

STATUTORY INSTRUMENTS

2008 No. 1911

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

PART 6

PUBLICATION OF [F1ACCOUNTS AND REPORTS]

Publication of [F1annual accounts and reports]

13. Section 423 applies to LLPs, modified so that it reads as follows—

“423 Duty to circulate copies of [F2annual accounts and reports]

(1) Every LLP must send a copy of its [F3annual accounts and reports] for each financial year to—

- (a) every member of the LLP, and
- (b) every holder of the LLP's debentures,

not later than the end of the period for filing accounts [F4, the strategic report (if any)][F5, the auditor's report on them and the energy and carbon report], or, if earlier, the date on which it actually delivers its accounts [F4, the strategic report (if any)] and the auditor's report on those accounts [F6and that strategic report][F7and the energy and carbon report (if any)] to the registrar.

(2) Copies need not be sent to a person for whom the LLP does not have a current address.

(3) An LLP has a “current address” for a person if—

- (a) an address has been notified to the LLP by the person as one at which documents may be sent to him, and
- (b) the LLP has no reason to believe that documents sent to him at that address will not reach him.

(4) Where copies are sent out over a period of days, references in this Act to the day on which copies are sent out shall be read as references to the last day of that period.”

Textual Amendments

- F1** Words in [reg. 13](#) 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, [6\(2\)](#)
- F2** Words in [reg. 13](#) 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, [6\(3\)\(a\)](#)

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 13. (See end of Document for details)*

- F3** Words in reg. 13 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, **6(3)(b)**
- F4** Words in reg. 13 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, **6(3)(c)(i)**
- F5** Words in reg. 13 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, **12(3)(b)(ii)**
- F6** Words in reg. 13 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, **6(3)(c)(ii)**
- F7** Words in reg. 13 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, **12(3)(b)(iii)**

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 13.