



# Housing and Regeneration Act 2008

## 2008 CHAPTER 17

### PART 2

#### REGULATION OF SOCIAL HOUSING

### CHAPTER 4

#### REGISTERED PROVIDERS

##### *Accounts*

#### 135 Charity

- (1) This section applies to a <sup>F1</sup>... registered provider which is a registered charity.
- (2) The charity shall—
  - (a) keep proper accounting records of its transactions and its assets and liabilities in relation to its housing activities, and
  - (b) maintain a satisfactory system of control of those records, its cash holdings and its receipts and remittances in relation to those activities.
- (3) For each period of account the charity shall prepare—
  - (a) a revenue account giving a true and fair view of the charity's income and expenditure during the period, so far as relating to its housing activities, and
  - (b) a balance sheet giving a true and fair view of the state of affairs of the charity as at the end of the period.
- (4) The revenue account and balance sheet must be signed by at least two directors or trustees.
- (5) “Period of account” means—
  - (a) a period of 12 months, or

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**Changes to legislation:** *Housing and Regeneration Act 2008, Section 135 is up to date with all changes known to be in force on or before 01 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

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(b) such other period not less than 6 months nor more than 18 as the charity may, with the consent of the regulator, determine.

(6) This section does not affect any obligation under [F<sup>2</sup>Part 8 of the Charities Act 2011].

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#### Textual Amendments

**F1** Word in s. 135(1) omitted (20.9.2023) by virtue of [Social Housing \(Regulation\) Act 2023 \(c. 36\)](#), s. 46(3), [Sch. 5 para. 12](#); S.I. 2023/1001, reg. 2(y)(ii)

**F2** Words in s. 135(6) substituted (14.3.2012) by [Charities Act 2011 \(c. 25\)](#), s. 355, [Sch. 7 para. 131](#) (with s. 20(2), [Sch. 8](#))

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#### Commencement Information

**I1** S. 135 in force at 1.4.2010 by [S.I. 2010/862](#), [art. 2](#) (with [Sch.](#))

**Changes to legislation:**

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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. 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\(6\)](#)