
STATUTORY INSTRUMENTS

2008 No. 1911

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

PART 9

ACCOUNTS [^{F1}AND REPORTS]: SUPPLEMENTARY PROVISIONS

Other supplementary provisions

28. Section 469 applies to LLPs, modified so that it reads as follows—

“Preparation and filing of accounts in euros

469.—(1) The amounts set out in the annual accounts of an LLP may also be shown in the same accounts translated into euros.

(2) When complying with section 441 (duty to file accounts and auditor's report), the designated members of an LLP may deliver to the registrar an additional copy of the LLP's annual accounts in which the amounts have been translated into euros.

(3) In both cases—

- (a) the amounts must have been translated at the exchange rate prevailing on the date to which the balance sheet is made up, and
- (b) that rate must be disclosed in the notes to the accounts.

[^{F1}(3A) Subsection (3)(b) does not apply to the non-IAS individual accounts of an LLP for a financial year in which the LLP qualifies as a micro-entity (see sections 384A and 384B).]

(4) For the purposes of sections 434 and 435 (requirements in connection with published accounts) any additional copy of the LLP's annual accounts delivered to the registrar under subsection (2) above shall be treated as statutory accounts of the LLP. In the case of such a copy, references in those sections to the auditor's report on the LLP's annual accounts shall be read as references to the auditor's report on the annual accounts of which it is a copy.”

F1 Words in reg. 28 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), **18(2)**

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 28.