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,

(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.