
Status: Point in time view as at 18/01/2005.

Changes to legislation: Housing Act 2004, Paragraph 20 is up to date with all changes known to be in force on or before 14 June 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 11

REGISTERED SOCIAL LANDLORDS

Housing Act 1996 (c. 52)

- 20 (1) Paragraph 18 of Schedule 1 (accounting and audit requirements for charities) is amended as follows.
- (2) In the cross-heading preceding the paragraph, after “and audit” insert “or reporting”.
- (3) In sub-paragraph (1) (application of provisions to registered social landlord which is a registered charity) omit the words from “(which impose” onwards.
- (4) For sub-paragraph (4) substitute—
- “ (4) The charity must appoint a qualified auditor (“the auditor”) to audit the accounts prepared in accordance with sub-paragraph (3) in respect of each period of account in which—
- (a) the charity’s gross income (within the meaning of the Charities Act 1993) arising in connection with its housing activities, or
- (b) its total expenditure arising in connection with those activities, exceeds the sum for the time being specified in section 43(1) of the Charities Act 1993 (audit required for charities where gross income or total income exceeds the specified sum).
- (4A) Where sub-paragraph (4) does not apply in respect of a period of account, the charity must appoint a qualified auditor (“the reporting accountant”) to make such a report as is mentioned in paragraph 18A(1) in respect of the period of account.
- (4B) In sub-paragraphs (4) and (4A) “qualified auditor” means a person who is eligible for appointment as auditor of the charity under Part 2 of the Companies Act 1989 or who would be so eligible if the charity were a company registered under the Companies Act 1985.”

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