



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 [^{F1}a copy of 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).
- [^{F2}(3A) The Scottish Ministers must, as soon as reasonably practicable after receiving a copy statement of accounts from the Commission, send it to the Auditor General for Scotland for auditing.]
- (4) The Commission must make its audited statement of accounts and accounting records available so that they may be inspected by any person.

Textual Amendments

- F1** Words in s. 19(2) substituted (22.11.2017) by [The Land Reform \(Scotland\) Act 2016 \(Supplemental Provision\) Regulations 2017 \(S.S.I. 2017/400\)](#), regs. 1, **2(2)(a)**
- F2** S. 19(3A) inserted (22.11.2017) by [The Land Reform \(Scotland\) Act 2016 \(Supplemental Provision\) Regulations 2017 \(S.S.I. 2017/400\)](#), regs. 1, **2(2)(b)**

Changes to legislation: Land Reform (Scotland) Act 2016, Cross Heading: Accounts and annual report is up to date with all changes known to be in force on or before 25 May 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Commencement Information

I1 S. 19 in force at 1.11.2016 by S.S.I. 2016/250, reg. 2(1)(2), sch. 1 (with regs. 3, 4)

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.

Commencement Information

I2 S. 20 in force at 1.11.2016 by S.S.I. 2016/250, reg. 2(1)(2), sch. 1 (with regs. 3, 4)

Changes to legislation:

Land Reform (Scotland) Act 2016, Cross Heading: Accounts and annual report is up to date with all changes known to be in force on or before 25 May 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

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Changes and effects yet to be applied to :

- specified provision(s) amendment to earlier commencing S.S.I. 2017/299, regs. 5-14, by [S.S.I. 2017/370 reg. 34](#)