
SCOTTISH STATUTORY INSTRUMENTS

2007 No. 165

**The Registered Social Landlords Accounting
Requirements (Scotland) Order 2007**

Additional statements

13.—(1) Every registered social landlord shall include in the accounts—

- (a) a statement of the total recognised surpluses and deficits, unless the total recognised surpluses and deficits are identical to those shown in the accounts, in which case a statement to this effect; and
- (b) a note of the historical cost surpluses and deficits, unless the historical cost surpluses and deficits are identical to those shown in the accounts, in which case a statement to this effect.

(2) A registered social landlord which is—

- (a) in the process of increasing its housing stock, or
- (b) the owner of 500 or more units of accommodation,

shall include in the accounts a cash flow statement prepared in accordance with the SORP.