



Last month, we explored a number of the key developments impacting the social housing sector, including updates to the Housing SORP, ESG and financial resilience considerations, fraud risks facing registered providers, and insights from our latest podcast discussions and FRS 102 sessions.



This month, our focus turns to service charges, governance and assurance, alongside the upcoming [National Leasehold Group \(NLG\) Manchester Conference](#) taking place on 10 June at the Manchester Conference Centre. As a partner of the NLG, members of our specialist Social Housing team will be attending and engaging with sector peers on current leasehold, governance and resident engagement developments.

MEET THE SERVICE CHARGES TEAM ATTENDING



George Shillam,
Partner



Reventi Jesani,
Senior Manager



Rebecca Steele,
Manager



Dahye Park,
Manager

With increasing scrutiny around transparency, resident engagement and reporting, service charge governance continues to be an important area of focus within the sector. Key themes expected at this year's conference include transparency, resident engagement and the importance of robust assurance and governance frameworks across service charge reporting.

This month's Social Housing Know-How includes:

- **Previewing key themes and discussion areas expected at the 2026 NLG Manchester Conference**
Speak to our specialist team at the conference or contact us in advance to arrange a meeting.
- **Service Charge Reporting: emerging governance and transparency considerations for housing providers**
Review whether your current reporting and assurance frameworks remain fit for purpose.
- **Homes England launches its 2026/27 Compliance Audit Programme**
Understand how providers can strengthen governance, controls and audit readiness.
- **FRS 102 and lease changes – key accounting implications**
Ensure finance teams are prepared for the practical reporting impacts and disclosure requirements.
- **Upcoming ESG event for the Social Housing sector**
Register your interest now to hear from sector specialists and explore the latest ESG reporting, governance and sustainability developments impacting housing providers.

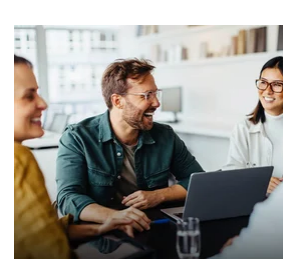
To learn more about our ESG and sustainability support for the Social Housing sector, visit our [ESG Services page](#) or [contact the team](#) to discuss how we can support your organisation.

As regulatory expectations and reporting requirements continue to evolve, it remains important for organisations to regularly review governance arrangements, financial reporting processes and assurance frameworks to ensure they remain robust, transparent and fit for purpose.

As always, if you would like to discuss any of the issues raised or explore how these developments may affect your organisation, please contact us on ☎ 03330 910411 or visit [Social Housing - Menzies](#).

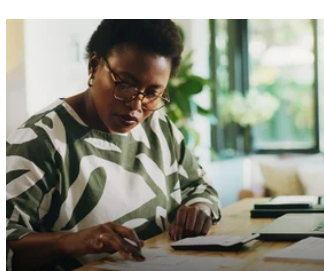
Service Charge Reporting: Emerging Governance Considerations for Housing Providers

As many housing providers will already be aware, leaseholder transparency and service charge reporting continue to attract growing attention across the sector, with governance, clarity and resident confidence remaining firmly in focus.



With the Leasehold and Freehold Reform Act (LAFRA) enacted and being implemented in parts, we expect the direction of travel over the next 12–24 months to bring increased scrutiny to how service charge information is prepared, communicated and governed, particularly as secondary legislation and supporting guidance continue to develop.

👉 [Read the full article here](#)



Homes England Compliance Audits

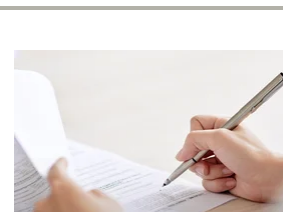
Homes England has launched its 2026/27 Compliance Audit programme, with selected providers now beginning to receive notification of audit requirements and key deadlines. The updated programme introduces new checklist requirements, revised audit questions and increased focus on evidence quality, governance and reporting accuracy across grant-funded schemes.

For providers in scope, early preparation will be essential to ensure scheme documentation, IMS reporting and supporting evidence are complete, accessible and fully reconciled ahead of the audit process. In our latest article, we explore the key changes for 2026/27, common areas likely to come under scrutiny and practical steps organisations can take to strengthen audit readiness.

👉 [Read more](#)

FRS 102 and lease changes – quick tip

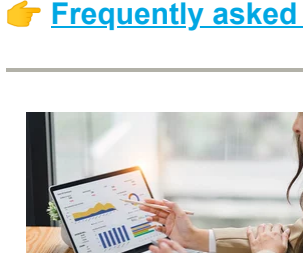
One of the potentially largest considerations arising from the adoption of the revised FRS 102 for March 2027 year ends may be the area of leases.



Assuming that extensive preparatory work has not yet been undertaken, we would suggest ensuring that the work completed on the operating lease commitments note for the March 2026 financial statements is particularly thorough this year.

This will help to ensure completeness and capture any additional lease information that may prove useful later in the process, avoiding the need to 're-invent the wheel' at a subsequent stage.

👉 [Frequently asked questions on FRS 102](#)



Internal Audit awareness month

As part of Internal Audit Awareness Month, we are highlighting some of the key governance, risk and resilience challenges currently facing social housing and not-for-profit organisations.

Cyber, Data & Operational Risk

Cyber risk, data security and operational resilience continue to rise up the agenda for Boards and leadership teams across the social housing and not-for-profit sectors. As organisations face increasing pressure to strengthen controls and respond to evolving threats, internal audit can play an important role in assessing risk, improving oversight and supporting organisational resilience.

👉 [Listen to our podcast on Fraud Prevention & Governance in Practice](#)

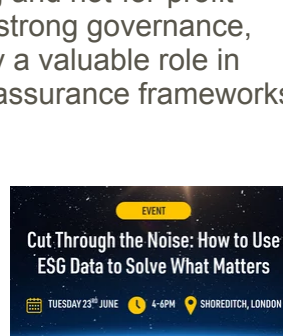
👉 [Download our Governance and Assurance Checklist](#)

ESG, Compliance & Sector Resilience

As regulatory expectations continue to evolve, social housing and not-for-profit organisations are under increasing pressure to demonstrate strong governance, transparency and long-term resilience. Internal audit can play a valuable role in supporting ESG oversight, regulatory compliance and wider assurance frameworks across the organisation.

ESG Event - London Climate Action Week

Cutting through ESG complexity starts with understanding which data really matters. During London Climate Action Week, the Menzies ESG team will be hosting an interactive session exploring how organisations can use ESG data more effectively to improve transparency, support decision-making and drive meaningful outcomes.



Hosted in collaboration with [Fluo Technologies](#) and [1% for the Planet](#), the event will bring together organisations across a range of sectors for the practical discussions, real-world examples and actionable insights focused on simplifying ESG reporting and prioritising impact.

📅 Tuesday, 23 June 2026

🕒 4:00pm – 6:00pm

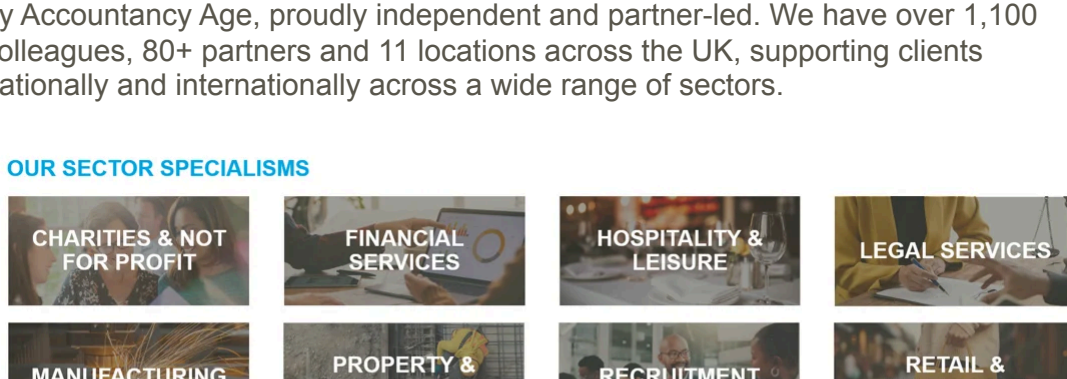
📍 Shoreditch, London

👉 [Find out more and register here](#)

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OUR SECTOR SPECIALISMS

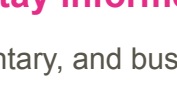


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