

Draft Order laid before the Scottish Parliament under section 483(5) of the Companies Act 2006 (c. 46), for approval by resolution of the Scottish Parliament.

DRAFT SCOTTISH STATUTORY INSTRUMENTS

2019 No.

COMPANIES

The Companies Act 2006 (Scottish public sector companies to be audited by the Auditor General for Scotland) Order 2019

Made - - - - 2019
Coming into force - - 24th May 2019

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 2019 and comes into force on 24 May 2019.

ILF Scotland: audit by the Auditor General for Scotland

2. The accounts of ILF Scotland, being a private limited company bearing company number SC500075 and having its registered office at Denholm House, Ground Floor Almondvale Business Park, Almondvale Way, Livingston, West Lothian, EH54 6GA, are to be audited by the Auditor General for Scotland.

St Andrew's House,
Edinburgh
Date

Name
A member of the Scottish Government

(1) 2006 c.46.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order provides that ILF Scotland, being a company with a registered office in Scotland, is to have its accounts audited by the Auditor General for Scotland. This means that in terms of section 475 of the Companies Act 2006 this company will be exempt from the auditing of company accounts requirements of Part 16 of that Act. ILF Scotland is a non-profit making public sector company, which appears to Scottish Ministers in terms of section 483(2) of that Act to carry out functions of a public nature and is funded by bodies audited by the Auditor General for Scotland.