

## STATUTORY INSTRUMENTS

# 2008 No. 569

## The Partnerships (Accounts) Regulations 2008

### PART 2

#### PARTNERSHIP ACCOUNTS

##### Preparation of accounts of qualifying partnerships

4.—(1) Subject to regulation 7, the persons who are members of a qualifying partnership at the end of any financial year of the partnership must, in respect of that year—

- (a) prepare the like annual accounts and [<sup>F1</sup>reports], and
- (b) cause to be prepared such an auditor's report,

as would be required, if the partnership were a company, under Part 15 (accounts and reports) and Chapter 1 of Part 16 (requirement for audited accounts) of the Companies Act 2006, and under the Small Companies Accounts Regulations or the Large and Medium-sized Companies Accounts Regulations (as the case may be).

(2) Regulations 4 to 6 of the Companies (Disclosure of Auditor Remuneration and Liability Limitation Agreements) Regulations 2008<sup>M1</sup> apply in relation to the accounts required by this regulation as they apply in relation to the annual accounts of a company or group.

(3) The accounts required by this regulation must—

- (a) be prepared within the period of 9 months beginning immediately after the end of the partnership's financial year, and
- (b) state that they are prepared under this regulation.

(4) Part 1 of the Schedule to these Regulations sets out certain modifications and adaptations for the purposes of this regulation.

##### Textual Amendments

- F1** Word in reg. 4(1)(a) substituted (1.9.2013) by [The Companies and Partnerships \(Accounts and Audit\) Regulations 2013 \(S.I. 2013/2005\)](#), regs. 1(1), **4(4)** (with reg. 1(5)(6))

##### Modifications etc. (not altering text)

- C1** Reg. 4 applied (E.W.S.) (1.10.2018) by [The Occupational Pension Schemes \(Master Trusts\) Regulations 2018 \(S.I. 2018/1030\)](#), regs. 1(2), **9(3)**
- C2** Reg. 4 applied (N.I.) (6.4.2022) by [The Occupational Pension Schemes \(Master Trusts\) Regulations \(Northern Ireland\) 2022 \(S.R. 2022/121\)](#), regs. 1, **9(3)**
- C3** Reg. 4 applied (N.I.) (3.10.2022) by [The Occupational Pension Schemes \(Master Trusts\) \(No. 2\) Regulations \(Northern Ireland\) 2022 \(S.R. 2022/234\)](#), regs. 1, **9(3)**
- C4** Reg. 4 applied (N.I.) (1.4.2023) by [The Occupational Pension Schemes \(Master Trusts\) Regulations \(Northern Ireland\) 2023 \(S.R. 2023/59\)](#), regs. 1, **9(3)**

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**C5** Reg. 4 applied (N.I.) (29.9.2023) by [The Occupational Pension Schemes \(Master Trusts\) \(No. 2\) Regulations \(Northern Ireland\) 2023 \(S.R. 2023/148\)](#), regs. 1, **9(3)**

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**Marginal Citations**

**M1** [S.I. 2008/489](#).

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**Changes and effects yet to be applied to :**

- reg. 4 applied by [S.R. 2024/78](#) reg. 9(3)