

Draft Order laid before the Scottish Parliament under section 483(5) of the Companies Act 2006 for approval by resolution of the Scottish Parliament.

DRAFT SCOTTISH STATUTORY INSTRUMENTS

2008 No.

COMPANIES

The Companies Act 2006 (Scottish public sector companies to be audited by the Auditor General for Scotland) Order 2008

Made - - - - 2008
Coming into force - - 6th April 2008

The Scottish Ministers make the following Order in exercise of the powers conferred by section 483(1) to (3) of the Companies Act 2006⁽¹⁾ and of all other powers enabling them to do so. In accordance with section 483(5) of that Act, a draft of the Order has been laid before and approved by resolution of the Scottish Parliament.

Citation and commencement

1. This Order may be cited as the Companies Act 2006 (Scottish public sector companies to be audited by the Auditor General for Scotland) Order 2008 and shall come into force on 6th April 2008.

Scottish public sector companies: audit by Auditor General for Scotland

2. The accounts of the companies listed in the Schedule to this Order having their registered offices in Scotland shall be audited by the Auditor General for Scotland.

St Andrew's House,
Edinburgh
2008

A member of the Scottish Executive

SCHEDULE

Article 2

Company Name	Registered Office	Registered Number
Architecture and Design Scotland Limited	Bakehouse Close, 146 Canongate, Edinburgh EH8 8DD	SC267870
Learning and Teaching Scotland Limited	The Optima, 58 Robertson Street, Glasgow G2 8DU	SC200241
The Skills Development Scotland Co. Limited	Alhambra House, 45 Waterloo Street, Glasgow G2 6HS	SC202659

EXPLANATORY NOTE*(This note is not part of the Order)*

This Order provides that certain companies with registered offices in Scotland are to have their accounts audited by the Auditor General for Scotland. This means that in terms of section 475 of the Companies Act 2006 these companies will be exempt from the auditing of company accounts requirements of Part 16 of that Act. The companies subject to this Order are non-profit making public sector companies, which appear to Scottish Ministers in terms of section 483(2) of that Act to carry out functions of a public nature or are funded by bodies audited by the Auditor General for Scotland.