
STATUTORY INSTRUMENTS

2016 No. 575

**The Limited Liability Partnerships, Partnerships
and Groups (Accounts and Audit) Regulations 2016**

PART 2

**Amendments to the Limited Liability Partnerships (Accounts and
Audit) (Application of Companies Act 2006) Regulations 2008**

Approval and signing of accounts

- 11.**—(1) Regulation 12 (approval and signing of accounts) is amended as follows.
- (2) In section 414 (approval and signing of accounts), for subsection (3) substitute—
- “(3) If the accounts are prepared in accordance with the small LLPs regime, the balance sheet must contain, in a prominent position above the signature—
- (a) in the case of individual accounts prepared in accordance with the micro-entity provisions, a statement to that effect,
 - (b) in the case of accounts not prepared as mentioned in paragraph (a), a statement to the effect that the accounts have been prepared in accordance with the provisions applicable to LLPs subject to the small LLPs regime.”.