SCOTTISH STATUTORY INSTRUMENTS

2007 No. 165

HOUSING

The Registered Social Landlords Accounting Requirements (Scotland) Order 2007

Made - - - - 6th March 2007
Laid before the Scottish
Parliament - 6th March 2007
Coming into force 1st April 2007

THE REGISTERED SOCIAL LANDLORDS ACCOUNTING REQUIREMENTS (SCOTLAND) ORDER 2007

- 1. Citation and commencement
- 2. Interpretation
- 3. Application of Order
- 4. Information in specified form
- 5. Materiality
- 6. General accounting requirements
- 7. True and fair view
- 8. Accounting principles and policies
- 9. Housing activities
- 10. Format of income and expenditure account and balance sheet
- 11. Signature of balance sheet
- 12. Notes to the accounts
- 13. Additional statements
- 14. Revocation and savings

Signature

SCHEDULE

INFORMATION TO BE INCLUDED IN THE NOTES TO THE ACCOUNTS

Explanatory Note