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STATUTORY INSTRUMENTS

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**1993 No. 487 (S.52)**

**HOUSING, SCOTLAND**

**The Registered Housing Associations (Accounting Requirements) (Scotland) Order 1993**

<i>Made</i>	- - - -	<i>4th March 1993</i>
<i>Laid before Parliament</i>		<i>8th March 1993</i>
<i>Coming into force</i>		<i>1st April 1993</i>

**THE REGISTERED HOUSING ASSOCIATIONS  
(ACCOUNTING REQUIREMENTS) (SCOTLAND) ORDER 1993**

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. Consistency
12. Prudence
13. True and fair view
14. Income and charges

*Status: This is the original version (as it was originally made).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

15. Aggregate amounts
16. Circulation of accounts
17. Date and signing
18. Distinguishing housing activities
19. Rent surplus fund  
Signature

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SCHEDULE 1 — NOTES TO ACCOUNTS

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. Creditors
19. Rent arrears
20. Charges
21. Debentures
22. Loans
23. The amount set aside for the redemption of loans shall...
24. Non-housing activities
25. Special circumstances

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