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## STATUTORY INSTRUMENTS

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# 2008 No. 1911

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

### PART 7

#### FILING OF ACCOUNTS [<sup>F1</sup>, AUDITOR'S REPORT AND ENERGY AND CARBON REPORT]

##### Duty to file accounts and reports

17.—(1) Sections 441 to 444 <sup>M1</sup> apply to LLPs, modified so that they read as follow—

##### “Duty to file accounts and auditor's report with the registrar

[<sup>F1</sup>441.—(1) The designated members of an LLP must deliver to the registrar for each financial year the accounts and auditor’s report [<sup>F2</sup>and energy and carbon report] required by—  
section 444 (filing obligations of LLPs subject to small LLPs regime),  
section 445 (filing obligations of medium-sized LLPs), or  
section 446 (filing obligations of large LLPs).

(2) This is subject to section 448A (dormant subsidiary LLPs exempt from obligation to file accounts).]

##### Period allowed for filing accounts [<sup>F3</sup>and reports]

442.—(1) This section specifies the period allowed for the designated members of an LLP to comply with their obligation under section 441 to deliver accounts [<sup>F4</sup>, the auditor’s report and the energy and carbon report] for a financial year to the registrar. This is referred to in this Act as the “period for filing” those accounts and [<sup>F5</sup>those reports].

(2) The period is nine months after the end of the relevant accounting reference period. This is subject to the following provisions of this section.

(3) If the relevant accounting reference period is the LLP's first and is a period of more than twelve months, the period is—

- (a) nine months from the first anniversary of the incorporation of the LLP, or
- (b) three months after the end of the accounting reference period,

whichever last expires.

(4) If the relevant accounting reference period is treated as shortened by virtue of a notice given by the LLP under section 392 (alteration of accounting reference date), the period is—

- (a) that applicable in accordance with the above provisions, or
- (b) three months from the date of the notice under that section,

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whichever last expires.

(5) [<sup>F6</sup>Subject to subsection (5A), if] for any special reason the Secretary of State thinks fit he may, on an application made before the expiry of the period otherwise allowed, by notice in writing to an LLP extend that period by such further period as may be specified in the notice.

[<sup>F7</sup>(5A) Any such extension must not have the effect of extending the period for filing to more than twelve months after the end of the relevant accounting reference period.]

(6) In this section “the relevant accounting reference period” means the accounting reference period by reference to which the financial year for the accounts in question was determined.

**Calculation of period allowed**

**443.**—(1) This section applies for the purposes of calculating the period for filing an LLP's accounts[<sup>F8</sup>, auditor's report and energy and carbon report] which is expressed as a specified number of months from a specified date or after the end of a specified previous period.

(2) Subject to the following provisions, the period ends with the date in the appropriate month corresponding to the specified date or the last day of the specified previous period.

(3) If the specified date, or the last day of the specified previous period, is the last day of a month, the period ends with the last day of the appropriate month (whether or not that is the corresponding date).

(4) If—

- (a) the specified date, or the last day of the specified previous period, is not the last day of a month but is the 29th or 30th, and
- (b) the appropriate month is February,

the period ends with the last day of February.

(5) “The appropriate month” means the month that is the specified number of months after the month in which the specified date, or the end of the specified previous period, falls.

**Filing obligations of LLPs subject to small LLPs regime**

**444.**—(1) The designated members of an LLP subject to the small LLPs regime—

- (a) must deliver to the registrar for each financial year a copy of [<sup>F9</sup>the balance sheet] drawn up as at the last day of that year, and
- (b) may also deliver to the registrar a copy of the LLP's profit and loss account for that year.

(2) [<sup>F10</sup>Where the designated members deliver to the registrar a copy of the LLP's profit and loss account under subsection (1)(b), the] designated members must also deliver to the registrar a copy of the auditor's report on the accounts that they deliver. This does not apply if the LLP is exempt from audit and the members have taken advantage of that exemption.

[<sup>F11</sup>(2A) Where the balance sheet or profit and loss account is abridged pursuant to paragraph 1A of Schedule 1 to the Small Limited Liability Partnerships (Accounts) Regulations 2008 (S.I. 2008/1912), the designated members must also deliver to the registrar a statement by the LLP that all the members of the LLP have consented to the abridgement.]

(3) The copies of accounts and auditors' reports delivered to the registrar must be copies of the LLP's annual accounts and auditor's report<sup>F12</sup>....

<sup>F13</sup>(4) .....

(5) Where the designated members of an LLP subject to the small LLPs regime <sup>F14</sup> ... do not deliver to the registrar a copy of the LLP's profit and loss account, the copy of the balance sheet delivered to the registrar must contain in a prominent position a statement that the LLP's annual accounts have been delivered in accordance with the provisions applicable to LLPs subject to the small LLPs regime.

[<sup>F15</sup>(5A) Subject to subsection (5C), where the designated members of an LLP subject to the small LLPs regime do not deliver to the registrar a copy of the LLP's profit and loss account—

- (a) the copy of the balance sheet delivered to the registrar must disclose that fact, and
- (b) unless the LLP is exempt from audit and the members have taken advantage of that exemption, the notes to the balance sheet delivered must satisfy the requirements in subsection (5B).

(5B) Those requirements are that the notes to the balance sheet must—

- (a) state whether the auditor's report was qualified or unqualified,
- (b) where that report was qualified, disclose the basis of the qualification (reproducing any statement under section 498(2)(a) or (b) or (3), if applicable),
- (c) where that report was unqualified, include a reference to any matters to which the auditor drew attention by way of emphasis, and
- (d) state—
  - (i) the name of the auditor and (where the auditor is a firm) the name of the person who signed the auditor's report as senior statutory auditor, or
  - (ii) if the conditions in section 506 (circumstances in which names may be omitted) are met, that a determination has been made and notified to the Secretary of State in accordance with that section.

(5C) Subsection (5A) does not apply in relation to an LLP if—

- (a) the LLP qualifies as a micro-entity (see sections 384A and 384B) in relation to a financial year, and
- (b) the LLP's accounts are prepared for that year in accordance with any of the micro-entity provisions.]

(6) The copy of the balance sheet delivered to the registrar under this section must state the name of the person who signed it on behalf of the members.

(7) The copy of the auditor's report delivered to the registrar under this section must—

- (a) state the name of the auditor and (where the auditor is a firm) the name of the person who signed it as senior statutory auditor, or
- (b) if the conditions in section 506 (circumstances in which names may be omitted) are met, state that a determination has been made and notified to the Secretary of State in accordance with that section.

[<sup>F16</sup>(8) If more than one person is appointed as auditor, the references in subsections (5B) (d)(i) and (7)(a) to the name of the auditor are to be read as references to the names of all the auditors.”]

(2) Until section 1068 comes fully into force, for subsections (6) and (7) of section 444 as applied to LLPs by paragraph (1) substitute—

“(6) The copy of the balance sheet delivered to the registrar under this section must—

- (a) state the name of the person who signed it on behalf of the members under section 414, and
- (b) be signed on behalf of the members by a designated member.

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- (7) The copy of the auditor's report delivered to the registrar under this section must—
- (a) state the name of the auditor and (where the auditor is a firm) the name of the person who signed it as senior statutory auditor, and
  - (b) be signed by the auditor or (where the auditor is a firm) in the name of the firm by a person authorised to sign on its behalf,

or, if the conditions in section 506 (circumstances in which names may be omitted) are met, state that a determination has been made and notified to the Secretary of State in accordance with that section.”

### Textual Amendments

- F1** Words in reg. 17 substituted (with application in accordance with reg. 2 of the amending S.I.) by The Companies and Limited Liability Partnerships (Accounts and Audit Exemptions and Change of Accounting Framework) Regulations 2012 (S.I. 2012/2301), regs. 1, **20(6)**
- F2** Words in reg. 17 inserted (1.4.2019) by The Companies (Directors Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018 (S.I. 2018/1155), regs. 2, **17(2)**
- F3** Words in reg. 17 inserted (1.4.2019) by The Companies (Directors Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018 (S.I. 2018/1155), regs. 2, **17(3)(a)**
- F4** Words in reg. 17 substituted (1.4.2019) by The Companies (Directors Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018 (S.I. 2018/1155), regs. 2, **17(3)(b)(i)**
- F5** Words in reg. 17 substituted (1.4.2019) by The Companies (Directors Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018 (S.I. 2018/1155), regs. 2, **17(3)(b)(ii)**
- F6** Words in reg. 17 substituted (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), **12(2)(a)**
- F7** Words in reg. 17 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), **12(2)(b)**
- F8** Words in reg. 17 substituted (1.4.2019) by The Companies (Directors Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018 (S.I. 2018/1155), regs. 2, **17(4)**
- F9** Words in reg. 17 substituted (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), **12(3)(a)**
- F10** Words in reg. 17 substituted (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), **12(3)(b)**
- F11** Words in reg. 17 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), **12(3)(c)**
- F12** Words in reg. 17 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), **12(3)(d)**
- F13** Words in reg. 17 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), **12(3)(e)**
- F14** Words in reg. 17 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), **12(3)(f)**
- F15** Words in reg. 17 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), **12(3)(g)**

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**F16** Words in reg. 17 inserted (with effect in accordance with reg. 2(5)(a) of the amending S.I.) by [The Statutory Auditors Regulations 2017 \(S.I. 2017/1164\)](#), reg. 1(2)(3), **Sch. 3 para. 5** (with reg. 2(6)(7))

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**Marginal Citations**

**M1** Section 441 was amended by regulation 6(6), and section 444 by regulation 12, of [S.I. 2008/393](#).

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