



Commissioners Board Meeting

Thursday 5th March 09:30am

An Lochran, Inverness

Rooms 0.01, 0.02, 0.03

Agenda

Item no.	Item	Paper no.	Action	Lead
1	Welcome/Apologies	-	-	Michael Russell
2	Declarations of Interest	-	-	All
3	Minutes of previous meeting	1	For Agreement	All
4	Commissioner Updates	-	For Discussion	All
5	Update from ARC Chair	2	For Information	Craig MacKenzie
6	2026/27 Business Plan & Budget	3 4	For Agreement	Hamish Trench
7	Reflections on Stakeholder Engagement Event – ScotLand Futures & Scoping Strategic Plan	5	For Discussion	All
8	Advice on Community Ownership Project Update	6	For Discussion	Kathie Pollard
9	Model Lease Project Update	7	For Information	James MacKessack-Leitch
10	Land Reform Act Implementation Report	8	For information	Hamish Trench
11	AOB	-	For Discussion	All

The board will be followed by a Staffing & Remuneration Committee meeting.

Date of next meeting:

Thursday 14th May 09:30am

An Lochran, Inverness



Minute of the meeting of the Scottish Land Commissioners held on Thursday 5th February at An Lochran, Inverness

- **Commissioners present:** Michael Russell (Chair), Calum MacLeod, Craig Mackenzie, Rob Black, Lucy Beattie, Deb Roberts
- **In attendance:** Hamish Trench, Nikki Nagler, Kathie Pollard, Sarah Madden, Kayleigh Wilson, Gemma Campbell, Uwe Stoneman
- **Apologies:** None
- **Declarations of interest:** None

1. Minutes of Previous Meeting

The minutes of the previous meeting held on 22nd January 2026 were agreed as true and accurate.

2. Commissioners Updates

All commissioners provided updates on recent activities on behalf of the Commission since the last meeting. Michael noted that annual appraisal discussions are scheduled with each Commissioner.

Deb flagged the potential relevance of Scottish Government's LIDAR work to land management plans and other Commission data work. Deb and Lucy noted they will be attending the land agents event the following day.

Hamish also provided Commissioners with an update on the Land Reform Act. He noted the section on additional 'matters relating to land' is expected to come into force in mid-March. He referred to recent discussion with Scottish Land and Estates on the positive opportunity of land management plans and noted that staff have a meeting with the Scottish Government team scheduled for the next week, to hear more about the planned implementation timetable.

3. Quarterly Report

Hamish highlighted the general updates on the report, including the additional time sought for the TFC role, recent staff team development, and the perceptions audit recently commissioned. This is due to be completed by end of March and will be brought for discussion to a future board meeting.

Action 260205.01	Hamish/Nikki to schedule a future board discussion on the perceptions audit report
-------------------------	------------------------------------------------------------------------------------

Delivery Progress

Hamish provided context on delivery progress for Q3, highlighting delivery progress on track and noting the amber/red lines in which some planned delivery has been superseded. Commissioners asked more about timescale for implementation of the act much of which will come beyond the next financial year.

Commissioners asked about the delay on the lessons learned report from the Crown Estate Scotland collaboration. Hamish confirmed this has been completed, but not yet published by CES. He agreed to speak to CES with a view to sharing the report with the Commissioners.

Action 260205.02	Hamish to speak with CES and share lessons learned report with Commissioners
-------------------------	------------------------------------------------------------------------------

Commissioners noted that the student award is not being delivered this year due to lack of capacity, and asked whether Commissioner or partner support could help run this in future. Kathie suggested a wider discussion about implementing the research programme in the year ahead would be helpful. The annual student award was highlighted; there is due to be discussion on this at a future board.

Action 260205.03	Kathie to schedule discussion on research strategy implementation at future board meeting
-------------------------	-------------------------------------------------------------------------------------------

Commissioners also reviewed the KPIs, noting that a staff survey has recently closed and will be reported shortly.

Finance

Nikki provided overview of the budget update, which is on track to be within a 2% underspend. She noted the risk of underspend given at least one contract which was unable to proceed as planned and some costs that have now come in at less than expected. However, she noted management team are reviewing the final planned spend for Q4 including necessary IT equipment.

Risk Management

Hamish highlighted the strategic risk register including new and amended risks reflecting changes agreed at the previous ARC and board meetings. The new risks being number 4 and 5. There continues to be increased risk with Act implementation. The board welcomed the new and amended risks which are as agreed.

Communications

Nikki provided an overview of communications for Q3. Coverage increased with comms around Land Reform Bill, ScotLand Futures and Rural Land Market Report. Website traffic dipped during Q3, this is expected from the festive period. Email marketing

showed a strong opening rate, however down slightly on the previous quarter. Looking ahead the ScotLand Futures event is due to take place on 25th Feb in Perth. SLC has decided to step away from X, Nikki will revise KPIs for next year.

Good Practice Casework

Gemma summarised the good practice casework undertaken in Q3. There were 32 enquiries, which is a slight increase to last quarter. There are ongoing complex cases and transparency cases are increasing. In relation to geographic location, the Highlands are the main cases covered. The board noted that the new owner of the South Sleat estate is now known and suggested that contact be made given the Commission's previous involvement.

Action 260205.04	Sarah to make contact with new owners of South Sleat Estate
-------------------------	-------------------------------------------------------------

TFC

Rob provided an update on TFC casework, with an increase in enquiries this year. He is anticipating it will continue to increase. The board recognised that demand is likely to continue to exceed capacity event with increased resource, supporting the TFC's proposed approach to prioritisation and the resource plans set out in the business plan paper.

Commissioners agreed it would be useful for a regular update on TFC casework to be part of the scheduled quarterly reports. Rob agreed to provide this at board meetings going forward.

Action 260205.05	Rob to provide TFC quarterly reports going forward
-------------------------	----------------------------------------------------

The use of AI was raised by commissioners. SLC's AI policy is still in progress and will be taken to the board in due course for discussion.

Action 260205.06	AI policy to be discussed in future agenda
-------------------------	--------------------------------------------

The Chair noted again the importance for Commissioners of adhering to the pre-election guidance for public bodies circulated by the Chief Executive, and to seek advice on any questions.

4. 26/27 Business Planning

Hamish introduced development of the 26/27 business plan, seeking discussion on delivery priorities and financial planning. He emphasised the need to retain flexibility within the year given several moving parts including Act implementation and the election.

The board agreed with the priorities identified for delivery and discussed in particular the timetable for act implementation, ScotLand Futures follow-up and the continued need for good practice advice and work on responsible land ownership. The board agreed that supporting public sector leadership and land data should be a focus of both policy and practice work. Commissioners asked whether public meetings are planned for 26/27, there is no programme planned yet but the board agreed the Commission should continue to ensure effective means of direct public engagement. Commissioners also sought more information about delivery of the Gaelic language plan, noting a desire to be imaginative in how we can promote use of Gaelic in our work.

The board sought more information about the expected staffing costs and the projected balance of fixed and flexible costs. The board agreed that additional resource should be allocated to tenant farming, including agreement to recruit an additional fixed term staff post to support tenant farming work.

The board also agreed that the Commission will need to retain flexibility within the year to respond and adapt as the Act implementation timetable becomes clear and as the priorities of a new government become clear.

Action 260205.07	Board to consider business plan and budget for approval at March meeting
-------------------------	--------------------------------------------------------------------------

5. Draft Advice on Tax

Kathie provided a paper on advice to SG on tax for the board to consider and agree the draft advice. It provides a high-level set of advice, which will be supplemented in the summer with a delivery plan on how SG could get there. Kathie noted the strong engagement with Scottish Government colleagues and parallel experience in the Welsh Government in this field. There is also wider stakeholder engagement, with SLC in contact with key public bodies such as Revenue Scotland.

The board welcomed the draft advice and agreed with the direction of the advice proposed. In relation to a carbon land tax, the board agreed with the conclusions set out in the draft advice and noted the range of practical issues raised. However, the board asked that the advice be developed to say more about how the role of tax and regulation could be used more effectively in support of peatland restoration and wider land policy goals.

The board discussed the range of policy levers available to government in this context, noting that tax can be a significant behavioural influence. It also acknowledged the potential complexity and the need for clarity in the way tax interacts with other policy interventions. The board asked that the advice also consider more explicitly the interaction with land values.

6. Update on Commitment to Responsible Land Ownership

Sarah led the update on commitment to responsible land ownership, setting out the process to complete and evaluate the CoRLa pilot. The board agreed that the risks raised at the December board have been acknowledged and are content with this approach.

A shared learning event is due to take place where pilot participants will be invited. Sarah asked for 1-2 commissioners to attend this event.

Commissioners discussed the interaction with the LCC function and the need to evolve this approach as the LCC role develops. The board agreed that it continues to see a strong need for some form of self-assessment and/or recognition of responsible practice. Commissioners welcomed the next steps to complete the pilot and agreed that the board should keep open the options for how this initiative might best evolve in future.

7. AOB

The March board meeting will now take place in Inverness. There is no meeting scheduled in April. The May meeting will be in Inverness followed by a joint/staff commissioners' workshop on strategic plan. The June meeting is due to coincide with a site visit, with location to be confirmed.

The ScotLand Futures event is due to take place in Perth on 25th Feb, a schedule for this event will be sent out in due course.

Date of next meeting:

Thursday 5th March

An Lochran, Inverness



Commissioners Board Meeting Thursday 5th March

An Lochran, Inverness

Paper No. 2

Audit and Risk Committee Chair Report

Chair's Report for Meeting 12 February 2026

Purpose	To update Commissioners on the recent Audit and Risk Committee Meeting
Previous board papers	-
Action required	For Information

1. Budget Review

Look likely to hit our 2% target. Plan for next financial year in preparation for March board.

2. External Audit (Deloitte)

Note appointment of Stewart Kenney as our new Deloitte Audit lead.

Current Review & Planning (2025/26 Audit):

- Management Override of Controls
- Operating within Expenditure Limits

Plans for the audit review next 12 Months:

- Financial System Migration (Sage to Xero)
- Financial Sustainability (wider scope)

Working towards preparing the Annual Report and Accounts – sign off September 2026.

3. Internal Audit (BDO)

Recent Reviews & Progress (2025/26 Plan):

- Complaints Management (complete, no major issues)
- Data Protection (nearing completion)
- Land Reform Preparedness (phase one)

Plans for audit reviews in the Next 12 Months (2026/27 Plan):

- Staffing (Absence Management & Wellbeing)
- Procurement
- Land Reform Preparedness (second phase)

4. Risk Register

1. Risk 2 – Failure to increase SLC funding in line with increased LR Act obligations. This risk is a key focus this year. The 2027-28 budget is the critical point where this risk may crystallise. Q3 this year will be the key period.
2. There are some significant gaps between Target risk scores and Current risk scores. Review to consider whether scores are accurate and whether to adjust the scores (e.g. accepting higher target risk).
3. Future risk interrogation deep dives planned for risks 4, 5, 9 and 3. This includes the key LR Act implementation risks.

5. Cybersecurity Training

Cybersecurity training for Commissioners. Please try to keep within 3 months.

Craig MacKenzie

Chair, Audit and Risk Committee



Commissioners' Meeting 5 March 2026

Inverness

Paper No. 3

26/27 Business Plan and Budget

Purpose	To agree the 2026/27 Business Plan and budget
Previous board papers	N/A
Action required	For agreement

This paper presents the 2026/27 business plan and budget for agreement. It follows the board discussion on 5th February which considered the strategic context, delivery priorities and resource priorities for the coming year, and consideration at the Audit and Risk Committee meeting on 12th February.

1. Business Plan

Annex A provides the business plan for agreement. This business plan will complete delivery of our 2023-26 Strategic Plan and our current Programme of Work. By September 2026 we will need to submit a new three-year Strategic Plan to Ministers.

The Plan sets out our priorities which include the start of work required to implement measures in the new Land Reform Act as well as our wider priorities for policy advice, good practice, communications and organisational development. For each business area the plan sets out the delivery priorities and milestones.

We note the Scottish election in May means we need to retain a degree of flexibility on policy priorities, as well as the implementation timetable for the Land Reform Act, which is yet to be confirmed by Scottish Government.

2. Budget

Annex B provides the budget for agreement, setting out our planned resource allocations. Our grant-in-aid is £1.81M, a 7.7% increase on 25/26 in recognition of initial implications of the new Land Reform Act.

The headline budget allocations and comparison with 25/26 is shown in the table below:

OVERALL BUDGET ALLOCATION		
	2026-27	2025-26
Income:	£'000	£'000
Grant-in-aid	1,810	1,680
Expenditure		
Staffing and Commissioners	1,446	1,317
Corporate & Organisational Development	234	231
Communications and Events	54	62
Programme and Project	97	70
TOTAL EXPENDITURE	1,831*	1,680
	<i>*1% overprogramming</i>	

The staffing budget includes provision for the additional tenant farming officer post, agreed as a priority for resource allocation by the board. We expect to begin recruitment for this post shortly. This means a total staffing of 18.4 FTE (17.6 in 25/26). The staffing budget presents a net cost once recharges associated with secondment and project posts are accounted for.

Flexible spend within the budget stands at 12%, meeting the board's financial planning assumption of a minimum 10% level.

Within the year we expect to drawdown additional Scottish Government funds associated with specific work that government has asked the Commission to deliver. At present this includes work to deliver the model lease, and additional costs associated with the expansion of TFC functions to small landholdings and the development of new Codes of Practice. These funds are not yet confirmed, therefore are not included within the budget presented. This is one example of expected in-year changes, which will be reported to the board through the regular reporting cycle.

3. Monitoring and reporting

We will continue to provide the board with monthly budget reports as well as the quarterly progress reports. We can expect some in-year changes as planning for Act implementation firms up.

We will also continue to make use of the levers identified in our medium-term financial planning to manage our financial resilience looking beyond this financial year. These include:

- Staff turnover – reviewing deployment of posts as vacancies arise with a presumption of taking savings.
- Efficiency savings – seeking savings through shared services and as contracts are reviewed;

- Partnership & collaboration – seeking greater value through joint working with others where appropriate.

We expect further discussions within the year with government on the expected costs of Land Reform Act implementation for future financial years.

Recommendation:

The board is asked to consider and agree the 2026/27 Business Plan and associated budget.

Hamish Trench

Chief Executive



DRAFT Business Plan 2026/27

Our Vision: the ownership and use of land supports thriving people and places

Our Strategy: People, Power & Prosperity

We work to achieve these high-level outcomes:

People - people participate in and influence decisions about how land is used;

Power – power and control in land is shared more widely through diverse ownership and governance;

Prosperity - the value and benefits of land are used fairly to create economic prosperity and wellbeing.

We do this by:

- Supporting implementation of the new measures in the Land Reform (Scotland) Act 2025;
- Advising on reforms to law and policy;
- Supporting practical implementation of Scotland's Land Rights and Responsibilities Statement;
- Promoting good relations between agricultural landlords and tenants through the functions of the Tenant Farming Commissioner;
- Engaging people in why land matters and how they can be involved;
- Underpinned by sound corporate governance and organisational development.

Our 2026/27 priorities

Within this financial year we will complete delivery of our 2023–26 Strategic Plan and develop our new Strategic Plan for 2026–29, ready for approval by Ministers in September 2026.

We will also begin work to support Scottish Government’s implementation of new measures in the Land Reform (Scotland) Act 2025. This work will include advising on how the measures are implemented and addressing the direct changes to the Commission and the functions of the Commissioners including:

- Preparing for the new role of a Land and Communities Commissioner (appointment not expected within this financial year);
- Delivering on the amended functions of Land Commissioners;
- Delivering on the amended functions of the Tenant Farming Commissioner.

We will take forward a wider programme of policy research and advice, focused on the next big steps in land reform for Scotland and building on our ScotLand Futures initiative.

We will continue to provide advice and guidance to land owners and managers, communities and professional advisers to support the practical implementation on the ground of Scotland’s Land Rights and Responsibilities Statement.

We will strengthen our resourcing to support the Tenant Farming Commissioner, convening collaboration to support the sector and delivering effective advice through the TFC functions. We will undertake focused work to implement the expansion of the TFC remit to include small landholdings.

We will continue to engage proactively and widely with the public and stakeholders, ensuring the Commission is seen as open, responsive and accountable.

We will continue to ensure sound governance and financial management, making ongoing improvements to our corporate systems and organisational development.

In 2026/27 we will deliver on our Strategic Plan and Programme of Work as follows:

Supporting Scottish Government's implementation of the Land Reform (Scotland) Act 2025

Topic	In 2026/27 we will:	Milestone:
Land & Communities Commissioner	Support Scottish Government in the appointment process for a Land and Communities Commissioner	Recruitment process underway
	Prepare the internal governance and scope operational approach ahead of appointment	Staffing support in place ahead of appointment
	Scope data requirements and information systems to support the operational functions of the Commissioner	Data and systems needs identified
Land Commissioner functions	Deliver on the amended functions for Land Commissioners, including through development of our next strategic plan	Strategic plan sets out how additional 'matters relating to land' are addressed
Tenant Farming Commissioner functions	Deliver on the amended functions of the Tenant Farming Commissioner in relation to small landholdings and Codes of Practice	Addressed in tenant farming section below
Model lease for environmental purposes	Lead work to develop a model lease for environmental purposes including wide stakeholder engagement and legal advice	Complete scoping Legal work on model clauses underway
Community Engagement Obligation	Advise on implementation of the Community Engagement Obligation and Land Management Plans	Advice to Scottish Government
	Scope operational approach to L&CC role and consider interaction with the existing good practice programme	Advice to board
Transfer test	Advise on development of guidance and regulations in relation to the Transfer test	Advice dependent on SG timescale

	Scope operational approach to L&CC role and implications for the Commission	Advice to board
Monitoring and Review	Scope requirements for baseline and monitoring plan for the future review of the effectiveness of Part 1 of the Act	Baseline requirements identified

Advising on reforms to law and policy

Topic	In 2026/27 we will:	Milestone:
Tax reforms	Complete planned advice on a route-map for reforms to taxing land	Advice published Q2
	Continue collaboration with Scottish Government on delivering improved approaches to taxing land	Follow-on work plan in place
Community ownership	Provide advice to inform the next Scottish Land Fund and the role of public bodies as enablers	Advice published Q2
New land opportunities	Scope how government and public bodies can support making new opportunities for individuals and communities to access land through a range of tenure options	Priorities identified in new Programme of Work Q3
Land data	Publish annual rural land market data and insights reports	Insights Report Q1 Data Report Q3
	Develop business case for long-term rural land market reporting	Future delivery approach identified
Research strategy	Implement our research strategy	Research priorities identified in tandem with new strategic plan
Policy engagement	Deliver a programme of policy engagement to increase impact and collaboration	Ongoing

Supporting practical implementation on the ground of Scotland's Land Rights and Responsibilities Statement

Topic	In 2026/27 we will:	Milestone:
Good Practice Programme	Provide advice and guidance through casework, in line with our updated suite of LRRS Protocols	Quarterly casework monitoring
	Deliver a programme of engagement and CPD for land agents and professional advisers	Programme implemented
	Convene the Good Practice Advisory Group to support collaborative leadership in good practice	Meeting programme in place
	Complete the pilot for the Commitment to Responsible Land Ownership and evaluate future options	Pilot concluded and advice to board Q2
	Consider the future interaction of the Good Practice Programme with the new Land and Communities Commissioner functions	Advice to board
Community benefits from land and natural capital	Support leadership and good practice through convening the national Community Benefits Advisory Group	Work plan agreed Q1
	Support delivery of the Community Benefits from Nature Partnership through chairing the steering group and delivering the Cairngorms National Park project	Project delivery plans agreed Q1; community benefit plans agreed Q3
	See strategic opportunities to embed community benefit guidance into the work of others	Working group with NCCP partners established

Supporting good relations between agricultural landlords and tenants through the functions of the Tenant Farming Commissioner

Topic	In 2026/27 we will:	Milestone:
Codes of Practice	Begin a programme to develop the new Codes of Practice required by the 2025 Act and to review and refresh existing Codes of Practice	Phased programme in place
Casework	Respond to requests for advice and investigate alleged breaches of Codes of Practice	Quarterly casework monitoring
Small Landholdings	Implement the new TFC responsibility for small landholdings with an initial focus on priorities for Codes of Practice and guidance on creating new small landholdings	Focused resource in place
Relinquishment and Assignment	Fulfil the statutory obligation to appoint a valuer for relinquishment and assignment cases	Ongoing
Future of the sector	Convene the Tenant Farming Advisory Forum as a collaborative means to develop an improved future for the tenanted sector	Charter agreed and meeting programme in place
	Support research and projects that contribute to sector development	Priorities identified through TFAF
Legislative advice	Advise Scottish Government on implementation of measures in Part 2 of the Land Reform (Scotland) Act 2025 and other relevant legislative changes	Timing dependent on Scottish Government timetable

Communications and Engagement

Topic	In 2026/27 we will:	Milestone:
Public engagement	Stimulate and inform the public conversation on land and land reform through publications, blogs, media and communications	Quarterly communications reporting
Communications and events	Run a programme of online and in-person events to help develop understanding and involvement in issues involving land in Scotland	Quarterly communications reporting
Convening stakeholders	Convene established groups and keep under review opportunities to convene others to support leadership and collaboration	Quarterly communications reporting

Corporate services and governance

Topic	In 2026/27 we will:	Milestone:
Strategic Plan	Develop a new Strategic Plan for 2026-29 for approval by Ministers in September 2026	Plan submitted to Ministers Q2
	Develop an associated new Programme of Work	New Programme agreed Q2
Business & financial management	Ensure effective business and financial planning to support effective delivery of our programme of work	Monthly budget reporting, Quarterly ARC review
Organisational development	Invest in our workforce by undertaking a programme of organisational development to ensure the Commission is an attractive place to work	Bi-annual staff surveys
Climate Action	Ensure progress towards meeting our climate action goals	Annual reporting
Risk Management	Ensure the Commission is aware and responsive to issues which may affect our ability to deliver on our programme of work	Quarterly ARC review

Performance Monitoring

Progress against the business plan will be reported to the board on a quarterly basis with a RAG assessment against each delivery milestone and monitoring of key performance indicators:

Key Performance Indicators		
Business Area:	Key Performance Indicator:	Target:
Delivery	% on track for delivery (as planned or amended)	90%
Communications	Communications reach (monitored through all forms of media)	Increase
Staffing	Staff satisfaction reported through staff surveys	Stable or increase
Finance	End of year out-turn position	Within 2% underspend of budget

Annual Budget

OVERALL BUDGET ALLOCATION		
	2026-27	2025-26
Income:	£'000	£'000
Grant-in-aid	1,810	1,680
Expenditure		
Staffing and Commissioners	1,446	1,317
Corporate & Organisational Development	234	231
Communications and Events	54	62
Programme and Project	97	70
TOTAL EXPENDITURE	1,831*	1,680
<i>*1% overprogramming</i>		



2026/27

Strategic Plan	Allocated Budget	Committed	Spend to Date	Uncommitted
<i>Advising on reforms to law, policy and practice - HT</i>	51,700.00	191.67	-	51,508.33
<i>Supporting Land Reform Act Implementation</i>	25,000.00	-	-	25,000.00
<i>Supporting practical implementation of Scotland's Land Rights and Responsibilities Statement - SM</i>	-	-	-	0.00
<i>Promoting good relations between agricultural landlords and tenants through the functions of the Tenant Farming Commissioner - SM</i>	20,500.00	-	-	20,500.00
<i>Engaging people in why land matters and how they can be involved. NN</i>	53,959.00	6,860.00	-	47,099.00
<i>Underpinned by sound corporate governance and organisational development.</i>	233,976.00	8,468.74	-	225,507.26
Staffing	1,242,890.71	-	-	1,242,890.71
<i>Training & Development</i>	20,000.00	-	-	20,000.00
<i>Travel & Subsistence</i>	28,500.00	-	-	28,500.00
Commissioners	82,794.38	-	-	82,794.38
<i>Travel & Subsistence</i>	14,500.00	-	-	14,500.00
Net Recharges	57,432.26			
	<u>1,831,252.35</u>	<u>15,520.41</u>	<u>-</u>	<u>1,758,299.68</u>

101%

- 21,252.35

GIA Drawdown
Other Income
Recharges

1,810,000.00
-
78,180.79
1,888,180.79

Adjusted 26-27

2025/26 **% 26-27 Change**

Includes TFC legal

Split out of Seconded Staff

	62,183	-17%
	0	#DIV/0!
	16,500	-100%
	19,100	7%
	95,702	-44%
	222,925	5%
1,378,503.76	1,269,895	8.55%
	25,000	-20%
	22,000	30%
	67,148	23%
	12,500	16%
	<u>1,812,954</u>	

Budget Variance

Scottish Land Commission

For the year ended 31 March 2027

Departments is Policy.

Account	Budgeted Costs	Committed Costs	Spend to Date	Uncommitted Variance
Operating Expenses				
Collaboration & Partnership Working	10,000.00			10,000.00
Research	40,000.00			40,000.00
Student Agreements	500.00			500.00
Subscriptions & Memberships	1,200.00	191.67		1,008.33
Operating Expenses	51,700.00	191.67	0.00	51,508.33
T&S				
Travel - Air	0.00			0.00
Travel - Bus/Taxi/Bike/Ferry/Tram	750.00			750.00
Travel - Hotels	6,000.00			6,000.00
Travel - Mileage	1,500.00			1,500.00
Travel - Rail	2,000.00			2,000.00
Subsistence	1,000.00			1,000.00
Total T&S	11,250.00	0.00	0.00	11,250.00
Income				
Scottish Government Funding				0.00
Total Income	0.00	0.00	0.00	0.00

Budget Variance

Scottish Land Commission

For the year ended 31 March 2027

Departments is Land Reform Act.

Account	Budgeted Costs	Committed Costs	Spend to Date	Uncommitted Variance
Operating Expenses				
Land Reform Costs	25,000.00			25,000.00
Operating Expenses	25,000.00	0.00	0.00	25,000.00
Income				
Scottish Government Funding				0.00
Total Income	0.00	0.00	0.00	0.00

Budget Variance

Scottish Land Commission

For the year ended 31 March 2026

Departments is Good Practice.

Account	Budgeted Costs	Committed Costs	Spend to Date	Uncommitted Variance
Operating Expenses				
Events (Speaker Hire/ Tickets/ Hall Hire/ Catering)				0.00
Operating Expenses	0.00	0.00	0.00	0.00
T&S				
Travel - Air	0.00			0.00
Travel - Bus/Taxi/Bike/Ferry/Tram	750.00			750.00
Travel - Hotels	3,000.00			3,000.00
Travel - Mileage	1,000.00			1,000.00
Travel - Rail	1,500.00			1,500.00
Subsistence	500.00			500.00
Total T&S	6,750.00	0.00	0.00	6,750.00

Budget Variance

Scottish Land Commission

For the year ended 31 March 2026

Departments is Tenant Farming.

Account	Budgeted Costs	Committed Costs	Spend to Date	Uncommitted Variance
Operating Expenses				
Legal	15,500.00			15,500.00
TFC Mediation	5,000.00			5,000.00
Operating Expenses	20,500.00	0.00	0.00	20,500.00
T&S				
Travel - Air	0.00			0.00
Travel - Bus/Taxi/Bike/Ferry/Tram	0.00			0.00
Travel - Hotels	2,500.00			2,500.00
Travel - Mileage	3,000.00			3,000.00
Travel - Rail	0.00			0.00
Subsistence	1,500.00			1,500.00
Total T&S	7,000.00	0.00	0.00	7,000.00

Budget Variance

Scottish Land Commission

For the year ended 31 March 2026

Departments is Communications.

Account	Budgeted Costs	Committed Costs	Spend to Date	Uncommitted Variance
Operating Expenses				
Advertising	0.00			0.00
Clothing/Uniforms	500.00			
Design Costs	12,000.00			12,000.00
Events (Speaker Hire/ Tickets/ Hall Hire/ Catering)	10,000.00			10,000.00
Media Licenses	6,259.00	1,471.00		4,788.00
Printing Costs	7,000.00			7,000.00
Public Relations (PR)	10,000.00			10,000.00
Subscriptions & Memberships	2,110.00			2,110.00
Translations	2,500.00			2,500.00
Website Development	0.00	3,229.00		(3,229.00)
Website Hosting	3,590.00	2,160.00		1,430.00
Operating Expenses	53,959.00	6,860.00	0.00	47,099.00
T&S				
Travel - Air	0.00			0.00
Travel - Car Hire	2,000.00			
Travel - Bus/Taxi/Bike/Ferry/Tram	0.00			0.00
Travel - Hotels	500.00			500.00
Travel - Mileage	500.00			500.00
Travel - Rail	500.00			500.00
Subsistence	0.00			0.00
Total T&S	3,500.00	0.00	0.00	3,500.00

Budget Variance

Scottish Land Commission

For the year ended 31 March 2026

Departments is Organisational Development.

Account	Budgeted Costs	Committed Costs	Spend to Date	Uncommitted Variance
Operating Expenses				
Audit & Accountancy fees	75,524.00			75,524.00
Bank Charges	312.00			312.00
Catering	2,000.00			2,000.00
Event Insurance	750.00	375.44		374.56
Finance Software Costs	800.00			800.00
IT	80,000.00	6,596.42		73,403.58
Mobile Costs	1,200.00			1,200.00
Office Accommodation	31,200.00			31,200.00
Office Costs	500.00			500.00
Subscriptions & Memberships	247.00	169.20		77.80
IT Equipment (B/F, additions, disposal)	3,000.00			3,000.00
Fixtures & Fittings (B/F, additions, disposal)	1,500.00			1,500.00
Operating Expenses	197,033.00	7,141.06	0.00	189,891.94
Income				
GIA Drawdown	1,810,000.00			1,810,000.00
Total Income	1,810,000.00	0.00	0.00	1,810,000.00

Budget Variance

Scottish Land Commission

For the year ended 31 March 2026

Departments is Human Resources.

Account	Budgeted Costs	Committed Costs	Spend to Date	Uncommitted Variance
Operating Expenses				
Contractors	1,000.00			1,000.00
HR	28,752.00	1,327.68		27,424.32
Recruitment	7,000.00			7,000.00
Subscriptions & Memberships	191.00			191.00
Operating Expenses	36,943.00	1,327.68	0.00	35,615.32

Budget Variance

Scottish Land Commission

For the year ended 31 March 2026

Departments is Staff.

Account	Budgeted Costs	Committed Costs	Spend to Date	Uncommitted Variance
Operating Expenses				
ASCL Mini Charge	197.00			197.00
PAYE/NIC	118,052.64			118,052.64
Pensions	252,623.49			252,623.49
Salaries	872,017.58			872,017.58
Payroll	1,242,890.71	0.00	0.00	1,242,890.71
Training & Development	20,000.00			20,000.00
Operating Expenses	20,000.00	0.00	0.00	20,000.00

Budget Variance

Scottish Land Commission
For the year ended 31 March 2026

Departments is Merge of CBO & KLTR

Account	Budgeted Costs	Committed Costs	Spend to Date	Uncommitted Variance
Operating Expenses				
Collaboration with External Parties	10,000.00			10,000.00
PAYE/NIC	11,144.49			11,144.49
Pensions	25,712.60			25,712.60
Salaries	88,755.96			88,755.96
Operating Expenses	135,613.05	0.00	0.00	135,613.05
T&S				
Travel - Bus/Taxi/Bike/Ferry/Tram				0.00
Travel - Hotels				0.00
Travel - Mileage				0.00
Travel - Rail				0.00
Subsistence				0.00
Total T&S	0.00	0.00	0.00	0.00
Income				
Recharges	(78,180.79)			(78,180.79)
Total Income	(78,180.79)	0.00	0.00	(78,180.79)
Net Recharge	57,432.26			

Budget Variance

Scottish Land Commission

For the year ended 31 March 2026

Departments is Commissioners.

Account	Budgeted Costs	Committed Costs	Spend to Date	Uncommitted	Variance
Operating Expenses					
PAYE/NIC	6,886.22				6,886.22
Salaries	75,908.16				75,908.16
Training & Development	0.00				0.00
Operating Expenses	82,794.38	0.00	0.00		82,794.38
T&S					
Travel - Air	0.00				0.00
Travel - Bus/Taxi/Bike/Ferry/Tram	500				500.00
Travel - Hotels	4000				4,000.00
Travel - Mileage	4000				4,000.00
Travel - Rail	3000				3,000.00
Subsistence	3000				3,000.00
Total T&S	14,500.00	0.00	0.00		14,500.00



Commissioners Board Meeting, 5 March 2026

Inverness

Paper No. 5

Stakeholder event on ScotLand Futures and Strategic Plan

Purpose	To reflect on the stakeholder engagement event held on 25 th Feb and scoping for our strategic plan
Previous board papers	N/A
Action required	For discussion

1. Background

The board hosted a stakeholder engagement event in Perth on 25th February which focused on discussing the output of our ScotLand Futures initiative and scoping the focus for our next strategic plan.

2. Discussion

The board is asked to consider:

- a) Reflections on the event and engagement;
- b) What do we take from the discussions in relation to developing the direction set out in ScotLand Futures?
- c) What do we take from the discussions for the focus and priorities that our next strategic plan should address?

3. Strategic Plan next steps

On 14th May we will hold a board/staff workshop on strategic plan development. This will focus on scoping the key themes and priorities the plan should address. A background paper will be circulated in advance drawing together a range of source information for the discussion.

Hamish Trench

Chief Executive



Commissioners' Meeting 5th March 2026

An Lòchran, Inverness

Paper No. 6

Update on Community Ownership Review

Purpose	Progress report
Previous board papers	Community Ownership – Scoping Options for Public Sector Leadership and the Scottish Land Fund, 5 th September 2025
Action required	For discussion

1. Aim

The aim of this work is to bring fresh momentum and highlight new opportunities for community ownership. We are developing refreshed advice to Ministers on community ownership expected in Q1 2026. This is informed by research and evidence, building on the SLC's existing work and wider stakeholder engagement.

2. Update

Since September 2025 we have:

- published our [response to the Community Right to Buy Review](#).
- Set up and are currently conducting research interviews with community groups and stakeholders including public bodies and Scottish Government.
- Held a workshop with the Scottish Land Fund (HIE, National Lottery Community Fund).
- Undertaken a literature review of research on community ownership in Scotland.
- In November 2025 held a Community Land Leadership group to discuss project approach. Next meeting is on 10th March 2026.
- Appointed a SEFARI Gateway fellow to research changing demand for and barriers to large-scale community land acquisition due to complete end of March 2026. Dr Bobby Macauley from UHI is leading on this.

3. Approach

3.1 Research

We are researching the experience of community ownership in Scotland, including barriers and opportunities. To do this, we are conducting semi-structured interviews with community groups with a range of different experiences including routes to ownership, types of projects, outcomes and geographies.

We are also interviewing public bodies and third sector organisations. These are organisations that are directly involved in transferring land to communities or have varying degrees of experience in different aspects of the community land acquisition process.

Our interviews are structured around the following themes:

- Purpose and function of different actors in the community ownership 'ecosystem'.
- Role of funding and finance (including the role of the Scottish Land Fund).
- The process of different community ownership routes (including Community Asset Transfers and Rights to Buy).
- Support and enablers.

The interviews will complement the ongoing work of the SEFARI fellowship which is focused on community ownership 'cold spots' and barriers.

In addition to the interview data, we are also analysing Scottish Land Fund data to identify trends and insights.

4. Next steps

We are in the evidence gathering stage and aim to present findings at the May 2026 board meeting. This will contain findings and recommendations on the role of the public sector, policy alignment, the Scottish Land Fund and wider opportunities for community ownership in Scotland.

Kathie Pollard, Head of Policy



Commissioners Meeting 5th March 2026

An Lochran, Inverness

Paper No. 7

New Model Lease

Purpose	To update Commissioners on the development of the Model Lease Project Fulfil Action 251204.04
Previous board papers	04. 251204 new Model Lease
Action required	For Noting

1. Project Update

Following internal development, limited stakeholder engagement, and Management Team approval, this paper provides an update on the New Model Lease project.

1.1 Scope

The project will run for 18 months from March 2026 to October 2027, though there may be limited additional work thereafter.

It is likely the drafting of a model lease would be a fairly straightforward technical legal exercise. However, the true purpose of this work is not just to draft a technically correct lease, but one that will be used by a wide range stakeholders, and that provides a practical tool to facilitate ambitions to take control of land for environmental purposes and that would be of practical use to both prospective tenants and landlords.

As it stands, “environmental purposes” is very loosely defined. Alongside specifically having the ability to support sustainable and regenerative agriculture, the lease could reasonably encompass activities ranging from renewable energy generation, carbon sequestration, habitat restoration, or urban growing, and everything in between.

Better defining “environmental purposes” and therefore the scope of the lease will be a key first task. Initially the scope should be drawn as wide as possible, and only narrowed down where practical and in consultation with expert advisors.

Scoping of technical barriers will also be key, and where possible, using this project to overcome or mitigate them. For example, the tax treatment and/or eligibility for subsidy of parties to the lease will be critical to its success. Similarly, legal uncertainties around carbon or natural capital rights may also need to be clarified to ensure the lease is usable.

1.2 Approach

This project is dependent upon dedicated funds being provided by Scottish Government. While a commitment of £90k has been indicated, the project will not start until the funds are confirmed. Given wider Business Plan requirements day-to-day management of the project will rest with a Main Contractor, supported and overseen by the SLC Project Lead.

Provision is being made within the funding for the additional procurement of professional and technical advice as anticipated and required.

Given the wider stakeholder involvement necessary, engagement on the detail will be handled through one-to-one or smaller sectoral discussions. A single Stakeholder Group would likely be too large and unwieldy given the range of interests involved.

While the project is of significant interest to Tenant Farming Advisory Forum (TFAF) members individually and collectively, TFAF will not play a formal role in the project. Updates may be provided for TFAF meetings where appropriate.

Scottish Government will be a key stakeholder in this project, the SLC Project Lead will remain in close contact with the relevant SG contact(s) throughout the project.

1.2.1 Expert Advisory Group

The project will require the creation of an Expert Advisory Group (EAG), encompassing suitable technical expertise across a range of different interests and sectors. This should include:

- Regenerative and sustainable agriculture
- Forestry
- Renewable energy
- Nature restoration
- Law
- Potential user groups (communities, business, etc)

The Group is anticipated to meet 4-6 times during the project.

2. Next Steps

Following confirmation of SG funding, procurement of a Main Contractor will begin in earnest, as will recruitment for the EAG.

Commissioners are asked to:

- a) Note the project update;
- b) Note the creation of an EAG and consider further potential areas of expertise.

James MacKessack-Leitch

Policy & Practice Lead



Commissioners Board Meeting Thu 5th March
An Lochran, Inverness
Paper No. 8
Land Reform Act Implementation: progress report

Purpose	To provide regular board update on Land Reform Act Implementation
Previous board papers	Paper 3, 4 th December 2025
Action required	For information

The board agreed to keep work associated with the implementation of the Land Reform Act under regular review via a progress update at each board meeting. While this work is embedded in our business plan and will be reported as an integral part of quarterly reports, this monitoring report at Annex A is intended to provide regular oversight given the strategic risks the board has identified.

The relevant risks on our strategic risk register are:

- *Risk that Land Reform Bill creates increased obligations without sufficient resource leading to adverse impacts on delivery*
- *Risk that appointment of a Land & Communities Commissioner creates unexpected governance or operational implications*
- *Risk that delays to, or lack of clarity in expectations of implementation of the Land Reform Bill impacts the Commission's reputation and stakeholder relationships*

The board is asked to note the update below and provide feedback on the format of reporting.

Hamish Trench

Chief Executive

ANNEX A: Land Reform Act implementation: progress report

Purpose: to provide the board with a regular update on implementation of the Land Reform Act that identifies current actions and any significant implications in relation to the relevant delivery, financial and reputational risks identified in our strategic risk register.

General progress update:

Scottish Government is responsible for setting out the expected timetable to implement that Act and Ministers are currently considering this. We are therefore working on our best assumptions for timetable at this stage. We met with the Land Reform team in February to discuss key considerations in planning the implementation timetable and the implications for the Commission.

We are currently putting in place a structured approach to joint working with Scottish Government which will help ensure clarity on respective roles, regular communication and appropriate reporting.

We are at an early stage in implementation so at this stage are not raising any significant changes in the implications or risks identified for board consideration.

26/27 priorities:

Topic	26/27 Business Plan priorities:	Milestone:	Progress commentary
Land & Communities Commissioner	Support Scottish Government in the appointment process for a Land and Communities Commissioner	Recruitment process underway	Recruitment will begin after the election and our working assumption is for an L&CC to be in post in Q1 of 27/28 financial year.

	Prepare the internal governance and scope operational approach ahead of appointment	Staffing support in place ahead of appointment	Scheduled through 26/27
	Scope data requirements and information systems to support the operational functions of the Commissioner	Data and systems needs identified	We have agreed with SG that this will include scoping the operational requirements for the central collation and accessibility of Land Management Plans. Key issues include user mapping, systems options, hosting requirements, set-up and annual costs. There is no assumption yet on where such a system is best hosted and we will seek to learn from existing experience in other bodies.
Land Commissioner functions	Deliver on the amended functions for Land Commissioners, including through development of our next strategic plan	Strategic plan sets out how additional 'matters relating to land' are addressed	We have begun engagement on our strategic plan which should set out as it develops how these additional matters are taken into account in Land Commissioner functions.
Tenant Farming Commissioner functions	Deliver on the amended functions of the Tenant Farming Commissioner in relation to small landholdings and Codes of Practice	Addressed in tenant farming section below	TFC time allocation has now increased to 12 days/month. We are seeking confirmation from SG of proposed additional in-year funds to deliver key priorities of Part 2. Review of Codes of Practice is being built into the TFC and TFAF work programmes.
Model lease for environmental purposes	Lead work to develop a model lease for environmental purposes including wide stakeholder engagement and legal advice	Complete scoping Legal work on model clauses underway	Preparatory work undertaken, project pending funding confirmation. See separate board update.

Community Engagement Obligation	Advise on implementation of the Community Engagement Obligation and Land Management Plans	Advice to Scottish Government	SLC providing SG with a summary of all existing sources of guidance and advice as a starting point to inform work on this.
	Scope operational approach to L&CC role and consider interaction with the existing good practice programme	Advice to board	Scheduled through 26/27
Transfer test	Advise on development of guidance and regulations in relation to the Transfer test	Advice dependent on SG timescale	Engagement with SG to understand the work they are undertaking to provide more clarity on landholdings in scope.
	Scope operational approach to L&CC role and implications for the Commission	Advice to board	Scheduled through 26/27
Monitoring and Review	Scope requirements for baseline and monitoring plan for the future review of the effectiveness of Part 1 of the Act	Baseline requirements identified	Scheduled through 26/27. Connects to wider discussions in ScotLand Futures and Strategic Plan on the business need for a better land data system.