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STATUTORY INSTRUMENTS

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**2008 No. 1911**

The Limited Liability Partnerships (Accounts and Audit)  
(Application of Companies Act 2006) Regulations 2008

PART 9

ACCOUNTS: SUPPLEMENTARY PROVISIONS

**Notes to the accounts**

**30.** Section 472 applies to LLPs, modified so that it reads as follows—

**“Notes to the accounts**

**472.**—(1) Information required by this Part to be given in notes to an LLP’s annual accounts may be contained in the accounts or in a separate document annexed to the accounts.

(2) References in this Part to an LLP’s annual accounts, or to a balance sheet or profit and loss account, include notes to the accounts giving information which is required by any provision of this Act or international accounting standards, and required or allowed by any such provision to be given in a note to LLP accounts.”