



Land Reform (Scotland) Act 2016

2016 asp 18

PART 2

THE SCOTTISH LAND COMMISSION

CHAPTER 1

THE COMMISSION

Accounts and annual report

19 **Accounts**

- (1) The Commission must—
 - (a) keep proper accounts and accounting records,
 - (b) prepare in respect of each financial year a statement of accounts.
- (2) The Commission must send the statement of accounts to the Scottish Ministers by such date as the Scottish Ministers may direct.
- (3) The Commission must comply with any other directions which the Scottish Ministers may give them in relation to the matters mentioned in subsection (1).
- (4) The Commission must make its audited statement of accounts and accounting records available so that they may be inspected by any person.

20 **Annual report**

- (1) As soon as practicable after the end of each financial year, the Commission must prepare a report setting out—
 - (a) an assessment of its performance in carrying out its functions, including—
 - (i) the functions of the Commission,
 - (ii) the functions of the Land Commissioners,
 - (iii) the functions of the Tenant Farming Commissioner,

Status: This is the original version (as it was originally enacted).

- (b) an assessment of the performance by the Commission and its members in achieving the main objectives set out in any strategic plan having effect during that year,
 - (c) an assessment of the performance by the Land Commissioners in relation to any programme of work having effect during that year,
 - (d) such other information as the Commission considers appropriate.
- (2) The Commission must—
- (a) publish each annual report in such form as the Commission considers appropriate,
 - (b) provide a copy of each annual report to the Scottish Ministers, and
 - (c) lay a copy of each annual report before the Scottish Parliament.
- (3) The Commission—
- (a) may publish such other reports and information on matters relevant to its functions as it considers appropriate,
 - (b) where it does so, must lay a copy of each report before the Scottish Parliament.