
STATUTORY INSTRUMENTS

2008 No. 1911

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

PART 7

FILING OF [F¹ACCOUNTS AND REPORTS]

Filing obligations of medium-sized LLPs

18.—(1) Section 445 ^{M1} 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. [F¹This does not apply if the LLP is exempt from audit and the members have taken advantage of that exemption.]

^{F2}(3)

^{F2}(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.

[F³(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

- F1** 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)**
- F2** 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)**
- F3** 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

- M1** Section 445 was amended by regulation 6(8) of [S.I. 2008/393](#) in manner not relevant to these Regulations.

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 18.