SCOTTISH STATUTORY INSTRUMENTS

2026 No. 21

COMPANIES

The Companies Act 2006 (Scottish public sector companies to be audited by the Auditor General for Scotland) Order 2026

Made - - - -	*22nd January 2026*
Coming into force - -	*23rd January 2026*

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

In accordance with section 483(2) of the Companies Act 2006, it appears to the Scottish Ministers that Caledonian Sleeper Limited and ScotRail Trains Limited are 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 this instrument 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 2026 and comes into force on the day after the day on which it is made.

(2) In this Order—

"CSL" means Caledonian Sleeper Limited, a private limited company bearing company number SC328825 and having its registered office at Basement And Ground Floor Premises, 1-5 Union Street, Inverness, IV1 1PP,

"SRT" means ScotRail Trains Limited, a private limited company bearing company number SC328826 and having its registered office at Atrium Court, 50 Waterloo Street, Glasgow, G2 6HQ.

CSL and SRT: audit by the Auditor General for Scotland

2. The accounts of CSL and SRT 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 CSL and SRT for a financial year if their accounts are in that year to be audited by the Auditor General for Scotland.

FIONA HYSLOP
A member of the Scottish Government

St Andrew's House,
Edinburgh
22nd January 2026

EXPLANATORY NOTE

(This note is not part of the Order)

Article 2 of this Order provides that Caledonian Sleeper Limited and ScotRail Trains Limited ("the companies"), being companies with registered offices in Scotland, are to have their accounts audited by the Auditor General for Scotland. Article 3 provides that the companies will be exempt from the auditing of company accounts requirements of Part 16 of the Companies Act 2006.

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