
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 1 (general rules and formats) of Schedule 2 to the Large and Medium-sized Companies Accounts Regulations

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

(2) After paragraph 10, insert—

“**10A.** 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.”