



# 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.