STATUTORY INSTRUMENTS

1983 No. 207

HOUSING, ENGLAND AND WALES

The Registered Housing Associations (Accounting Requirements for Almshouses) Order 1983

Made - - - -	21*st February* 1983
Laid before Parliament	7*th March* 1983
Coming into Operation	1*st April* 1983

The Secretary of State for the Environment as respects England and the Secretary of State for Wales as respects Wales, in exercise of powers conferred upon them by sections 124(1) and 151 of the Housing Act 1980 **(a)**, and of all other powers enabling them in that behalf, hereby make the following order:—

1.—(1) This order may be cited as the Registered Housing Associations (Accounting Requirements for Almshouses) Order 1983, and shall come into operation on 1st April 1983.

(2) In this order:—

"almshouse" means a corporation or body of persons which is a charity within the meaning of the Charities Act 1960 **(b)** and which is prevented by its rules or constituent instrument from granting tenancies of dwelling-houses occupied for the purposes of the charity;

"income and expenditure account" means the revenue account required for the purposes of section 3 of the 1968 Act or, as the case may be, paragraph 2 of Schedule 16 to the 1980 Act; and

"the principal order" means the Registered Housing Associations (Accounting Requirements) Order 1982 **(c)**.

(3) Terms used in this order which are defined in the principal order bear the same meaning as in that order.

2. Articles 5 to 7 of and Schedules 2 to 6 to the principal order shall not apply in relation to any period of account of an association which is an almshouse where that period begins on or after 1st April 1983; and accordingly the principal order shall be modified in accordance with the next following article.

3.—(1) The words "income and expenditure account" shall be substituted for the words "summary income and expenditure account" and "property revenue account" where they occur in the principal order.

(2) In the definition of "notes to the accounts" in article 1(2) of the principal order, the words following "income and expenditure account" shall be omitted.

(a) 1980 c.51. **(b)** 1960 c.58. **(c)** S.I. 1982/828.

Tom King,
Secretary of State for the
Environment.

15th February 1983.

Nicholas Edwards,
Secretary of State for Wales.

21st February 1983.

EXPLANATORY NOTE

(*This Note is not part of the Order.*)

This order amends the Registered Housing Associations (Accounting Requirements) Order 1982 by modifying the requirements laid down in that order in relation to almshouses. Section 124 of the Housing Act 1980 enables the Secretary of State to lay down accounting requirements for registered housing associations, and provides that such requirements shall not apply in relation to any period beginning before the day on which the order comes into force. Section 151 of the Act enables different provisions to be made for different cases.

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