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STATUTORY INSTRUMENTS

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**2013 No. 2005**

**The Companies and Partnerships  
(Accounts and Audit) Regulations 2013**

**Citation, commencement, application and interpretation**

1.—(1) These Regulations may be cited as the Companies and Partnerships (Accounts and Audit) Regulations 2013 and shall come into force on the first day of the month following that in which they are made.

(2) Regulations 2, 5 and 6 apply in relation to a financial year of a company beginning on or after 1st October 2013.

(3) Regulation 3 applies in relation to a financial year of a LLP beginning on or after 1st October 2013.

(4) Regulation 4 applies to a financial year of a qualifying partnership beginning on or after 1st October 2013 and auditors appointed in respect of that financial year.

(5) In respect of the financial year of a qualifying partnership beginning on or before 30th September 2013 and ending on or before 29th September 2014, references in the Partnerships (Accounts) Regulations 2008(1) to Part 15 of the Companies Act 2006, the Small Companies and Groups (Accounts and Directors' Report) Regulations 2008(2) or the Large and Medium-sized Companies and Groups (Accounts and Reports) Regulations 2008(3) are to the provisions of that Part and those Regulations as they had effect on 30th September 2013.

(6) In paragraphs (4) and (5), “financial year” and “qualifying partnership” have the same meanings as in the Partnerships (Accounts) Regulations 2008.

(7) In these Regulations—

“the 2006 Act” means the Companies Act 2006;

“the 2008 LLP Regulations” means the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008(4); and

“LLP” means limited liability partnership registered under the Limited Liability Partnerships Act 2000.

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(1) [S.I. 2008/569](#).

(2) [S.I. 2008/409](#).

(3) [S.I. 2008/410](#).

(4) [S.I. 2008/1911](#), amended by [S.I. 2011/99](#); there are other amending instruments but none is relevant.