
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 23 (revision of defective accounts)

- 21.**—(1) Regulation 23 is amended as follows.
- (2) In the heading, after “accounts”, insert “or energy and carbon report”.
- (3) In the modified version of section 454 of the 2006 Act—
- (a) for subsection (1), substitute—
- “**(1)** If it appears to the members of an LLP that the LLP’s annual accounts or the LLP’s energy and carbon report did not comply with the requirements of this Act, they may prepare revised accounts or a revised energy and carbon report.”;
- (b) in subsection (2), after “previous accounts”, in both places in which it appears, insert “or energy and carbon report”;
- (c) in subsection (3)(a), omit “and”;
- (d) after subsection (3)(b), insert—
- “(c) references to a directors’ report include references to an energy and carbon report;
- (d) references to a revised directors’ report include references to revised energy and carbon report except for the purposes of regulation 7;
- (e) references to the date on which the original directors’ report was approved by the board of directors include references to the date on which the original energy and carbon report was approved by the members of an LLP;
- (f) references to the date on which a revised directors’ report is approved by the board of directors include references to the date on which a revised energy and carbon report is approved by the members of an LLP; and
- (g) the reference in regulation 5 to section 419(3) and (4) includes a reference to section 419(2) and (3) as applied and modified by regulation 12B.”.
- (4) In the modified version of section 455 of the 2006 Act—
- (a) in the heading, after “accounts”, insert “or energy and carbon report”;
- (b) in subsection (1)—
- (i) after “annual accounts”, insert “or energy and carbon report”;
- (ii) after “the accounts”, insert “or report”;

- (c) in subsection (3)—
 - (i) after “accounts”, where it first appears, insert “or energy and carbon report”;
 - (ii) after “accounts”, in the second place in which it appears, insert “or a revised energy and carbon report”;
- (d) in subsection (4), after “accounts”, in both places in which it appears, insert “or report”;
- (e) in subsection (5)—
 - (i) after “accounts”, where it first appears, insert “and revised energy and carbon reports”;
 - (ii) after “accounts”, in the second and third places in which it appears, insert “or reports”.
- (5) In the modified version of section 456 of the 2006 Act—
 - (a) in the heading, after “accounts”, insert “or energy and carbon report”;
 - (b) in subsection (1)—
 - (i) after “comply”, insert “, or an energy and carbon report does not comply,”;
 - (ii) after “accounts” in the second place in which it appears, insert “or a revised report”;
 - (c) in subsection (3)—
 - (i) omit “and” where it first appears;
 - (ii) after (a) insert—
 - “(aa) the revision of any energy and carbon report, and”;
 - (d) after subsection (3), insert—
 - “(3A) If the court orders the preparation of a revised energy and carbon report, it may give directions as to—
 - (a) the taking of steps by the members to bring the making of the order to the notice of persons likely to rely on the previous report, and
 - (b) such other matters as the court thinks fit.”;
 - (e) in subsection (4) and (5)—
 - (i) after “accounts”, on each occasion it appears except where it appears at the end of subsection (4)(b), insert “or report”;
 - (ii) after “accounts” where it appears at the end of subsection (4)(b), insert “or a revised report”;
 - (f) in subsection (7)—
 - (i) after “accounts”, where it first appears, insert “and revised energy and carbon reports”;
 - (ii) after “accounts”, in the second and third places in which it appears, insert “or reports”.