



Companies House

— for the record —

Companies Act 2006

As applied and modified by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008

Accounts and Audit

for accounting periods starting on or after 1 October 2008

GBLLP2 Supplement

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BERR

Department for Business
Enterprise & Regulatory Reform

This guidance is available in alternative formats which include Braille, large print and audio tape. For further details please see our website - www.companieshouse.gov.uk or email our enquiries section at enquiries@companieshouse.gov.uk or telephone our contact centre on 0303 1234 500

Is this guidance for you?

This guidance will be relevant to you if:

- *you are preparing accounts for periods that start on or after 1 October 2008.*

This guidance will not be relevant if:

- *you are preparing accounts for periods that start before 1 October 2008.*

This guidance booklet is for accounting reference periods which begin on or after 1 October 2008.

For accounting periods starting before 1 October 2008 please see guidance booklet GBLLP2.

When reading these guidance notes, you need to be aware of the following:

The Limited Liability Partnerships Regulations 2001, which apply the Companies Act 1985 to limited liability partnerships (LLPs), remain in force, but have been partly repealed in so far as they applied provisions of the 1985 Act on accounts and audit to LLPs.

The Government consulted on applying the Companies Act 2006 to LLPs, and will apply the Companies Act 2006 to LLPs where appropriate. However, not all provisions of the Companies Act 2006 will be applied to LLPs at the same time as they are brought into force for companies.

Some (but not all) of the provisions in the Companies Act 2006 are already in force and applied to LLPs. Therefore, some provisions in the Companies Act 1985 remain relevant. If you would like to find out more you may wish to visit our website at www.companieshouse.gov.uk where you can find out which provisions in the respective legislation are in force. Our website also contains a link to the BERR (The Department for Business, Enterprise and Regulatory Reform) website www.berr.gov.uk/bbf/co-act-2006/index.html where you can find further information. Some provisions in the Companies Act 2006 (including provisions applied to LLPs) are subject to transitional arrangements. We will as far as possible explain these in this guidance and give details on our website.

What changes are already in force for LLPs?

- For accounting periods starting on or after 6th April 2008 LLPs have 9 months to file their accounts at Companies House or 21 months from the date of incorporation for first accounts.

When will the remaining changes for LLPs come into force?

- The regulations applying Parts 15, 16 and 42 of the Companies Act 2006 on accounts, audit and auditors will come into force for accounting periods starting on or after 1st October 2008. At the same time regulations on the form and content of LLP accounts will come into force. These are in line with the Companies Act 2006 regulations and make different provision for small, medium and large LLPs.
- The remaining provisions of the Companies Act 2006 will come into force from 1 October 2009, some of which will be applied to LLPs. For further information on implementation please see www.berr.gov.uk/bbf/llp/page39897.html

Until 1 October 2009, these guidance notes apply to LLPs formed in Great Britain (England, Wales and Scotland). The separate system in Northern Ireland is then scheduled to merge into a single system for the whole of the United Kingdom

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Introduction

This booklet is a guide for all Limited Liability Partnerships (LLPs) to the rules governing public disclosure of accounts. Read this together with the relevant legislation.

- The Limited Liability Partnerships (Accounts and Audit)(Application of Companies Act 2006) Regulations 2008 (S.I. 2008/1911)
- The Small Limited Liability Partnerships (Accounts) Regulations 2008 (S.I. 2008/1912)
- The Large and Medium-sized Limited Liability Partnerships (Accounts) Regulations 2008 (S.I. 2008/1913)

The booklet covers three main topics:

Accounting reference dates

Every LLP has an accounting reference date which is its financial year-end. It is also the date that determines when accounts are due for delivery to Companies House. You must tell Companies House when you have changed the date. It can be costly if you forget to tell us and prepare accounts to the wrong date. If you do, we will refuse registration of the accounts and you will have to prepare fresh accounts to the accounting reference date held on record at Companies House.

Preparing and filing accounts

Every LLP must prepare a set of accounts for their members and a set for filing at Companies House. Small and medium-sized LLPs may choose to comply with separate requirements for the accounts that they must prepare for its members and those that they file at Companies House. For large LLPs, both sets of accounts are identical. There is a deadline for delivering acceptable accounts which comply with all relevant legal requirements to Companies House. If you miss the deadline and file your accounts late, we will issue an automatic penalty, without exception. So it is important that you, your accountants and your auditors, where appointed, are aware of the filing deadline.

The requirements and filing deadlines of the Companies Act 2006 are not the same as those of Her Majesty's Revenue and Customs or other regulatory bodies such as the Financial Services Authority. It is the members' responsibility to be aware of the different requirements.

This booklet focuses on the accounts and reports which small and medium-sized LLPs must deliver to Companies House. Large LLPs are subject to more complex requirements on the form and content of accounts. Please read the relevant legislation for further information.

This booklet does not deal with the detailed content of accounts prepared under International Accounting Standards.

Content of accounts

This booklet cannot tell you how to prepare LLP accounts. You may wish to consider seeking professional advice. But it will tell you which documents make up a set of accounts, what exemptions you may be able to take advantage of, and whether you must appoint an auditor and present an audited set of accounts.

Chapter 1

Accounting reference dates

1. What is a financial year?

A financial year is usually a 12 month period for which you must prepare annual financial statements. Every LLP must prepare annual accounts that report on the performance and activities of the LLP during the financial year. Each financial year starts on the day after the previous financial year ended or, in the case of a new LLP, on the day of incorporation (not when the LLP started trading).

Financial years are determined by reference to an accounting reference period.

The accounting reference period ends on the accounting reference date - see chapter 1, question 2, or a date up to seven days either side of it, if this is more convenient.

2. How is the accounting reference date determined?

For all new LLPs, the legislation sets the first accounting reference date as the first anniversary of the last day in the month in which the LLP was incorporated. The subsequent accounting reference dates will automatically be on the same date each year.

For example, an LLP incorporated on 6 April 2009 will have its first accounting reference date as 30 April 2010 and 30 April for every year thereafter. **So it's first financial year will run from 6 April 2009 to 30 April 2010, its 2nd financial year from 1 May 2010 to 30 April 2011. All subsequent years will run from 1 May to 30 April unless the LLP changes their accounting period.**

3. Can I change the accounting reference date?

Yes, you can change the current or the immediately previous accounting reference date by extending or shortening the period. To do this you must notify Companies House on a change of accounting reference date form (Form LLP225). You must submit an acceptable change of accounting reference date form before the filing deadline of the accounts for the period that you wish to change – see chapter 10 question 2 for how to access this form. In other words, if Companies House is expecting accounts for a particular accounting reference period and they become overdue, it is too late to say that you wanted to change the accounting reference date.

LLPs normally have 9 months to submit their accounts to Companies House after the end of each accounting reference period. The period allowed for submitting an LLP's first accounts and for changing its accounting reference date is different and we explain this in chapter 4.

Please be aware of how the period of months allowed for filing accounts is calculated.

A period of months after a given date ends on the corresponding date in the appropriate month. For example, an LLP with an accounting reference date of 8 April has a period of 9 months until midnight on 8 January of the following year to deliver its accounts, *not 31 January*.

This does not apply if your accounting reference date is the last day of the month. In this case, the period allowed for filing accounts would end with the last day of the appropriate month. For example, an LLP with an accounting reference date of 30 April has until midnight on 31 January of the following year to deliver its accounts, *not 30 January*.

4. Are there any restrictions on changing the accounting reference date?

You may change an accounting reference date by shortening an accounting reference period as often as you like and by as many months as you like.

However, there are restrictions on extending accounting reference periods:

- you may not extend a period so that it lasts more than 18 months from the start date of the accounting period unless the LLP is in administration;
- you may not extend more than once in 5 years unless:
 - the LLP is in administration;
 - the Secretary of State has directed that this can happen; or
 - the LLP is aligning its accounting reference date with that of a subsidiary or parent undertaking under the law of the UK or another state in the European Economic Area (EEA).

Countries comprising the European Economic Area (EEA) are as follows:

Austria	Latvia
Belgium	Liechtenstein
Bulgaria	Lithuania
Cyprus	Luxembourg
Czech Republic	Malta
Denmark	Netherlands
Estonia	Norway
Finland	Poland
France	Portugal
Germany	Romania
Greece	Slovakia
Hungary	Slovenia
Iceland	Spain
Ireland	Sweden
Italy	United Kingdom

5. Are there any extra restrictions when changing an LLP's first Accounting Reference Date?

No. The restrictions for changing any period are the same as those described in chapter 1 question 4 above.

It is worth noting that when attempting to extend your first accounting period to the maximum 18 months, you must count the date of incorporation as the first day of the period, regardless of when you started trading. Many LLPs make the mistake of simply adding 6 months to the end of the period, which will extend the period beyond 18 months.

Chapter 2 Accounting Records

1. What are accounting records?

Accounting records are records which are sufficient to show and explain the LLP's transactions and to disclose (with reasonable accuracy) its financial position at any time. The accounting records must enable the members to prepare accounts that comply with the requirements of the Companies Act,

2. Do all LLPs have to keep accounting records?

Yes. Every LLP, whether or not they are trading, must keep accounting records.

3. What must accounting records include?

Accounting records must in particular contain:

- entries showing all money received and expended by the LLP; and
- a record of the assets and liabilities.

Also, where the LLP's business involves dealing in goods the records must contain:

- statements of stock held by the LLP at the end of each financial year;
- all statements of stock takings from which you have taken or prepared any statements of stock; and
- a statement of all goods sold and purchased, other than by ordinary retail trade. This should list the goods, the buyers and sellers.

A parent LLP must take reasonable steps to ensure that any subsidiary undertaking keeps sufficient accounting records so that the members of the parent are able to prepare accounts that comply with the requirements of the Companies Act, including where the accounts are prepared using International Accounting Standards.

4. Where must an LLP keep its accounting records?

An LLP must keep its accounting records at its registered office address or a place that the members think suitable. The records must be open to inspection by the LLP members at all times.

If the LLP holds the records at a place outside of the UK, it must send accounts and returns with details of the business dealt with in the accounting records at least every six months and keep them in the UK. Those accounts and returns must disclose the financial position and enable the members to prepare accounts that comply with the requirements of the Companies Act, including where the accounts are prepared using International Accounting Standards.

5. How long must a LLP keep its records?

An LLP must keep its accounting records for 3 years from the date they were made.

Chapter 3 Accounts for the LLP members

1. Who is responsible for preparing accounts?

The members of every LLP must prepare accounts for each of its financial years. These are individual accounts. A parent LLP must also prepare group accounts (but for parent LLPs defined as small – see chapter 5 - this is optional).

2. What does a set of accounts include?

Generally, accounts must include:

- an auditors' report (unless the LLP is exempt from audit);
- a profit and loss account;
- a balance sheet signed by a designated member;
- notes to the accounts; and
- group accounts (if appropriate).

Note - this booklet cannot go into the detailed information that these documents must contain - for this see the relevant regulations.

3. What period must the accounts cover?

An LLP's first accounts cover the period starting on the date of incorporation, not the first day of trading. They end on the accounting reference date or up to 7 days either side of that date. We explain accounting reference dates and how to change them in chapter 1.

Subsequent accounts start on the day after the previous accounts ended and finish on the accounting reference date or up to 7 days either side of it.

For instance, if an LLP is incorporated on the 3 October 2008 the accounts must cover the entire period of 3 October 2008 - 31 October 2009. Subsequent periods will start on 1 November each year and end on 31 October the following year.

You can alter this by shortening or extending a particular period so as to end on a different date - see chapter 1.

4. Who must get a copy of the accounts?

Every LLP must send a copy of its annual accounts and auditor's report (where applicable) for each financial year to -

- every member of the LLP; and
- every holder of the LLP's debentures.

The LLP must also send accounts to Companies House. chapter 4 covers this in more detail.

5. Can an LLP agree to use a website as a means of members seeing accounts?

Yes. Members may agree internally that an LLP may send or supply documents, including accounts, by publishing them on their website.

6. Who can approve and sign accounts?

The LLP members must approve the accounts and have them signed on their behalf by a designated member. The signature must be on the balance sheet, and any statement about the accounts being prepared under the small LLPs regime must appear above the signature.

If the LLP has to attach an auditor's report to the accounts, the auditor must sign and date it and the report must state the auditor's name.

Where the auditor is a firm, the auditor's report must state the name of the auditor and the name of the person who signed it as senior statutory auditor on behalf of the firm – see question 7 below.

- If the LLP attaches a special auditor's report to abbreviated accounts delivered to Companies House, the auditor must sign it. Where the auditor is a firm, a person authorised to sign on its behalf must sign in the name of the firm.

Please note: Companies House cannot accept a typewritten name as a signature on accounts.

7. Are there any exemptions from stating the auditors name on the auditor's report or special auditor's report?

Yes. For more details, please see question 1.5 of chapter 8– Auditors.

Chapter 4

Accounts for Companies House

1. Are the accounts filed with Companies House different to the accounts prepared for the members?

The designated members (who are responsible for filing accounts at Companies House) can simply file a copy of the accounts that have already been prepared for the members. However small and medium-sized LLPs may file an abbreviated version of those accounts which contain reduced detail by combining certain items.

For full details of filing obligations please refer to the regulations listed in the introduction.

2. Do all LLPs have to file their accounts at Companies House?

Yes.

3. Do I still need to file my accounts with HMRC and other regulatory bodies?

Yes. The accounts filed at Companies House are in accordance with the Companies Act 2006 as applied to LLPs. You must still file with other regulatory bodies according to their requirements and filing deadlines.

4. Will Companies House give technical advice on accounts?

No. We can only give general guidance, not technical advice on specific accounting or legal issues. Your accounts are subject to legal requirements, and we are not qualified to give specialist advice.

You may wish to consider consulting an accountant if you need this sort of advice.

5. How long do I have to file my first accounts?

If you are filing your first accounts and those accounts cover a period of more than 12 months, you must deliver them to Companies House:

- within 21 months of the date of incorporation: or
- 3 months from the end of accounting reference date, whichever is longer. The exact day is used to calculate the deadline for delivery to Companies House.

For example, an LLP incorporated on **1 November 2008** with an accounting reference date of 30 November has until midnight on **1 August 2010** (exactly 21 months from the date of incorporation) to deliver its accounts, not *31 August*.

If the first accounts cover a period of 12 months or less, the normal times allowed for delivering accounts apply (see question 6 below).

6. How long do I normally have to file my accounts?

Unless you are filing your first accounts (see question 5 above) the time normally allowed for delivering accounts to Companies House is:

- 9 months from the accounting reference date.

Please be aware of how the period of months allowed for filing accounts is calculated.

A period of months after a given date ends on the corresponding date in the appropriate month. For example, an LLP with an accounting reference date of 8 April has until midnight on 8 January of the following year to deliver its accounts, *not 31 January*.

This does not apply if your accounting reference date is the last day of the month. In this case, the period allowed for filing accounts would end with the last day of the appropriate month. For example, an LLP with an accounting

reference date of 30 April has until midnight on 31 January of the following year to deliver its accounts, *not 30 January*.

7. Will I still have to file by the original deadline if I shorten my accounting reference date?

No. When an LLP has shortened its accounting period the new filing deadline will automatically be the longer of the following two options;

- **9 months** from the new accounting reference date
- **3 months from the date of receipt of the notice** (change of accounting reference date form).

8. Can I apply for extra time to file?

Yes. If there is a special reason for doing so, you may make an application to extend the time for delivering accounts to Companies House; for example, if there has been an unforeseen event which was outside the control of the LLP and its auditors.

You must make the application in writing and deliver it **before** the normal filing deadline. It must contain a full explanation of the reasons for the extension and the length of the extension requested.

For LLPs incorporated in England & Wales:	For LLPs incorporated in Scotland:
Companies House Crown Way Cardiff CF14 3UZ or DX 33050 Cardiff 1	Companies House 4th Floor Edinburgh Quay 2 139 Fountainbridge Edinburgh EH3 9FF DX ED235 Edinburgh 1 or LP-4 Edinburgh 2

9. What if the LLP delivers the accounts late?

The LLP incurs a civil penalty for late filing of accounts. The amount depends on how late the accounts arrive. For more information on late filing penalties please see chapter 5 of Administration and Management - GBLLP2

10. What if the filing deadline falls on a Sunday or a Bank Holiday?

If a filing deadline expires on a Sunday or Bank Holiday, the law still requires the designated members to file the accounts by that date. So you should

ensure that you send acceptable accounts in time to arrive **before** such a deadline.

It is the date that you deliver **acceptable** accounts which meet the relevant legal requirements to Companies House that is important, not the date that you send the accounts.

11. What if I do not submit accounts to Companies House at all?

Failure to deliver documents on time is a **criminal offence**. The designated members of the LLP risk prosecution. On conviction, a designated member could end up with a criminal record and a fine of up to £5,000 for each offence. This is in addition to the civil penalty imposed on the LLP for late filing of accounts.

Alternatively, if the Registrar believes that an LLP is no longer carrying on business or in operation, he could strike it off the register and dissolve it. In this event, all the assets of the LLP, including its bank account and property, generally become the property of the Crown.

12. Can I submit accounts in any language?

If you prepare accounts in a language that is not English, you must also send with them an English translation. If the registered office of the LLP is situated in Wales, you need only send the Welsh accounts if you so choose.

Chapter 5 Small LLPs

What is a small LLP?

There are 3 sizes of LLP to consider when preparing your accounts; small, medium or large. There are thresholds for turnover, balance sheet total (meaning the total of the assets) and the average number of employees which determine whether your LLP is small or medium-sized. Any LLP that does not meet the criteria for small or medium is a large LLP and will have to prepare and file full accounts.

A small LLP can prepare and file accounts according to special provisions in the Companies Act 2006 as applied to LLPs and relevant regulations. This means that they can choose to disclose less information than medium-sized and large LLPs.

LLPs whose securities are admitted to trading on an EEA regulated market and certain financial services LLPs cannot qualify as a small LLP. Similarly, LLPs which are part of a group which has members who are public companies or financial services LLPs cannot qualify as small, except in certain circumstances – see question 1.2 below.

If you think your LLP qualifies as small, you may wish to consult a professional accountant before you prepare accounts in accordance with the provisions applicable to LLPs subject to the small LLPs regime.

1 – Qualifying as small

1.1. What are the conditions to qualify as a small LLP?

A small LLP must meet at least two of the following conditions:

- annual turnover must be not more than £6.5 million;
- the balance sheet total must be not more than £3.26 million;
- the average number of employees must be not more than 50.

If it is not the LLPs first accounting period, it must have qualified as small in the period before – see 1.3.

1.2. Are there any LLPs that cannot prepare and submit small accounts?

Yes. If an LLP is, or was at any time during the financial year one of the following it cannot prepare and submit small LLP accounts;

- an LLP whose securities are admitted to trading on a regulated market in an EEA State,
- an LLP that—
 - is an authorised insurance company, a banking LLP, an e-money issuer, a MiFID investment firm or a UCITS management company, or
 - carries on insurance market activity, or
- a member of an ineligible group.

A group is ineligible if any of its members is:

- a public company,
- a body corporate (other than a company) whose shares are admitted to trading on a regulated market in an EEA State,
- a person (other than a small company or small LLP) who has permission under Part 4 of the Financial Services and Markets Act 2000 (c.8) to carry on a regulated activity,
- a small company or small LLP that is an authorised insurance company, a banking company or banking LLP, an e-money issuer, a MiFID investment firm or a UCITS management company, or

- a person who carries on insurance market activity.

Please contact the Financial Services Authority via their website www.fsa.gov.uk/pages/index.shtml if you have any queries regarding financial services LLPs which are excluded from the small LLPs' regime.

1.3. Can an LLP qualify as a small LLP every year?

Generally, an LLP qualifies as 'small' in its first accounting period if it fulfils the conditions in that year. In any subsequent period, an LLP must fulfil the conditions in that period and the period before.

However if an LLP which qualified as small in one period no longer meets the criteria for small in the next period, the LLP may continue to claim the exemptions available for the next period. If that LLP then reverts back to being small by meeting the criteria the exemption will continue uninterrupted.

1.4. What are the conditions to qualify as a small group?

To qualify as small, a group headed by a parent LLP must meet at least two of the following conditions:

- aggregate turnover must be not more than £6.5 million net (or £7.8 million gross);
- the aggregate balance sheet total must be not more than £3.26 million net (or £3.9 million gross); and
- the aggregate average number of employees must be not more than 50.

If it is not the parent LLPs first accounting period, the group must have qualified as small in the period before – see 1.3.

2- Small LLP Accounts

2.1. What will small LLP accounts include?

Generally, small LLP accounts prepared for the members include:

- an auditor's report (unless the LLP qualifies for exemption from audit and takes advantage of that exemption);
- a profit and loss account;
- a full balance sheet, signed by a designated member;
- notes to the accounts; and
- group accounts (if a small parent LLP chooses to prepare them).

The balance sheet must contain a statement in a prominent position that the accounts have been prepared in accordance with the special provisions applicable to LLPs subject to the small LLPs regime.

2.2. What are the exemptions available for small LLPs?

Small LLPs can prepare and file simpler, less detailed accounts than those required by large and medium LLPs.

Parts 15 and 16 of the Companies Act 2006, as applied to LLPs, set out the requirements for LLPs subject to the small LLPs regime. Provisions on the detailed format and content of accounts for small LLPs are contained in the Small Limited Liability Partnerships (Accounts) Regulations 2008 (S.I. 2008/1912).

2.3. What does a small LLP have to deliver to Companies House?

The designated members of an LLP can file a copy of the accounts prepared for members under the small LLPs regime, or an abbreviated version of these accounts. The content of abbreviated Companies Act accounts can be found in the Companies Act 2006 as applied to LLPs and in regulation 5 of and Schedule 3 to the Small Limited Liability Partnerships (Accounts) Regulations 2008.

If you abbreviate the accounts, you will also need a special auditor's report which must state that in the auditor's opinion:

- the LLP is entitled to deliver abbreviated accounts in accordance with section 444(3) of the Companies Act 2006 (as applied by The Limited Liability Partnerships (Accounts and Audit)(Application of Companies Act 2006) Regulations 2008) and,
- that they have been properly prepared in accordance with regulation 5 of the Small Limited Liability Partnerships (Accounts) Regulations 2008. If the LLP is exempt from audit and the members have taken advantage of that exemption this report is not required - see chapter 5 part 3 on audit exemption for small LLPs.

The right to prepare abbreviated accounts for Companies House does not affect the LLP's obligations to prepare full accounts for its members – see chapter 3.

Small LLPs do not have to deliver a copy of the profit and loss account to Companies House.

Small LLPs preparing accounts that are not IAS can deliver an abbreviated balance sheet.

Small LLPs preparing IAS accounts must deliver a full balance sheet to Companies House.

If you prepare accounts in accordance with the provisions applicable to small LLPs, whether abbreviated or not, you must include a statement in a

prominent position on the balance sheet and above the designated member's signature that you have prepared the accounts in accordance with the special provisions applicable to LLPs subject to the small LLP regime.

2.4. Are there special rules for small groups?

Yes, a parent LLP which qualifies as small need not prepare group accounts or submit them to Companies House if the group is small and not ineligible – see chapter 5 paragraph 1.2 above.

If you prepare group accounts, they must contain a statement above the signature on the balance sheet, confirming that you have prepared them in accordance with the provisions applicable to LLPs subject to the small LLP regime.

3 - Audit exemptions for small LLPs

3.1. What exemption is available?

There is exemption from audit for certain small LLPs if they are eligible and wish to take advantage of it. Further details about how to claim exemption are in this chapter.

3.2. Which small LLPs qualify for audit exemption?

To qualify for audit exemption, an LLP must:

- qualify as small (see chapter 5 , question 1);
- have a turnover of not more than £6.5 million; and
- have a balance sheet total of not more than £3.26 million.

3.3. Are all types of small LLPs eligible for the exemption?

No. The designated members must file audited accounts at Companies House if the LLP falls into any of the following categories:

- an LLP whose securities are admitted to trading on a regulated market in an EEA State,
- an LLP that—
 - is an authorised insurance company, a banking LLP, an e-money issuer, a MiFID investment firm or a UCITS management company, or
 - carries on insurance market activity, or
- an employers' association as defined in section 122 of the Trade Union and Labour Relations (Consolidation) Act 1992 (c.52) or Article 4 of the Industrial Relations (Northern Ireland) Order 1992
- a parent LLP or subsidiary undertaking (unless dormant for the period during which it was a subsidiary undertaking) except where:

- the group qualifies as a small group (treating all the bodies corporate in the group as if they were LLPs or companies) and was not at any time in the year an ineligible group;
- the turnover for the whole group is not more than £6.5 million net (or £7.8 million gross); and
- the group's combined balance sheet total is not more than £3.26 million net (or £3.9 million gross)

3.4. What does an audit-exempt LLP need to submit to Companies House?

If an LLP qualifies (see chapter 5 question 3.2.), it may submit unaudited accounts to Companies House in the form of an abbreviated balance sheet and notes or if it chooses, full accounts. In either case, the balance sheet must contain the following statements above the designated member's signature:

“For the year ending (dd/mm/yyyy) the limited liability partnership was entitled to exemption from audit under section 477 of the Companies Act 2006 (as applied by The Limited Liability Partnerships (Accounts and Audit)(Application of Companies Act 2006) Regulations 2008) relating to small limited liability partnerships.

The members acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to LLPs subject to the small LLPs regime.”

Small LLPs that deliver a full balance sheet may choose not to include a copy of the profit and loss account. In this case, the balance sheet must also contain an additional statement that the accounts have been delivered in accordance with the provisions applicable to LLPs subject to the small LLP regime.

3.5. How long do I have to deliver audit-exempt accounts to Companies House?

You have the same time for filing both audited and audit exempt accounts, and the law imposes the same penalties for late filing of all accounts. See chapter 4.

3.6. Does an audit exempt LLP still have to send accounts to its members and debenture holders?

Yes. Members and debenture holders have a right to receive or demand copies of accounts and the related reports.

3.7. If my LLP does not trade does it still have to submit accounts?

All LLPs must deliver accounts to Companies House, whether they trade or not. However, an LLP may claim exemption from audit as a 'dormant LLP' if it has not traded during a financial year, and provided it meets certain other criteria. Qualifying dormant LLPs do not need to appoint auditors and can deliver even simpler annual accounts to Companies House.

For more information about dormant LLP accounts, see chapter 7.

Chapter 6 Medium-sized LLPs

What is a medium-sized LLP?

As with a small LLP, a medium-sized LLP is determined by its turnover, balance sheet total (meaning the total of the assets) and average number of employees.

A medium-sized LLP can prepare accounts according to special provisions applicable to medium-sized LLPs. This means that they can choose to submit reduced information to Companies House.

Certain financial services LLPs, and LLPs whose securities are admitted to trading on an EEA regulated market cannot qualify as medium-sized LLPs.

Similarly, LLPs which are part of a group which has members who are public companies or certain financial services LLPs or companies cannot qualify as medium-sized for accounting purposes, – see Chapter 6 question 1 below.

If you think the LLP might qualify as medium-sized, you may want to consider consulting a professional accountant before you prepare accounts.

1. Qualifying as medium-sized

1.1. What are the conditions to qualify as a medium-sized LLP?

To be a medium-sized LLP, you must meet at least two of the following conditions:

- annual turnover must be no more than £25.9 million;
- the balance sheet total must be no more than £12.9 million;
- the average number of employees must be no more than 250

If it is not the LLPs first accounting period, it must have qualified as 'medium-sized' in the period before – see chapter 6 question 1.3.

1.2. Are there any LLPs excluded from being treated as medium-sized?

Yes. If an LLP is, or was at any time during the financial year, one of the following it is excluded from being treated as a medium-sized LLP:

- an LLP whose securities are admitted to trading on a regulated market in an EEA State,
- an LLP that—
 - has permission under Part 4 of the Financial Services and Markets Act 2000 (c.8) to carry on a regulated activity, or
 - carries on insurance market activity, or
- a member of an ineligible group.

A group is ineligible if any of its members is:

- a public company,
- a body corporate (other than a company) whose shares are admitted to trading on a regulated market,
- a person (other than a small company or small LLP) who has permission under Part 4 of the Financial Services and Markets Act 2000 to carry on a regulated activity,
- a small company or small LLP that is an authorised insurance company, a banking company or banking LLP, an e-money issuer, a MiFID investment firm or a UCITS management company, or
- a person who carries on insurance market activity.

1.3. Can an LLP qualify as a medium-sized LLP every year?

Generally, an LLP qualifies as 'medium-sized' in its first accounting period if it fulfils the conditions in that year. In any subsequent period, an LLP must fulfil the conditions in that period and the period before.

However if an LLP which qualified as medium-sized in one period no longer meets the criteria for medium-sized in the next period, it may continue to claim the exemptions available for the next period. If the LLP then reverts back to being medium-sized by meeting the criteria the exemption will continue uninterrupted.

2 – Medium-sized LLP accounts

2.1. What will medium-sized LLP accounts include?

Medium-sized accounts must include:

- an auditor's report;
- a profit and loss account;
- a balance sheet, signed by a designated member;
- notes to the accounts; and

- group accounts (if appropriate).

2.2. What are the exemptions available for medium-sized LLPs?

Medium-sized LLPs preparing accounts under the Companies Act as applied to LLPs (but not IAS accounts) may omit disclosures about compliance with accounting standards and related party transactions from the accounts they send to their members.

Medium-sized LLPs preparing accounts under the Companies Act as applied to LLPs (but not IAS accounts) may choose to file a slightly reduced version of the profit and loss account.

See regulation 4 of The Large and Medium-sized Limited Liability Partnerships (Accounts) Regulations 2008).

2.3. What does a medium-sized LLP have to deliver to Companies House?

Abbreviated accounts of a medium-sized LLP must include:

- the abbreviated profit and loss account (this must be full if preparing IAS accounts);
- the full balance sheet;
- a special auditor's report; and
- notes to the accounts.

The special auditor's report should state that in the auditor's opinion the LLP is entitled to deliver abbreviated accounts in accordance with section 445(3) of the Companies Act 2006 (as applied by The Limited Liability Partnerships (Accounts and Audit)(Application of Companies Act 2006) Regulations 2008) and that they are properly prepared in accordance with regulation 4 of The Large and Medium-sized Limited Liability Partnerships (Accounts) Regulations 2008).

The balance sheet must contain a statement, above the designated member's signature, that the accounts have been prepared in accordance with the special provisions of section 445(3) Companies Act 2006 (as applied by The Limited Liability Partnerships (Accounts and Audit)(Application of Companies Act 2006) Regulations 2008) in regard to medium-sized LLPs.

2.4. Are there special rules for medium-sized groups?

No. A medium-sized parent LLP must prepare group accounts and submit them to Companies House.

Chapter 7

Dormant LLPs

What is a dormant LLP?

An LLP is dormant if it has had no 'significant accounting transactions' during the accounting period. A significant accounting transaction is one which the LLP should enter in its accounting records.

When determining whether an LLP is dormant you can disregard the following transactions:

- fees paid to the Registrar for a change of LLP name and filing annual returns; and
- payment of a civil penalty for late filing of accounts.

1 – Conditions for exemption from audit for dormant LLPs

1.1. What are the conditions that a dormant LLP must meet to be exempt from audit?

A dormant LLP is exempt from having an audit for that financial year if:

- it has been dormant since its formation; or
- it has been dormant since the end of the previous financial year and it meets the following conditions:
 - it is entitled to prepare individual accounts in accordance with the small LLPs regime;
 - it is not required to prepare group accounts; and
 - it qualifies as a 'small LLP' in relation to that year (see chapter 5), or would have qualified as small but for the fact that it is a member of an ineligible group.

1.2. What exemption is available?

Dormant LLPs can claim exemption from audit and need only prepare and deliver to Companies House an abbreviated balance sheet and notes. You do not have to include a profit and loss account in dormant LLP accounts filed at Companies House.

An LLP may not take advantage of the dormant LLP audit exemption if it was at any time in the financial year in question an LLP that:

- is an authorised insurance company, a banking LLP, an e-money issuer, a MiFID investment firm or a UCITS management company; or
- carries on insurance market activity.

An LLP is not entitled to the dormant LLP audit exemption unless its balance sheet contains the statements referred to in chapter 7 question 2.2 below.

2 – Dormant LLP accounts

2.1. What information must dormant LLP accounts contain?

Dormant LLP accounts submitted to Companies House need not include a profit and loss account. Model balance sheets are at the end of this chapter.

Unaudited dormant accounts are much simpler than those of a trading LLP, but must contain:

- a balance sheet containing statements above the designated member's signature to the effect that the LLP was dormant throughout the accounting period. The full text of the required statements is as shown at chapter 7 question 2.2
- any previous year's figures for comparison - even though there are no items of income or expenditure for the current year; and
- certain notes to the balance sheet - a full list of items to be covered appears at the end of this chapter.

The right to prepare a dormant balance sheet for filing at Companies House does not affect the LLP's obligations to prepare full accounts for its members – see chapter 3.

2.2. What statements do I need to make on the balance sheet?

The following statements should appear above the designated member's signature:

For the year ending (dd/mm/yyyy) the limited liability partnership was entitled to exemption from audit under section 480 of the Companies Act 2006 (as applied by The Limited Liability Partnerships (Accounts and Audit)(Application of Companies Act 2006) Regulations 2008) relating to dormant limited liability partnerships.

The members acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

An LLP that qualifies as small should also include the following statement on the balance sheet:

“These accounts have been prepared in accordance with the provisions applicable to limited liability partnerships subject to the small limited liability partnerships regime”.

2.3. How long do I have to submit dormant accounts to Companies House?

You have the same time allowed for filing and the same penalties imposed for late filing apply as for other accounts. See chapter 4.

2.4. What happens if my LLP starts trading again?

The LLP will cease to be exempt from audit as a dormant LLP if it:

- begins commercial or trading activities during the financial period; or
- would no longer qualify for some other reason.

If either of these happened, you might have to submit full accounts for the financial year in which the LLP ceased to be exempt, and the designated members might need to appoint auditors for the LLP. However, it may be that the LLP would qualify for exemptions as a medium-sized or small LLP. More information about LLP audit requirements and audit exemption for small LLPs is in chapter 5 and chapter 7 of this booklet.

Model dormant balance sheets for Companies House:

The formats on the following pages provide a guide to the information you need to include (unless the LLP has opted to prepare accounts in accordance with International Accounting Standards).

We have designed these formats to reflect all possible assets and liabilities that an LLP may have, but you only need to include a particular heading if you enter an amount other than zero. You do not have to include the letters and numbers shown against the headings and sub-headings in the LLP's balance sheet.

These model balance sheets are for illustration only. Do not copy the version in this guidance booklet for submission to Companies House.

If the LLP has traded in a previous financial year, bear in mind that your previous year's balance sheet will show the LLP's financial position as it was then. If there have been no accounting transactions since, you could just be carrying forward the same figures from last year.

There are two formats - marked 1 and 2 - you may follow either. The content of the two formats is identical; they simply present the balance sheet headings in a different order.

The balance sheet must balance:

- In format 1, net assets must equate to the aggregate of capital and reserves.
- In format 2, assets must equate to liabilities (including capital and reserves as balancing items).

Each entry must be an amount in figures (not words) or '0.00'. Companies House will not accept any document which shows 'Nil' where a figure should appear.

You must head each column of figures with the date on which the current and previous financial year ended.

For both formats, the matters to be included in the notes to the balance sheet, if applicable, are at the end of each example below.

When you are preparing your accounts, please follow the guidelines in chapter 3.

DORMANT BALANCE SHEET FORMAT 1

Limited liability partnership No.

Limited liability partnership Name

BALANCE SHEET AS AT .../.../.....

	CURRENT YEAR	PREVIOUS YEAR
A FIXED ASSETS		
I. Intangible assets	XX	XX
II. Tangible assets	XX	XX
III. Investments	XX	XX
	<hr/>	<hr/>
	XXX	XXX
B CURRENT ASSETS		
I. Stocks	XX	XX
II. Debtors	XX	XX
III. Investments	XX	XX
IV. Cash at bank & in hand	XX	XX
	<hr/>	<hr/>
	XXX	XXX
C PREPAYMENTS AND ACCRUED INCOME	XX	XX
D CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	(XX)	(XX)
E NET CURRENT ASSETS/ LIABILITIES	XXX	XXX
F TOTAL ASSETS LESS CURRENT LIABILITIES	XXX	XXX
G CREDITORS:AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	(XX)	(XX)
H PROVISION FOR LIABILITIES AND CHARGES	(XX)	(XX)
I ACCRUALS AND DEFERRED INCOME	(XX)	(XX)
NET ASSETS	<hr/>	<hr/>
	XXX	XXX
J LOANS AND OTHER DEBTS DUE TO MEMBERS	XX	XX

DORMANT LLP BALANCE SHEET FORMAT 2

Limited liability partnership No.

Limited liability partnership Name

BALANCE SHEET AS AT ..././....

	CURRENT YEAR	PREVIOUS YEAR
ASSETS		
A FIXED ASSETS		
I. Intangible assets	XX	XX
II. Tangible assets	XX	XX
III. Investments	XX	XX

	XXX	XXX
B CURRENT ASSETS		
I. Stocks	XX	XX
II. Debtors	XX	XX
III. Investments	XX	XX
IV. Cash at bank & in hand	XX	XX

TOTAL ASSETS	XXX	XXX
C PREPAYMENTS AND ACCRUED INCOME		
LIABILITIES		
A LOANS AND OTHER DEBTS DUE TO MEMBERS	XX	XX
B MEMBERS' OTHER INTERESTS		
I. Members' capital	XX	XX
II. Revaluation reserve	XX	XX
III. Other reserves	XX	XX

	XXX	XXX
C PROVISION FOR LIABILITIES AND CHARGES	XX	XX
D CREDITORS	XX	XX
E ACCRUALS AND DEFERRED INCOME	XX	XX

TOTAL LIABILITIES

XXX

XXX

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For the year ending (dd/mm/yyyy) the LLP was entitled to exemption from audit under section 480 of the Companies Act 2006 (as applied by The Limited Liability Partnerships (Accounts and Audit)(Application of Companies Act 2006) Regulations 2008) relating to dormant LLPs.

The members acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Approved by the members on.....(date)

and

signed on their behalf by.....(Designated member)

Notes to the dormant LLP balance sheet

The following must be given as notes to the balance sheet:

- accounting policies, including those relating to depreciation and diminution in value of assets;
- information about members' interests;
- information about fixed assets;
- details of indebtedness;
- basis on which sums originally in a foreign currency have been translated into sterling;
- in respect to every item above (other than fixed assets) the corresponding amounts for the previous year;
- details of any subsidiary undertakings and of shares held in them, and why group accounts are not required;
- where the LLP has acted as an agent for any person, the fact that it has so acted; and
- information about financial fixed assets that could have been included at fair value but which have been included in the accounts in excess of their fair value, and where no provision has been made for their diminution in value.

In addition, you may have to give the following information about the subsidiary undertakings:

- details of any undertakings in which the LLP has a 'significant holding', for example, the name and address of the business;

- the name of the LLP's ultimate parent LLP, and (if known) its country of incorporation;
- the names of certain intermediate parent LLPs, and their countries of incorporation or (if not incorporated) the addresses of their principal places of business; and
- details of certain loans, guarantees and other such dealings made by the LLP in favour of directors and others.

Chapter 8

Auditors

1- Appointment of auditors

1.1. What is an auditor?

An auditor is a person who makes an independent report to the LLP members on whether it has prepared its annual accounts in accordance with the requirements of the Companies Act 2006 as applied to LLPs and the applicable financial reporting framework. The report must state whether the accounts give a true and fair view of the LLP's state of affairs as at the end of the financial year and profit and loss for the year.

1.2. Must every LLP have its accounts audited?

No. If they qualify for exemption and wish to take advantage of it, most small LLPs and dormant LLPs do not have to have their accounts audited.

More information about small LLP exemptions and dormant exemptions appears in chapters 5 and 7.

1.3. How do I appoint an auditor?

The designated members appoint the first auditor of the LLP. Thereafter the members may appoint or re-appoint an auditor within 28 days of the designated members' sending the accounts to the members or the end of the time when they should have been sent. If they do not do so, however, the appointed auditor remains in office until the members determine to reappoint him or to remove him as auditor unless the LLP agreement requires the actual re-appointment.

1.4. What does an auditor do?

The auditor will check the accounts and accounting records of the LLP and prepare a report for the members.

The auditors' report must include:

- An introduction identifying the accounts that were the subject of the audit and the financial framework that has been applied in their

preparation (i.e. whether UK GAAP or IAS as adopted for use in the EU).

- A description of the scope of the audit identifying the auditing standards used in the audit.
- A statement as to whether in the auditors' opinion the accounts have been prepared in accordance with the Companies Act 2006 (as applied to LLPs).
- A statement as to whether the accounts give a true and fair view of the LLP's or (in the case of group accounts) LLP group's financial affairs;
- If the auditors are of the opinion that the LLP has not kept adequate accounting records, a statement to that effect;
- If the auditors have not been provided with all the information they need to complete the report, a statement to that effect;
- The auditors' report must be either unqualified or qualified and must include a reference to any matters to which the auditors' wish to draw attention by way of emphasis without qualifying the report.

The auditors must sign and date the report they provide to LLP members upon completion of the audit.

Where the auditor is a firm, the senior statutory auditor must sign the auditors' report in his own name on behalf of the firm. He must also date the signature. The name of the senior statutory auditor must be stated in published copies of the auditors' report. Copies of the auditors' reports delivered to Companies House must state the names of the audit firm and the senior statutory auditor, and be signed by the auditor or (where the auditor is a firm) by a person authorised to sign on its behalf.

1.5. Are there any exemptions from stating the auditor's name on the auditor's report?

Yes. If the LLP considers that there is a risk that the auditor or any other person would be at risk of serious violence or intimidation if the auditor's name (or the name of the "senior statutory auditor" who signed the report on the audit firm's behalf) appeared on filed or published copies of the report, it may determine to omit the name from those copies.

Do not send a copy of the determination to Companies House, but you should send notice of it to the following address,

The Secretary of State
PO Box 4082
Cardiff
CF14 3WE

The notice must state:

- the name and registered number of the LLP;
- the financial year of the LLP to which the report relates; and
- the name of the auditor and (where the auditor is a firm) the name of the person who signed the report as senior statutory auditor.

The auditor's report attached to the accounts would need to contain the following statement:

The LLP has determined that the auditor's name should not be stated in accordance with section 506 of the Companies Act 2006 (as applied by The Limited Liability Partnerships (Accounts and Audit)(Application of Companies Act 2006) Regulations 2008).

1.6 Can my accountant be my auditor?

An auditor must be independent of the LLP; therefore, you cannot appoint a person as an auditor if they are:

- a member or employee of the LLP or an associated undertaking;
- a partner or employee of such a person, or a partnership of which such a person is a partner.

If your accountant does not fall into one of the above categories and if they are a registered auditor supervised by a recognised supervisory body, then they may act as the LLP's auditor.

Remember: Not all members of a recognised supervisory body are eligible to act as an auditor but the appropriate supervisory body will be able to tell you whether a particular individual or firm is a registered auditor.

1.7. What and who are recognised supervisory bodies?

These are bodies recognised by the Professional Oversight Board for Accountancy as having rules designed to ensure that auditors are of the highest professional competence. Each recognised body has strict regulations and a disciplinary code to govern the conduct of their registered auditors. The five recognised bodies are:

The Institute of Chartered Accountants of Scotland
21 Haymarket Yards
Edinburgh EH2 5BH
Tel: 0131 347 0100

The Institute of Chartered Accountants in England and Wales
Level 1, Metropolitan Court
321 Avebury Boulevard
Milton Keynes MK9 2FZ
Tel: 01908 248100

The Institute of Chartered Accountants in Ireland
Chartered Accountants House
87-89 Pembroke Road
Dublin 4
Tel: 0035 3166 80400

The Association of Chartered Certified Accountants
2 Central Quay
89 Hydepark Street
Glasgow
G3 8BW
Tel: 0141 582 2000

The Association of Authorised Public Accountants
10 Lincoln's Inn Fields
London
WC2A 3BP
Tel: 020 7059 5900

REMEMBER: You can ask your auditor to confirm that he or she is registered with one of these bodies or you can contact the appropriate body.

1.8. Is an auditor usually only concerned with annual accounts and accounting records?

Yes. However, there is nothing to stop you employing an auditor for other purposes, such as keeping the books or compiling the tax return, provided he or she does not take part in the management of the LLP. You should agree an engagement letter that sets out the auditor's duties. For instance, the LLP may want the auditor to prepare a management report after an audit, listing all the faults that were found even if they have been corrected.

2- Removal of auditors

2.1. Can I remove an auditor?

Yes. The members of an LLP may remove an auditor from office at any time during his or her term of office or decide not to re-appoint the auditor for a further term. They must give the auditor 7 days' prior notice of their intention. The auditor then has the right to make a written response and require that the LLP sends it to its members.

Although an LLP may remove an auditor from office at any time, the auditor may be entitled to compensation or damages for termination of appointment.

If an auditor ceases for any reason to hold office, he or she must deposit a statement at the LLP's registered office. The statement should set out any circumstances connected with the ceasing to hold office that the auditor considers should be brought to the attention of the members and creditors of the LLP.

- If there are any such circumstances, the LLP must send a copy of the statement to all the members of the LLP unless a successful application is made to the court to stop this. If the auditor does not receive notification of an application to the court within 21 days of depositing the statement with the LLP, the auditor must within a further seven days send a copy of the statement to Companies House for the limited liability partnership's public record.
- If there are no such circumstances, the auditor must deposit a statement with the LLP to that effect. It does not have to circulate this statement to the members.

Chapter 9

Quality of paper documents

1. What happens to documents sent to Companies House?

The documents and forms you deliver to Companies House are stored and the electronic image is used as the working document.

When a member of the public views the LLP record, they see the electronic image reproduced on-line. So it is important not only that the original is legible, but that it can also produce a clear copy.

The remainder of this chapter lays down a few quality guidelines to follow when preparing accounts and other documents for filing at Companies House.

2. What happens if my documents do not meet the guidelines?

Companies House can reject documents that it cannot capture electronically, giving a notice saying why they are unacceptable. You must deliver an acceptable copy within 14 days of the notice (otherwise, we treat the original as not having been delivered).

3. How should I set out documents?

Every document delivered to Companies House must state prominently the registered number of the LLP, and must comply with any requirements specified by the Registrar relating to the legibility of that document.

Briefly, documents should be on A4 size, plain white paper between 80gsm and 100gsm in weight with a matt finish. Text should be black, clear, legible, and of uniform density.

4. When you prepare a document:

- use black ink or black type;
- use bold lettering (some elegant thin typefaces and pens give poor quality copies);
- don't send a carbon copy;

- don't use a dot matrix printer;
- remember - photocopies can result in a grey shade that will not scan well;
- use A4 size paper with a good margin; and
- include the LLP number in the top right-hand corner of the first page.

Glossy accounts

If you are producing colour printed glossy accounts, please save them for your members and others who will appreciate them. We still need black on white with a matt finish. A typed, unbound version of a printer's proof is ideal, provided it has the necessary signatures.

Each year we reject around 6,000 sets of accounts because we cannot scan them successfully. The top 3 reasons include:

- Glossy accounts;
- Shading over figure work e.g. to differentiate between the financial year in question and the previous year: and
- Poor print quality.

5. Can I find out more about this?

For further guidance on print requirements or any of our services mentioned in this booklet please contact 0303 1234 500.

CHAPTER 10 Further information

1. How do I send information to Companies House?

You may deliver documents to the Registrar by hand (personally or by courier), including outside office hours, bank holidays and weekends to Cardiff, London and Edinburgh.

You may also send documents by post or by the Document Exchange Service (DX). If you send documents, please address them to:

For LLPs incorporated in England & Wales:	For LLPs incorporated in Scotland:
<p>Companies House Crown Way Cardiff CF14 3UZ</p> <p>DX33050 Cardiff 1</p>	<p>Companies House 4th Floor Edinburgh Quay 2 139 Fountainbridge Edinburgh EH3 9FF</p> <p>DX ED235 Edinburgh 1 or LP-4 Edinburgh 2</p>

If you are sending documents by post, courier or Document Exchange Service (DX) and would like a receipt, Companies House will provide an acknowledgement if you enclose a copy of your covering letter with a pre-paid addressed return envelope. We will barcode your copy letter with the date of receipt and return it to you in the envelope provided.

Please note: an acknowledgement of receipt does not mean that a document has been accepted for registration at Companies House.

Please note: Companies House does not accept accounts or any other statutory documents by fax

2. Where do I get forms and guidance?

This is one in a series of Companies House guidance which provide a simple guide to the Companies Act and related legislation.

Statutory forms and guidance are available, free of charge from Companies House. The quickest way to get them is through our website at www.companieshouse.gov.uk or by telephoning 0303 1234 500.

Forms can also be obtained from company law stationers, accountants, solicitors and company formation agent.

how to contact us

Contact Centre: 0303 1234 500*
Mini-com: 029 2038 1245
enquiries@companieshouse.gov.uk
www.companieshouse.gov.uk

*For training and quality purposes
your call may be monitored

Cardiff:

Companies House
Crown Way, Cardiff CF14 3UZ

Edinburgh:

Companies House
4th Floor
Edinburgh Quay 2
139 Fountainbridge
Edinburgh EH3 9FF

London:

Companies House
21 Bloomsbury Street, London WC1B 3XD