

---

STATUTORY INSTRUMENTS

---

**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 individual accounts (companies other than banking and insurance companies)**

3.—(1) Subject to regulation 4, the directors of a company—

- (a) for which they are preparing Companies Act individual accounts under section 396 of the 2006 Act (Companies Act: individual accounts), and
- (b) which is not a banking company or an insurance company,

must comply with the provisions of Schedule 1 to these Regulations as to the form and content of the balance sheet and profit and loss account, and additional information to be provided by way of notes to the accounts.

(2) The profit and loss account of a company that falls within section 408 of the 2006 Act (individual profit and loss account where group accounts prepared) need not contain the information specified in paragraphs 65 to 69 of Schedule 1 to these Regulations (information supplementing the profit and loss account).