$S\,C\,H\,E\,D\,U\,L\,E\,S$

SCHEDULE 16

REGISTERED HOUSING ASSOCIATIONS

PART I

ACCOUNTING REQUIREMENTS FOR CHARITABLE

HOUSING ASSOCIATIONS

- 4 (1) The charity's auditor appointed under this Schedule shall make a report to the charity on the accounts examined by him.
 - (2) The report shall state whether, in the auditor's opinion-
 - (a) the revenue account gives a true and fair view of the income and expenditure of the charity in respect of its housing activities and of any other matters to which it relates ; and
 - (b) the balance sheet gives a true and fair view of the state of affairs of the charity as at the end of the period of account