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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**

**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 shall, in respect of that year—

- (a) prepare the like annual accounts and annual report, and
- (b) cause to be prepared such an auditors' report,

as would be required under Part VIII of the 1986 Order (accounts and audit) if the partnership were a company formed and registered under that Order.

(2) The accounts required by this regulation—

- (a) shall be prepared within a period of 10 months beginning immediately after the end of the financial year, and
- (b) shall state that they are prepared under this regulation.

(3) The Schedule (which makes certain modifications and adaptations for the purposes of this regulation) shall have effect.