SCHEDULE

Modifications and Adaptations for purposes of Regulation 4

1.—(1) Accounts prepared under regulation 4 shall comply with the requirements of Part VIII of the 1986 Order as to the content of accounts subject to the following, namely—

(a) the provisions of Article 267(2) and (3) of that Order(**1**) (meaning of "undertaking" and related expressions).

(b) the omission of the provisions mentioned in paragraph 2(1), and

(c) any necessary modifications to take account of the fact that partnerships are unincorporated.

(2) For the purposes of the provisions of Part VIII of the 1986 Order as applied to accounts so prepared, these Regulations shall be regarded as part of the requirements of that Order.

(**1**) Article 267 was substituted by Article 24 of the Companies (Northern Ireland) Order 1990