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STATUTORY INSTRUMENTS

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**1992 No. 512**

**HOUSING, ENGLAND AND WALES**

**The Registered Housing Associations  
(Accounting Requirements) Order 1992**

*Made* - - - - - *6th March 1992*  
*Laid before Parliament* *11th March 1992*  
*Coming into force* *1st April 1992*

**THE REGISTERED HOUSING ASSOCIATIONS  
(ACCOUNTING REQUIREMENTS) ORDER 1992**

PART I  
GENERAL

1. Citation, commencement and revocation
2. Interpretation
3. Application
4. Information in specified form

PART II  
GENERAL ACCOUNTING REQUIREMENTS

5. (1) Every association shall produce accounts for the purposes of...
6. (1) Accounting policies used by an association shall be applied...
7. (1) The amount of any item shown shall be determined...
8. (1) Where it is necessary to depart from the requirements...
9. All income and charges relating to the period of account...
10. In determining the aggregate amount of any item to be...
11. Where the accounts are to be circulated by the association...
12. (1) The accounts shall— (a) show the date on which...

PART III  
BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

13. Balance sheet
14. Income and expenditure account

*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

15. Balance sheet and income and expenditure account
16. (1) Subject to paragraph (2), in respect of every item...

PART IV

NOTES TO ACCOUNTS

17. Information to be included
18. Associations which are part of a group

PART V

MISCELLANEOUS

19. Distinguishing housing activities
20. The rent surplus fund  
Signature

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SCHEDULE — NOTES TO ACCOUNTS

PART I — INFORMATION TO BE PROVIDED IN MANNER SHOWN

PART II — OTHER INFORMATION TO BE SHOWN

1. Establishment of association
2. Accounting standards
3. Directors' interests etc.
4. Directors' emoluments
5. (1) The aggregate amount of any compensation paid to directors...
6. (1) The aggregate amount of directors' or past directors' pensions....
7. Consideration for directors' services
8. Employees
9. (1) In relation to employees and the members of the...
10. Auditors
11. Fixed assets
12. Where any fixed assets of an association (other than listed...
13. (1) Where any amount is shown in respect of land...
14. Investments
15. Reserves
16. Deferred taxation
17. Creditors
18. Rent arrears
19. Charges
20. Debentures
21. Loans
22. The amount set aside for the redemption of loans shall...
23. Non-housing activities
24. Special circumstances
- PART III — SUBSIDIARY UNDERTAKINGS
25. There shall be stated— (a) the name of each subsidiary...

Explanatory Note