

LAND REFORM (SCOTLAND) ACT 2016

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 2 – the Scottish Land Commission

Chapter 1 – the Commission

Accounts and annual report

Section 19 – Accounts

41. Subsection (1) imposes a duty on the Commission to keep proper accounts and accounting records, and prepare a statement of accounts for each financial year.
42. Subsection (2) requires the Commission to send accounts to the Scottish Ministers and subsection (3) provides that the Commission must comply with any direction from the Scottish Ministers regarding the preparation of the accounts under subsection (1).
43. Subsection (4) places a further duty on the Commission to ensure that an audited statement of accounts and accounting records is made available for public inspection.

Section 20 – Annual report

44. Subsection (1) places a duty on the Commission to prepare an annual report shortly after the end of each financial year, with an assessment of its performance in carrying out its functions, of the performance of Land Commissioners and the Tenant Farming Commissioner in carrying out their functions, an assessment of the performance of the Commission and its members in achieving their main objectives as set out in any strategic plan having effect in that financial year, and an assessment of the performance of the Land Commissioners in relation to any programme of work having effect in that financial year.
45. Subsection (2) imposes procedural duties on the Commission to ensure that the annual report is published, sent to the Scottish Ministers and laid before the Scottish Parliament.
46. Subsection (3) enables the Commission to publish other reports and information in relation to its functions, and where it does do, it is under a duty to lay the report before the Scottish Parliament.