
DRAFT STATUTORY INSTRUMENTS

2008 No. 0000

LIMITED LIABILITY PARTNERSHIPS

The Small Limited Liability Partnerships
(Accounts) Regulations 2008

Made - - - - **** 2008*
Coming into force *1st October 2008*

THE SMALL LIMITED LIABILITY PARTNERSHIPS
(ACCOUNTS) REGULATIONS 2008

PART 1

1. Citation and interpretation
2. Commencement and application

PART 2

3. Non-IAS individual accounts
4. Information about related undertakings (non-IAS or IAS individual accounts)
5. Accounts for delivery to registrar of companies (non-IAS individual accounts)

PART 3

6. Non-IAS group accounts
7. Information about related undertakings (Non-IAS or IAS group accounts)

PART 4

8. General interpretation
Signature

Draft Legislation: This is a draft item of legislation. This draft has since been made as a UK
Statutory Instrument: The Small Limited Liability Partnerships (Accounts) Regulations 2008 No. 1912

PART 2 — ACCOUNTING PRINCIPLES AND RULES
PART 3 — NOTES TO THE ACCOUNTS

SCHEDULE 2 — INFORMATION ABOUT RELATED UNDERTAKINGS WHERE
LLP NOT PREPARING GROUP ACCOUNTS (NON-IAS OR IAS
INDIVIDUAL ACCOUNTS)

SCHEDULE 3 — NON-IAS ABBREVIATED ACCOUNTS FOR DELIVERY TO
REGISTRAR OF COMPANIES

PART 1 — THE REQUIRED BALANCE SHEET FORMATS
PART 2 — NOTES TO THE ACCOUNTS

SCHEDULE 4 — GROUP ACCOUNTS

PART 1 — FORM AND CONTENT OF NON-IAS GROUP ACCOUNTS
PART 2 — INFORMATION ABOUT RELATED UNDERTAKINGS WHERE
LLP PREPARING GROUP ACCOUNTS (NON-IAS OR IAS
GROUP ACCOUNTS)

SCHEDULE 5 — GENERAL INTERPRETATION

Explanatory Note