

SCHEDULE

Regulations 4(4) and 10(b)

PART 1

MODIFICATIONS AND ADAPTATIONS FOR PURPOSES OF REGULATION 4

1.—(1) Accounts prepared under regulation 4 of these Regulations must comply with the requirements of Part 15 and Chapter 1 of Part 16 of the Companies Act 2006, and with the Small Companies Accounts Regulations or the Large and Medium-sized Companies Accounts Regulations (as the case may be) subject to—

- (a) the provisions of section 1161(2) and (3) of that Act (how to construe “shares” and other expressions appropriate to companies),
- (b) the omission of the provisions of the Small Companies Accounts Regulations mentioned in paragraph 2(1) below,
- (c) the omission of the provisions of the Large and Medium-sized Companies Accounts Regulations mentioned in paragraph 2(2) below, and
- (d) any necessary modifications to take account of the fact that partnerships are unincorporated.

(2) For the purposes of the provisions of Part 15 and Chapter 1 of Part 16 of the Companies Act 2006 and of the Small Companies Accounts Regulations and the Large and Medium-sized Companies Accounts Regulations as applied to the accounts and report so prepared, these Regulations are to be regarded as part of the requirements of that Act and those regulations.

2.—(1) The provisions of the Small Companies Accounts Regulations referred to in paragraph 1(1)(b) are—

- (a) in Part 1 of Schedule 1—
 - (i) in paragraph 3(2), the words from “used” to the end, and
 - (ii) paragraph 6,
- (b) in Part 2 of Schedule 1, paragraph 21,
- ^{F1}(c) in Part 3 of Schedule 1, paragraph 49,
- ^{F2}(d)
- ^{F3}(e)
- (f) Schedule 5, and
- (g) in Part 1 of Schedule 6, paragraphs 13(3) and (4), 14 and 15, and in Part 2 of that Schedule, paragraph 36.

(2) The provisions of the Large and Medium-sized Companies Accounts Regulations referred to in paragraph 1(1)(c) are—

- (a) in Part 1 of Schedule 1—
 - (i) in paragraph 3(2), the words from “used” to the end, and
 - (ii) paragraph 6,
- (b) in Part 2 of Schedule 1, paragraph 21,
- (c) in Part 3 of Schedule 1, paragraphs 45, 50, 52, 53, 54, 64(2), 66 and 67,
- (d) in Part 1 of Schedule 4, paragraph 9, and in Part 2 paragraph 12,
- (e) in Schedule 5, paragraphs 2, 4 and 5,

Changes to legislation: There are currently no known outstanding effects for the *The Partnerships (Accounts) Regulations 2008*. (See end of Document for details)

- (f) in Part 1 of Schedule 6 to those Regulations, paragraphs 13(3) and (4), 14 and 15, and
- (g) Schedule 7 to those Regulations except paragraph 7.

(3) Sub-paragraphs (1) and (2) are not to be construed as affecting the requirement to give a true and fair view under sections 393, 396 and 404 of the Companies Act 2006.

Textual Amendments

- F1** Sch. para. 2(1)(c) substituted (6.4.2015) by *The Companies, Partnerships and Groups (Accounts and Reports) Regulations 2015* (S.I. 2015/980), regs. 2(1), **42(5)(a)**
- F2** Sch. para. 2(1)(d) omitted (6.4.2015) by virtue of *The Companies, Partnerships and Groups (Accounts and Reports) Regulations 2015* (S.I. 2015/980), regs. 2(1), **42(5)(b)**
- F3** Sch. para. 2(1)(e) omitted (6.4.2015) by virtue of *The Companies, Partnerships and Groups (Accounts and Reports) Regulations 2015* (S.I. 2015/980), regs. 2(1), **42(5)(c)**

PART 2

MODIFICATION FOR PURPOSES OF REGULATION 10

3. In section 506(1)(b) of the Companies Act 2006 the reference to the copy of the report delivered to the registrar under Chapter 10 of Part 15 (filing of accounts and reports) is treated as a reference to the copy of the accounts required to be delivered to the registrar under regulation 5(1).

Changes to legislation:

There are currently no known outstanding effects for the The Partnerships (Accounts) Regulations 2008.