

## SCHEDULE 1

### COMPANIES ACT INDIVIDUAL ACCOUNTS

#### Modifications etc. (not altering text)

- C1** Sch. 1 applied (with modifications) (E.W.S.) (with application in accordance with reg. 2(2) of the amending S.I.) by [The Small Limited Liability Partnerships \(Accounts\) Regulations 2008 \(S.I. 2008/1912\)](#), regs. 2(1), 3(2), **Sch. 1** (with reg. 2(3)) (as amended (with effect in accordance with reg. 2(2)-(5) of the amending S.I.) by [The Limited Liability Partnerships, Partnerships and Groups \(Accounts and Audit\) Regulations 2016 \(S.I. 2016/575\)](#), regs. 2(1), **34-41**)

## PART 1

### GENERAL RULES AND FORMATS

#### [<sup>F1</sup>SECTION C

##### THE REQUIRED FORMATS FOR THE ACCOUNTS OF MICRO-ENTITIES

#### Textual Amendments

- F1** Sch. 1 Pt. 1 Section C inserted (with effect in accordance with reg. 2(2) of the amending S.I.) by [The Small Companies \(Micro-Entities Accounts\) Regulations 2013 \(S.I. 2013/3008\)](#), regs. 2(1), **10(4)** (with reg. 3)

#### Balance Sheet Formats *Format 1*

- A Called up share capital not paid
- B Fixed assets
- C Current assets
- D Prepayments and accrued income
- E Creditors: amounts falling due within one year
- F Net current assets (liabilities)
- G Total assets less current liabilities
- H Creditors: amounts falling due after more than one year
- I Provisions for liabilities
- J Accruals and deferred income
- K Capital and reserves

#### *Format 2*

#### ASSETS

- A Called up share capital not paid
- B Fixed assets
- C Current Assets
- D Prepayments and accrued income

#### [<sup>F2</sup>CAPITAL, RESERVES AND LIABILITIES]

**Changes to legislation:** There are currently no known outstanding effects for the The Small Companies and Groups (Accounts and Directors' Report) Regulations 2008, Cross Heading: SECTION C. (See end of Document for details)

**Textual Amendments**

**F2** Words in Sch. 1 Pt. 1 Section C substituted (with effect in accordance with reg. 2(2)-(5) of the amending S.I.) by [The Companies, Partnerships and Groups \(Accounts and Reports\) Regulations 2015 \(S.I. 2015/980\)](#), regs. 2(1), **16(4)** (with reg. 3)

A Capital and reserves

B Provisions for liabilities

C Creditors (1)

D Accruals and deferred income

**Notes on the balance sheet formats**

*(1) Creditors*

(Format 2, item C under Liabilities)

Aggregate amounts falling due within one year and after one year must be shown separately.

**Profit and loss account format**

A Turnover

B Other income

C Cost of raw materials and consumables

D Staff costs

E Depreciation and other amounts written off assets

F Other charges

G Tax

H Profit or loss]

**Changes to legislation:**

There are currently no known outstanding effects for the The Small Companies and Groups (Accounts and Directors' Report) Regulations 2008, Cross Heading: SECTION C.