
STATUTORY INSTRUMENTS

2015 No. 980

The Companies, Partnerships and Groups
(Accounts and Reports) Regulations 2015

PART 4

Amendment of the Large and Medium-sized Companies Accounts Regulations

**Amendment of Part 2 of the Large and Medium-sized Companies Accounts Regulations
(form and content of accounts)**

26.—(1) Part 2 of the Large and Medium-sized Companies Accounts Regulations is amended as follows.

(2) For regulation 4(2), substitute—

“(2A) The individual accounts for the year need not comply with paragraph 45 (disclosure with respect to compliance with accounting standards) of Schedule 1 to these Regulations.

(2B) Paragraph 72 (related party transactions) applies with the modification that only particulars of transactions which have not been concluded under normal market conditions with the following must be disclosed—

- (a) owners holding a participating interest in the company;
- (b) companies in which the company itself has a participating interest; and
- (c) the company’s directors.”

(3) Omit regulation 4(3).