

## SCHEDULE 1

### NON-IAS INDIVIDUAL ACCOUNTS

## PART 1

### GENERAL RULES AND FORMATS

#### SECTION A

#### GENERAL RULES

[<sup>F1</sup>9A. Where an asset or liability relates to more than one item in the balance sheet, the relationship of such asset or liability to the relevant items must be disclosed either under those items or in the notes to the accounts.]

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#### Textual Amendments

- F1** Sch. 1 Pt. 1 s. A para. 9A inserted (with effect in accordance with reg. 2(2)-(5) of the amending S.I.) by [The Limited Liability Partnerships, Partnerships and Groups \(Accounts and Audit\) Regulations 2016 \(S.I. 2016/575\)](#), regs. 2(1), **50(d)**

**Changes to legislation:**

There are currently no known outstanding effects for the The Large and Medium-sized Limited Liability Partnerships (Accounts) Regulations 2008, Paragraph 9A.