
Changes to legislation: Housing Act 2004, Paragraph 19 is up to date with all changes known to be in force on or before 10 August 2023. 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) View outstanding changes

SCHEDULES

SCHEDULE 11

REGISTERED SOCIAL LANDLORDS

Housing Act 1996 (c. 52)

- 19 For paragraph 17 of Schedule 1 (appointment of auditors by industrial and provident societies), together with the heading preceding it, substitute—

*“Industrial and provident societies exempt
from audit requirements: accountant’s report*

- 17 (1) This paragraph applies to registered social landlords which are industrial and provident societies.
- (2) Section 9A of the Friendly and Industrial and Provident Societies Act 1968 (duty to obtain accountant’s reports where section 4 applied) shall have effect, in its application to such a landlord, with the omission of subsection (1)(b) (accountant’s report required only where turnover exceeds a specified sum).
- (3) The Relevant Authority may, in respect of any relevant year of account of such a landlord, give a direction to the landlord requiring it—
- (a) to appoint a qualified auditor to audit its accounts and balance sheet for that year, and
 - (b) to furnish to the Relevant Authority a copy of the auditor’s report by such date as is specified in the direction.
- (4) For the purposes of sub-paragraph (3), a year of account of a landlord is a “relevant year of account” if—
- (a) it precedes that in which the direction is given, and
 - (b) at the end of it there is in force in relation to it a disapplication under section 4A(1) of the Friendly and Industrial and Provident Societies Act 1968.
- (5) In this paragraph—
- “qualified auditor” means a person who is a qualified auditor for the purposes of the Friendly and Industrial and Provident Societies Act 1968;
 - “year of account” has the meaning given by section 21(1) of that Act.”

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act savings and transitional provisions for amendments by S.I. 2022/1166 by [S.I. 2022/1172 Regulations](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 66(1A) inserted by [2016 c. 22 s. 125\(3\)\(a\)](#)
- s. 66(3A)(3B) inserted by [2016 c. 22 s. 125\(3\)\(c\)](#)
- s. 89(1A) inserted by [2016 c. 22 s. 125\(6\)\(a\)](#)
- s. 89(3A)(3B) inserted by [2016 c. 22 s. 125\(6\)\(c\)](#)
- s. 139(7A)(7B) inserted by [2016 c. 22 s. 127\(3\)](#)