should be consistent with those reported in the latest Fire Safety Remediation Survey to remediate life-critical fire safety failings.	
	Non-registered entities (where the provider has a controlling interest) Lines 146 to 151 should be completed in respect of any non-registered entities in the group structure where the provider has a controlling interest. This should not include joint ventures and associates, which are shown separately in lines 152 to 160. Please note that if your group includes any non-registered entities where you have a controlling interest, lines 146 to 151 must be completed and the entities must be included within the consolidated forecast for the group in Statements lines 1 to 132 (SOFP and SOCI) as appropriate. Lines 146 to 151 should be based on the accounting entries rather than cashflow entries. Additional guidance around the reporting requirements for non-registered entities is provided in Annex A – Frequently Asked Questions (page 51).	
146	**Income** The operating income attributable to any non-registered entities within the group.	+ £000s (to one decimal place)
147	**Expenditure** The operating expenditure attributable to any non-registered entities within the group.	- £000s (to one decimal place)
148	**Assets** The assets attributable to any non-registered entities within the group.	+ £000s (to one decimal place)
149	**Liabilities** The liabilities attributable to any non-registered entities within the group.	+ £000s (to one decimal place)
150	**Level of external debt** The level of external debt within any non-registered entities within the group. This does not include on-lending from other group entities.	+ £000s (to one decimal place)
151	**Level of external income** The level of external operating income generated in non-registered entities that is external to the group. This differs from line 146 in excluding any income generated through intra group transactions, i.e. all income which originates externally to the group, and which is not subject to adjustment on consolidation of group figures.	+ £000s (to one decimal place)

Line	Data input description and guidance Assumptions and tenure inputs	Entry required
	Joint ventures and associates (where the provider does not have a controlling interest) Lines 152 to 160 should be completed in respect of any joint ventures and associates in the group structure where the provider has a non-controlling interest. You should include the proportionate share of its income, expenditure etc. on the basis of the group's interest. Please note that if your group includes any joint ventures and associates where you do not have a controlling interest, lines 152 to 160 must be completed and the interests must be accounted for within the consolidated forecast for the group in Statements lines 1 to 132 (SOFP and SOCI) as appropriate. Lines 152 to 160 should be based on the accounting entries rather than cashflow entries. Additional guidance around the reporting requirements for joint ventures and associates is provided in Annex A – Frequently Asked Questions (page 51).	
152	**Income** The operating income attributable to any joint ventures and associates.	+ £000s (to one decimal place)
153	**Expenditure** The operating expenditure attributable to any joint ventures and associates.	- £000s (to one decimal place)
154	**Assets** The assets attributable to any joint ventures and associates.	+ £000s (to one decimal place)
155	**Liabilities** The liabilities attributable to any joint ventures and associates.	+ £000s (to one decimal place)
156	**Level of external debt** The level of external debt within any joint ventures and associates, proportionate to the group's interest. This does not include on-lending from other group entities.	+ £000s (to one decimal place)
157	**Level of external income** The level of external operating income generated in any joint ventures and associates, proportionate to the group's interest. This differs from line 152 in excluding any income generated through intra group transactions.	+ £000s (to one decimal place)
158	**Market sale income** The market sales income attributable to any joint ventures and associates, proportionate to the group's interest.	+ £000s (to one decimal place)
159	**Market sale expenditure** The market sales expenditure attributable to any joint ventures and associates, proportionate to the group's interest.	- £000s (to one decimal place)
160	**Number of market sale units sold** The total number of market sale units sold during the year within any joint ventures and associates.	+ Integer

Part 4 – Compliance Questions

Line	Data input description and guidance Compliance Questions	Entry required
	Financial Covenant Questions The purpose of this section is to provide the regulator with information about the definition of your tightest covenants and your forecast performance against them. Tightest is defined as the covenant with the minimum headroom, and the tightest existing covenant should be entered for each of the first five forecast years. • Only include covenants that are legally agreed and in place at the time of the FFR submission. If a covenant has been agreed after the supporting business plan has been approved but prior to FFR submission, this should be included here and a supporting document uploaded to verify the change in covenants. • If you are expecting to re-negotiate covenants during the first five forecast years, please include details in a supporting document. However, the proposed covenant **should not** be included in response to the questions in this section. • If the facility with the tightest covenant will mature during the first five forecast years, the next tightest covenant should be included for any years after the maturity date. • For consolidated returns, where the tightest covenant relates to an entity or set of entities other than the consolidated group that this return is for, you must state the name of the entity(ies) in Q1 and Q2. • Where you have a waiver/carve out for the year, details of this should be entered in Q1a and Q2a. • **Where the results of the covenant cannot be calculated with reference to the FFR line numbers, additional information should be provided. This should clearly set out which entity(ies) the covenant relates to and provide a summary of the calculation used to produce the results stated in lines 1c and 2c. This should include the value in £000s for both the numerator and the denominator.** • Please note that this is an area where our analysts may require additional information.	
1	**Please define your tightest existing statement of comprehensive income (or cashflow) based financial covenant.** Where the covenant relates to an entity or set of entities other than the consolidated group, please identify the entity(ies) and give details.	Narrative
1a	**With reference to the line numbers in the FFR please set out the calculation basis of your tightest existing statement of comprehensive income (or cashflow) based financial covenant.** If the calculation cannot be replicated using the FFR please provide details here, or in an additional supporting document.	Narrative

Line	Data input description and guidance Compliance Questions	Entry required
1b	**Please provide the tightest statement of comprehensive income (or cashflow) covenant limit for the first five forecast years.** If the covenant includes a rolling average and an in-year clause, please provide the tightest applicable level for the forecast year (i.e. the tighter of the rolling average target and the in-year clause). For avoidance of doubt, where applicable, percentages should be entered as a decimal i.e. 110% should be entered as 1.10. Where applicable, cash values should be entered in £000s i.e. £5 million should be entered as 5,000.	+/– number (two decimal places)
1c	**Based on the forecast submitted, please provide the results of the covenant calculations set out above for the first five forecast years.** Forecast performance against the covenant limit as set out in 1b. Where the tightest covenant relates to an entity(ies) other than the consolidated group the forecast performance against the limit should be calculated based on that entity(ies) and not the consolidated group forecast. For avoidance of doubt, where applicable, percentages should be entered as a decimal i.e. 110% should be entered as 1.10. Where applicable, cash values should be entered in £000s i.e. £5 million should be entered as 5,000.	+/– number (two decimal places)
2	**Please define your tightest existing statement of financial position based financial covenant.** Where the covenant relates to an entity or set of entities other than the consolidated group, please identify the entity(ies) and give details.	Narrative
2a	**With reference to the line numbers in the FFR please set out the calculation basis of your tightest statement of financial position based financial covenant and identify the lender.** If the calculation cannot be replicated using the FFR please provide details here, or in an additional supporting document.	Narrative
2b	**Please provide the tightest statement of financial position covenant limit for the first five forecast years.** If the covenant includes a rolling average and an in-year clause, please provide the tightest applicable level for the forecast year (i.e. the tighter of the rolling average and the in-year clause). For avoidance of doubt, where applicable, percentages should be entered as a decimal i.e. 60% should be entered as 0.60. Where applicable, cash values should be entered in £000s i.e. £5 million should be entered as 5,000.	+/– number (two decimal places)
2c	**Based on the forecast submitted, please provide the results of the covenant calculations set out above for the first five forecast years**. Forecast performance against the covenant limit as set out in 2b. Where the tightest covenant relates to an entity(ies) other than the consolidated group the forecast performance against the limit should be calculated based on that entity(ies) and not the consolidated group forecast. For avoidance of doubt, where applicable, percentages should be entered as a decimal i.e. 60% should be entered as 0.60. Where applicable, cash values should be entered in £000s i.e. £5 million should be entered as 5,000.	+/– number (two decimal places)
3	**Have there been any breaches of covenant in the year ending 31/03/2025 (actual)?** For consolidated returns this includes all subsidiary members.	Yes/No

Line	**Data input description and guidance** **Compliance Questions**	**Entry required**
3a	**Details of breaches of covenant** Details are required of any covenant breaches in the 'actual' year. Where a consolidated return is submitted the response should identify which entity(ies) the covenant is applicable to.	Narrative
4	**Does the forecast set out in this return breach any existing financial covenants?** For consolidated returns this includes all subsidiary members.	Yes/No
4a	**Details of forecast breaches of covenant** Details are required of any covenant breaches in the first five forecast years. Where a consolidated return is submitted the response should identify which entity(ies) the covenant is applicable to.	Narrative
	Security Questions	
5a	**Facilities where security is required** Enter the forecast value of debt facilities where security is required (‘actual’ year and forecast years 1 to 5).	+ £000s (no decimal places)
5b	**Facilities where security is not required** Enter the forecast value of facilities where security is not required (‘actual’ year and forecast years 1 to 5). In combination 5a and 5b should be consistent with total debt facilities included in the statements section of the return (line 98 current agreed facilities plus line 101 total closing new additional facilities).	+ £000s (no decimal places)
6a	**Secured debt drawn** Enter the forecast value of drawn facilities where security is required (‘actual’ year and forecast years 1 to 5).	+ £000s (no decimal places)
6b	**Unsecured debt drawn** Enter the forecast value of drawn facilities where security is not required (‘actual’ year and forecast years 1 to 5). In combination 6a and 6b should be consistent with total drawn debt reported in the statements input sheet (line 96 Short-term debt drawn and repayable plus line 97 Long-term debt drawn and repayable).	+ £000s (no decimal places)
7a	**Value of properties charged as security** Enter the gross value of the properties charged as security against debt. This should exclude: • Properties that are charged to a security trust but are not allocated against a specific facility. • Properties allocated against a mark-to-market exposure. Disclosures should be based on the valuation basis used for security purposes; not the value of the debt which they support.	+ £000s (no decimal places)
7b	**Valuation basis used for properties charged as security** Please select from the dropdown list to identify the valuation basis used for properties charged as security. • EUV-SH • MV-STT • EUV-SH & MV-STT • Historic cost • Other	Select from dropdown list
7c	**Number of properties charged as security** Enter the total number of properties charged as security against debt at the date of submission. This should exclude properties that are charged to a security trust but are not allocated against a specific facility and properties allocated against a mark-to-market exposure.	+ Integer

Line	Data input description and guidance Compliance Questions	Entry required
8a	**Number of properties not charged as security** Enter the total number of properties not charged as security against debt at the date of submission. This should include properties that are charged to a security trust but are not allocated against a specific facility and properties allocated against a mark-to-market exposure.	+ Integer
8b	**Number of properties not available to be charged as security** Enter the total number of properties, included within line 8a, that cannot be charged as security against debt at the date of submission. For example, this could include properties: • which are not mortgageable; • allocated against a mark-to-market exposure and therefore cannot be charged to support other debt; • held against a negative pledge - certain financial instruments require providers to set aside uncharged housing stock. Enter properties that are unavailable for charging to support other loans for this reason.	+ Integer
8c	**Number of properties not charged as security that could be used to support additional debt** Calculated field (line 8a minus line 8b).	+ Integer
9a	**Value of properties not charged as security** Enter the value of properties not charged as security against debt as entered in 8a. Where possible, use the valuation basis that would be used should the properties be securitised. If this is not possible the value at which the properties are recorded in the SOFP should be used.	+ £000s (no decimal places)
9b	**Valuation basis used for properties not charged as security** Please select from the dropdown list to identify the valuation basis used for properties not charged as security. • EUV-SH • MV-STT • EUV-SH & MV-STT • Historic cost • Other	Select from dropdown list
9c	**Value of properties not available to be charged as security** Enter the value of properties not available to be charged as security against debt as entered in 8b. This should include the value of properties allocated against a mark-to-market exposure and those held against a negative pledge. Where possible, use the valuation basis that would be used should the properties be securitised. If this is not possible the value at which the properties are recorded in the SOFP should be used.	+ £000s (no decimal places)
9d	**Valuation basis used for properties not available to be charged as security** Please select from the dropdown list to identify the valuation basis used for properties not available to be charged as security against debt. • EUV-SH • MV-STT • EUV-SH & MV-STT • Historic cost • Other	Select from dropdown list
9e	**Value of properties not charged as security that could be used to support additional debt** Calculated field (line 9a minus line 9c).	+ £000s (no decimal places)

Line	Data input description and guidance Compliance Questions	Entry required
	Compliance Questions	
10	**Are the forecasts and assumptions on rents compliant with all applicable regulatory and legislative requirements?** We do not provide a comprehensive list of applicable regulatory and legislative requirements as these may change; providers have a responsibility to ensure that they understand and comply with all applicable requirements relating to rents.	Yes/No
10a	**If the answer to question 10 is no, please provide details and include the main reasons for non-compliance.** If the standard has not been met, please include the main reasons for non-compliance - a property-by-property response is not required. Providers are expected to provide a summary of the steps taken to address the issue and include details of any rent waiver (if applicable).	Narrative
10b	**Please use this space to provide any additional information relevant to the inflation assumptions included in lines 1 to 3 of Assumptions & Tenure inputs.**	Narrative
11	**Please provide details of social rented properties (including number of properties by tenure type) that have an absolute exception from the rent setting requirements of the *Policy statement on rents for social housing*.** The *Policy statement on rents for social housing* has been updated in line with the *Limit on annual rent increases 2025-26*.	Narrative
12	**Please provide a summary of units included in other social (line 99 assumptions and tenure inputs). Include a breakdown of tenure type.** Other social units will include any social property type not specified in the return as general needs (including Affordable Rent), LCHO and supported units (including Affordable Rent). This may include intermediate rent, key-worker, student accommodation, care homes, temporary social housing and nursing homes. This list is not exhaustive and providers may need to include other tenure types.	Narrative
13	**Our expectations as to what should be included in a business plan are set out in the FFR guidance document (published on NROSH+) and in Regulating the Standards. The information may be provided in a single document or take the form of a number of corporate documents. Has all the supporting information required to meet our expectations been submitted with this return?** A business plan should cover the strategic objectives of the organisation; the key risks facing the organisation and how the provider plans to address them; current levels of performance, and financial forecasts that reflect organisational priorities and which have been tested for changes to key assumptions (usually referred to as stress-testing or sensitivity analysis). Business plans should be reflective of the wider macroeconomic environment, and should include assumptions in respect of future building safety, fire safety and energy efficiency obligations. Documents fulfilling these requirements should be submitted with the FFR return. Where more than one document is submitted, please include details in your response to Q13a.	Yes/No
13a	**Please use this space to provide any additional comments in relation to your answer for Q13.**	Narrative
14	**Have you submitted the Board paper approving the assumptions used in the financial forecasts to the regulator?**	Yes/No
15	**Do the financial forecasts submitted require approval by the lenders?** Respond 'Yes' if the financial forecasts require the approval of any of your funders, whether or not this has been received.	Yes/No
16	**Have the financial forecasts submitted been approved by the lenders?** Where approval has been provided by the lenders, the relevant document should be uploaded via the supporting documents section of NROSH+.	Yes/No
17	**Details of the date when the financial forecasts were approved or when approval is expected by the lenders.** Details are required regarding the dates when the financial forecasts were approved, or when approval is expected from your funders.	Narrative

Line	Data input description and guidance **Compliance Questions**	Entry required
18	**Describe the nature and scale of activity which is to be undertaken through joint ventures. Please include a description of the accounting treatment used in the main forecast.** Activity undertaken in joint ventures and associates must be included in the main forecast. This question must be completed where disclosures have been made in 'Statements' line 40 'Share of surplus/(deficit) in joint ventures and associates, line 66 'Investment in joint ventures and associates' or line 119 'Cash flow (to)/from joint ventures and associates'. Please include an overview of the nature and scale of activity undertaken and the accounting treatment used in the main forecast.	Narrative
19	**Please give details of any revolving credit facilities. Include the name of the lender, value of the facility and expiration date.** Include details of any revolving credit facilities that are agreed and in place at the time of submission. Include the name of the lender, total value of the available facility and the contractual expiration date.	Narrative
20	**Please provide details of the assumptions made in 'building and fire safety costs' (lines 144, 144a, 145 and 145a of Assumptions & Tenure Inputs).** Provide an explanation of the assumptions around building and fire safety that have been used to produce the business plan. Also include details of any associated income that is forecast, including government grant or third-party cost recovery, and the accounting treatment used for this in the plan.	Narrative
21	**Please provide details of the assumptions in respect of capital grant receipts, as disclosed in notes to the SOCI, line 56a. Include details of the grant to be accessed and whether this is confirmed or estimated at the date of the FFR submission.**	Narrative
22	**Please provide details of any bulk/other fixed asset sales included at cashflow line 116a. Include details of the assets to be sold, and whether the sale will be made to another Registered Provider.** For bulk sales, please indicate whether a purchaser has yet been identified.	Narrative
	Reference Rate Questions	
23	**Is the reference rate used in the plan (as per Q10 Assumptions and Tenure Inputs) linked to SONIA? If not, please include details in Q23a below.** The majority of debt is now linked to SONIA. If this is not the case, please select 'no' and provide further details at line 23a. This should be completed for the 'actual' year and the first five forecast years.	Yes/No/N/a
23a	**If the reference rate used in the plan is not linked to SONIA, please detail the origin of the rate used.**	Narrative
	Stock Quality Please provide details of any stock quality or energy efficiency targets that you have identified as part of your asset management strategy and have included in your financial forecasts (Part 2 Statements). In the comments sections you should provide details to support the options selected from the dropdown lists. This should summarise key financial assumptions made on future Decent Homes Standards and other future obligations, including decarbonisation and energy efficiency.	

Line	Data input description and guidance Compliance Questions	Entry required
24a	**EPC standard – Target** Select from the dropdown list the relevant target for the EPC standard. • EPC C/SAP 69 (or equivalent) • EPC D/SAP 55 (or equivalent) • Other (please provide details in Comments) • No EPC/SAP target identified **EPC standard – Deadline** Select from the dropdown list the relevant deadline for the EPC standard. • 2030 • Other (please provide details in Comments) • No deadline set **EPC standard – Comments**	Select from dropdown list/ narrative
24b	**Zero carbon – Target** Select from the dropdown list relevant target for zero carbon. • Zero carbon • No zero carbon target set **Zero carbon – Deadline** Select from the dropdown list the relevant deadline for zero carbon. • 2050 • Other (please provide details in Comments) • No deadline set **Zero carbon – Comments**	Select from dropdown list/ narrative
24c	**Other – Target** Select from the dropdown list the relevant option. • Other target set (please provide details in Comments) • N/A **Other – Deadline** Please provide details of the deadline relevant to the target mentioned. **Other – Comments** Include details of any other stock quality or energy efficiency targets. If forecasts include costs relating to an enhanced Decent Homes Standard, the assumptions used to forecast these costs should be disclosed here.	Select from dropdown list/ narrative

Completing the FFR

Using the NROSH+ system

NROSH+ is the regulator's data collection website. Submission of data must be made electronically via the NROSH+ system https://nroshplus.regulatorofsocialhousing.org.uk/

The stages of submission are detailed in the NROSH+ System User Guide available on the NROSH+ system.

Help and support

The NROSH+ website contains guidance documents and FAQs which are designed to help users through the process of submitting returns and using the system.

However, if you have any further queries you should contact our Referrals and Regulatory Enquiries (RRE) team. Their contact details and availability are:

Telephone: 0300 1245 225 Email : **NROSHenquiries@rsh.gov.uk**

Availability: Monday to Friday; 9am to 5pm (excluding bank holidays)

The RRE team will not input or change data on a user's behalf and the responsibility for completing the submission remains with the provider.

Query resolution

We aim to respond to all queries within five working days. Please note that queries made to us within five working days of a survey deadline may not receive a response until after the deadline has passed. This may result in submissions not meeting the survey deadline. Extensions to the deadline will not be granted due to late queries.

We may contact providers where queries arise during the review and validation of submitted data. Subsequent to that, we may be in further contact with a minority of providers where there are any regulatory issues arising from analysis of the validated data.

FFR data entry and import templates

Each return in NROSH+ can be completed through either manual entry of data into NROSH+ or by importing templates populated with data. Data import templates for each section of the return can be exported via your survey's Parts List in the NROSH+ system.

Please note that exported templates are specific to your organisation and cannot be used for multiple providers.

Further information on using templates is available in the NROSH+ System User Guide but users should note the following:

- You can only input data into green cells and text boxes.
- Cells shaded purple will automatically calculate based on data entered in other fields.

- When copying data into the templates, users must use the Paste Special function (values only, no formatting) or users risk corrupting the template.

- The ‘definitive data’ is that which is saved on the NROSH+ system and visible to users on-screen.

- Please note that if you have included more decimal places in your data in the template than is expected by the system, these will be rounded on submission. This means that totals based on these may be different in the system than in your template.

- When importing data using a template file, users have the option to "ignore blank cells" or to "overwrite existing values with blank cells". These options are covered more in the NROSH+ System User Guide.

Please note when importing a file using the "overwrite existing values with blank cells" option, any data that has already been added will be overwritten by the upload; if a cell is left blank in the template, any prior value will be removed from the database.

Structure of the return

The first forecast year end date should be entered on the front sheet. For most providers with March year ends, we would expect this to be 31 March 2026. This will then populate the 30 forecast year-end dates on the data sheet. The ‘actual’ figures will be for the year ended 31 March 2025. These figures may be based on latest estimates or draft accounts. There is no need to delay completing your return if audited financial statements are not yet available.

Creating links to your business planning software

Providers transferring data from their business planning software into the NROSH+ template should check all data transferred carefully to ensure consistency and accuracy. It remains the responsibility of the provider to submit a complete and accurate return.

Validation checks before submission

In NROSH+, once data has been entered for a ‘part’, it will need to be validated. Any error messages should be reviewed and changes made where necessary. The FFR includes both hard and soft validation checks. Hard validation errors will need to be cleared before the return can be submitted.

There are a number of ways in which validation errors can be viewed in NROSH+, these include:

- **Live validations within a survey part** - Validation issues can be viewed and resolved directly in the web view. Navigate to the web view by clicking the ‘Edit’ link next to a Part with hard or soft validation issues, then toggle to ‘Show validations’ to see the validations panel in the browser. For more information about this function please see the NROSH+ System User Guide.

- **Cross-Part Validations Page** – For surveys with multiple parts showing on the Parts List; click the ‘Review Cross-Part Validations’ button beneath the survey summary table to view all cross-part validations, regardless of status. For more information about this function please see the NROSH+ System User Guide.

- **Validation Issues Page** – Navigate to the validation issues page by clicking the ‘Submit’ button beneath the survey summary table. Any unresolved validation issues, including cross-part validations, will be listed here. For single-part validation issues, clicking ‘Go to part’ will navigate to the web view, where validations can be addressed as outlined above.

- **Export validations** – Validations can be exported to an Excel file by clicking the export button on the survey summary page, validation issues page, from the web view, or cross-part validations page..

Users should note that the NROSH+ website is the final authority on the number of validation issues present on a return as this will cover cross-part validations that are not present in any single template file.

Providers should note that soft validation flags are advisory only. They are used to highlight the most commonly expected ranges for data, and it is not expected that returns be completely free of soft validation flags. If you are satisfied that the data is correct, the return can be submitted with soft validation flags in place. Where this is the case, you should add a comment or upload a supporting document providing contextual information and narrative which will assist us in reviewing the return and which will minimise the amount of follow up work required.

If you are unable to resolve hard validation issues, you should contact the RRE Team using the contact details given in the Help and Support section of this document.

Submission and sign-off

Once all parts are completed and validation errors corrected, the return can be submitted.

The deadline for submission of the FFR is 30 June.

It is recommended that providers complete and submit their return as soon as possible as this will allow more time to resolve any queries the regulator may raise with the submission.

Providers may also choose to provide contextual information and comments useful to the regulator in reviewing the return to minimise the amount of follow up work required. These supporting documents should be provided in a Word, Excel or PDF document and uploaded on to NROSH+ using the ‘Upload new document’ button in the supporting documents section which can be found below your surveys parts list (a full list of supported document types is available in the NROSH+ System User Guide).

When submitting a survey, you will be required to confirm a number of declarations relevant to the content and coverage of the survey. You will also be required to provide contact information for an individual with whom we can discuss queries about the survey.

Once a provider has successfully submitted a return, financial analysts at the regulator will review the data and contact providers if they have any queries. Once any issues are resolved, the financial analyst will sign-off the submitted data from the regulator’s perspective. The data will then be transferred into a reporting database on which analytical work will be based. Sign-off indicates that the regulatory requirement to submit the return has been met. It does not indicate that a viability review has been completed.

If a provider finds any errors in the data submitted, they must contact the NROSH+ Helpdesk **NROSHenquiries@rsh.gov.uk** or 0300 1245 225 with details of the data which are incorrect.

Submission of regulatory documents

The business plan and supporting board papers should be submitted at the same time as the return. This must be done using the 'Upload Regulatory Documents' option accessible from the menu on the left of the screen. All documents should be uploaded by the submission deadline.

Annex A – Frequently asked questions

How do we complete entries on impairment, decrease in valuation of housing properties, and unrealised surplus/(deficit) on revaluation of housing properties?

The FFR reflects the accounting guidance of Housing SORP 2018. There is a disclosure in expenditure on social housing lettings where providers can enter impairment adjustments in respect of social housing properties (see line 23 Impairment in the 'Statements' input sheet). It is for providers to assess, and agree with their auditors, whether or not there is a requirement for an impairment charge.

The Housing SORP 2018 provides an indicative list of common indicators of impairment (section 14.6). The list is not intended to be exhaustive and social landlords should consider the indicators of impairment as set out in paragraph 27.9 of FRS102. An impairment loss occurs when the carrying amount of an asset or cash-generating unit exceeds its recoverable amount. An impairment loss must be reversed in a subsequent period if, and only if, the reasons for the impairment loss have ceased to apply.

Where there is revaluation movement and ***no indication of impairment*** this must be recognised either in profit or loss ('Statements' line 44, Decrease in valuation of housing properties or line 45, Reversal of previous decrease in valuation of housing properties) or in other comprehensive income (line 51, unrealised surplus/(deficit) on revaluation of housing properties).

With reference to paragraphs 17.15E and 17.15F of FRS102 the SORP sets out the requirements for reporting gains and losses on revaluation where there are no indicators of impairment:

- (A) A decrease of an asset's carrying amount as a result of revaluation shall only be recognised in profit and loss (line 44) where the revaluation decrease exceeds the accumulated revaluation gains in equity in respect of that asset.
- (B) Any increase as a result of revaluation should only be recognised in profit and loss (line 45) to the extent that it reverses a revaluation decrease of the same asset previously recognised in profit and loss.
- (C) Where an asset's carrying value increases as a result of revaluation and condition (B) is not applicable the increase should be recognised in line 51 in other comprehensive income. Any decrease on revaluation should be recognised in line 51 in other comprehensive income only to the extent of any previously recognised revaluation increase in accumulated equity in respect of that asset (where condition (A) is not applicable).

Should service charges be included within the average annual rent lines in the individual tenure input sections of 'assumptions and tenure inputs'?

For social rent units, please provide only the annual average rent, excluding service charges. For tenures such as Affordable Rent that are calculated with reference to market rates, please include the gross rental figure, regardless of whether this also has to cover the cost of services provided.

How do we fill out the agreed and additional facilities section?

The 'Statements' input sheet includes a number of disclosures relating to agreed and additional facilities. The following FAQ sets out further guidance on how to complete the facilities section of the FFR.

Line 98 – Current agreed facilities

Providers should disclose the total agreed facilities arranged and in place at the end of the 'actual' year in year 0 ('actual') on line 98, 'current agreed facilities'. The FFR does not contain a separate input line for the repayment of agreed facilities. However, total agreed facilities are expected to decrease over the course of the business plan as repayments of principal are made. Issued bonds should be included at their nominal amount, excluding any premium or discount.

Example – Provider X has agreed facilities of £10m in place at the end of the 'actual' year. It plans to repay £2.5m of principal in year 3 and a further £2.5m in year 5. The entry for line 98 would be as follows.

		Year 0 ('actual')	Year 1	Year 2	Year 3	Year 4	Year 5
98	Current agreed facilities	10,000	10,000	10,000	7,500	7,500	5,000

Lines 99, 100 and 101 – Additional facilities raised

Lines 99, 100 and 101 are designed to capture the additional facilities required to fund the business plan (i.e. in addition to those facilities arranged and in place at the end of the 'actual' year and included in line 98).

- Line 99 Cumulative new additional facilities raised - Providers should include additional facilities raised in the year plus any additional facilities raised in previous years. If a bond issue is planned, the amount disclosed should be the nominal amount of the bond, excluding any premium or discount.
- Line 100 Cumulative repayment of new additional facilities - Providers should disclose the total cumulative repayments of principal against the additional facilities disclosed in line 99.
- Line 101 Total closing new additional facilities - This is an automated field which calculates the cumulative net closing additional facilities at the year end.

Example – Provider X plans to raise an additional £7m in the first 5 years of the business plan. It plans to do this by raising £5m of additional facilities in year 2 and a further £2m in year 3. The provider plans to make repayments of principal against the additional facilities raised of £2m in year 4 and a further £1m in year 5.

		Year 0 ('actual')	Year 1	Year 2	Year 3	Year 4	Year 5
99	Cumulative new additional facilities raised		0	5,000	7,000	7,000	7,000
100	Cumulative repayment of new additional facilities raised		0	0	0	(2,000)	(3,000)
101	Total closing new additional facilities		0	5,000	7,000	5,000	4,000

Data validations

The data input in lines 98 to 101 is subject to a number of validation tests:

- Current agreed facilities, line 98, should not increase after year 0 ('actual')
- Cumulative new additional facilities, line 99, should not decrease
- Cumulative repayment of new additional facilities, line 100, should not increase (cumulative repayments are entered as negative values)
- In each year line 98 + line 101 (agreed and additional facilities) must be greater than or equal to lines 96 + 97 (short-term and long-term debt drawn and repayable).
- Line 98 cannot be a negative number.
- It is not possible for cumulative facilities repaid (line 100) to exceed cumulative facilities raised (line 99).

How do we complete inputs relating to loan margin over reference rate and fixed rate debt average interest?

The 'Assumptions and tenure inputs' part of the FFR requires you to submit your assumptions for margins on variable rate debt and fixed rate debt average interest rates. The following FAQ sets out further guidance on how to complete this section of the FFR.

- **Finance assumptions for 'existing debt'-** Existing debt relates to the facilities arranged and in place at the end of the 'actual' year as included in line 98 'statements' current agreed facilities.
- **Finance assumptions for 'new debt raised in the plan' -** New debt raised in the plan relates to facilities to be arranged that were not in place at the end of the 'actual' year. The assumptions entered here should be in respect of the cumulative total of additional debt raised as included in line 101 'statements' total closing new additional facilities.

Worked example

Provider X has agreed facilities of £10m in place at the end of the 'actual' year. It plans to repay £2.5m of principal in year 3 and a further £2.5m in year 5. The existing facilities entered in line 98 'statements' would be as follows.

		Year 0 ('actual')	Year 1	Year 2	Year 3	Year 4	Year 5
98	Current agreed facilities	10,000	10,000	10,000	7,500	7,500	5,000

There are two lines where providers should include assumptions for existing debt. For the variable rate element of the facilities reported in line 98, providers should enter the weighted average margin over the relevant reference rate in line 11. In line 14, providers should enter the weighted average rate of interest arranged on the fixed rate element of facilities included in line 98 (fixed rate debt includes loans, bonds and debt hedged using interest rate swaps).

		Year 0 ('actual')	Year 1	Year 2	Year 3	Year 4	Year 5
11	Loan margin over reference rate - variable rate debt (existing debt)	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
14	Fixed rate debt average interest % (existing debt)	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%

The provider plans to raise an additional £7m in the first 5 years of the business plan. It plans to do this by raising £5m of additional facilities in year 2 and a further £2m in year 3. The provider plans to make repayments of principal against the additional facilities raised of £2m in year 4 and a further £1m in year 5. The additional facilities entered in line 99 to 101 'statements' would be as follows.

		Year 0 ('actual')	Year 1	Year 2	Year 3	Year 4	Year 5
99	Cumulative new additional facilities raised		0	5,000	7,000	7,000	7,000
100	Cumulative repayment of new additional facilities raised		0	0	0	(2,000)	(3,000)
101	Total closing new additional facilities		0	5,000	7,000	5,000	4,000

There are two lines where providers should include assumptions for new debt raised. For the variable rate element of the facilities reported in line 101, providers should enter the weighted average margin over the relevant reference rate in line 12. In line 15, providers should enter the weighted average rate of interest to be arranged on the fixed rate element of facilities entered in line 101.

		Year 0 ('actual')	Year 1	Year 2	Year 3	Year 4	Year 5
12	Loan margin over reference rate - variable rate debt (new debt raised in the plan)			2.0%	2.0%	2.2%	2.3%
15	Fixed rate average interest % (new debt raised in the plan)			5.0%	5.0%	5.0%	5.0%

How do we complete the inputs relating to support services and costs?

The 'statements' sheet includes a number of lines referring to support services and support costs. These should be completed as follows:

- Line 10: Charges for support services – This should include income from support services where these are received in accordance with a tenancy agreement. The income recorded here should broadly match the expenditure recorded in line 26. Where there are significant differences, this should be explained in a supplementary document and uploaded alongside your submission. Income from support charges outside of a tenancy agreement should be included at line 12, income from other social housing activities.
- Line 26: Support costs - The cost of providing support services where this is included within a tenancy agreement. The expenditure recorded here should broadly match the income recorded in line 10. Where there are significant differences, this should be explained in a supplementary document and uploaded alongside your submission. Where support is provided outside a tenancy agreement, this expenditure should be shown in line 28, other social housing costs – non letting.
- Line 58: Income from support services - The total amount of support service income receivable during the period. This should be the total of charges for support services where they were included within social housing lettings (line 10) and in other social housing activities (line 12).
- Line 59: Number of units covered by income from support services (as defined in line 58) – the number of units owned or managed where any charge for support services is forecast during the year.

What do we include under inflation lines 1 to 9 in assumptions and tenure inputs?

Providers are required to enter an assumption for average RPI and CPI inflation in each of the forecast years in lines 1 and 2 respectively, including for forecast year 1. The CPI inflation rate entered in line 1 should be the rate used to forecast costs in the year. If year 1 figures in plans are based on budgeted costs/income then providers should include an estimate of the inflation assumption which underpinned the setting of costs/income.

Line 3a asks specifically for the CPI inflation figure used to calculate the rent increase/ decrease in the year. It is anticipated that providers will enter the CPI inflation rate expected in the September prior to the forecast year in line 3a.

Line 3b requires providers to input the differential inflation assumption for rents, linked to the rent CPI inflation figure input in line 3a. The sum of lines 3a and 3b should represent the overall rent increase/decrease applied in the year.

Lines 4 to 9 require providers to input a range of differential inflation assumptions, linked to the general CPI rate input in line 1. The number entered should be the real % increase/decrease above or below headline CPI inflation. All differential rates in the FFR are linked to CPI. This is considered to be the most appropriate headline inflation measure for both income and costs. Differential rates to CPI must be included by all providers, even if the plan is linked to RPI.

As stated in the guidance, entries in lines 1 to 9 should be to two decimal places, without the % sign. For example, 2.75% would be entered as 2.75.

Worked example

General CPI assumption is 2.00%; RPI assumption is 3.00%; the assumption on major repairs costs inflation is RPI plus 1.25%. The entries required in the FFR assumptions are:

- Line 1, CPI Inflation +2.00;
- Line 2, RPI Inflation +3.00;
- Line 5, Major repairs costs +2.25.

How do we complete the return where we have non-registered entities, joint ventures and associates?

Front sheet

Providers are required to submit consolidated forecasts for the group including all registered and non-registered entities. The questions in the front sheet clarify the regulator's requirements. All registered entities, non-registered group entities, joint ventures and associates must be listed in part 1 of the return.

Statements

Where a provider has a controlling interest in a non-registered entity it is expected that this will be included on consolidation in the group forecast SOCI, SOFP and Cash flow.

When completing the FFR, providers must include joint ventures and associates in the forecast SOCI, SOFP and Cash flow. However, the guidance is not prescriptive as to how providers should account for joint ventures and associates. The following disclosures allow for reporting consistent with the 'equity method' set out in Financial Reporting Standard 102 (FRS102) and the Statement of Recommended Practice 2018 (SORP18):

- **Statements line 40 Statement of Comprehensive Income (SOCI):** Share of surplus/(deficit) in joint ventures and associates
- **Statements line 66 Statement of Financial Position (SOFP):** Investment in joint ventures and associates
- **Statements line 119 Statement of Cash flows:** Cashflow (to)/from joint ventures and associates

Where this approach is used in forecasts, the group's share of the net surplus of the joint ventures should be disclosed in the SOCI in line 40 (Share of surplus/(deficit) in joint ventures and associates).

Providers may also choose to account for joint ventures and associates on a gross basis. Where this approach is used the share of turnover, expenditure and cost of sales are separately disclosed in the SOCI. This approach is permissible where it is consistent with the organisation's approach to business planning and the financial forecast information shared with the provider's board. Where this is the case the share of turnover should be included in lines 10 to 14 and associated expenditure shown in lines 26 to 30 as is appropriate.

Assumptions and tenure inputs

In addition to accounting for non-registered entities and joint ventures and associates in the statements, providers must also complete the following sections in the 'Assumptions and tenure inputs' part where applicable:

- Non-registered entities (where the provider has a controlling interest) – lines 146 to 151. Enter income, expenditure, assets, liabilities and level of external debt from non-registered entities as included in the primary statements. Providers should take care when completing line 151 'Level of external income' to enter only income which originates externally to the group (i.e. income which is not subject to adjustment on consolidation of group figures).
- Joint ventures and associates (where the provider does not have a controlling interest) – lines 152 to 160. As above, but in the case of joint ventures and associates the entries here should be based on the proportionate share of the income, expenditure etc. on the basis of the group's interest. The only exception to this is the 'number of market sale units sold' on line 160, which should refer to the total number of unit sales within the joint venture or associate.

Compliance questions

Where the group includes joint ventures and associates the provider must complete compliance questions line 18 'describe the nature and scale of activity which is to be undertaken through joint ventures'. Providers are expected to include a short narrative summary of the nature and scale of activity undertaken and the accounting treatment used in the main forecast.

Where do capitalised major repairs go in the FFR?

Capitalised repairs costs which appear on the balance sheet within fixed assets should be disclosed in statements line 56. The cash outflow of capitalised repairs costs should be disclosed in line 104. We would expect line 104 to be equal to the negative of the figure entered at line 56.

Where do capitalised major repairs grants received go in the FFR?

Capitalised repairs grant received which relates to costs entered in line 56 of the Statement of Comprehensive Income (SOCI) should be disclosed in line 56a. This should exclude grants associated with major repairs expenditure that is treated as a revenue item, which should be included at line 7. The cash inflow of capitalised major repairs grant should be disclosed in line 104a, which is expected to be equal to the positive of the figure entered in 56a. If grant is included at line 56a, Compliance Question 21 must also be completed to give further details of the grant assumptions.

What should be included in line 114 – Payments to acquire and develop housing properties?

The current asset cost of sales, as entered on an accrual accounting basis in the SOCI, is added back to operating surplus at line 108 as part of the adjustments to calculate line 110 **'net cash flow from operating activities excluding sales'.**

Therefore, when completing line 114 **'payments to acquire and develop housing properties'** you should include ***all*** forecast cash spend on development. This should include cash spend on both current and fixed assets. Payments to acquire and develop housing properties (Statements line 114) (absolute) should usually equal the sum of the total capital expenditure lines for each tenure type (Assumptions & Tenure lines 46, 68, 95, 112, 124, 138 and 143). The only exception to this would be if development payments are made to a non-consolidated related group company and therefore included on line 119a, in which case a soft validation flag will be raised and a supporting comment should be included to allow the difference to be reconciled.

For avoidance of doubt, capitalised repairs and maintenance costs should not be included in line 114 - payments to acquire and develop housing properties (these should be included at line 104).

How do we complete forecast drawdowns and repayments of Revolving Credit Facilities?

Where a provider plans to utilise a revolving credit facility, the drawdowns and repayments should be entered in the financing cash flow section of the FFR as follows:

- Include the initial and any subsequent net drawdowns of the RCF in line 127 'loan drawdowns'
- Any net repayments as part of the ongoing use of the RCF should be disclosed in line 126 'loan prepayments – including non-contractual RCF repayments'
- On expiration of the facility, the final repayment should be included in line 125 'loan repayments'

Worked example

- Provider X agrees an RCF of £10m in year 1 and makes an initial drawdown of £8m in the year. The RCF has a four-year term.
- In year 2 the initial drawdown of the remaining £2m will be made
- In year 3 £6m will be repaid and £2m re-drawn, giving a net prepayment in the year of £4m
- In year 4 the net RCF activity in the year is a £4m drawdown
- In year 5 the facility expires and the final repayment is £10m

The FFR entries are shown in the following table. Note that although the RCF is due to expire within 3 years of the repayment in year 3, the net repayment in year 3 is included at line 126 and not at line 125, as the amount can still be re-drawn before the facility expires.

		Year 1	Year 2	Year 3	Year 4	Year 5
125	Loan repayments **(including prepayments of existing facilities expiring in the next 3 years)**					(10,000)
126	Loan prepayments – including non-contractual RCF repayments			(4,000)		
127	Loan drawdowns	8,000	2,000		4,000	

How should we report the development and subsequent conversion of Rent-to-Buy units?

Rent-to-Buy units should be reported under 'Other social' units (Assumptions lines 99 to 115) during the initial rental period. They should then be shown as 'Low Cost Home Ownership' (Assumptions lines 50 to 71) when the first tranche sale is completed.

Worked example

Provider X develops 10 'Rent-to-Buy' units in year 1 of its plan. These units will have a 36-month rental period before a proportion of the equity is sold. When completing the FFR you should show the units as converting to LCHO in the year the first tranche sale is forecast to occur.

- In year 1 the units are reported as new rental units in either line 101 (where a contractual commitment is in place at the time of submission of the return) or line 102. The associated capital expenditure and any grant income will be reported in lines 110 to 115.
- In years 2, 3 and 4 the units are included in line 99 'Other social opening units'.
- In year 4 the units sold are reported as a negative entry in line 104 'Units converted from/(to) another tenure' and as a balancing positive entry in line 55 'Units converted (from)/to LCHO'. The income from the first tranche sale is reported in either line 64 or line 65.
- From year 5 onwards the units will be included in line 50 'LCHO opening units'.

	Low Cost Home Ownership	Year 0 ('actual')	Year 1	Year 2	Year 3	Year 4	Year 5
50	LCHO opening units						10
55	Units converted (from)/to LCHO					10	
64	LCHO first tranche sales – committed (cash)					800	
65	LCHO first tranche sales - uncommitted (cash)						

	Other social	Year 0 ('actual')	Year 1	Year 2	Year 3	Year 4	Year 5
99	Other social opening units			10	10	10	
101	Other social - committed units developed or acquired		10				
102	Other social - uncommitted units developed or acquired						
104	Units converted from/(to) another tenure					(10)	
110	Other social capital expenditure - committed (cash)		1,500				
111	Other social capital expenditure - uncommitted (cash)						

Should the total number of units owned and/or managed (line 16, assumptions and tenure inputs) equal the total number of units owned (line 17) plus the total number of units managed (line 18)?

Line 16 will not necessarily equal line 17 plus line 18.

Worked example

Provider X owns 10,000 units. Of these units, 2,000 are managed by another provider. The provider also manages a further 1,000 units on behalf of another organisation, but does not own these units.

The entries would be as follows:

Line 16 Total housing units owned and/or managed at year end = 11,000 (10,000 owned + 1,000 managed on behalf of another organisation).

Line 17 Total housing units owned at year end = 10,000 (excluding the 1,000 managed but not owned).

Line 18 Total housing units managed at year end = 9,000 (10,000 owned less the 2,000 not managed, plus the 1,000 managed on behalf of another organisation).

Should I include decommissioned units in the FFR?

If housing units have been decommissioned and there are no longer any associated costs or income streams, then it is acceptable to exclude these from the FFR.

How do I complete entries for rent inflation at lines 3a and 3b of the 'assumptions and tenure inputs' part?

Lines 3a and 3b are used to capture providers' assumptions around rent setting. For the majority of providers, this question should be answered in relation to rent setting for **general needs social rent** properties. Providers are **not** expected to calculate a weighted average figure to account for supported housing properties or where there is more than one rent setting assumption in the business plan. However, please provide further details (either at Compliance

Question 10b or via a supporting document) if a significant proportion of properties are not covered by the rent assumptions disclosed at lines 3a and 3b.

Providers will need to enter two figures to indicate rent setting assumptions:

- the CPI rate used for setting rents at line 3a, and
- the differential rate above or below CPI used to calculate the real rent increase/decrease in the year at line 3b.

For the majority of providers, the inflation rate used for setting rents will be CPI as at the September prior to the forecast year. This should be input in line 3a. At line 3b, providers should enter the differential percentage above or below CPI that is used to calculate the rent increase or decrease in the year.

For the year commencing April 2025 to March 2026, the maximum permitted rent increase is CPI plus 1%. This is 2.7%, based on CPI of 1.7% in September 2024, and will apply to general needs social rent and Affordable Rent housing.

A small number of providers own or manage predominately supported housing, to which the maximum permitted rent increase of CPI plus 1% does not apply. Where this is the case, rent setting assumptions should be provided for supported housing instead of general needs properties. Where rent setting assumptions are not based on general needs properties, this should be explained in Compliance Question 10b or via a supporting document.

Worked example

Provider X holds a majority of general needs stock. For 2025/26 (forecast year 1) the maximum permitted rent increase is 2.7%, however they have decided to implement a lower rent increase of 2.5%. CPI as at September 2024 was 1.7% and inflation is expected to average 2.8% throughout 2025/26.

The provider expects inflation in September 2025 to be 2.2%, and they expect to apply a rent increase in 2026/27 of CPI + 1%. It is expected that CPI inflation will average 2.0% during 2026/27 (forecast year 2).

The entries would be as follows:

		Forecast year 1 (2025/26)	**Forecast year 2 (2026/27)**
1	CPI inflation % (forecast rate in the year)	2.80	2.00
3a	CPI inflation % used to calculate rent increase/decrease in the forecast year	1.70	2.20
3b	Differential % above CPI used to calculate rent increase/decrease in the forecast year	0.80	1.00

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