

To: The Management Committee
From: Corporate Services and HR Manager
Subject: ARC 2023/24 – Pre-submission Audit

1. Introduction and Purpose

- 1.1 Committee is aware that each year we have an audit carried out on our ARC return, by a consultant, prior to its submission.
- 1.2 The 2023/2024 Return (which relates to our financial year ending 31st March 2024) was audited by Christine Dugan earlier this month. The purpose of this report is to present Christine’s Audit Findings for Committee’s consideration.

2. Pre-submission Audit

- 2.1 Attached is a copy of Christine’s Audit Report. As Committee will see in Christine’s report, she found “RHC staff continue to have a high level of knowledge of the Charter indicators however, there were a number of areas where the performance reported required review to align with the technical guidance issued by the Regulator.”
- 2.2 The areas that require addressing are as follows:

Indicator 3 & 4 – Complaints

There continues to be issues with the lack of recording of actions taken and also, cases being left open until action is taken when, they should be closed when action is decided on.

Indicator 10 – Repairs completed ‘right first time.’

The assessing of repairs subject to re-calls requires fuller scrutiny by staff.

Indicator 30 – Average time to re-let properties.

The evidencing of excluded days requires to be improved.

Indicator C1 – Staffing and sickness levels

The evidencing and the approach to the calculation of staff turnover and sickness levels requires reviewing.

2.3 An action plan will be drawn up with Managers to address these matters going forward.

2.4 In addition to the main Word report, Christine provided a spreadsheet of the detail of her findings and the actions required by staff. Staff have worked through this spreadsheet to ensure all data is verified and ready for uploading to the online ARC along with any required commentary.

3. Submission of ARC 2023/24

3.1 The deadline for submitting the return is 31st May 2024. The final draft ARC is to be presented for approval, after this report, and with Committee's authorisation, the Director will then formally submit the ARC return by the deadline.

4. Risk

4.1 By having a pre-submission audit carried out we are mitigating the risk of submitting incorrect or inaccurate data to The Regulator. The Audit also provides comfort that we are correctly interpreting the Technical Guidance.

5. Delivery of our Strategic Objectives

5.1

Area	Related Strategic Objective(s)
Compliance with The Scottish Housing Charter Reports to Committee.	<ol style="list-style-type: none">1. Provide high quality affordable homes2. Engage effectively with our tenants and service users3. Deliver value for money4. Be innovative and risk aware7. Achieve the highest standards in all that we do

6. Delivery of our Core Values

6.1

Area	Related Core Value(s)
Compliance with The Scottish Social Housing Charter Reports to Committee.	<ul style="list-style-type: none">• Engaged and Responsive• Accountable and Compliant

	<ul style="list-style-type: none"> • Efficient and Responsible • Excellent and committed
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7. Compliance and Assurance

7.1

Compliance Source	Details
The Scottish Social Housing Charter	<p>4 Assessing Social Landlords' Achievement of The Outcomes and Standards</p> <p>4.1 Social landlords are responsible for meeting the outcomes and standards set out in the Charter. They are accountable to their tenants and other customers for how well they do so. They should ensure that their performance management and reporting systems show how well they are achieving the outcomes; identify any areas where they need to improve; and enable them to report to their tenants and other customers and the Scottish Housing Regulator.</p>

7.2 Evidence Bank

A copy of this report and attachments will be added to the evidence bank for:

Standard 1

The governing body leads and directs the RSL to achieve good outcomes for its tenants and other service users.

GS1.3 - The governing body ensures the RSL complies with its constitution and its legal obligations. Its constitution adheres to these Standards and the constitutional requirements set out below.

- 7.3 Committee is reminded that our Assurance Exercises are available in the Committee Log-in Area of our website, which Committee can access at any time.
8. Summary
 - 8.1 Annually a pre-submission audit of our ARC return is carried out, with this year's being carried out earlier this year. Attached is a copy of Christine Dugan's audit report which is generally positive.
 - 8.2 Committee is asked to consider Christine's findings and note that any issues highlighted, have been addressed to ensure the ARC Return is ready for Committee approval. After which it will be formally submitted by the deadline of 31st May 2024.



CD Consultancy

Rosehill Housing Co-operative Limited

Annual Return on the Charter 2023/24

Pre-submission Audit

Author: Christine Dugan

Audit date: May 2024

1 PROJECT BRIEF

- 1.1 Carry out a pre-submission audit of Rosehill Housing Co-operative's (RHC) 2023/24 Annual Return on the Charter (ARC) to the Scottish Housing Regulator.
- 1.2 Work with RHC staff to address any issues raised during the audit to ensure the data is in line with the regulator's technical guidance and can be fully evidenced.
- 1.3 Production of summary report of findings.

2 APPROACH

- 2.1 I spent three days working remotely with staff auditing the return data and advising on amendments required. This involved assessing and viewing system produced reports/manual records.

3 FINDINGS

- 3.1 RHC staff continue to have a high level of knowledge of the Charter indicators however, there were a number of areas where the performance reported required review to align with the technical guidance issued by the Regulator.
- 3.2 Record keeping continues to be of a good/high standard and in the main evidences the data clearly.
- 3.3 RHC have addressed the issues identified from the 2022/23 validation in relation to indicators 9 – non-emergency repairs and C9 – SHQS. However, other areas remain outstanding e.g. indicator 30 – in relation to ability to evidence excluded days.
- 3.4 The main areas which required amendment related to the same indicators identified in 2022/23:
 - financial indicators 18, 26 & 27 – mainly relating to applying correct calculations
 - medical adaptation indicators 19 – 21 – issues over the basis of recordingData dictionaries would have assisted in accurate reporting.

Full details of all indicators that required review are given in Appendix 1.

- 3.5 In carrying out the validation, data for 12 indicators was identified as requiring re-working, to either evidence the performance being reported, correct errors or to align fully with the Regulator's technical guidance.

A number of the issues identified were addressed at the time of the validation, and performance re-calculated whilst others require further work by RHC to establish the final performance data for submission. Appendix 1 details the revisions required to each indicator.

There were also a couple of minor amendments required to the Stock data which, requires to be input to the Regulator's Stock Portal.

3.6 The main issues identified which require addressing for future returns relate to the following indicators:

- **Indicator 3 & 4 – Complaints**

There continues to be issues with the lack of recording of actions taken and also, cases being left open until action is taken when, they should be closed when action is decided on.

- **Indicator 10 – Repairs completed ‘right first time’**

The assessing of repairs subject to re-calls requires fuller scrutiny by staff.

- **Indicator 30 – Average time to re-let properties**

The evidencing of excluded days requires to be improved.

- **Indicator C1 – Staffing and sickness levels**

The evidencing and the approach to the calculation of staff turnover and sickness levels requires reviewing.

3.7 ***In summary:***

I audited 33 indicators applicable to RHC plus the data on ESSH and also the stock indicators which are reported through the Regulator’s stock portal. The following being the outcome:

- 20 indicators (60.6%) were assessed as validated, a small number of which have comments on improvements that could be made.
- 12 indicators (36.4%) required data to be reviewed or re-worked to align with technical guidance. The performance for some of these indicators was re-worked at the time of validation whilst others require further review by RHC. Once all work is completed these indicators should be on-line for validation, on the basis RHC submit the revised data when completing the ARC.
- 1 indicator (3.0%) was assessed as partially validated and requires review and re-statement to align with the technical guidance.
- There was a slight change required to the stock data in relation to the count of properties.

Table 1 below presents the findings by indicator validated, with further details being given in Appendix 1.

Table 1: Findings by ARC indicators

Indicator Numbers	Validation status		
	status	Nos.	%
1, 2, 5 - 9,11 - 14, 17, 22, 25, C2 – C4, C6, C7. Plus data for C10 & C11 on EESSH	Validated	20	60.6
3, 4, 10, 16, 18 – 21, 26, 27, 30, C6	On line for validation	12	36.4
C1	Partially validated	1	3.0
Stock by Type, Apt & Rent, Age	Stock Portal information validated	3	

4 RECOMMENDATIONS

4.1 In reporting on the ARC, I would recommend the following action by RHC.

4.2 2023/24 ARC

- Ensure the revised data as noted in Appendix 1 is used when submitting the ARC to the Regulator for the following indicators:
Indicators – 3, 4, 9, 16, 23 & 26
- Ensure the following indicators are reviewed and any revised performance figures are reported when submitting the ARC:
Indicators –10, 18 – 21, 27 & 30, & C1

4.3 Future returns

Full consideration should be given to the points raised at paragraph 3.6 and also the future actions recorded in Appendix 1.

4.4 RHC should continue to encourage staff to take ownership of indicators in their own areas of responsibility and include other staff in the process to promote the Charter further within the organisation.

4.5 As recommended in previous years, I would strongly recommend RHC develop data dictionaries for key ARC indicators.

Christine Dugan
CD Consultancy
4th May 2024

	data validated
	on line for validation
	partially validated
	indicators discussed
	indicator not applicable/not included in exercise

Nos.	CHARTER INDICATORS	2023/24	2022/23	Findings	Recommendations	Outcome
1	Percentage of tenants satisfied with the overall service provided by their landlord.			Reporting is based on the outcome of the Knowledge Partnership satisfaction survey carried out in 2022. The full data set is held by consultant and therefore the data is subject to a restricted validation. The wording and options for response were previously checked, and the data reported aligned with information supplied by KP.		FV
	(ii) Number who responded:	516	516			
	(a) very satisfied	260	260			
	(b) fairly satisfied	185	185			
	(c) neither satisfied nor dissatisfied	18	18			
	(d) fairly dissatisfied	31	31			
	(e) very dissatisfied	21	21			
	(f) don't know/no opinion	1	1			
Total number of responses	516 (86.24%)	516 (86.24%)				
2	The percentage of tenants who fell their landlord is good at keeping them informed about their services			Reporting is based on the outcome of the Knowledge Partnership satisfaction survey carried out in 2022. The full data set is held by consultant and therefore the data is subject to a restricted validation. The wording and options for response were previously checked, and the data reported aligned with information supplied by KP.		FV
	(ii) Number who responded:	516	516			
	(a) very good	285	285			
	(b) fairly good	173	173			
	(c) neither good nor poor	22	22			
	(d) fairly poor	26	26			
	(e) very poor	10	10			
	Total number of responses	516 (88.76%)	516 (88.76%)			
3	The percentage of all complaints responded to in full at Stage 1 and the percentage of all complaints responded to in full at Stage 2.			Omni Ledger is used to record complaints, the data has been pulled together in one spreadsheet showing the breakdown between stage 1 and stage 2 complaints. The data shows the date received, dated resolved, time taken based on network days minus public holidays. In some cases whether up-held or not. Phone calls and visits to office are recorded directly onto Omni Ledger at time of complaint. We sampled cases across stage 1 and stage 2 complaints and was able to view the correspondence from tenants and the responses. Issues identified with recording of information was identified; -sampled letter was not date stamped. - issue remains with the lack of comments being added to records. One case sampled was incorrectly recorded as 2 stage 2 complaints (635 & 639) . The data was amended and re-stated as shown opposite. This is subject to further review for withdrawn complaints - see comments below. N.B. There were a number of withdrawn complaints noted on the spreadsheet which have been excluded from reporting. We discussed that such complaints should in fact be included in the count. I forwarded an email confirming this from the Regulator. The data is to be amended as required.	Current year: Review the data to include withdrawn complaints Ensure the revised figures are used when completing the ARC. Future returns: Ensure fuller actions are recorded against cases.	OFV
	Number of 1st stage complaints received in the reporting year.	26	34 33			
	number of 1st stage complaints carried forward from previous reporting year.	0	0			
	Number of Stage 1 complaints responded to in full by the landlord in the reporting year.	25	33 32			
	Percentage Stage 1 responded to	96	97			
	Number of 2nd stage complaints received in the reporting year.	5 4	17			
	number of 2nd stage complaints carried forward from previous reporting year.	3	0			
	Number of Stage 2 complaints responded to in full by the landlord in the reporting year.	7 6	15			
	Percentage Stage 2 responded to	87.5	88			
4	The average time in working days for a full response at Stage 1 & 2			The count of days are being correctly calculated using network days minus public holidays. With the correct public holidays being excluded. Staff have had further SPSO training however, there still seems to be an issue around remembering to close cases when action agreed rather than waiting. Fuller notes should be recorded in the notes	Current year:	
	Time taken in working days to provide a full response for all stage 1 complaints.	78 74	126 subject to review			

	average time Stage 1	3.12 2.96	3.82	section of dates of conversation and the outcome. The count of days for stage 1 days also required amending to correct for one complaint that was sampled and should have been closed at an earlier date (626).	Review the data to include impact of withdrawn complaints. Ensure the revised figures are submitted when completing the ARC return. Future returns: Ensure staff are aware of correct closure procedures.	OFV	
	Time taken in working days to provide a full response for all stage 2 complaints.	104	180 subject to review	RHC need to ensure that complaints received out with normal working hours are recorded as reported the next working day.			
	average time Stage 2	14.86 17.33	12	Data to be reviewed to account for withdrawn complaints.			
5	Percentage of tenants satisfied with the opportunities given to them to participate in their landlord's decision making processes.						
	(ii) Number who responded:	516	516	Reporting is based on the outcome of the Knowledge Partnership satisfaction survey carried out in 2022. The full data set is held by consultant and therefore the data is subject to a restricted validation. The wording and options for response were previously checked, and the data reported aligned with information supplied by KP.		FV	
	(a) very satisfied	266	266				
	(b) fairly satisfied	195	195				
	(c) neither satisfied nor dissatisfied	28	28				
	(d) fairly dissatisfied	16	16				
	(e) very dissatisfied	11	11				
	Total number of responses	516 (89.34%)	516 (89.34%)				
6	Percentage of stock meeting the Scottish Housing Quality Standard (SHQS). You do not need to give us information separately for this indicator. We will use the information supplied from Contextual Indicators.						
	(i) Total number of properties within the scope of SHQS at the end of reporting year and projected to end of the next reporting year (as supplied at C9(i)).	1045	1043	This indicator is pre-populated from the data at C9. See the notes at indicators C8 and C9 on SHQS.			
	(ii) Total number of properties meeting the SHQS at the end of reporting year and projected to end of the next reporting year (as supplied at C9(v))	1023	1019				
7	Percentage of tenants satisfied with the quality of their home.						
	(ii) Number who responded:	516	516	Reporting is based on the outcome of the Knowledge Partnership satisfaction survey carried out in 2022. The full data set is held by consultant and therefore the data is subject to a restricted validation. The wording and options for response were previously checked, and the data reported aligned with information supplied by KP.		FV	
	(a) very satisfied	249	249				
	(b) fairly satisfied	187	187				
	(c) neither satisfied nor dissatisfied	21	21				
	(d) fairly dissatisfied	40	40				
	(e) very dissatisfied	19	19				
	Total number of responses	516 (84.50%)	516 (84.50%)				
8	Average length of time taken to complete emergency repairs.						
	(i) The total number of emergency repairs completed in the last year.	199	308	Viewed Omni Report. Shortest time is 33 mins, and longest time is 7hrs 20 mins RHC carry out a 10% sample of completions to ensure robustness of data reported. We sampled cases and could evidence the dates of request and completions for emergencies and out of hours.		V	
	(ii) The total number of hours taken to complete emergency repairs.	528	839:10:00				
	Average time	2.65	2.72 (dec)				
9	Average length of time taken to complete non-emergency repairs.						

	(i) The total number of non-emergency repairs completed in the last year.	3417	2671 subject to review	Viewed the Omni report as exported to excel. We sampled cases and could validate the data for the completions from invoices or through the contractors portal. There are 1,374 repairs removed from reporting for the ARC - checked descriptions and all appear to be for planned works etc. The total number of days taken = 17,365 from which 4,336 days are removed for 'tenant no access' days and the adjustment applied for repairs where multiple works orders are raised for the same job, leaving the 13,029 days.		V
	(ii) The total number of working days taken to complete non-emergency repairs.	13029 13024	8925 9,221	The level of excluded days is high and ranges from 1 day to 188 days, we discussed the lengthy deduction case, which is in relation to property where there is an issue gaining access. There is very little information recorded in relation to the excluded days. We discussed RHA ensuring that going forward any cases where days are excluded would be covered by a note giving fuller information on reasons/dates of exclusion. There were 2 repairs where, once the excluded days are applied the time taken to complete the repair was recorded as zero days.	Current year return: Review and where necessary adjust the report for any corrections to excluded days. Future returns: Consider the introduction of 'complex' repairs. Ensure fuller details are recorded per repair to support excluded days applied.	
	Average time	3.81	3.34 3.45	We sampled a number of repairs and could evidence the dates of completion and the categorisation of repairs. Viewed a report of 'open repairs' as at the end of the reporting year, there were a total of 12 repairs reported as outstanding, RHA advised 6 of these related to builder related repairs for which there had been issues having work carried out, the remaining 6 have been completed during 2023/24.	Closer monitoring of repairs to reduce the number of 'open repairs' at year end.	
10	Percentage of reactive repairs carried out in the last year completed right first time.					
	(i) Number of reactive repairs completed right first time during the reporting year.	3022 subject to review	2463 subject to review	No repairs are categorised as 'complex' repairs. As mentioned at indicator 9 RHA should consider introducing this category for future returns. We viewed the excel spreadsheet where the assessment of RFT is carried out. This is a complex process, which RHC have developed a very effective method for assessing.		OFV
	(ii) Total number of reactive repairs completed during the reporting year.	3417	2671 subject to review	Assessment of RFT: - Re-calls - Total of 75 repairs assessed as re-called. Reviewed a sample of cases and in doing so identified that some further repairs should be assessed as re-called. RHA staff agreed that a further check of the assessment of RFT would be appropriate. I recommended that RHA carry out a further review of the assessment of re-called repairs prior to final submission. - Linked works orders - we worked through a few of these repairs which were correctly linked with the appropriate length of time to complete being accounted for.	Current return: Carry out further review of assessment of re-called repairs. Future returns: Consider the introduction of complex repairs.	
	Percentage	88.40%	92.21% subject to review	A 10% check is carried out on a quarterly basis, we discussed that perhaps a more closer check should be being made. The indicator is assessed as on line for validation on the basis RHA carry out the review of the re-calls and take account of any amendments made to indicator 9 reporting.		
11	The number of times in the reporting year that you did not meet your statutory obligation to complete a gas safety check within 12 months off a gas appliance being fitted or its last check.					

	(i) The number of times you did not meet the requirement set out	0	0	<p>I viewed the spreadsheet recording of certificates issued. The report details the date of the certificate in place at the start of the reporting year and dates of all certificates issued during the reporting year, plus the date of the most current certificate at the end of the reporting year.</p> <p>RHC have a total of 1,047 properties (including 2 non- self contained properties) of which 1,026 properties have gas. RHA has recorded all certificates issued throughout the year on the spreadsheet. In reviewing the data a small number of errors in recording were identified which were corrected at the time of validation.</p> <p>I sampled a number of properties and could evidence renewal within anniversary dates.</p> <p>Fuller notes could have been recorded in relation to properties acquired during year.</p>	<p>Future returns: Fuller notes should be recorded in relation to issue of certificates for properties acquired during the reporting year.</p>	FV
12	Percentage of tenants who have had repairs carried out in the reporting year, satisfied with the repairs service					
	(ii) Number who responded:	105	90	<p>Omni Ledger is used to record feedback received from tenants for repairs completed during the reporting year. Viewed the reporting from Omni from which RHC have removed duplicate returns. Reporting correctly on the most recent response.</p> <p>Data had to be filtered to arrive at the information recorded opposite, as recommended last year, the introduction of pivot tables would make reporting and validation simpler.</p> <p>Sampled cases and could validate the information recorded. Slightly higher satisfaction rate than previous year.</p> <p>The Feedback forms are held in paper cop, I sampled a couple of the forms which confirmed the response recorded. We discussed the possibility of scanning and holding the information electronically and also using alternative formats for gaining the feedback from tenants etc., e.g. text messages.</p>	<p>Future returns: Develop Pivot Table as previously recommended</p>	FV
	(a) very satisfied	91	81			
	(b) fairly satisfied	9	6			
	(c) neither satisfied nor dissatisfied	3	1			
	(d) fairly dissatisfied	2	1			
	(e) very dissatisfied	0	1			
	Total number of responses	95.2	90 (96.67%)			
13	Percentage of tenants satisfied with the landlord's contribution to the management of the neighbourhood they live in.					
	(ii) Number who responded:	516	516	<p>Reporting is based on the outcome of the Knowledge Partnership satisfaction survey carried out in 2022. The full data set is held by consultant and therefore the data is subject to a restricted validation.</p> <p>The wording and options for response were previously checked, and the data reported aligned with information supplied by KP.</p>		FV
	(a) very satisfied	193	193			
	(b) fairly satisfied	217	217			
	(c) neither satisfied nor dissatisfied	28	28			
	(d) fairly dissatisfied	44	44			
	(e) very dissatisfied	34	34			
	Total number of responses		516 (79.46%)			
14	Percentage of tenancy offers refused during the year.					
	(i) Number of tenancy offers made during the reporting year.	48	58	<p>Omni ledger holds the direct waiting list for RHC. Viewed the standard Omni offer and refusal reports. Viewed sample offer letters and details of the refusals.</p> <p>Whilst I was able to view all documentation not all were stored in the central files. This is to be addressed with new staff.</p> <p>The wording of the offer letters require to be reviewed (all stated 'virtual inspection).</p>	<p>Future returns: Ensure the offer letter wording is revised.</p>	FV
	(ii) The number of tenancy offers that were refused.	4	7			
	percentage	8.33%	12%			
15	Percentage of anti-social behaviour cases reported in the last year which were resolved.					

	(i) Number of cases of anti-social behaviour reported in the last year.	44	44	We viewed the Omni Report which has been exported to Excel. We sampled cases, the majority of which are verbal complaints that are logged directly into Omni, and most of the responses are made in writing. Standard letters of sorts are in place, with ability to add additional details as necessary. Where appropriate we were able to evidence resolution letters. In one case the letter to the perpetrator was totally inappropriate, this is an area for RHC to review.		
	Of those at (i) (ii) Number of cases resolved in the last year.	44	44	In some of the sampled cases the date of receipt of complaint was not accurately recorded on Omni, whilst this made no difference to the performance reported RHC should ensure the information is correctly recorded. Complaints received outwith normal working hours should be recorded as received next working day.	Future returns. Review resolution letters to ensure appropriate for issue. Ensure accurate dates of receipt are recorded.	
	Percentage	100%	100%	It was also noted that the calculation of time taken is incorrect - Omni reporting from next working day, this should be included in the calculation. Not reported for ARC but RHC should be aware of this, if reporting to committee on time taken. In relation to the data reported for ARC the indicator is validated but RHC should review recording of complaints and letters.		
16	Percentage of new tenancies sustained for more than a year, by source of let.					
	state both the original number and the number sustaining					
	(a) existing tenants;	9/9	9/8	Viewed Omni report which had been exported to excel which is filtered by category of let, the report also shows the number of days sustained. The count of lets will not agree to the number of lets reported in last ARC by RHC, this is due to the move to reporting from 1st April dates. The data was incorrectly included a mutual exchange which was removed from the reporting, giving the revised figure stated opposite. Others are buy back lets or special circumstance. Sampled records in each category.	Current Year: Ensure the revised figures are reported in the ARC. Future year: Develop pivot table to summarise the data.	OFV
	(b) applicants who have been assessed as statutory homeless by the local authority;	13/13	16/15 15/14			
	(c) applicants from your housing list;	16/15 15/14	13/12			
	(d) nominations from local authority (RSLs only);	0/0	0/0			
	(e) other.	5/ 5	1/0			
	All lets	42/41	38/35			
17	Percentage of lettable houses that became vacant in the last year.					
	(i) The number of empty dwellings that arose during the last year in self-contained lettable stock.	39	39	Omni report viewed - reporting on 40 termination of which 39 were for lettable properties that became vacant, the data excludes mutual exchanges, assignments etc. in the reporting year. We reviewed the data on stock and (stock rent and type used) and based on Total self-contained lettable stock = 1,027 properties gives a % turnover of 3.80% Sampled records and could view the tenancy end date.		FV
18	Percentage of rent due lost through properties being empty during the last year.					

	(i) The total amount of rent due for the reporting year.	4597376.99 £4,599,895.07 subject to review	4281130.25 £4,296,206.48 subject to further review	Viewed various Omni reports and nominal ledger reports in evidence of the data reported. Rent due calculation: Total rent due - £4,632,431.46 Plus service charges = £14,749.38 Minus leased properties - £9,178.92 Minus supported accommodation long term voids - £22,518.98 Minus Excluded days for voids - £15,587.87 (this figure is subject to revision of periods excluded) Rent due figure = £4,599,895.07(This figure is subject to further review in relation to any revision made to the excluded period loss). The gross rent due figures, leased properties and supported accommodation figures all square to the rent control reports and the nominal ledger reports.	Current year: Review the excluded days ensuring ability to evidence. Re-calculate the rent due and the void loss. Ensure the amended data (subject to potential further revision) is used when completing the ARC. Future returns: Gather evidence of any excluded periods being applied throughout the reporting year. Ensure all excluded void loss periods can be fully evidenced. Look into the difference in the figures between the rent control report and the day books on rent due totals. May not be an issue but worth checking.	OFV
	(ii) The total amount of rent lost through properties being empty during the reporting year.	46101.24 £48,307.53 subject to further review	£18,047.70 £18,193.61 Subject to review	Void loss Viewed the Rent Control Report for void loss/nominal ledger: TOTAL void loss 2023/24 - £86,414.38 Less unlettable void loss (supported accommodation) - £22,518.98 Less (excluded void losses - decants, major works death of tenant) - £15,587.87 (subject to further review for excluded periods, therefore amount may be revised) Net Void loss £48,307.53 (subject to further review) The exclusion figure applied to voids/rents due is subject to further amendment to take account of correct excluded days across two reporting years. And, also to ensure that any dates deducted can be evidenced e.g. dates properties used as decants or period of major works. The data from the nominal ledger was used to evidence the standard void periods and amounts. The manual spreadsheet used to calculate the excluded void loss shows the monthly rent, the calculation of the daily rate and formula to arrive at the value of excluded voids. In sampling data it was found that incorrect monthly rents had been used for some of the calculations e.g. for those crossing 2 years. This data requires revision and the figures updated. Once the figures are reviewed the indicator should be on line for validation.		
	Percentage		0.42% subject to revision			
19	Number of households currently waiting for adaptations to their home.					
	(i) The total number of approved applications on the list for medical adaptations as at the start of the reporting year plus any new approved applications during the reporting year.	82 subject to review	59	We viewed the excel spreadsheet for the recording of medical adaptations. Unfortunately there was an issue with how data for some of the applications was recorded relating to the count of applications received and completed. The data is to be reviewed and updated with a new count of applications received and completed.	Current return: Review and update data as required and establish accurate count of applications received and completed. Ensure the revised performance figures are used when submitting the data to the Regulator's portal.	OFV
	(ii) The number of approved applications completed between start and end of the reporting year.	52 subject to review	34 32	The reporting currently included all applications completed prior to April 2022, (18 months) to be restricted to 01/4/23. Sampled cases and could evidence date of receipt of referral and completion dates. The cases carried forward from previous year are included in the count.		
	(iii) The number of households waiting applications.	6	24 26	RHC are correctly accounting for the number of households waiting adaptations.		
20	Total cost of adaptations completed in the year by source of funding (£).					
	(i) The total cost (£) of all adaptations undertaken in the reporting year. Of this:	97438.46 subject to review	83160.97 79,456.43	The data reported is subject to amendment as a result of the errors in recording identified at indicator 19.	Current return: Review the data and re-calculate the figures for 2023/24. Ensure the revised performance figures are used when submitting the data to the Regulator's portal.	OFV
	(ii) The cost (£) that was landlord funded.	0	0	All adaptations completed have a cost attached and RHC will be able to calculate the sum for 2023/24.		
	(iii) The cost (£) that was grant funded.	97438.46	83160.97 79,567.64	All adaptations completed in this reporting year were grant funded applications and the figure reported does correctly include the 10% admin fee payable.		

	(iv) The cost (£) that was funded by other sources.	0	0	Sampled cases and could evidence the sums recorded from invoices.		
21	The average time to complete adaptations.					
	(i) The total number of days taken to complete all individual adaptations.	7,680 subject to review	8212 7540	The amendments required to indicator 19 will impact the count of time taken and the number of adaptations reported.	Current return: Re-calculate the performance for 2023/24. Ensure the revised performance figures are used when submitting the data to the Regulator's portal.	OFV
	(ii) The total number of individual adaptations made during the reporting year.	73	44 40	The actual calculation of time taken was found to be correctly reported with public holiday dates in place to cover the full period applications span. I was able to confirm the dates of receipt of referrals and the date work was completed (from invoices).		
	(iii) Average time taken		186.64 188.50	Each adaptation on an application has an individual works order raised which ensures accuracy of reporting.		
22	Percentage of the court actions initiated which resulted in eviction and the reasons for eviction.					
	(i) The total number of court actions initiated during the reporting year.	1	5	RHC reporting is based on the date the request is made to the solicitor to commence legal action. I viewed an Omni report which evidenced one tenancy end by reason of eviction during the reporting year for reason of 'non-payment of rent'.		FV
	(ii) The number of properties recovered for non payment of rent.	0	0			
	(iii) The number of properties recovered for anti social behaviour.	1	0			
	(iv) The number of properties recovered for other reasons.	0	0			
	Percentage	0	0%			
23	Homelessness (RSLs only) – the percentage of referrals under Section 5, and other referrals for homeless households made by the local authority, that result in an offer, and the percentage of those offers that result in a let.					
	(i) The total number of individual homeless households referrals received under section 5.	33	15	We viewed the manual spreadsheet which records all referrals received reporting from Omni not developed yet. The manual spreadsheet listed all referrals whether withdrawn by Social Work or because of no contact. Those withdrawn by Social work (3) are excluded from the count of referrals. Manual spreadsheet viewed - A total of 36 referrals were recorded as received in the year. Although 13 of the referrals were refused for various reasons. We viewed a selection of section 5 referrals and we viewed referral documentation. RHC are correctly ignoring one referral rec'd in the previous reporting year from the count, but correctly including the accepted outcomes in the current year reporting. Reporting is in line with the Regulators guidance. We viewed an Omni offers report which listed 17 section 5 offers being made. Viewed sample offer letters. 17 accepted offers can also be evidenced against the number of tenancies commenced in 2023/24 against C2. Also sampled some offer letters and the refusals.	Current Return: Ensure the revised performance figures are used when submitting the ARC return	OFV
	(ii) The total number of individual homeless households referrals received under other referral routes.	0	0			
	(iii) The total number of individual homeless households referrals received under section 5 and other referral routes.	33	15			
	(iv) The total number of individual homeless households referrals received under section 5 that result in an offer of a permanent home.	19 17	14			
	(v) The total number of individual homeless households referrals received under other referral routes that result in an offer of a permanent home.	0	0			
	(vi) The total number of individual homeless households referrals received under section 5 and other referral routes that result in an offer of a permanent home.	19 17	14			
	(vii) The total number of accepted offers.	17	12			
24	Homelessness (LAs only) – the percentage of homeless households referred to RSLs under section 5 and through other referral routes.					
25	Percentage of tenants who feel the rent for their property represents good value for money.					

	(ii) Number who responded:	516	516	Reporting is based on the outcome of the Knowledge Partnership satisfaction survey carried out in 2022. The full data set is held by consultant and therefore the data is subject to a restricted validation. The wording and options for response were previously checked, and the data reported aligned with information supplied by KP.	FV
	(a) very good	197	197		
	(b) fairly good	255	255		
	(c) neither good nor poor	32	32		
	(d) fairly poor	23	23		
	(e) very poor	9	9		
	Total number of responses		516 (87.6%)		
26	Rent collected as percentage of total rent due in the reporting year.				
	(i) The total amount of rent collected in the reporting year.	4520770.67 £4,525,852.53	4285917.58	We viewed the calculation for this indicator and evidenced the data recorded against the nominal ledger reports and various Omni reports e.g. Rent Control Report, period movement report etc. The approach to calculation is the same as previous years with leased properties being removed and is validated. Rent collected is made up of the following which is revised figures agreed at the time of validation: Cash, Hb etc. - £4,535,266.29 Minus payments leased properties - £8,414.02 Minus rent refunds - £3,431.78 Plus Pre-paid on CT rent accounts at 31/03/23 - £90,122.27 (£90,828.85 - £706.58 net of pre-paid on leased properties) Less Pre-paid CT rent accounts as 31/03/24 - £87,690.23 Total rent collected - £4,525,852.53 Rent due - The following is the revised calculation of rent due at time of validation. Total rent due = £4,632,431.46 - this figure includes voids and excludes service charges Plus service charges - £14,749.38 Minus leased properties - £9,178.92 Rent due - £4,638001.92 Minus total void loss - £86,414.38 (per nominal ledger) Rent due figure = £4,551,587.54 The gross rent due figures, leased properties and supported accommodation figures all square to the rent control reports and the day books. The difference in the value of the rent due stated here compared to indicators 27 & 18 should be the value of the void loss reported at indicator 18.	Current year: Ensure the revised amended figures are used when completing the ARC.
	(ii) The total amount of rent due to be collected in the reporting year (annual rent debit).	4591900.68 £4,551,587.54	4315618.24 4,278,012.87		
	Percentage		99.31% 100.18%		
27	Gross rent arrears (all tenants) as at 31 March each year as a percentage of rent due for the reporting year.				
	(i) The total value (£) of gross rent arrears as at the end of the reporting year.	125476.85 £125,418.53	91998.66 £91,945.90	We worked through the various reports and spreadsheets produced to support the calculation of the arrears, and viewed sample rent accounts to confirm balances, application of write-offs etc. The undernoted is the revised calculation for this indicator. Revised rent arrears: total CT arrears - £157,892.64 Less CT HB Tech arrears - £26,324.36 Less CT UC Tech arrears - £27,630.92 Less Leased property arrears - £58.32 Less Arrears awaiting insurance settlement - £6,417.63 Total CT arrears = £97,461.41 Plus FT arrears - £14,443.17 Plus FT arrears written off - £13,513.95 Total FT arrears reported = £27,957.12 Overall total arrears = £125,418.53 Rent due figure = £4,597,376.99 is subject to revision.	Current year: Ensure any revision to the rent due calculated for indicator 18 is reflected in this indicator. Ensure the revised data is used when completing the ARC.
	(ii) The total rent due for the reporting year.	4597376.99 £4,599,895.07 subject to further review	4315618.24 £4,296,206.48 Subject to review		
				Future returns: See comments at C7 regarding trust deeds and how this is reported. If in place the arrears on the rent accounts should be reported minus the amount of the trust deed.	OFV

	Percentage		2.13%	See calculation at indicator 18 the revised figure at time of validation = £4,599,895.07 (However, this figure is subject to further review in relation to any revision made to the excluded period loss). The difference between the rents due for indicators 18 & 27 compared to indicator 26 is the value of the void loss reported at indicator 18 and should meet the validation checks with the Regulator's portal.		
28	Average annual management fee per factored property.			Time did not allow for this indicator to be included in the validation exercise this year.		
	(i) Number of residential properties factored.		30			
	(ii) Total value of management fees invoiced to factored owners in the reporting year.		£2,584			
	Average		£86.13			
29	Percentage of factored owners satisfied with the factoring service they receive.			Time did not allow for this indicator to be included in the validation exercise this year.		
	(ii) Number who responded:	2	2			
	(a) very satisfied	0	0			
	(b) fairly satisfied	1	1			
	(c) neither satisfied nor dissatisfied	1	1			
	(d) fairly dissatisfied	0	0			
	(e) very dissatisfied	0	0			
	Total number of responses	2	2			
30	Average length of time taken to re-let properties in the last year.			Omni report extracted to Excel showing 44 records. RHC have applied excluded days for properties being 'un-safe' or 'unreasonable to let' and clearing property following the death of tenant. In viewing the data it was established that the count of excluded days required review and re-statement. In relation to exclusions relating to major repairs, evidence of completion dates should be provided. Total days void (original) - 4076 days (Revised figures supplied by RHC 03/05/24) Minus Discounted days - 1,550 days (Revised to - 1482 days) Total No Calendar days - 2,526 (Revised to 2594 days) Average days to re-let - 57.4 days (Revised to 58.95 days) Clearing properties following death of tenant - most of these have been recorded as 14 days exclusion. Per guidance issued by the Regulator, in such instances the exclusions should be restricted to the days per policy. RHC to ensure the date of return of keys is recorded in evidence.	Current year: Review the calculation of excluded days and update performance accordingly. Ensure the amended data is used when completing the ARC. Future returns: Ensure ability to fully evidence the dates of excluded periods.	OFV
	(i) The total number of properties re-let in the reporting year.	44	42			
	(ii) The total number of calendar days properties were empty.	2526 2,594	1507 subject to review			
	Average	57.4 58.95	35.88 subject to review			
31	Gypsy/Travellers – Average weekly rent per pitch.			Not applicable		N/A
	(i) The total amount of rent set for all pitches during the reporting year.		N/A			
	(ii) The total number of pitches.		N/A			
	Average		N/A			
32	For those who provide sites - percentage of Gypsy/Travellers satisfied with the landlord's management of the site.			Not applicable		N/A
	(ii) Number who responded:		N/A			
	(a) very satisfied		N/A			
	(b) fairly satisfied		N/A			
	(c) neither satisfied nor dissatisfied		N/A			
	(d) fairly dissatisfied		N/A			
	(e) very dissatisfied		N/A			
	Total number of responses		N/A			

C1	Staff information, staff turnover and sickness rates. (RSLs only)			Viewed data from the Kelio system -as exported to Excel for the reporting year. (i) There was evidence of Staff in post throughout the reporting year: The data requires to clearly show those that are senior staff. (ii) The number of office based staff incorrectly included the count of senior staff. This should be revised to report on all other office staff. C (i) There has been no turnover in senior staff. C (ii) The staff turnover had been calculated based on a cumulative total of staff employed over each of the 4 quarters - (April to March) figure calculated as = 78.8 staff employed over the year. With a figure of 8 leavers - giving a turnover figure = 10.2% (8 x 100/78.8). This calculation is incorrect and should be based on the FTE equivalent of staff leaving during the year, which was calculated at 8.6 FTE as a percentage of the FTE staff in post as at 31st March 2024 - 17.97 = 47.86% turnover. C(iii) Percentage of sickness absence - The calculation is based on days worked by staff less annual leave taken and public holidays. This calculation is not in line with how the guidance sets out the calculation. The available days should be based on days due to be worked with leave entitlement for the period deducted minus public holidays. Only full day sick leave is to be calculated. For the leavers and starters there needs to be a calculation performed for each person. The sick leave taken can be evidenced from the Kelio system. Performance is to be re-calculated.	Current return: Review the calculation of total staff turnover and the percentage of days lost through sickness. Ensure the revised figures are input to the ARC. Future return: Ensure calculations of turnover and sickness are clearly evidenced at individual person level.	PV
	B - Staff employed by the landlord					
	(i) Number of senior staff.	4	6			
	(ii) Number of office based staff.	17.97 13.97	17			
	(iii) Number of care / support staff.	0	0			
	(iv) Number of concierge staff.	0	0			
	(v) Number of direct labour staff.	0	0			
	C – Staff turnover and sickness absence					
	(i) Percentage of senior staff turnover during the reporting year.	0	16.70%			
	(ii) Percentage of total staff turnover during the reporting year.	10.2% 47.86%	13.00%			
(iii) Percentage of days lost through staff sickness absence during the reporting year.	9.9% subject to review	8.11%				
C2	The number of lets during the reporting year by source of let.			Viewed the Omni report on the lets during the reporting year, this correctly includes the 2 buy-back properties. There were 4 mutual exchanges in the reporting year. The 1 let from other source was the buy-back with a sitting tenant. Data has been exported to Excel and each of the relevant categories noted. We sampled the tenancy start dates for a record in each category of tenancy.	Future returns: As last year, consideration should be given to introducing pivot tables for this indicator.	FV
	For ALL landlords:					
	(i) the number of lets to existing tenants;	10	10			
	(ii) the number of lets to housing list applicants;	18	20			
	(iii) the number of mutual exchanges;	4	2			
	(iv) the number of lets from other sources.	1	8			
	(v) For LAs only: the number of lets to homeless applicants.		N/A			
	(vi) For RSLs only: the number of applicants who have been assessed as statutorily homeless by the local authority; broken down by:					
	• section 5 referrals (RSLs);	17	12			
	• nominations from the local authority;	0	0			
• other.	0	0				
(vii) The number of other nominations from local authorities.	0	0				
C3	Number of lets during the reporting year, split between 'general needs' and 'supported housing'.			All lets were general needs lets. Total of 50 total lets excluding the 4 mutual exchanges = 46 lets. This agrees with the number of lets recorded at C2 which is made up of 44 re-lets and the lets of the 2 buy-backs.	FV	
	(i) The number of 'general needs' lets during the reporting year.	46	50			
	(ii) The number of 'supported housing' lets during the reporting year.	0	0			
C4	Number of abandonments			Viewed the Omni tenancy termination screen report, this evidenced 0 tenancies ending during the reporting year as a result of abandonment.	Future returns: Save screen shot for future returns if no abandonments	FV
	(i) Number of abandoned homes during the reporting year.	0	0			
C5	Rent Increase.					

	Percentage average weekly rent increase to be applied in the next reporting year.		5%	not included in this exercise		
C6	The number of households for which landlords are paid housing costs directly and the total value of the payments received in the reporting year.					
	(i) Number of households the landlord received housing costs directly for during the reporting year.	626	653	Viewed the entries from the daybooks for the value of HB and UC received during the reporting year. Checked individual amounts against some accounts. HB & UC totals were cross referenced to the data recorded in the nominal ledger and agreed.		FV
	(ii) Value of direct housing cost payments received during the reporting year.	2475211.88	2,318,908.18	Rent Collected: HB, Cash Collected etc. £1,508,413.19 UC Collected - £965,948.99 Arrears Direct - £849.70 Total Cash Collected - £2,475,211.88 RHC are using the person reference number to establish the count of households, a household is only counted once. There is a slight issue around internal transfers, where there is direct housing costs in payment. The number of households may be overstated slightly therefore.		
C7	Amount and percentage of former tenant rent arrears written off at the year end.					
	(i) Total value of former tenant arrears at year end.	27957.12	21,523.16	FT Arrears Viewed the Omni report on arrears Omni Report viewed showing the FT arrears as at 31st March 2024 - £14,443.17 Plus FT arrears written off per the day books -£13,513.95 Total FT arrears reported = £27,957.12		FV
	(ii) Total value of former tenant arrears written off at year end.	13513.95	6,291.96	I viewed rent accounts and could evidence the FT arrears as stated in the report. RHC continue to include the value of the trust deeds in the arrears. I was advised these sums are still included in the arrears figures. RHA advised they are revising the Arrears policy in June 2024 - this should be implemented during 2024. Arrears written-off	Insert an explanation of the high level of write-offs during this reporting year- being due to movement of reporting year to 1st April dates. Future reporting: As previously advised review approach to reporting on Trust Deeds and ensure any in place are removed from the value of arrears reported.	
	Percentage	0.4834	29.23%	Viewed the request for FT arrears write -offs , approvals granted and the reporting from Omni on write-offs applied to rent accounts which, all agreed to the sum reported of £13,513.95 The write-offs were applied to rent accounts 31st March 2024. The Nominal Ledger Day book which confirmed the £13,513.95 being applied to rent accounts. We also checked rent accounts to view the write off being applied to accounts.		
C8	Scottish Housing Quality Standard (SHQS) – stock condition survey information.					
	(i) Date stock was last surveyed or assessed for SHQS compliance.		Sep-22	We did not discuss this indicator.		
	(ii) Percentage of stock assessed fully for SHQS compliance in the last four years.		57			
	(iii) Date next stock condition survey or assessment is due to be carried out.		Sep-23			
	(iv) Percentage of stock to be fully assessed in the next survey for SHQS compliance.		20%			
	(v) Comments on method of assessing SHQS compliance.		As before			
C9	Scottish Housing Quality Standard (SHQS) – stock summary.					

	SHQS Stock summary		2022/23	SHQS is reported as at 31st March 2024 and links with the stock numbers.		
	(i) Total self-contained stock	1045	1043	I viewed a revised spreadsheet which includes summary information on pass/fails at individual property level for each of the SHQS criterion, EICRs, EPCs, linked heat and smoke alarms. with an overall assessment of whether the property meets SHQS. information in this spreadsheet is linked to data contained to various other spreadsheets giving more detailed information on each of the areas. Viewed sample certificates.		
	(ii) Self-contained stock exempt from SHQS.	0	0			
	(iii) Self-contained stock in abeyance from SHQS	26	25	As previously established the contract for Linked heat and smoke detectors clearly states the installation work was to be carried out to LD2 standard. Any future contracts will clearly require certification to be issued confirming this. A total of 12 properties fail on the installation of linked heat and smoke detectors, all properties being long term voids awaiting refurbishment.		
	(iv) Self-contained stock failing SHQS	0	0			
	(a) number failing one criterion,	0	0	EICRs - I viewed certificates and could confirm the information recorded on dates of inspection. All properties except 3 have certificates that are dated within 5 years of the 31st March 2024. The 3 properties without EICRs are two long term voids and one buy back. These properties are reported as in abeyance until major works can be carried out. A total of 97 EICRs were renewed in 2023/24 and on sampling it was established that these records require checking to identify how many were renewed outwith the 5 year anniversary date to enable reporting in the ARC comments section.	Current return: For reporting in the comments section, establish the count of EICRs renewed during the reporting year that are outwith 5 year anniversary dates	FV
	(b) number failing two or more criteria.	0	0	EPCS - There are a total of 23 properties which do not pass EESSH - these properties are long term voids. These properties also include the 12 properties without linked heat and smoke detectors. No properties were reported as failing on any other SHQS criterion .		
	(v) Stock meeting the SHQS.	1019	1019	The 26 abeyances relate to ; - 3 properties still yet to have EICR checks and certificates issued- due to tenant no access - 23 properties fail on EESSH all assessed as in abeyance as either long-term voids or awaiting re-furb as part of a full block and waiting for all to become void for work to commence.		
	(vi) Breakdown of stock meeting the SHQS at (v) by local authority.	All GCC	All GCC	We also discussed whether it is more appropriate to continue to use the ratings of out of date EPC's or clone properties. Where no further work has been done it is probably more appropriate to continue to		
Previous C10	EESSH assessment for SHQS					
	C10.1 Number of self contained properties	1045	1043			
	Flats	103	102	As the energy rating for SHQS is based on EESSH1 this information needs to be validated. The presentation of the data has been improved by the introduction of a pivot table.		
	Four-in-a-block	273	272	The data shows the type of heating types. RHC continue to clone a number of properties on the basis they are confident in using local knowledge of their stock.	Future returns:	
	Houses (other than detached)	663	663	The total number of properties have increased this year with two buy-backs and these are being accounted for appropriately.	Ensure records are maintained on banding of properties and expenditure. Per SG guidance.	
	Detached houses	6	6			
	Total	1045	1,043			
	C10.2 Number of self contained properties not in scope of the EESSH	0	0			
	Flats			All properties are within the scope		
	Four-in-a-block					
Houses (other than detached)						
Detached houses						
Total	0	0				

	C10.3 Number of self contained properties in scope of the EESSH	1045	1043			Reviewed as part of SHQS-Information is validated.
	Flats			All properties are within the scope		
	Four-in-a-block					
	Houses (other than detached)					
	Detached houses					
	Total	1045	1,043			
	C10.4.1 Number of properties in scope of the EESSH where compliance is unknown	0	0			
	Flats			All properties have a rating assessed for EESSH, either from EPCs or by cloning on other like properties. The data shows those properties that are cloned and the base property on which the cloning is based.		
	Four-in-a-block					
	Houses (other than detached)					
	Detached houses					
	Total	0	0			
	C10.4.2 Where EESSH compliance is unknown for any properties, please explain why	0	0			
	C10.5 Number of properties in scope of the EESSH that do not meet the standard					
	Flats			There are a total of 23 properties that do not meet the standard however, all of these properties are reported as exempt. See comments at indicator C11.		
	Four-in-a-block					
	Houses (other than detached)					
	Detached houses					
	Total					
	C10.6 Number of properties in scope of the EESSH that are exempt the standard	23	22			
	Flats			There are a total of 23 properties that do not meet EESSH see the information at indicator C11 in explanation. I viewed a sample of the EPCs to confirm the ratings listed as accurate.		
	Four-in-a-block					
	Houses (other than detached)					
	Detached houses					
	Total	23	22			
	C10.7 Number of properties in scope of the EESSH that meet the standard					
	Flats			I viewed sample properties to confirm the rating listed agreed with current EPCs or that cloning of properties appeared reasonable.		
	Four-in-a-block					
	Houses (other than detached)					
	Detached houses					
	Total	1022	1,021			
Previous C11	Anticipated exemptions from the EESSH.					
	C11.1 Number of properties you anticipate will require an exemption from the first EESSH milestone in 2020	23	22			Reviewed as part of SHQS
	Flats			The 23 properties reported as exempt are mainly due to properties which are being held as long term voids awaiting refurbishment once full blocks are void. Plus other properties which are in a programme of work yet to commence.		
	Four-in-a-block					
	Houses (other than detached)					
	Detached houses					
	Total					
	C11.2 The reasons you anticipate properties will require an exemption					
	Technical					
	Social	9	9			
	Excessive cost					
	New technology					
	Legal					
	Disposal					
	Long term voids	14	13			
	Unable to secure funding					

