SCOTTISH STATUTORY INSTRUMENTS

2024 No. 266

COMPANIES

The Companies Act 2006 (Scottish public sector companies to be audited by the Auditor General for Scotland) Order 2024

Made - - - -	*26th September 2024*
Coming into force - -	*1st October 2024*

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

In accordance with section 483(2) the Companies Act 2006, it appears to the Scottish Ministers that Zero Waste Scotland 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) Order 2024 and comes into force on 1 October 2024.

(2) In this Order "the company" means Zero Waste Scotland Limited, a private limited company bearing company number SC436030 and having its registered office at Ground Floor, Moray House, Forthside Way, Stirling, FK8 1QZ.

Zero Waste Scotland Limited: audit by the Auditor General for Scotland

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

(**a**) 2006 c. 46.

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.

GILLIAN MARTIN
A member of the Scottish Government

St Andrew's House,
Edinburgh
26th September 2024

EXPLANATORY NOTE

(This note is not part of the Order)

Article 2 of this Order provides that Zero Waste Scotland 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.

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