
STATUTORY INSTRUMENTS

2008 No. 1911

**The Limited Liability Partnerships (Accounts and Audit)
(Application of Companies Act 2006) Regulations 2008**

PART 9

ACCOUNTS [^{F1}AND REPORTS]: SUPPLEMENTARY PROVISIONS

Notes to the accounts

30. Section 472 applies to LLPs, modified so that it reads as follows—

“472 Notes to the accounts

^{F1}(1)

[^{F2}(1A) In the case of an LLP which qualifies as a micro-entity in relation to a financial year (see sections 384A and 384B), the notes to the accounts for that year required by regulation 5A of, and paragraph 55 of Part 3 of Schedule 1 to, the Small Limited Liability Partnerships (Accounts) Regulations 2008 (S.I. 2008/1912) must be included at the foot of the balance sheet.]

(2) References in this Part to an LLP's annual accounts, or to a balance sheet or profit and loss account, include notes to the accounts giving information which is required by any provision of this Act or [^{F3}UK-adopted international accounting standards], and required or allowed by any such provision to be given in a note to LLP accounts.”

Textual Amendments

- F1** Words in reg. 30 omitted (with effect in accordance with reg. 2(2)-(5) of the amending S.I.) by virtue of [The Limited Liability Partnerships, Partnerships and Groups \(Accounts and Audit\) Regulations 2016](#) (S.I. 2016/575), regs. 2(1), **20(2)(a)**
- F2** Words in reg. 30 inserted (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), **20(2)(b)**
- F3** Words in reg. 30 substituted (31.12.2020 with effect in relation to accounts for financial years beginning on or after IP completion day) by [The International Accounting Standards and European Public Limited-Liability Company \(Amendment etc.\) \(EU Exit\) Regulations 2019](#) (S.I. 2019/685), reg. 1(2), **Sch. 1 para. 58(6)** (with reg. 1(3)-(8), Sch. 1 para. 65); 2020 c. 1, Sch. 5 para. 1(1)

Changes to legislation:

There are currently no known outstanding effects for the The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008, Section 30.