
STATUTORY INSTRUMENTS

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 ^{F1}... 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 ^{F1}... 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.

Textual Amendments

- F1** Words in [reg. 6](#) omitted (with effect in accordance with [reg. 2\(2\)-\(5\)](#) of the amending S.I.) by virtue of [The Limited Liability Partnerships, Partnerships and Groups \(Accounts and Audit\) Regulations 2016 \(S.I. 2016/575\)](#), [regs. 2\(1\)](#), [33](#)

Changes to legislation:

There are currently no known outstanding effects for the The Small Limited Liability Partnerships (Accounts) Regulations 2008, Section 6.