

## STATUTORY INSTRUMENTS

# 2008 No. 1911

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

### PART 7

#### FILING OF [F<sup>1</sup>ACCOUNTS AND REPORTS]

##### Textual Amendments

- F1** Words in Pt. 7 heading substituted (with effect for financial years beginning on or after 6.4.2021) by [The European Grouping of Territorial Cooperation and Limited Liability Partnerships etc. \(Revocations and Amendments\) \(EU Exit\) Regulations 2021 \(S.I. 2021/153\)](#), regs. 1, **10**

##### 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—

##### [F<sup>2</sup>“Duty to file accounts and reports with the registrar”]

(1) The designated members of an LLP must deliver to the registrar for each financial year the [F<sup>4</sup>accounts, auditor’s report, strategic report 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).]

##### 442 Period allowed for filing accounts [F<sup>5</sup>and reports]

(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[F<sup>6</sup>, the auditor’s report [F<sup>7</sup>, strategic 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 [F<sup>8</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,

whichever last expires.

(5) [<sup>F9</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>F10</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.

#### **443 Calculation of period allowed**

(1) This section applies for the purposes of calculating the period for filing an LLP's accounts [<sup>F11</sup>, auditor's report [<sup>F12</sup>, strategic 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.

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

(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>F13</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>F14</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>F15</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 abridgment.]

(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>F16</sup>....

<sup>F17</sup>(4) .....

(5) Where the designated members of an LLP subject to the small LLPs regime <sup>F18</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>F19</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>F20</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.
- (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

- F2** Words in [reg. 17](#) inserted (with effect for financial years beginning on or after 6.4.2021) by [The European Grouping of Territorial Cooperation and Limited Liability Partnerships etc. \(Revocations and Amendments\) \(EU Exit\) Regulations 2021 \(S.I. 2021/153\)](#), [regs. 1, 11\(2\)\(a\)](#)
- F3** 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\(6\)](#)
- F4** Words in [reg. 17](#) substituted (with effect for financial years beginning on or after 6.4.2021) by [The European Grouping of Territorial Cooperation and Limited Liability Partnerships etc. \(Revocations and Amendments\) \(EU Exit\) Regulations 2021 \(S.I. 2021/153\)](#), [regs. 1, 11\(2\)\(b\)](#)
- F5** 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\(3\)\(a\)](#)
- F6** 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\(3\)\(b\)\(i\)](#)
- F7** Words in [reg. 17](#) inserted (with effect for financial years beginning on or after 6.4.2021) by [The European Grouping of Territorial Cooperation and Limited Liability Partnerships etc. \(Revocations and Amendments\) \(EU Exit\) Regulations 2021 \(S.I. 2021/153\)](#), [regs. 1, 11\(3\)](#)
- 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\(3\)\(b\)\(ii\)](#)
- 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\(2\)\(a\)](#)
- F10** 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\(2\)\(b\)](#)
- F11** 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\(4\)](#)
- F12** Words in [reg. 17](#) inserted (with effect for financial years beginning on or after 6.4.2021) by [The European Grouping of Territorial Cooperation and Limited Liability Partnerships etc. \(Revocations and Amendments\) \(EU Exit\) Regulations 2021 \(S.I. 2021/153\)](#), [regs. 1, 11\(4\)](#)

- F13** 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)**
- F14** 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)**
- 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)(c)**
- F16** 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)**
- F17** 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)**
- F18** 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)**
- F19** 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)**
- F20** 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))

**Marginal Citations**

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

**Filing obligations of medium-sized LLPs**

18.—(1) Section 445 <sup>M2</sup> applies to LLPs, modified so that it reads as follows—

**“445 Filing obligations of medium-sized LLPs**

(1) The designated members of an LLP that qualifies as a medium-sized LLP in relation to a financial year (see sections 465 to 467) must deliver a copy of the LLP's annual accounts to the registrar.

(2) They must also deliver to the registrar a copy of the auditor's report on those accounts. [<sup>F21</sup>This does not apply if the LLP is exempt from audit and the members have taken advantage of that exemption.]

<sup>F22</sup>(3) .....

<sup>F22</sup>(4) .....

(5) 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.

(6) 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>F23</sup>(6A) If more than one person is appointed as auditor, the reference in subsection (6)(a) to the name of the auditor is to be read as a reference to the names of all the auditors.]

(7) This section does not apply to LLPs within section 444 (filing obligations of LLPs subject to the small LLPs regime).”

(2) Until section 1068 comes fully into force, for subsections (5) and (6) of section 445 as applied to LLPs by paragraph (1) substitute—

“(5) 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.

(6) 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

**F21** Words in reg. 18 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), **13(2)(a)**

**F22** Words in reg. 18 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), **13(2)(b)**

**F23** Words in reg. 18 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. 6** (with reg. 2(6)(7))

#### Marginal Citations

**M2** Section 445 was amended by regulation 6(8) of [S.I. 2008/393](#) in manner not relevant to these Regulations.

### Filing obligations of large LLPs

19.—(1) Section 446 <sup>M3</sup> applies to LLPs, modified so as to read as follows—

#### “446 Filing obligations of large LLPs

(1) The designated members of an LLP that does not qualify as small or medium-sized must deliver to the registrar for each financial year of the LLP a copy of the LLP's annual accounts.

(2) The designated members must also deliver to the registrar a copy of the auditor's report on those accounts. [<sup>F24</sup>This does not apply if the LLP is exempt from audit and the members have taken advantage of that exemption.]

[<sup>F25</sup>(2A) The designated members must also deliver to the registrar a copy of the energy and carbon report for each financial year of the LLP, unless the members of the LLP are, by virtue of sections 415(4) or 415A, not under a duty to prepare an energy and carbon report.]

[<sup>F26</sup>(2B) The designated members must also deliver to the registrar a copy of the strategic report for each financial year of the LLP if the members of the LLP are under a duty to prepare a strategic report by virtue of section 414A.]

(3) 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.

(4) 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>F27</sup>(4A) If more than one person is appointed as auditor, the reference in subsection (4)(a) to the name of the auditor is to be read as a reference to the names of all the auditors.]

(5) This section does not apply to LLPs within—

- (a) section 444 (filing obligations of LLPs subject to the small LLPs regime), or
- (b) section 445 (filing obligations of medium-sized LLPs).”

(2) Until section 1068 comes fully into force, for subsections (3) and (4) of section 446 as applied to LLPs by paragraph (1) substitute—

“(3) 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.

(4) 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

- F24** Words in reg. 19 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), **14(2)**
- F25** Words in reg. 19 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, **18**
- F26** Words in reg. 19 inserted (with effect for financial years beginning on or after 6.4.2021) by [The European Grouping of Territorial Cooperation and Limited Liability Partnerships etc. \(Revocations and Amendments\) \(EU Exit\) Regulations 2021](#) (S.I. 2021/153), regs. 1, **12**
- F27** Words in reg. 19 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. 7** (with reg. 2(6)(7))



### Marginal Citations

**M3** Section 446 was amended by regulation 6(9) of [S.I. 2008/393](#) in manner not relevant to these Regulations.

### <sup>F28</sup>Exemption for dormant subsidiary LLPs

**19A.** Section 448A applies to LLPs, modified so as to read as follows—

#### “Dormant subsidiary LLPs exempt from obligation to file accounts

(1) The designated members of an LLP are not required to deliver a copy of the LLP’s individual accounts to the registrar in respect of a financial year if—

- (a) the LLP is a subsidiary undertaking,
- (b) it has been dormant throughout the whole of that year, and
- (c) its parent undertaking is established under laws of <sup>F29</sup>any part of the United Kingdom].

(2) Exemption is conditional upon compliance with all of the following conditions—

- (a) all members of the LLP must agree to the exemption in respect of the financial year in question,
- (b) the parent undertaking must give a guarantee under section 448C in respect of that year,
- (c) the LLP must be included in the consolidated accounts drawn up for that year or to an earlier date in that year by the parent undertaking in accordance with—
  - <sup>F30</sup>(i) if the undertaking is a company, the requirements of this Part of this Act, or, if the undertaking is not a company, the legal requirements which apply to the drawing up of consolidated accounts for that undertaking, or]
  - (ii) international accounting standards,
- (d) the parent undertaking must disclose in the notes to the consolidated accounts that the designated members of the LLP are exempt from the requirement to deliver a copy of the LLP’s individual accounts to the registrar by virtue of this section,
- (e) the designated members of the LLP must deliver to the registrar, within the period for filing the LLP’s accounts and auditor’s report for that year —
  - (i) a written notice of the agreement referred to in subsection (2)(a),
  - (ii) the statement referred to in section 448C(1),
  - (iii) a copy of the consolidated accounts referred to in subsection 2(c),
  - (iv) a copy of the auditor’s report on those accounts, and
  - (v) a copy of the consolidated annual report drawn up by the parent undertaking.

#### LLPs excluded from the dormant subsidiaries exemption

**448B.** The designated members of an LLP are not entitled to the exemption conferred by section 448A (dormant subsidiaries) if the LLP was at any time within the financial year in question—

- [ a traded LLP,]
- <sup>F31</sup>(za)
- (a) an LLP that—



- (i) is an authorised insurance company, a banking LLP, an e-money issuer, a MiFID investment firm or a UCITS management company, or
- (ii) carries on insurance market activity, or
- (b) an employers' association as defined in section 122 of the Trade Union and Labour Relations (Consolidation) Act 1992 (c 52) or Article 4 of the Industrial Relations (Northern Ireland) Order 1992 (S.I. 1992/807) (NI 5).

**Dormant subsidiaries exemption: parent undertaking declaration of guarantee**

(1) A guarantee is given by a parent undertaking under this section when the designated members of the subsidiary LLP deliver to the registrar a statement by the parent undertaking that it guarantees the subsidiary LLP under this section.

(2) The statement under subsection (1) must be authenticated by the parent undertaking and must specify—

- (a) the name of the parent undertaking,
- <sup>F32</sup>(b) the registered number of the parent undertaking (if any),]
- <sup>F33</sup>(c) .....
- (d) the name and registered number of the subsidiary LLP in respect of which the guarantee is being given,
- (e) the date of the statement, and
- (f) the financial year to which the guarantee relates.
- (3) A guarantee given under this section has the effect that—
  - (a) the parent undertaking guarantees all outstanding liabilities to which the subsidiary LLP is subject at the end of the financial year to which the guarantee relates, until they are satisfied in full, and
  - (b) the guarantee is enforceable against the parent undertaking by any person to whom the subsidiary LLP is liable in respect of those liabilities.”.]

**Textual Amendments**

- F28** Reg. 19A inserted (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(7)**
- F29** Words in [reg. 19A](#) substituted (31.12.2020 with effect in relation to financial years beginning on or after IP completion day) by [The Accounts and Reports \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/145\)](#), regs. 1(2)(b), 2, **Sch. 3 para. 17(a)(i)** (with [reg. 7\(2\)](#)) (as amended by [S.I. 2020/523](#), regs. 1(2), 10, 11); 2020 c. 1, Sch. 5 para. 1(1)
- F30** Words in [reg. 19A](#) substituted (31.12.2020 with effect in relation to financial years beginning on or after IP completion day) by [The Accounts and Reports \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/145\)](#), regs. 1(2)(b), 2, **Sch. 3 para. 17(a)(ii)** (with [reg. 7\(2\)](#)) (as amended by [S.I. 2020/523](#), regs. 1(2), 10, 11); 2020 c. 1, Sch. 5 para. 1(1)
- F31** Words in [reg. 19A](#) 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), **15(3)**
- F32** Words in [reg. 19A](#) substituted (31.12.2020 with effect in relation to financial years beginning on or after IP completion day) by [The Accounts and Reports \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/145\)](#), regs. 1(2)(b), 2, **Sch. 3 para. 17(b)(i)** (with [reg. 7\(2\)](#)) (as amended by [S.I. 2020/523](#), regs. 1(2), 10, 11); 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, PART 7.* (See end of Document for details)

**F33** Words in [reg. 19A](#) omitted (31.12.2020 with effect in relation to financial years beginning on or after IP completion day) by virtue of [The Accounts and Reports \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/145\)](#), regs. 1(2)(b), 2, [Sch. 3 para. 17\(b\)\(ii\)](#) (with [reg. 7\(2\)](#)) (as amended by [S.I. 2020/523](#), regs. 1(2), 10, 11); 2020 c. 1, [Sch. 5 para. 1\(1\)](#)

**Requirements where abbreviated accounts delivered**

**F34**20. ....

**Textual Amendments**

**F34** Reg. 20 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), **16(1)**

**Approval and signing of abbreviated accounts**

**F35**21. ....

**Textual Amendments**

**F35** Reg. 21 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), **16(1)**

**Failure to file <sup>F36</sup>accounts and reports]**

**22.**—(1) Sections 451 to 453 apply to LLPs, modified so that they read as follow—

**“451 Default in filing <sup>F37</sup>accounts and reports] : offences**

(1) If the requirements of <sup>F38</sup>section 441 (duty to file accounts and reports with the registrar)] are not complied with in relation to an LLP's <sup>F39</sup>accounts and reports for a financial year]]<sup>F40</sup>before the end of the period for filing those accounts and reports], every person who immediately before the end of that period was a designated member of the LLP commits an offence.

(2) It is a defence for a person charged with such an offence to prove that he took all reasonable steps for securing that those requirements would be complied with before the end of that period.

(3) It is not a defence to prove that the documents in question were not in fact prepared as required by this Part.

(4) A person guilty of an offence under this section is liable on summary conviction to a fine not exceeding level 5 on the standard scale and, for continued contravention, a daily default fine not exceeding one-tenth of level 5 on the standard scale.

**452 Default in filing <sup>F41</sup>accounts and reports] : court order**

(1) If—

- (a) the requirements of [<sup>F42</sup>section 441 (duty to file accounts and reports with the registrar)] are not complied with in relation to an LLP's [<sup>F43</sup>accounts and reports for a financial year][<sup>F44</sup>before the end of the period for filing those accounts and reports], and
- (b) the designated members of the LLP fail to make good the default within 14 days after the service of a notice on them requiring compliance,

the court may, on the application of any member or creditor of the LLP or of the registrar, make an order directing the designated members (or any of them) to make good the default within such time as may be specified in the order.

(2) The court's order may provide that all costs (in Scotland, expenses) of and incidental to the application are to be borne by the members.

#### **453 Civil penalty for failure to file accounts [<sup>F45</sup>strategic report,]<sup>F46</sup>, auditor's report and energy and carbon report]**

(1) Where the requirements of section 441 are not complied with in relation to an LLP's [<sup>F47</sup>accounts and reports for a financial year][<sup>F48</sup>before the end of the period for filing those accounts and reports], the LLP is liable to a civil penalty. This is in addition to any liability of the designated members under section 451.

(2) Regulations 1(3) and 4(2) and (3) of the Companies (Late Filing Penalties) and Limited Liability Partnerships (Filing Periods and Late Filing Penalties) Regulations 2008 (S.I. 2008/497) apply to LLPs with the following modifications—

- (a) references to a company or private company include references to an LLP;
- (b) references to 6th April 2008 are to be read as references to 1st October 2008; and
- (c) the second column of the table in regulation 4(2) (penalties for public companies) is omitted.

(3) The penalty may be recovered by the registrar and is to be paid into the Consolidated Fund.

(4) It is not a defence in proceedings under this section to prove that the documents in question were not in fact prepared as required by this Part.”

(2) At the end of regulation 6(3) of the Companies (Late Filing Penalties) and Limited Liability Partnerships (Filing Periods and Late Filing Penalties) Regulations 2008<sup>M4</sup> insert “, but paragraph (1) does not apply to accounts or reports for financial years beginning on or after 1st October 2008.”

#### **Textual Amendments**

- F36** Words in [reg. 22](#) heading substituted (with effect for financial years beginning on or after 6.4.2021) by [The European Grouping of Territorial Cooperation and Limited Liability Partnerships etc. \(Revocations and Amendments\) \(EU Exit\) Regulations 2021 \(S.I. 2021/153\), regs. 1, 13\(2\)](#)
- F37** Words in [reg. 22](#) substituted (with effect for financial years beginning on or after 6.4.2021) by [The European Grouping of Territorial Cooperation and Limited Liability Partnerships etc. \(Revocations and Amendments\) \(EU Exit\) Regulations 2021 \(S.I. 2021/153\), regs. 1, 13\(3\)\(a\)](#)
- F38** Words in [reg. 22](#) substituted (with effect for financial years beginning on or after 6.4.2021) by [The European Grouping of Territorial Cooperation and Limited Liability Partnerships etc. \(Revocations and Amendments\) \(EU Exit\) Regulations 2021 \(S.I. 2021/153\), regs. 1, 13\(3\)\(b\)\(i\)](#)
- F39** Words in [reg. 22](#) substituted (with effect for financial years beginning on or after 6.4.2021) by [The European Grouping of Territorial Cooperation and Limited Liability Partnerships etc. \(Revocations and Amendments\) \(EU Exit\) Regulations 2021 \(S.I. 2021/153\), regs. 1, 13\(3\)\(b\)\(ii\)](#)

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**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, PART 7. (See end of Document for details)*

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- F40** Words in reg. 22 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, **19(3)(b)**
- F41** Words in reg. 22 substituted (with effect for financial years beginning on or after 6.4.2021) by The European Grouping of Territorial Cooperation and Limited Liability Partnerships etc. (Revocations and Amendments) (EU Exit) Regulations 2021 (S.I. 2021/153), regs. 1, **13(4)(a)**
- F42** Words in reg. 22 substituted (with effect for financial years beginning on or after 6.4.2021) by The European Grouping of Territorial Cooperation and Limited Liability Partnerships etc. (Revocations and Amendments) (EU Exit) Regulations 2021 (S.I. 2021/153), regs. 1, **13(4)(b)(i)**
- F43** Words in reg. 22 substituted (with effect for financial years beginning on or after 6.4.2021) by The European Grouping of Territorial Cooperation and Limited Liability Partnerships etc. (Revocations and Amendments) (EU Exit) Regulations 2021 (S.I. 2021/153), regs. 1, **13(4)(b)(ii)**
- F44** Words in reg. 22 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, **19(4)(b)(ii)**
- F45** Words in reg. 22 inserted (with effect for financial years beginning on or after 6.4.2021) by The European Grouping of Territorial Cooperation and Limited Liability Partnerships etc. (Revocations and Amendments) (EU Exit) Regulations 2021 (S.I. 2021/153), regs. 1, **13(5)(a)**
- F46** Words in reg. 22 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, **19(5)(a)**
- F47** Words in reg. 22 substituted (with effect for financial years beginning on or after 6.4.2021) by The European Grouping of Territorial Cooperation and Limited Liability Partnerships etc. (Revocations and Amendments) (EU Exit) Regulations 2021 (S.I. 2021/153), regs. 1, **13(5)(b)**
- F48** Words in reg. 22 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, **19(5)(b)**

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#### **Marginal Citations**

- M4** S.I. 2008/497.

**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, PART 7.