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STATUTORY INSTRUMENTS

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**2008 No. 1913**

The Large and Medium-sized Limited Liability  
Partnerships (Accounts) Regulations 2008

**PART 2**

FORM AND CONTENT OF ACCOUNTS

**Non-IAS group accounts**

6.—(1) Regulation 9 of the Large and Medium-sized Companies Accounts Regulations applies to LLPs, modified so that it reads as follows—

**“Non-IAS group accounts**

9. Where the members of a parent LLP prepare non-IAS group accounts under section 403 of the 2006 Act (group accounts: applicable accounting framework), those accounts must comply with the provisions of Schedule 3 to the Large and Medium-sized Limited Liability Partnerships (Accounts) Regulations 2008 as to the form and content of the consolidated balance sheet and consolidated profit and loss account, and additional information to be provided by way of notes to the accounts.”

(2) The provisions of Part 1 of Schedule 6 to the Large and Medium-sized Companies Accounts Regulations apply to LLPs, modified so that they are the provisions set out in Schedule 3 to these Regulations.

**Changes to legislation:**

There are currently no known outstanding effects for the The Large and Medium-sized Limited Liability Partnerships (Accounts) Regulations 2008, Section 6.