

## SCHEDULE

### AMENDMENTS TO ENACTMENTS

#### **Housing Associations Act 1985(1)**

**59.** –

(1) The Housing Associations Act 1985 is amended as follows.

(2) In section 97 of the Housing Associations Act 1985 (accounts and audit), for subsection (6) (definition of “qualified accountant”) substitute–

“(6) In this section “qualified accountant” means a person who is eligible for appointment as a company auditor under section 25 of the Companies Act 1989.”.

(3) In Schedule 3 (accounting requirements for charitable housing associations), in paragraph 3 (appointment of auditors)–

(a) for sub-paragraph (2) substitute–

“(2) A person is qualified for the purposes of this paragraph if he is eligible for appointment as a company auditor under section 25 of the Companies Act 1989.”; and

(b) omit the words from “or” at the end of sub-paragraph (3) to the end.