
STATUTORY INSTRUMENTS

1994 No. 668

HOUSING, ENGLAND AND WALES

**The Registered Housing Associations
(Accounting Requirements) (Wales) Order 1994**

Made - - - - 9th March 1994
Laid before Parliament 11th March 1994
Coming into force 1st April 1994

**THE REGISTERED HOUSING ASSOCIATIONS
(ACCOUNTING REQUIREMENTS) (WALES) ORDER 1994**

PART I

GENERAL

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

PART II

PREPARATION OF ACCOUNTS AND THEIR FORM

5. Every association shall prepare accounts for the purposes of this...
6. Balance sheet
7. Income and expenditure account
8. Accounts formats
9. (1) Subject to paragraph (2), in respect of every item...
10. Notes to accounts

PART III

FURTHER ACCOUNTING REQUIREMENTS

11. True and fair view
12. Aggregate amounts
13. Circulation of accounts
14. Date and signing

Status: This is the original version (as it was originally made).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

15. Distinguishing housing activities
16. Disclosure

SCHEDULE 1 — NOTES TO ACCOUNTS: INFORMATION TO BE INCLUDED

SCHEDULE 2 — NOTES TO ACCOUNTS: OTHER INFORMATION TO BE INCLUDED

1. Establishment of association
2. Accounting standards
3. Matters particular to the accounts
4. Directors' interests
5. Directors' emoluments
6. (1) The aggregate amount of any compensation paid to directors...
7. (1) The aggregate amount of directors' or past directors' pensions....
8. Consideration for directors' services
9. Employees
10. (1) In relation to employees and the members of the...
11. Auditors
12. Fixed assets
13. Where any fixed assets of an association other than listed...
14. Where any amount is shown in respect of land including...
15. Investments
16. Reserves
17. Deferred taxation
18. Debtors
19. Creditors
20. Charges
21. Debentures
22. Loans
23. Non-housing activities
24. Special circumstances
25. Housing association grant
26. The association shall disclose the number of units of accommodation...

SCHEDULE 3 — NOTES TO ACCOUNTS: INFORMATION TO BE INCLUDED WHERE ASSOCIATION PART OF GROUP

Where at the end of a period of account an...

Explanatory Note