



# Housing and Regeneration Act 2008

## 2008 CHAPTER 17

### PART 2

#### REGULATION OF SOCIAL HOUSING

### CHAPTER 4

#### REGISTERED PROVIDERS

#### *Accounts*

#### **137 Charity: auditor's report**

- (1) An auditor appointed for the purposes of section 136(2) or 139(2) in respect of a charity's accounts shall make a report to the charity in accordance with this section.
- (2) The report must state—
  - (a) whether the revenue account gives a true and fair view of the charity's income and expenditure, so far as relating to its housing activities, and
  - (b) whether the balance sheet gives a true and fair view of the state of affairs of the charity as at the end of the period to which the accounts relate.
- (3) The report must give the name of the auditor and be signed.
- (4) The auditor shall, in preparing the report, carry out such investigations as are necessary to form an opinion as to—
  - (a) whether the charity has complied with section 135(2) during the period to which the accounts relate, and
  - (b) whether the accounts are in accordance with accounting records kept under section 135(2)(a).

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**Changes to legislation:** There are outstanding changes not yet made by the [legislation.gov.uk](https://www.legislation.gov.uk) editorial team to Housing and Regeneration Act 2008. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

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- (5) If the auditor thinks that the charity has not complied section 135(2) or that the accounts are not in accordance with its accounting records, that must be stated in the report.
- (6) If the auditor fails to obtain all the information and explanations which the auditor thinks necessary for the purposes of the audit, that must be stated in the report.

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**Commencement Information**

**II** S. 137 in force at 1.4.2010 by [S.I. 2010/862](#), [art. 2](#) (with [Sch.](#))

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 14(6A) inserted by [2023 c. 55 s. 138](#)
- s. 107(2A) inserted by [2023 c. 36 s. 3\(2\)\(c\)](#)
- s. 107(4A)(4B) inserted by [2023 c. 36 s. 3\(2\)\(f\)](#)
- s. 107(6A) inserted by [2023 c. 36 s. 3\(2\)\(i\)](#)
- s. 115(6A) inserted by [2023 c. 36 s. 8\(d\)](#)
- s. 117(1A) inserted by [2023 c. 36 s. 4\(3\)](#)
- s. 117(4A) inserted by [2023 c. 36 s. 4\(5\)](#)
- s. 126A-126D inserted by [2023 c. 36 s. 10\(2\)](#)
- s. 146(2B) inserted by [2023 c. 36 s. 12\(3\)\(e\)](#)
- s. 153(1)(ba) inserted by [2023 c. 36 s. 12\(6\)\(a\)](#)
- s. 153(1A) inserted by [2023 c. 36 s. 12\(6\)\(b\)](#)
- s. 154(2)(ab) inserted by [2023 c. 36 Sch. 1 para. 18](#)
- s. 161A inserted by [2023 c. 36 s. 18\(2\)](#)
- s. 163A applied (with modifications by [S.I. 2023/1311 reg. 9](#))
- s. 163A inserted by [2023 c. 36 s. 17\(3\)](#)
- s. 163B inserted by [2023 c. 36 s. 18\(3\)](#)
- s. 169CA inserted by [2023 c. 36 s. 19\(4\)](#)
- s. 169CB-169CD and cross-heading inserted by [2023 c. 36 s. 20\(2\)](#)
- s. 169ZA inserted by [2023 c. 36 Sch. 5 para. 14](#)
- s. 199(9) inserted by [2023 c. 36 s. 28\(2\)\(c\)](#)
- s. 199A-199B inserted by [2023 c. 36 s. 28\(3\)](#)
- s. 200(4A) inserted by [2023 c. 36 s. 28\(4\)\(d\)](#)
- s. 201A inserted by [2023 c. 36 s. 29\(2\)](#)
- s. 203A inserted by [2023 c. 36 s. 30\(4\)](#)
- s. 215(1A) inserted by [2023 c. 36 s. 29\(3\)](#)
- s. 218(2)(e) inserted by [2023 c. 36 Sch. 5 para. 26\(b\)](#)
- s. 218A-218D and cross-heading inserted by [2023 c. 36 s. 31\(2\)](#)
- s. 220(11B) inserted by [2023 c. 36 s. 10\(3\)](#)
- s. 220(11D)(11E) inserted by [2023 c. 36 s. 31\(3\)](#)
- s. 225A-225H and cross-heading inserted by [2023 c. 36 s. 32](#)
- s. 227(7B) inserted by [2023 c. 36 s. 10\(4\)](#)
- s. 227(7D)(7E) inserted by [2023 c. 36 s. 31\(4\)](#)
- s. 237(5)(6) inserted by [2023 c. 36 s. 31\(5\)](#)
- s. 247(1)(c) and word inserted by [2023 c. 36 s. 31\(6\)](#)
- s. 247(1)(ab)(ac) inserted by [2023 c. 36 s. 10\(5\)](#)
- s. 249(1)(c) and word inserted by [2023 c. 36 Sch. 3 para. 7\(b\)](#)
- s. 251(1)(c) and word inserted by [2023 c. 36 s. 31\(7\)](#)
- s. 251(1)(ab)(ac) inserted by [2023 c. 36 s. 10\(6\)](#)
- s. 252(2A) inserted by [2023 c. 36 Sch. 3 para. 9\(b\)](#)
- s. 252A(2)(c)(d) inserted by [2023 c. 36 s. 10\(7\)\(b\)](#)
- s. 252A(2)(e) inserted by [2023 c. 36 Sch. 3 para. 10\(b\)](#)
- s. 252A(2)(f) and word inserted by [2023 c. 36 s. 31\(8\)](#)
- s. 253(1)(c) and word inserted by [2023 c. 36 Sch. 3 para. 11\(b\)](#)
- s. 255(1)(c) and word inserted by [2023 c. 36 Sch. 3 para. 12\(b\)](#)
- s. 259(3A) inserted by [2023 c. 36 Sch. 3 para. 15\(d\)](#)
- s. 266(9) inserted by [2023 c. 36 Sch. 3 para. 17\(b\)](#)
- s. 269(1)(ba)(bb) inserted by [2023 c. 36 Sch. 3 para. 18\(c\)](#)

– s. 269(1A) inserted by [2023 c. 36 Sch. 3 para. 18\(d\)](#)