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*Status: Point in time view as at 01/10/2008.*

*Changes to legislation: There are currently no known outstanding effects for the The Large and Medium-sized Companies and Groups (Accounts and Reports) Regulations 2008, Section 9. (See end of Document for details)*

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## STATUTORY INSTRUMENTS

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# 2008 No. 410

## The Large and Medium-sized Companies and Groups (Accounts and Reports) Regulations 2008

### PART 2

#### FORM AND CONTENT OF ACCOUNTS

##### **Companies Act group accounts**

9.—(1) Subject to paragraphs (2) and (3), where the directors of a parent company prepare Companies Act group accounts under section 403 of the 2006 Act (group accounts: applicable accounting framework), those accounts must comply with the provisions of Part 1 of Schedule 6 to these Regulations 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) The directors of the parent company of a banking group preparing Companies Act group accounts must do so in accordance with the provisions of Part 1 of Schedule 6 as modified by Part 2 of that Schedule.

(3) The directors of the parent company of an insurance group preparing Companies Act group accounts must do so in accordance with the provisions of Part 1 of Schedule 6 as modified by Part 3 of that Schedule.

(4) Accounts prepared in accordance with paragraph (2) or (3) must contain a statement that they are prepared in accordance with the provisions of these Regulations relating to banking groups or to insurance groups, as the case may be.

**Status:**

Point in time view as at 01/10/2008.

**Changes to legislation:**

There are currently no known outstanding effects for the The Large and Medium-sized Companies and Groups (Accounts and Reports) Regulations 2008, Section 9.