

17 October 2018

Sharon Grant
CCAB
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By email to: sharon.grant@ccab.org.uk

Dear Ms Grant

Consultation: *Draft Statement of Recommended Practice – Accounting by Limited Liability Partnerships (LLPs SORP)*

Deloitte LLP welcomes the opportunity to comment on the CCAB's *Draft Statement of Recommended Practice – Accounting by Limited Liability Partnerships*.

We support the draft amendments that have been made to the LLPs SORP as set out in the Consultation. We have set out our responses to the consultation questions in Appendix 1.

If you have any questions, please contact Robert Carroll on 020 7303 2458 or rcarroll@deloitte.co.uk.

Yours sincerely



Veronica Poole
Deloitte LLP

Appendix 1

Responses to detailed questions

Question 1 Do you agree with the proposed amendments? If not, why not?

We agree with the proposed amendments.

Question 2 Are there any other areas of the SORP that you believe should be updated as a consequence of the 2017 Triennial review amendments?

We are not aware of any other areas of the SORP that should be updated as a consequence of the 2017 Triennial review amendments.

Question 3 Are you aware of any other developments which might suggest that further guidance is needed in the SORP?

We are not aware of any other developments which might suggest that further guidance is needed in the SORP.

Question 4 Are you aware of any issues specific to LLPs that have arisen as a result of applying Section 1A *Small Entities* of FRS 102 and which might suggest that further guidance is needed in the SORP?

We are not aware of any issues specific to LLPs that have arisen as a result of applying Section 1A *Small Entities* of FRS 102 and therefore do not believe further guidance is needed.

Question 5 Do you have any other comments on the LLP SORP?

We have no further comments.