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STATUTORY RULES OF NORTHERN IRELAND

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**1994 No. 133**

**Partnerships and Unlimited Companies  
(Accounts) Regulations (Northern Ireland) 1994**

**Notes to company accounts of membership of qualifying partnerships or companies**

**11.**—(1) In Article 239(3) of the 1986 Order<sup>(1)</sup> (disclosure required in notes to accounts) for the words “paragraph 5(2), 6 or 20” there shall be substituted the words “paragraph 5(2), 6, 9A, 20 or 28A”.

(2) After paragraph 9 of Schedule 5 to that Order<sup>(2)</sup> (disclosure of information related undertakings) there shall be inserted the following paragraph—

**“Membership of certain undertakings**

**9A.**—(1) The information required by this paragraph shall be given where at the end of the financial year the company is a member of a qualifying undertaking.

(2) There shall be stated—

- (a) the name and legal form of the undertaking, and
- (b) the address of the undertaking’s registered office (whether in or outside Northern Ireland) or, if it does not have such an office, its head office (whether in or outside Northern Ireland).

(3) Information otherwise required by sub-paragraph (2) need not be given if it is not material.

(4) In this paragraph—

“member”, “qualifying company” and “qualifying partnership” have the same meanings as in the Partnerships and Unlimited Companies (Accounts) Regulations (Northern Ireland) 1994.

“qualifying undertaking” means a qualifying partnership or a qualifying company.”.

(3) After paragraph 28 of that Schedule there shall be inserted the following paragraph—

**“Parent company’s or group’s membership of certain undertakings**

**28A.**—(1) The information required by this paragraph shall be given where at the end of the financial year the parent company or group is a member of a qualifying undertaking.

(2) There shall be stated—

- (a) the name and legal form of the undertaking, and
- (b) the address of the undertaking’s registered office (whether in or outside Northern Ireland) or, if it does not have such an office, its head office (whether in or outside Northern Ireland).

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(1) Article 239 was substituted by Article 8 of the Companies (Northern Ireland) Order 1990

(2) Schedule 5 was substituted by Article 8(2) of, and Schedule 3 to, the Companies (Northern Ireland) Order 1990

(3) Information otherwise required by sub-paragraph (2) need not be given if it is not material.

(4) In this paragraph—

“member”, “qualifying company” and “qualifying partnership” have the same meanings as in the Partnerships and Unlimited Companies (Accounts) Regulations (Northern Ireland) 1994.

“qualifying undertaking” means a qualifying partnership or a qualifying company.”.