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

2027 No.

COMPANIES

The Companies Act 2006 (Scottish public sector companies to be audited by the Auditor General for Scotland) Order 2027

Made - - - -	*2027*
Coming into force - -	*1st April 2027*

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 the companies specified in this Order exercise in or as regards Scotland functions of a public nature none of which relate to reserved matters (within the meaning of the Scotland Act 1998)(**b**) or are entirely or substantially funded from a body having accounts falling within paragraph (a) or (b) of section 483(3) of the Companies Act 2006.

In accordance with section 483(5) of the Companies Act 2006, a draft of this instrument 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 2027 and comes into force on 1 April 2027.

Scottish public sector companies: audit by the Auditor General for Scotland

2. The accounts of the companies specified in the schedule having their registered offices in Scotland are to be audited by the Auditor General for Scotland.

(**a**) 2006 c. 46.
(**b**) 1998 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 companies specified in the schedule for a financial year if their accounts are in that year to be audited by the Auditor General for Scotland.

Name
A member of the Scottish Government

St Andrew's House,
Edinburgh
Date

SCHEDULE

Articles 2 and 3

THE COMPANIES

Company Name	*Registered Office*	*Registered Number*
Airport Management Services Limited	Head Office, Inverness Airport, Inverness, IV2 7JB	SC353385
Caledonian Maritime Assets Limited	Municipal Buildings, Fore Street, Port Glasgow, Renfrewshire, PA14 5EQ	SC001854
CalMac Ferries Limited	The Ferry Terminal, Gourock, PA19 1QP	SC302282
David MacBrayne Limited	The Ferry Terminal, Gourock, PA19 1QP	SC015304
David MacBrayne HR (UK) Limited	The Ferry Terminal, Gourock, PA19 1QP	SC282760
Dundee Airport Limited	Head Office, Inverness Airport, Inverness, IV2 7JB	SC325066
Highlands and Islands Airport Limited	Head Office, Inverness Airport, Inverness, IV2 7JB	SC097647

EXPLANATORY NOTE

(This note is not part of the Order)

Article 2 of this Order provides that Airport Management Services Limited, Caledonian Maritime Assets Limited, CalMac Ferries Limited, David MacBrayne Limited, David MacBrayne HR (UK) Limited, Dundee Airport Limited and Highlands and Islands Airport 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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