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STATUTORY INSTRUMENTS

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**2008 No. 1912**

**The Small Limited Liability Partnerships  
(Accounts) Regulations 2008**

**PART 3**

**FORM AND CONTENT OF GROUP ACCOUNTS**

**Non-IAS group accounts**

**6.—(1)** Regulation 8 of the Small Companies Accounts Regulations applies to LLPs, modified so that it reads as follows—

**“Non-IAS group accounts**

**8.—(1)** Where the members of a parent LLP which—

(a) is subject to the small LLPs regime, and

(b) has prepared non-IAS individual accounts in accordance with regulation 3,

prepare non-IAS group accounts under section 398 of the 2006 Act (option to prepare group accounts), those accounts must comply with the provisions of Part 1 of Schedule 4 to the Small Limited Liability Partnerships (Accounts) Regulations 2008 as to the form and content of the consolidated balance sheet and consolidated profit and loss account, and additional information to be provided by way of notes to the accounts.

(2) Accounts are treated as having complied with any provision of Part 1 of Schedule 4 to the Small Limited Liability Partnerships (Accounts) Regulations 2008 if they comply instead with the corresponding provision of Schedule 3 to the Large and Medium-sized Limited Liability Partnerships (Accounts) Regulations 2008.”

(2) The provisions of Part 1 of Schedule 6 to the Small Companies Accounts Regulations apply to LLPs, modified so that they are the provisions set out in Part 1 of Schedule 4 to these Regulations.

**Information about related undertakings (Non-IAS or IAS group accounts)**

**7.—(1)** Regulation 10 of the Small Companies Accounts Regulations applies to LLPs, modified so that it reads as follows—

**“Information about related undertakings (Non-IAS or IAS group accounts)**

**10.—(1)** Non-IAS or IAS group accounts must comply with the provisions of Part 2 of Schedule 4 to the Small Limited Liability Partnerships (Accounts) Regulations 2008 as to information about related undertakings to be given in notes to the LLP’s accounts.

(2) Information otherwise required to be given by Part 2 of Schedule 4 to the Small Limited Liability Partnerships (Accounts) Regulations 2008 need not be disclosed with respect to an undertaking that—

- (a) is established under the law of a country outside the United Kingdom, or
- (b) carries on business outside the United Kingdom,

if the conditions specified in section 409(4) of the 2006 Act are met (see section 409(5) of the 2006 Act for disclosure required where advantage taken of this exemption).”

(2) The provisions of Part 2 of Schedule 6 to the Small Companies Accounts Regulations apply to LLPs, modified so that they are the provisions set out in Part 2 of Schedule 4 to these Regulations.