

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

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DRAFT SCOTTISH STATUTORY INSTRUMENTS

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**2022 No.**

**COMPANIES**

The Companies Act 2006 (Scottish public sector companies to be audited by the Auditor General for Scotland) (No. 2) Order 2022

<i>Made</i>	- - - -	2022
<i>Coming into force</i>	- -	2022

The Scottish Ministers make the following Order in exercise of the powers conferred by section 483(1) and (4) of the Companies Act 2006<sup>(1)</sup> and all other powers enabling them to do so.

In accordance with section 483(2) of the Companies Act 2006, it appears to Scottish Ministers that Scottish Futures Trust Limited is entirely or substantially funded from a body having accounts falling within paragraph (a) or (b) of section 483(3) of that Act.

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, commencement and interpretation**

1.—(1) This Order may be cited as the Companies Act 2006 (Scottish public sector companies to be audited by the Auditor General for Scotland) (No. 2) Order 2022 and comes into force on the day after it is made.

(2) In this Order “the Company” means Scottish Futures Trust Limited, a private limited company bearing company number SC348382 and having its registered office at 1st Floor, 11-15 Thistle Street, Edinburgh, EH2 1DF.

**Scottish Futures Trust Limited: audit by the Auditor General for Scotland**

2. The accounts of the Company are to be audited by the Auditor General for Scotland.

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**Draft Legislation:** This is a draft item of legislation. This draft has since been made as a Scottish Statutory Instrument: The Companies Act 2006 (Scottish public sector companies to be audited by the Auditor General for Scotland) (No. 2) Order 2022 No. 308

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### **Disapplication of audit requirements of Part 16 of the Companies Act 2006**

3. The requirements of Part 16 of the Companies Act 2006 as to audit of accounts do not apply to the Company for a financial year if its accounts are in that year to be audited by the Auditor General for Scotland.

St Andrew's House,  
Edinburgh  
Date

*Name*  
Authorised to sign by the Scottish Ministers

## EXPLANATORY NOTE

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

Article 2 of this Order provides that Scottish Futures Trust Limited (“the Company”), being a company with a registered office in Scotland, is to have its accounts audited by the Auditor General for Scotland. Article 3 provides that the company will be exempt from the auditing of company accounts requirements of Part 16 of the Companies Act 2006.