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Beever and Struthers: Housing Know-How, Tech Update



Dear Grace

Following on from our last update on **Investment Properties back in April**, we're staying in accounting territory but zooming in on something that often causes more head-scratching than it should: **Capital or Revenue?**

It's a question that pops up all the time – especially with the scale of works happening across the sector. So we've broken down five things you really need to know to keep things on the right track.

At Beever and Struthers, we work with housing associations across the country to support clear, robust, and practical accounting decisions. Whether it's helping your finance team, reviewing your current approach, or preparing for audit – we're here when you need us.

If you have any concerns or questions about the content, please give us a call on **03330 910411** or drop us an email at socialhousing@beeverstruthers.co.uk. We are here to support you.



Capital or Revenue – 5 things you need to know

Under the current Statement of Recommended Practice (SORP), any works to housing properties that do not involve the replacement of a component or do not result in an incremental future benefit must be charged as expenditure in the Statement of Comprehensive Income.

[Find out more](#)

Our Accounting and Reporting Seminar is back:

We're gearing up for our annual Technical Update, led by our financial reporting specialist, **Steve Danby**. This year's session will take a closer look at the changes to **FRS 102**, and what they could mean for long-term, complex transactions in the housing sector.

When? Wednesday 15 October 2025, 9:30am to 12:30pm.

[Register here](#)

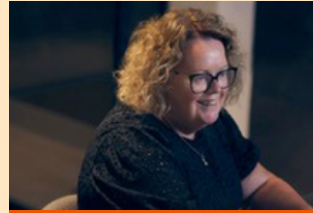
Beever and Struthers continues to shine in the social housing sector...



Our Clients think we're pretty great - and we couldn't be prouder!

At Beever and Struthers, we're all about Achieving Better for our clients, our people, and the communities we serve.

[Read more](#)



Beever and Struthers names No 1 Auditor in Social Housing

Maria Hallows, executive partner and head of social housing at Beever and Struthers, says: "We are delighted to see the results of the survey."

[Read more](#)

Whatever accounting or advisory support you need, we've got the full house...



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