



*Companies House*

— *for the record* —

# **Formation and Names**

***February 2005***

# Formation and Names - GBLLP1

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*This is a guide only and should be read with the relevant legislation.*

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### Introduction

This booklet is about requirements for the incorporation of limited liability partnerships. It applies to limited liability partnerships formed and registered in England, Wales and Scotland. It covers the formation documents, limited liability partnership members, and the controls applied to the use of certain limited liability partnership names. This includes:

- the rules and restrictions on the choice of limited liability partnership names both when a limited liability partnership is formed and when it changes its name;
- how to change a limited liability partnership name.
- when Companies House will not register a limited liability partnership name and when the use of sensitive words or expressions will need to be justified or need prior approval from a recognised authority; and
- when you can object to the registration of a particular limited liability partnership name, and also what to do if your limited liability partnership name has been objected to and you are directed by the Secretary of State to change the name.

All incorporated partnerships must disclose certain information to Companies House for the public record and to the people they deal with. This booklet tells you:

- where you must display the limited liability partnership name and what information must appear on partnership stationery; and
- when changes in the limited liability partnership's circumstances and particulars must be notified to Companies House.

This booklet is only intended as an introduction to these continuing obligations. [Other booklets](#) in this series are mentioned in the text; they cover individual subjects in more detail.

You will find the relevant law in the Limited Liability Partnerships Act 2000, and in the Limited Liability Partnerships Regulations 2001 which apply parts of the Companies Act 1985 (as amended in 1989 and later) to limited liability partnerships. When we refer to 'the regulations' in this booklet, we mean the Limited Liability Partnerships Regulations 2001.

Setting up a limited liability partnership brings many obligations. It may be worthwhile taking advice from a solicitor or accountant as to whether a limited liability partnership is the best way for you to run your business.

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## CHAPTER 1

### New limited liability partnerships

#### 1. What is a limited liability partnership?

A limited liability partnership is a new form of legal business entity with limited liability.

#### 2. What is the difference between a limited liability partnership and a limited company?

The main difference is that a limited liability partnership has the organisational flexibility of a partnership and is taxed as a partnership. In other respects it is very similar to a company.

#### 3. Who can form a limited liability partnership?

The Act generally allows two or more persons associated for carrying on a lawful business with a view to profit to form a limited liability partnership by subscribing to its incorporation document - [Form LLP 2](#). (In law, 'person' includes individuals and companies.) However, limited liability partnerships are not available for all activities such as non profit making activities.

#### 4. How do I form a limited liability partnership?

You will need to send an Incorporation Document [Form LLP2](#), together with the registration fee (see question 11 below), to the Registrar of Companies.

#### 5. What is an Incorporation Document ([Form LLP2](#))?

The form sets out:

- the limited liability partnership's name;
- where the registered office of the limited liability partnership is situated (in England, Wales or Scotland);
- the address of the registered office;
- the name, full address and date of birth of each member; and
- which of these persons are to be designated members or that all members are designated members.

The [Form LLP2](#) includes a statement of compliance that must be signed by a solicitor or a proposed member. Whoever signs the statement must indicate in what capacity they are signing the form. All members and designated members must sign and date the incorporation document to confirm their consent to act.

#### 6. What is a registered office?

It is the address of a limited liability partnership to which Companies House will send letters and reminders. The registered office can be anywhere in England and Wales (or Scotland if your limited liability partnership is registered there). The registered office must always be an effective address for delivering documents to the limited liability partnership, and to avoid delays it is important that all correspondence sent to this address is dealt with promptly. If a limited liability partnership changes its registered office address after incorporation, the new address must be notified to Companies House on [Form LLP287](#).

## Valid addresses

Companies House uses the Post Office address file to verify addresses, so to avoid delays, please ensure that your proposed registered office address is recognised by the Post Office and always give the correct postcode on forms sent for registration.

### 7. What is the minimum number of designated members a limited liability partnership requires?

Every limited liability partnership must have at least two, formally appointed, designated members at all times. If there are fewer than two designated members then every member is deemed to be a designated member. (The limited liability partnership may have decided that all members will be designated members or that only some members will be designated members - see question 5 above).

After incorporation, you must tell Companies House about:

- the appointment of a new member or designated member - use Form [LLP288a](#);
- a member or designated member ceasing to act in the limited liability partnership - use Form [LLP288b](#);
- changes in a member's or designated member's name or address or any of the other details originally registered on Form [LLP2](#) - use Form [LLP288c](#);
- changes in a member's status (member to designated member or vice versa ) - use Form [LLP288c](#);
- a reversal of the decision that either all members or only specific members will be designated members - use Form [LLP8](#). (Forms [LLP288c](#), changing the status of each member, may also be required).

### 8 What is the difference between a member and a designated member?

With the agreement of the other members, a member may become a designated member at any time. Designated members have the same rights and duties towards the limited liability partnership as any other member. These mutual rights and duties are governed by the limited liability partnership agreement and the general law. However, the law also places extra responsibilities on designated members. In particular, designated members are responsible for:

- appointing an auditor (if one is needed);
- signing the accounts on behalf of the members;
- delivering the accounts to the Registrar;
- notifying the Registrar of any membership changes or change to the registered office address or name of the limited liability partnership;
- preparing, signing and delivering to the registrar an annual return (Form [LLP363](#)); and
- acting on behalf of the limited liability partnership if it is wound up and dissolved.

Designated members are also accountable in law for failing to carry out these legal responsibilities.

### 9. What happens to the documents sent to the Registrar?

All limited liability partnership formation documents are subject to certain checks including checks of prospective members against the register of disqualified directors and members.

The Registrar then keeps the documents delivered and makes them available for public inspection.

### 10. Can I choose any name I want for my limited liability partnership?

No. There are some restrictions on your choice. [Chapter 2](#) of this booklet explains how those restrictions may affect your choice.

## Limited liability partnership name checks

It is important to check that the name you want is acceptable to Companies House before you complete the incorporation document (Form [LLP2](#)).

Briefly, the restrictions are that:

- you cannot register the same name as another limited liability partnership or company;
- the use of certain words is restricted; and
- names likely to cause offence are not allowed.

It is also important to check whether your chosen name is similar to any other names already on the register. If you have Internet access, you can view the register of names on our web site at [www.companieshouse.gov.uk](http://www.companieshouse.gov.uk). If your chosen name is too like another name, an objection could be made within the 12 months following the incorporation of your limited liability partnership and you could be directed by the Secretary of State to change the limited liability partnership's name.

Names cannot be reserved and formation applications are not processed strictly in order of time or date of receipt. In the unlikely event that we receive more than one application to register the same name, only one will be registered. The second will be refused because the name would then already be on the names index. There can be no guarantee which application will be processed first. In general, company incorporation applications delivered electronically are processed more quickly than other applications delivered on paper, including LLP applications.

### 11. How long does it take to incorporate a limited liability partnership?

If all the documents are correct, the limited liability partnership will normally be incorporated within five working days from receipt at Companies House. **We also offer a premium same-day registration service at our Cardiff and Edinburgh offices (this service is not available at the London Information Centre).**

### 12. How much does Companies House charge to incorporate a limited liability partnership?

The standard registration fee is £20. The premium service costs £50 and provides incorporation on the same day as we receive the documents, if they are hand delivered before 3pm to our Cardiff or Edinburgh offices. Posted applications cannot be given the same guarantee although, in most cases, we will register the application on the day of receipt. Cheques should be made payable to Companies House.

Our fees will be changing from **1 February 2005**. [Click here for a full list of the new fees.](#)

### 13. Where can I obtain a form to incorporate a partnership?

Form [LLP2](#) is available on our web site at [www.companieshouse.gov.uk](http://www.companieshouse.gov.uk) or from the Companies House offices listed at the end of this booklet. The form can also be obtained from legal stationers, accountants, solicitors or formation agents. Their names and addresses are available in business phone books.

### 14. Can I deal direct with Companies House to form my limited liability partnership?

Yes. However, while our staff will be happy to give you guidance on general matters (such as filling in forms or advice on limited liability partnership names), they cannot advise you whether an incorporated limited liability partnership is the best vehicle for your business.

If you are unsure about any aspect of forming a limited liability partnership, please seek professional advice from your solicitor, accountant or formation agent.

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## CHAPTER 2

### Choosing a limited liability partnership name

#### 1. Can I choose any name I want for my limited liability partnership?

No. Several regulations can affect your choice. For example, all limited liability partnership names must end with the words 'Limited Liability Partnership', or, their abbreviations or Welsh equivalents 'Partneriaeth Atebolrwydd Cyfyngedig'.

#### 2. Could my choice of name be rejected?

Yes, if:

- it is 'the same as' a name already on the index - see [question 3](#) below;
- it includes the words 'limited liability partnership' anywhere except at the end of the name. This applies equally to abbreviations or the Welsh equivalent of the words;
- it is offensive;
- its use would be a criminal offence.
- it includes 'SE' (or the abbreviation SE bracketed or with other punctuation marks before or after the abbreviation). For more information, see our booklet *The European Company: Societas Europaea (SE)*.

In addition, some names need the approval of the Secretary of State before they can be registered. These include names which contain words prescribed by regulations (see [question 4](#)) and names which suggest a connection with central or local government.

If you avoid these restrictions, you can normally have your choice of name.

Make sure that the name you want to use is acceptable before you complete your incorporation document - Form [LLP2](#) - or complete Form [LLP3](#) to change a limited liability partnership name. If in doubt, contact:

**For limited liability partnerships  
registered in England and Wales**

0870 3333636

**For limited liability partnerships  
registered in Scotland**

0131 535 5831 or 5832

#### 3. What does 'the same as' mean?

When deciding whether a name is 'the same as' another name, the Registrar ignores punctuation, the limited liability partnership status and 'the' at the start of the name. A name that sounds the same as one already on the Company or Limited Liability Partnership Names Index may be accepted if the two names are spelt differently.

For example, if the name 'Hands Limited' is already registered, then the following would be rejected:

- Hands Limited Liability Partnership (or LLP)
- H and S Limited Liability Partnership (or LLP)
- H & S Limited Liability Partnership (or LLP)

While a limited liability partnership name may be sufficiently different from a name already on the Index to allow it to be registered, this might not be enough to avoid the name being considered 'too like' another if an objection is lodged after the second limited liability partnership or company has been incorporated. In such cases, your partnership could be directed to change its name - see [chapter 5](#).

You should be aware that if you adopt a name which misleads the public into believing that your business is that of another business - for example, trading as a department store under the name 'Harrods' - then you may face a legal action for 'passing off' by the person whose business you have affected. Registration of a name by Companies House is no guarantee that you are safe from such an action.

Registering a name prevents another limited liability partnership from having an identical name, but it does not stop the name being used as a trading or business name except in the circumstances described above.

#### 4. Which names need approval?

Names which need approval are those which include words or expressions set out in statutory regulations and names which give the impression that the limited liability partnership is connected with HM Government or with a local authority. Full lists of 'sensitive' words are at Appendices [A](#), [B](#) and [C](#), and there is more information on sensitive words in [chapter 4](#).

#### Names that suggest a banking activity

Following the repeal of the Banking Act 1987, company names that include bank, banker, banking or deposit no longer need approval. However, using words that suggest a banking activity implies that the person using the name is carrying on a banking business and is therefore accepting deposits - a regulated activity under the Financial Services and Markets Act 2000. Therefore, the person would normally need to be an 'authorised person' or to have exemption under the Act.

Use of a banking name by a person who is neither authorised nor exempt under the Act could be material to whether an offence has been committed under section 24 of the Act. A person may, however, be able to establish that the way that he carries on his business means that those who deal with him would not understand him to be an authorised person.

It should not be assumed that a decision by us to register a particular banking name means that its use in certain circumstances would not contravene section 24. If you are in any doubt, you should seek independent legal advice.

#### 5. What if my choice of name needs approval?

If you choose a limited liability partnership name that needs the approval of the Secretary of State for Trade and Industry, then before committing yourself, contact the Limited Liability Partnerships Team at Companies House, Cardiff or Edinburgh, as appropriate, and ask for information on the rules governing the use of the word you have chosen.

- If you choose a name that includes any of the words listed in [Appendix A](#), you will probably be asked to supply supporting information before we register the name. You should write, enclosing information in support of your application, to the Secretary of State for Trade and Industry at Companies House in [Cardiff](#) (for English and Welsh limited liability partnerships) or in [Edinburgh](#) (for Scottish limited liability partnerships). Both addresses are at the back of this booklet.
- If your choice of name includes any of the words listed in [Appendix B](#), then you will need to write to the 'relevant body' to ask if they have any objection (and if so, why) to your use of the word or expression in your limited liability partnership name. When you write to the Secretary of State for Trade and Industry at Companies House,

Cardiff or Edinburgh to ask for approval of the name, you must enclose a copy of any reply you have received from the 'relevant body'.

- The use of some words and expressions is covered by other legislation and their incorrect use in limited liability partnership names might be a criminal offence. Those known to Companies House are listed at [Appendix C](#). If you wish to include one of these words or expressions in your limited liability partnership name, then you should contact the relevant regulatory authority, or ask us for advice.
- If your chosen name gives the impression that your limited liability partnership is connected with HM Government or with a local authority, then you will need the written approval of the Secretary of State for Trade and Industry before the name can be registered. Write to the Secretary of State for Trade and Industry at Companies House, Cardiff or Edinburgh, as appropriate, giving as much detail as you can to support your application. Such names will normally only be approved where you can show that a genuine connection exists and where the relevant government body supports the application. See [chapter 4](#).

## 6. How do I register my limited liability partnership name?

If your chosen name is not already on the Company and Limited Liability Partnership Names Index and is not one which needs the Secretary of State's approval, then send your incorporation document (or Form [LLP3](#) if an existing limited liability partnership is changing its name) to:

- Limited Liability Partnership Team, [Cardiff](#) for limited liability partnerships registered in England and Wales; or
- The Registrar of Companies for Scotland for limited liability partnerships registered in Scotland.

If your documents are correct, the limited liability partnership name will be registered and a certificate of incorporation issued.

More information about incorporating limited liability partnerships is covered in [chapter 1](#) of this booklet. Information about changing the name of a limited liability partnership is given in [chapter 3](#).

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## CHAPTER 3

### Change of limited liability partnership name

#### 1. Are there any restrictions on the new name a limited liability partnership can choose?

Yes. They are identical to the restrictions applying to a new limited liability partnership seeking registration. So, before you decide on a new name for your limited liability partnership, please read [chapter 2](#). If you choose an unacceptable name, we will not register it.

If a name is registered that is too similar to another already on the index and an objection is made, then the Secretary of State may direct your limited liability partnership to change its name. For information on the Secretary of State's powers, see [chapter 5](#).

#### 2. How is the name changed?

The limited liability partnership must complete a [Form LLP3](#). The form must then be signed by a designated member and sent to the Registrar, with the fee (currently £10). We also offer a premium same-day service, which costs £50. The same-day service can only be guaranteed where the LLP3 is hand delivered before 3pm to our Cardiff or Edinburgh offices. If all is in order, Companies House will then process the form and issue a Certificate of Incorporation on Change of Name. The name of the limited liability partnership is not changed until the new certificate is issued.

**Our fees will be changing from 1 February 2005.** [Click here for a full list of the new fees.](#)

#### 3. How long does this take?

If all the documents are correct, the change of name will normally be processed within five working days from receipt at Companies House.



## CHAPTER 4

### Sensitive words and expressions

#### 1. What are 'sensitive words and expressions'?

These are words and expressions that, when used in a limited liability partnership name, may imply business pre-eminence, a particular status or a specific function. For this reason, they have been prescribed in regulations as requiring the approval of the Secretary of State. The aim is to ensure that use of the word is justified so that the public is not misled by the name. We act on behalf of the Secretary of State in dealing with applications for approval of such words and expressions.

Approval by the Secretary of State is confined to the use of certain words or expressions in the limited liability partnership name. Approval does not imply approval of a limited liability partnership's aims and objectives.

This chapter gives guidance on the conditions your limited liability partnership will need to fulfil if you wish to use one of the words listed in [Appendix A](#).

#### 2. What types of words and expressions are sensitive?

*The following words imply national or international pre-eminence:*

- **British** - approval of this word in your limited liability partnership name will depend on how it is used. Normally the Secretary of State would expect the limited liability partnership to be British owned. You would need to show that the limited liability partnership is pre-eminent in its field by providing supporting evidence from an independent source such as a Government department or a trade association. If the word 'British' is qualified by words that do not describe an activity or product, for example by using a 'made-up' word, then evidence of pre-eminence is not necessarily essential. But you would be expected to show that your limited liability partnership is substantial in relation to its activity or product and that it is eminent in its own field.
- **England, English, Scotland, Scottish, Wales, Welsh, Ireland or Irish** - if you wish to use these words as a prefix to your limited liability partnership name, the rules are similar to those for 'British'. You will usually be given approval to use any of these words as a suffix if you show that the limited liability partnership has its main place of business in the country concerned. If you want to use one of these words because it is a surname, you will usually be given approval if the limited liability partnership name includes forenames or initials.
- **European** - names which include this word will not be approved if they unjustifiably imply a connection with official bodies of the European Union. If there is a genuine connection with an official body, the name may be allowed if the appropriate body supports the application.
- **Great Britain or United Kingdom** - if you wish to use these expressions as a prefix, or to use 'of Great Britain' or 'of the United Kingdom' as a suffix, then the criteria are the same as for 'British'. If the words are used as a suffix to the name, they are normally allowed without difficulty. Using the initials 'GB' or 'UK' in your limited liability partnership name does not require approval.
- **International** - if you wish to use this word as a prefix, you need to show that the major part of the limited liability partnership's activities is in trading overseas. If you wish to use it as a suffix, then approval will usually be given if you can show that the limited liability partnership operates in two or more overseas countries.
- **National** - the criteria for use of this word are the same as for 'British'.

*The following words imply business pre-eminence or representative or authoritative status:*

- **authority, board or council** - if you want to use any of these words, you should ask us for advice. If the limited liability partnership is to be registered in Scotland, contact Companies House in [Edinburgh](#).
- **institute or institution** - approval for use of these words is normally given only to those organisations which are carrying out research at the highest level or to professional bodies of the highest standing. You will need to show us that there is a need for the proposed institute and that it has appropriate regulations or examination standards. You will need evidence of support from other representative and independent bodies.

*The following words imply specific objects or functions:*

- **charter** or **chartered** - names that include these words will be refused if they unjustifiably give the impression that the limited liability partnership has a Royal Charter. If the words are used to qualify a profession, we will seek the advice of the appropriate governing body before considering whether to give approval.
- **chemist** or **chemistry** - if you want to use these words, you should ask for advice from Companies House in [Cardiff](#). If the limited liability partnership is to be registered in Scotland, contact Companies House in [Edinburgh](#).
- **group** - if use of this word implies several limited liability partnerships under one corporate ownership, then you will need to provide evidence of a parent and/or subsidiary association with two or more other British or overseas partnerships. If the name clearly shows that the limited liability partnership is to promote the interests of a group of individuals, then the name will normally be approved.
- **holding(s)** - a limited liability partnership wishing to use this word must be a holding limited liability partnership as defined under section 736 of the Companies Act 1985. - patent or patentee - a name including either word will only be approved if it does not contravene the Copyright, Designs and Patent Act 1988.
- **post office** - we are likely to seek advice on applications that include these words.
- **register** or **registered** - we treat every application for use of these words on its merits. Generally, we will seek advice from the appropriate governing body if names that include these words are linked with a professional qualification. The name will not be registered if it unjustifiably implies a connection with HM Government or a local authority. If such a connection actually exists, the name may be allowed if the appropriate body supports the application.
- **Sheffield** - if you wish to use a name that includes the word 'Sheffield', we will need to establish details of the limited liability partnership's location and its business activities. We will also consult the Company of Cutlers in Hallamshire.
- **trade union** - names including this expression will normally be refused unless they conform to legislation relating to trade unions.

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## CHAPTER 5

### Directions to change a limited liability partnership name

#### 1. What is a 'direction'?

A direction to change a limited liability partnership name is a legal instruction for a limited liability partnership to complete a Form [LLP3](#) adopting a new name and to register the change at Companies House within a specified time. A direction may be issued, for example, as a result of an objection being lodged by an interested party because one name is 'too like' another. This chapter explains how to make an objection, what is considered when deciding whether one name is too like another and generally when a direction may be issued.

#### 2. Who can direct a limited liability partnership to change its name?

The Secretary of State has statutory powers to direct a limited liability partnership to change its name in certain circumstances.

#### 3. How do I object to a name?

If you wish to object to a name, for example because its similarity to your limited liability partnership name may lead to confusion between limited liability partnerships, then you must write to:

## **For limited liability partnerships incorporated in England and Wales:**

The Secretary of State for Trade and Industry  
Companies Administration Branch  
Companies House  
Crown Way  
Cardiff  
CF14 3UZ

## **For limited liability partnerships incorporated in Scotland:**

The Secretary of State for Trade and Industry  
Companies House  
37 Castle Terrace  
Edinburgh  
EH1 2EB

### **4. What does 'too like' mean?**

The Secretary of State first looks at the two names. Only if the names appear to be like each other is consideration given as to whether they are 'too like', that is if there is a danger of confusion between limited liability partnerships.

If the names differ by one or more words, this may suggest that they are not 'too like', depending on, for example, the word(s) and the length of the names in question.

If the names differ in only minor respects, this may suggest that the names are 'too like', in which case a direction may be issued. Examples could be:

- If the difference amounts to only one or two letters, especially when these represent the plural of a word included in an otherwise identical name on the register.
- If the names differ by short words, particularly when these words are of a generic nature, such as 'GB' or 'UK' or '.com'.
- If the names differ by slightly longer words when they have substantial or very distinctive elements in common.
- If they differ only by the use of symbols.

Note: consideration can only be given to the full corporate names of the limited liability partnership.

### **5. What if the name suggests a connection with a limited liability partnership already on the index?**

The Secretary of State does not consider any aspect of 'implied association', that is whether the limited liability partnership might be thought to be a member of, or associated with, a particular limited liability partnership or group of limited liability partnerships. Nor is consideration given as to the use of trading or business names, logos, ownership of registered trade or service marks, copyrights, patents etc, or any other proprietary rights existing in names or parts of names.

### **6. How are objections dealt with?**

The Secretary of State's powers are discretionary, each case being considered on its merits. The Secretary of State will normally inform the limited liability partnership whose name he proposed to direct to be changed, so that this limited liability partnership can put forward any evidence it considers appropriate in justification of retaining the existing name. Any relevant information provided to support or rebut the case for confusion between limited liability partnerships as limited liability partnerships (but not between limited liability partnerships as represented by their trading title, style or activity) will be considered in reaching a decision.

### **7. When may a direction be issued?**

A limited liability partnership may be directed to change its name:

- Within 12 months of its date of registration if it is the same as or, in the opinion of the Secretary of State, 'too like' a name appearing (or which should have appeared) on the index at the time of its registration.
- Within five years of its date of registration, where the Secretary of State has reason to think that it has provided misleading information for the purposes of registration, or has given undertakings or assurances for that purpose

that have not been fulfilled.

- At any time if the name gives so misleading an indication of the nature of the limited liability partnership's activities as to be likely to cause harm to the public. This direction must be complied with within six weeks unless an application is made to the Court to set it aside. (Section 32, Companies Act 1985)

## **8. Can a 'too like' name be rejected before the limited liability partnership is registered?**

No. Although proposed limited liability partnership names are rejected if they are the 'same as' an existing limited liability partnership name, there is no power to reject a name on the grounds that it is 'too like' that of another limited liability partnership.

It is in your interest to ensure that the name you choose for your limited liability partnership is sufficiently different from any other name on the register. This will reduce the risk of confusion and the following potential difficulties:

- objections to the limited liability partnership name;
- confusion with other limited liability partnerships with a poor trading record;
- a 'passing off' action in civil law.

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## **CHAPTER 6**

### **Publication of the name of the limited liability partnership and details to be shown on stationery**

Your limited liability partnership must state its name (as it appears in its Incorporation Document Form [LLP2](#)) in certain places and on its business stationery. Your limited liability partnership must also give certain information on all its business letters and order forms.

#### **1. Where must the limited liability partnership name be displayed?**

Every limited liability partnership must paint or affix its name on the outside of every office or place in which its business is carried on - even if it is a member's home. The name must be kept painted or affixed and it must be both conspicuous and legible.

#### **2. On which documents must the limited liability partnership name be shown?**

The limited liability partnership must state its name, in legible lettering, on the following:

- all the limited liability partnership's business letters;
- all its notices and other official publications;
- all bills of exchange, promissory notes, endorsements, cheques and orders for money or goods purporting to be signed by, or on behalf of, the limited liability partnership;
- all its bills of parcels, invoices, receipts and letters of credit.

#### **3. Must the limited liability partnership show any other details?**

Yes. On all its business letters and order forms the limited liability partnership must show in legible lettering:

- Its place of registration and its registered number. The place of registration must be one of the following, as appropriate:

## For limited liability partnerships registered in England and Wales:

Registered in Cardiff  
Registered in England and Wales  
Registered in England  
Registered in London  
Registered in Wales

## For limited liability partnerships registered in Scotland:

Registered in Scotland  
Registered in Edinburgh

- The fact that it is a limited liability partnership.
- The address of its registered office. If a business letter or order form mentions more than one address, it is recommended that you say which is the registered office address.

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## CHAPTER 7

### The new limited liability partnership - looking forward

#### 1. What information does Companies House require?

Designated members have a personal responsibility to make information about the structure, management and activities of their limited liability partnership available both to the members of the limited liability partnership and to the general public. This will include accounts.

#### 2. What period should the accounts cover?

A limited liability partnership's first accounts must start on the day of incorporation. The first financial year must end on the 'accounting reference date' or a date up to seven days either side of this date (see [question 3](#)). Subsequent accounts start on the day following the year-end date of the previous accounts. They end on the next 'accounting reference date' or a date up to seven days either side.

#### 3. How is the accounting reference date set?

The accounting reference date is the date in each year to which accounts will be drawn up. The date depends on the date of incorporation as it is the last day of the month in which the anniversary of incorporation falls. For example, if your limited liability partnership is incorporated on 2 July this year, the accounting reference date will be 31 July, and its first financial year must end on 31 July next year (or within seven days of that date).

#### 4. Can the accounting reference date be changed?

Yes. You may change it by sending Form [LLP225](#) to the Registrar. You must do this during the accounting period affected by the change or during the period allowed for delivering the associated accounts to us. For more information, see our booklet, '[Limited Liability Partnerships Administration and Management](#)'.

#### 5. How long do I have to deliver accounts?

The first accounts of a limited liability partnership must be delivered:

- within 10 months of the end of the accounting reference period; or
- if the accounting reference period is more than 12 months, within 22 months of the date of incorporation, or three months from the end of the accounting reference period, whichever is longer.

#### 6. What else must I tell Companies House?

Here are some of the important things that you must tell us about - using, in most cases, a special form we provide, and within the time limits stated.

- Changes of members and designated members, within 14 days. For appointments use Form [LLP288a](#), for resignations use Form [LLP288b](#), and for changes of designation use Form [LLP8](#).
- Change of members' and designated members' personal details, within 28 days using form [LLP288c](#)
- Register and debenture holders.
- Details of any mortgage or charge created by the limited liability partnership, within 21 days. See our booklet, 'Limited Liability Partnerships Administration and Management'.
- A change of registered office, within 14 days. Use Form [LLP287](#). The change becomes legally effective only when we have registered the form.

## 7. What about annual returns?

Every limited liability partnership must deliver an annual return to Companies House at least once every 12 months. It has 28 days from the date to which the return is made up to do this.

## 8. What does Companies House do with the information my limited liability partnership sends?

We must make the information available to anyone who wants to see it. So the information you send will be added to your record and will be available for public inspection.

## 9. What happens if I don't send the information to Companies House on time?

If your accounts are delivered late, there is an automatic civil penalty for late filing. This is between £100 and £1,000. More information about late filing penalties is available in our booklet, '[Limited Liability Partnership Administration and Management](#)'.

In addition, designated members may be prosecuted for not filing certain documents. If convicted, they will have a criminal record and be liable for a fine of up to £5,000 for each offence. In some cases, they could also be disqualified from being a designated member or company director taking part in the management of a limited liability partnership or company for up to five years.

## 10. What if the limited liability partnership doesn't take off or I no longer need it?

Limited liability partnerships that have not traded or otherwise carried on business for at least three months may apply to the Registrar to be struck off the register. For information on this, and formal insolvency proceedings, see our booklets '[Limited Liability Partnerships Winding-Up](#)' or, for limited liability partnerships registered in Scotland, '[Limited Liability Partnerships Winding-Up \(Scotland\)](#)'.

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## CHAPTER 8

### Further information

#### 1. Where can I go for help?

Our staff in Cardiff and Edinburgh will be able to advise you on matters generally, but when you start a limited liability partnership it is important to get things right. So that you don't make what could turn out to be costly mistakes, it may be sensible to consult a solicitor, a formation agent, a chartered secretary or an accountant as appropriate. Addresses will usually be found in the Yellow Pages.

For more information about names which need the approval of the Secretary of State, you should write to:

## For limited liability partnerships incorporated in England and Wales

Limited Liability Partnership Team  
Companies House  
Crown Way  
Cardiff  
CF14 3UZ

DX33050 Cardiff

## For limited liability partnerships incorporated in Scotland

The Registrar of Companies  
Companies House  
37 Castle Terrace  
Edinburgh  
EH1 2EB

DX ED235 Edinburgh 1

LP – 4 Edinburgh 2

You can also get advice about the use of particular words and expressions from the relevant bodies whose names and addresses are listed in the [Appendices](#).

### 2. How do I send information to the Registrar?

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, by the Hays Document Exchange service (DX) or by Legal Post (LP) in Scotland. If you send documents, please address them to:

#### For LLPs incorporated in England & Wales:

The Registrar of Companies  
Companies House  
Crown Way  
Cardiff CF14 3UZ  
DX33050  
Cardiff

#### For LLPs incorporated in Scotland:

The Registrar of Companies  
Companies House  
37 Castle Terrace  
Edinburgh  
EH1 2EB

DX ED235 Edinburgh 1

LP – 4 Edinburgh 2

We will only acknowledge receipt of documents at Companies House if you provide a stamped addressed envelope.

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

### 3. Where do I get forms and guidance booklets?

This is one of a series of Companies House booklets which provide a simple guide to the Companies Act.

[Statutory forms](#) and [guidance booklets](#) are available, free of charge from Companies House. The quickest way to get them is through this website or by telephoning 0870 3333636.

If you prefer you can write to our stationery sections in [Cardiff](#) or [Edinburgh](#).

Forms can also be obtained from legal stationers, accountants, solicitors and company formation agents - addresses in business phone books.

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## APPENDIX A

You will need the approval of the Secretary of State for Trade and Industry before you use any of the following words or expressions (or their plural or possessive forms) in your chosen limited liability partnership name. .

(a) Words which imply national or international pre-eminence:

British	Great Britain	National	Wales
England	International	Scotland	Welsh
English	Ireland	Scottish	
European	Irish	United Kingdom	

(b) Words which imply business pre-eminence or representative or authoritative status:

Association	Board	Federation	Institution
Authority	Council	Institute	Society

(c) Words which imply specific objects or functions:

Assurance	Co-operative	Insurance	Registered
Assurer	Foundation	Insurer	Re-insurance
Benevolent	Friendly society	Patent	Re-insurer
Charter	Fund	Patentee	Sheffield
Chartered	Group	Post office	Stock exchange
Chemist	Holding	Reassurance	Trade union
Chemistry	Industrial & provident society	Re-assurer	Trust
		Register	

## APPENDIX B

Words or expressions in the following list need the approval of the Secretary of State. If you want to use any of them in your limited liability partnership name you will need to write first to the relevant body to ask if they have any objection to its use. When you apply for approval to use the name you should tell Companies House that you have written to the relevant body and enclose a copy of the reply you have received.



Word or Expression	Relevant Body for Limited Liability Partnerships intending to have their registered office in England or Wales	Relevant Body for Limited Liability Partnerships intending to have their registered office in Scotland
Charity, Charitable	Head of Status Charity Commission Woodfield House Tangier Taunton TA1 4BL	<i>For recognition as a Scottish charity Inland Revenue FICO (Scotland) Trinity Park House South Trinity Road Edinburgh EH5 3SD</i>
Contact Lens	The Registrar General Optical Council 41 Harley Street London W1N 2DJ	As for England and Wales
Dental, Dentistry	The Registrar General Dental Council 37 Wimpole Street London W1M 8DQ	As for England and Wales
District Nurse Health Visitor, Midwife, Midwifery Nurse, Nursing	The Registrar & Chief Executive United Kingdom Central Council for Nursing, Midwifery and Health Visiting 23 Portland Place London W1N 3AF	As for England and Wales
Health Centre	Office of the Solicitor Department of Health & Social Security 48 Carey Street London WC2A 2LS	As for England and Wales
Health Service	Department of Health Room 2N35A Quarry House Quarry Hill Leeds LS2 7UE	As for England and Wales

Police	Home Office Police Dept Strategy Group Room 510 50 Queen Anne's Gate London SW1H 9AT	The Scottish Ministers Police Division St Andrews House Regent Road Edinburgh EH1 3DG
Polytechnic	Department of Education and Science FHE 1B Sanctuary Buildings Great Smith Street Westminster London SW1P 3BT	As for England and Wales
Pregnancy, Termination, Abortion	Department of Health Area 423 Wellington House 133-135 Waterloo Road London SE1 8UG	As for England and Wales
Royal, Royale, Royalty, King, Queen, Prince, Princess, Windsor, Duke, His/Her Majesty	If based in England: Grant Bavister Dept for Constitutional Affairs Constitutional Policy Division 6 th Floor Selborne House 54 Victoria Street London SW1E 6QW  If based in Wales: The National Assembly for Wales Crown Buildings Cathays Park Cardiff CF10 3NQ	The Scottish Ministers Civil Law and Legal Aid Division Saughton House Broomhouse Drive Edinburgh EH11 3XD
Special School	Department for Education and Employment Schools 2 Branch Sanctuary Buildings Great Smith Street Westminster London SW1P 3BT	As for England and Wales

University

Privy Council Office  
2 Carlton Gardens  
London SW1Y 5AA

As for England and  
Wales

## APPENDIX C

Certain words or expressions are covered by other legislation and their use in limited liability partnership names might be a criminal offence. These are listed below. If you want to use any of these words or expressions in your limited liability partnership name, then you should contact the relevant regulatory authority or ask us for advice before proceeding. We may seek independent advice from the relevant body.

<b><i>Word Or Expression</i></b>	<b>Relevant Legislation</b>	<b>Relevant Body</b>
Architect	Section 20 Architects Registration Act 1997	Architects Registration Board 73 Hallam Street London W1N 6EE
Credit Union	Credit Union Act 1979	The Public Records Section Financial Services Authority 25 The North Colonnade Canary Wharf London E14 5HS
Veterinary Surgeon Veterinary, Vet	Sections 19/20 Veterinary Surgeons Act 1966	The Registrar Royal College of Veterinary Surgeons 62-64 Horseferry Rd London SW1P 2AF
Solicitor (Scotland)	5.31, Solicitors (Scotland) Act 1980	The Law Society of Scotland 26 Drumsheugh Gardens Edinburgh, EH3 7YR
Dentist Dental Surgeon Dental Practitioner	Dental Act 1984	The Registrar General Dental Council 37 Wimpole Street London W1M 8DQ

Druggist Pharmaceutical Pharmacist Pharmacy	Section 78 Medicines Act 1968	The Director of Legal Services The Royal Pharmaceutical Society of Great Britain 1 Lambeth High Street London SE1 7JN (for Scottish Registered Companies) The Pharmaceutical Society 36 York Place Edinburgh EH13HU
Olympiad, Olympiads, Olympian, Olympians, Olympic, Olympics, <i>or translation of these</i>	Olympic Symbol etc. (Protection) Act 1995*  <i>*Also protects Olympic symbols of five interlocking rings and motto "Citius Altius Fortius"</i>	British Olympic Association 1 Wandsworth Plain London SW18 1EH
Optician, Ophthalmic Optician Dispensing Optician, Enrolled Optician Registered Optician, Optometrist	Opticians Act 1989	The Registrar General Optical Council 41 Harley Street London W1N 2DJ
Red Cross Geneva Cross, Red Crescent, Red Lion and Sun	Geneva Convention Act 1957	Seek advice of Companies House
Anzac	Section 1 Anzac Act 1916	Seek advice of Companies House
Chiropodist, Dietician Medical Laboratory, Technician, Occupational Therapist, Orthoptist, Physiotherapist, Radiographer Remedial Gymnast	Professions Supplementary to Medicine Act 1960 if preceded by Registered, State or Registered	Mrs Joan Arnott Department of Health HRD HRB Rm 2N35A Quarry House Quarry Hill Leeds LS2 7JE

Institute of Laryngology Institute of Otology Institute of Urology Institute of Orthopaedics	University College London Act 1988	Seek advice of University College London Gower Street London WC1E 6BT
Patent Office, Patent Agent	Copyright, Designs and Patents Act 1988	IPPD (Intellectual Property Policy Directorate), Room 3B38, Concept House, The Patent Office, Cardiff Road, Newport, NP10 8QQ
Building Society	Building Society Act 1986	Seek advice of Building Societies Commission Victoria House 30-40 Kingsway London WC2B 6ES
Chamber(s) of Business Chamber(s) of Commerce Chamber(s) of Commerce and Industry Chamber(s) of Commerce, Training and Enterprise Chamber(s) of Enterprise Chamber(s) of Industry Chamber(s) of Trade Chamber(s) of Trade and Industry Chamber(s) of Training Chamber(s) of Training and Enterprise	Companies and Business (Chamber of Commerce etc) Act 1999	Guidance is available from Companies House

