

Status: Point in time view as at 28/04/2022.

Changes to legislation: Housing Act 1996, Cross Heading: Responsibility for securing compliance with accounting requirements is up to date with all changes known to be in force on or before 28 August 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)

SCHEDULES

SCHEDULE 1

REGISTERED SOCIAL LANDLORDS: REGULATION

PART III

ACCOUNTS AND AUDIT

[^{F1} Responsibility for securing compliance with accounting requirements

Textual Amendments

F1 Sch. 1 para. 16A and cross-heading inserted (18.1.2005) by [Housing Act 2004 \(c. 34\), s. 270\(3\)\(c\)](#), [Sch. 11 para. 18](#)

- 19 (1) Every responsible person, that is to say, every person who—
- (a) is directly concerned with the conduct and management of the affairs of a registered social landlord, and
 - (b) is in that capacity responsible for the preparation and audit of accounts,
- shall ensure that paragraph 16 (general requirements as to accounts and audit) and, where applicable, paragraph 18 (accounting and audit requirements for charities) are complied with by the registered social landlord.
- (2) If—
- (a) paragraph 16(5) (furnishing of accounts and auditor’s report) is not complied with,
 - (b) the accounts furnished to the [^{F2}Relevant Authority] under that provision do not comply with the accounting requirements laid down under paragraph 16(1),
 - (c) paragraph 18 (accounting and audit [^{F3} or reporting] requirements for charities), where applicable, is not complied with,
 - ^{F4}(d)
 - (e) any notice under section 26 (information relating to disposal proceeds fund) is not complied with,
- every responsible person, and the registered social landlord itself, commits a summary offence and is liable on conviction to a fine not exceeding [^{F5} level 5] on the standard scale.
- (3) In proceedings for an offence under this paragraph it is a defence—
- (a) for a responsible person to prove that he did everything that could reasonably have been expected of him by way of discharging the relevant duty;

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(b) for a registered social landlord to prove that every responsible person did everything that could reasonably have been expected of him by way of discharging the relevant duty in relation to the registered social landlord.

(4) Proceedings for an offence under this paragraph may be brought only by or with the consent of the [F2Relevant Authority] or the Director of Public Prosecutions.

[Where any of paragraphs (a) to (e) of sub-paragraph (2) applies in respect of any F6(5) default on the part of a registered social landlord, the High Court may, on the application of the Relevant Authority, make such order as the court thinks fit for requiring the default to be made good.

Any such order may provide that all the costs or expenses of and incidental to the application shall be borne by the registered social landlord or by any of its officers who are responsible for the default.]]

Textual Amendments

- F2** Words in Pt. I substituted (1.11.1998) by 1998 c. 38, s. 140, **Sch. 16 para. 82(1)(2)** (with ss. 139(2), 141(1), 143(2)); S.I. 1998/2244, **art.5**.
- F3** Words in Sch. 1 para. 19(2)(c) inserted (18.1.2005) by Housing Act 2004 (c. 34), s. 270(3)(c), **Sch. 11 para. 22(2)(a)**
- F4** Sch. 1 para. 19(2)(d) repealed (18.1.2005) by Housing Act 2004 (c. 34), s. 270(3)(c), Sch. 11 para. 22(2)(b), **Sch. 16**
- F5** Words in Sch. 1 para. 19(2) substituted (18.1.2005) by Housing Act 2004 (c. 34), s. 270(3)(c), **Sch. 11 para. 22(2)(c)** (with Sch. 11 para. 22(3))
- F6** Sch. 1 para. 19(5) inserted (18.1.2005) by Housing Act 2004 (c. 34), s. 270(3)(c), **Sch. 11 para. 22(4)**

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