
STATUTORY INSTRUMENTS

1999 No. 1073 (S. 84)

HOUSING, SCOTLAND

The Registered Housing Associations (Accounting Requirements) (Scotland) Order 1999

<i>Made</i>	- - - -	<i>26th March 1999</i>
<i>Laid before Parliament</i>		<i>6th April 1999</i>
<i>Coming into force</i>		<i>1st May 1999</i>

**THE REGISTERED HOUSING ASSOCIATIONS
(ACCOUNTING REQUIREMENTS) (SCOTLAND) ORDER 1999**

1. Citation, commencement and revocation
2. Interpretation
3. Application
4. Information in specified form
5. Materiality
6. General accounting requirements
7. (1) The balance sheet shall give a true and fair...
8. Where the accounts are prepared other than on a going...
9. Accounting policies used by a registered housing association shall be...
10. The amount of any item shown shall be determined on...
11. All income and expenditure relating to the period of account...
12. In determining the aggregate amount of any item to be...
13. Where it is necessary to depart from the requirements of...
14. Nothing in this Order shall prevent the accounts giving more...
15. If in the course of the period of account a...
16. Where the accounts are to be circulated by the registered...
17. The balance sheet shall— (a) show the date on which...
18. Balance sheet and income and expenditure account
19. Subject to article 20, the income and expenditure account of...
20. Articles 18 and 19 are not to be read as...
21. The corresponding amount, if any, for the previous period of...
22. Items listed in the Format adopted in preparing the balance...
23. Items to which Arabic numbers are assigned in the Format...
24. In preparing the registered housing association's balance sheet or income...
25. Notes to the accounts
26. Where at the end of a period of account the...

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

27. Distinguishing housing activities
28. The rent surplus fund
29. (1) The surpluses calculated in the manner determined under section...
30. Where a proportion of the rent surplus fund is retained...
31. The disposal proceeds fund
32. (1) The net disposal proceeds calculated in the manner determined...
Signature

SCHEDULE — ACCOUNTING REQUIREMENTS

PART 1

PART 2 — **OTHER INFORMATION TO BE SHOWN IN THE ACCOUNTS**

1. Establishment of registered housing association
2. Financial reporting standards
3. Pensions
4. Extension of definition of director
5. Directors' remuneration, etc.
6. The emoluments payable to or receivable by the highest paid...
7. Where the registered housing association is a member of a...
8. In paragraphs 5 to 7 above, “emoluments” means emoluments in...
9. The total expenses reimbursed in so far as not chargeable...
10. The aggregate amount of any compensation payable to directors or...
11. In paragraph 10 above, “compensation” means compensation received or receivable...
12. The aggregate amount of directors' or past directors' pensions. This...
13. In paragraph 12, references to pension include benefits otherwise than...
14. Particulars of any loan made to a director or person...
15. Consideration for directors' services
16. Employees
17. The average number of employees expressed in full time equivalents....
18. In relation to employees and the members of the board...
19. In paragraph 18, “social security costs” means any contributions by...
20. Auditors
21. The amount of any remuneration, including sums payable in respect...
22. Fixed assets
23. In respect of each item under paragraph 22, there shall...
24. Where the fixed assets of a registered housing association (other...
25. Where any amount is shown in respect of land (including...
26. Investments
27. Where the amount of any listed investment is stated for...
28. In paragraphs 26 and 27, “listed investment” means an investment...
29. Reserves and provisions
30. The information to be shown if paragraph 29 applies is—...
31. Particulars shall be given of each provision included in the...
32. In respect of any designated or restricted reserve—
33. Deferred taxation
34. Creditors
35. In respect of each item shown under “creditors” in the...
36. Subject to paragraph 37, in relation to each debt falling...
37. If it is not practicable to comply with paragraph 36...
38. In paragraphs 34 and 35, references to an item shown...

39. References in paragraphs 34 and 35 to an item shown...
40. Rent arrears and rent
41. The average assured tenancy rent for housing accommodation charged by...
42. Charges
43. The following information shall be given with respect to any...
44. There shall be stated where practicable– (a) the aggregated amount...
45. Particulars shall be given of– (a) any pension commitments included...
46. Particulars shall also be given of any other financial commitments...
47. Debentures
48. Loans
49. Special circumstances
50. The following amounts shall be stated:– (a) the amounts of...
51. Accommodation in management
52. Accommodation managed by others
53. In paragraph 52(b), “supported housing management grant” means revenue grant...
54. If it is not practicable to comply with paragraph 52...
PART 3 — SUBSIDIARIES – INFORMATION TO BE SHOWN
There shall be stated– (a) the name of each subsidiary...

Explanatory Note