



# Housing and Regeneration Act 2008

## 2008 CHAPTER 17

### PART 2

#### REGULATION OF SOCIAL HOUSING

#### CHAPTER 4

#### REGISTERED PROVIDERS

#### *Accounts*

#### 134 Non-audited [<sup>F1</sup>registered society]

- (1) This section applies to a registered provider which is [<sup>F2</sup>a registered society].
- [<sup>F3</sup>(2) Section 85 of the Co-operative and Community Benefit Societies Act 2014 (“ the 2014 Act ”) (duty to obtain accountant's report) applies to the society as if subsection (1) (b) were omitted (accountant's report required only where turnover exceeds specified sum). ]
- (3) The regulator may require the society to—
  - (a) appoint a qualified auditor to audit the society's accounts and balance sheet for any year of account in respect of which [<sup>F4</sup>section 83 of the 2014 Act (duty to appoint auditors) did not apply because of a resolution under section 84 of that Act (power to disapply auditing requirements),]
  - (b) send a copy of the auditor's report to the regulator by a specified date.
- (4) A requirement under subsection (3) may be imposed only during the year of account following the year to which the accounts relate.
- [<sup>F5</sup>(5) Qualified auditor” and “year of account” have the same meaning as in Part 7 of the 2014 Act (for “year of account” see sections 77 and 78 of that Act).]

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**Status:** Point in time view as at 01/08/2014.

**Changes to legislation:** Housing and Regeneration Act 2008, Section 134 is up to date with all changes known to be in force on or before 26 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)

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### Textual Amendments

- F1** Words in Act substituted (1.8.2014) by [Co-operative and Community Benefit Societies Act 2014 \(c. 14\)](#), s. 154, [Sch. 4 para. 123](#) (with [Sch. 5](#))
- F2** Words in Act substituted (1.8.2014) by [Co-operative and Community Benefit Societies Act 2014 \(c. 14\)](#), s. 154, [Sch. 4 para. 122](#) (with [Sch. 5](#))
- F3** S. 134(2) substituted (1.8.2014) by [Co-operative and Community Benefit Societies Act 2014 \(c. 14\)](#), s. 154, [Sch. 4 para. 125\(2\)](#) (with [Sch. 5](#))
- F4** Words in s. 134(3)(a) substituted (1.8.2014) by [Co-operative and Community Benefit Societies Act 2014 \(c. 14\)](#), s. 154, [Sch. 4 para. 125\(3\)](#) (with [Sch. 5](#))
- F5** S. 134(5) substituted (1.8.2014) by [Co-operative and Community Benefit Societies Act 2014 \(c. 14\)](#), s. 154, [Sch. 4 para. 125\(4\)](#) (with [Sch. 5](#))

### Commencement Information

- I1** S. 134 in force at 1.4.2010 by [S.I. 2010/862](#), [art. 2](#) (with [Sch.](#))

**Status:**

Point in time view as at 01/08/2014.

**Changes to legislation:**

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