
STATUTORY INSTRUMENTS

2016 No. 575

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

PART 3

**Amendments to the Small Limited Liability
Partnerships (Accounts) Regulations 2008**

Amendments to Part 2 (form and content of individual accounts)

32. At the end of Part 2 insert—

“Non-IAS individual accounts: micro-entities – notes to the accounts

5A. Regulation 5A of the Small Companies Accounts Regulations applies to LLPs, modified so that it reads as follows—

“Non-IAS individual accounts: micro-entities – notes to the accounts

5A. Nothing in Schedule 1 to these Regulations requires the non-IAS individual accounts of an LLP for a financial year in which the LLP qualifies as a micro-entity (see sections 384A and 384B of the 2006 Act) to contain any information by way of notes to the accounts, except that the LLP is required to disclose by way of notes to the accounts the information required by paragraph 55 in Part 3 of Schedule 1.””