
STATUTORY INSTRUMENTS

2018 No. 1155

The Companies (Directors' Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018

PART 3

Amendments to the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008

Amendment of regulation 13 (publication of accounts and auditors' report)

12.—(1) Regulation 13 is amended as follows.

(2) In the heading, for “and auditor’s report”, substitute “, auditor’s report and energy and carbon report”.

(3) In the modified version of section 423 of the 2006 Act—

(a) in the heading, after “auditor’s report”, insert “and energy and carbon report”;

(b) in subsection (1)—

(i) after “auditor’s report”, where it first appears, insert “and energy and carbon report (if any)”;

(ii) for the words “and the auditor’s report on them”, substitute “, the auditor’s report on them and the energy and carbon report”; and

(iii) after “accounts”, in the fourth place in which it appears, insert “and the energy and carbon report (if any)”.