



# Housing (Scotland) Act 2010

## 2010 asp 17

### PART 6

#### REGISTERED SOCIAL LANDLORDS: ACCOUNTS AND AUDIT

#### 68 Determination of accounting requirements

- (1) The Regulator may determine accounting requirements with a view to ensuring that the accounts of each registered social landlord—
  - (a) are prepared in a proper form, and
  - (b) give a true and fair view of—
    - (i) its state of affairs in relation to its housing activities, and
    - (ii) the disposition of funds and assets which it holds, or has held, in connection with its housing activities.
- (2) A determination may be made generally or for particular purposes (and different determinations may be made for different registered social landlords or different cases).
- (3) Before making, revising or withdrawing a determination, the Regulator must consult—
  - (a) registered social landlords or their representatives,
  - (b) the Office of the Scottish Charity Regulator,
  - (c) <sup>F1</sup>the Regulator of Social Housing], and
  - (d) such bodies representing auditors and accountants as the Regulator thinks fit.
- (4) The Regulator must make arrangements for bringing a determination (and any revision or withdrawal) to the attention of affected registered social landlords.
- (5) A determination must not relate to a period beginning before it is published.

#### Textual Amendments

- F1** Words in s. 68(3)(c) substituted (1.4.2012) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), [Sch. 16 para. 61](#); [S.I. 2012/628](#), art. 6(i) (with [arts. 911141517](#))

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*Changes to legislation: There are currently no known outstanding effects for the Housing (Scotland) Act 2010, Section 68. (See end of Document for details)*

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**Commencement Information**

- I1** S. 68 in force at 1.4.2011 for specified purposes by [S.S.I. 2011/96, art. 2, Sch.](#)
- I2** S. 68 in force at 1.4.2012 in so far as not already in force by [S.S.I. 2012/39, art. 2, Sch. 1](#) (with [Sch. 2](#))

**Changes to legislation:**

There are currently no known outstanding effects for the Housing (Scotland) Act 2010, Section 68.