



SCOTTISH LAND COMMISSION
COIMISEAN FEARAINN NA H-ALBA

Annual Report and Accounts 2018 to 2019



LAND RIGHTS AND RESPONSIBILITIES
PROTOCOL SERIES



SCOTTISH LAND COMMISSION
COIMISEAN FEARAINN NA H-ALBA



Community Engagement in
Decisions Relating to Land

Annual Report 2018-2019

Laid before the Scottish Parliament in pursuance of Section 20
Schedule 2, paragraph C of the Land Reform (Scotland) Act 2016.

To the Right Honourable Nicola Sturgeon
Her Majesty's First Minister

Dear First Minister

We have the honour to present the second Annual Report and Accounts
of the Scottish Land Commission covering the year 2018-2019.

Yours sincerely

Andrew Thin, Chair

A handwritten signature in black ink, appearing to read 'Andrew Thin', with a stylized flourish at the end.

Hamish Trench, Chief Executive

A handwritten signature in black ink, appearing to read 'Hamish Trench', with a stylized flourish at the end.

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PERFORMANCE REPORT

Foreword

From the Chief Executive and Chair of the Scottish Land Commission

Land is at the heart of Scotland's identity, economy and communities. The Scottish Land Commission is making more of the nation's land through fresh thinking to shape a programme of land reform across urban and rural Scotland.

In this, our second year of operation, we have continued to build an innovative, fast-paced and empowered organisation that stimulates ideas and change. We put a strong emphasis on being open and accountable, holding regular public meetings in communities around Scotland, and engaging widely.



Over 2018-19 we have delivered against our four strategic priorities:

Land for housing and development –

To support Scotland's ambitions for inclusive growth, particularly in relation to delivery of housing, town centre regeneration and rural population growth we have:

- Established the Vacant and Derelict Land Taskforce
- Published a proposed Compulsory Sales Order mechanism
- Reviewed previous and international experience and options for land value capture.

Modernising land ownership –

To support Ministers' ambitions for a more diverse pattern of land ownership, supporting a fair and productive economy, we have:

- Researched and published recommendations on what is needed to make community land ownership a normal option across Scotland
- Investigated and published recommendations to address the issues associated with concentrated land ownership.

Land use decision making –

To support practical implementation of Land Rights and Responsibilities and accountable decisions we have:

- Published the first in a series of Land Rights and Responsibilities Protocols, supporting practical implementation of Scottish Government Guidance on Engaging Communities in Decisions About Land
- Supported land owners and communities to develop effective community engagement in practice
- Worked with urban communities to identify ways to improve engagement in land use decisions
- Published initial research on international experience of land value tax.

Agricultural holdings –

To improve landlord/tenant relationships and contribute to a vibrant agricultural sector the Tenant Farming Commissioner has:

- Published Tenant Farming Commissioner Codes of Practice and Guidance
- Made recommendations to improve the operation of agents in landlord/tenant relationships
- Trialled the use of mediation as an effective means of dispute resolution.

We have continued to actively grow and advance the organisation by recruiting and developing staff and reviewing and improving our systems in line with our Organisational Development Strategy to ensure an effective and value for money organisation that is driven by a clear purpose and values.

Looking ahead to 2019-20 we will build on this year's work to further stimulate and support change and fresh thinking in practice and making recommendations to Scottish Ministers where appropriate for legislative and policy change to make more of Scotland's land.



Andrew Thin
Chair



Hamish Trench
Chief Executive

Who we are

The Scottish Land Commission is a non-departmental public body (NDPB) established on 1 April 2017 by the Land Reform (Scotland) Act 2016. The Commission has five Land Commissioners and one Tenant Farming Commissioner, all of whom are appointed by Scottish Ministers. The organisation is based in Inverness and employs a team of 13 staff (as at 31 March 2019) led by Chief Executive, Hamish Trench.



The Land Commissioners: (left to right) Megan MacInnes, Professor David Adams, Andrew Thin (Chair), Dr Bob McIntosh (Tenant Farming Commissioner), Dr Sally Reynolds and Lorne MacLeod



Scottish Land Commission staff away day

What we do

The purpose of the Commission is to shape and drive a coherent programme of land reform spanning both urban and rural land, to improve the productivity, diversity and accountability of the way Scotland's land is owned and used.

We provide the leadership that will bring parties together in fresh thinking and change so that the way we own and use land realises Scotland's potential.

Vision

Our vision is a fair, inclusive and productive system of ownership, management and use of the land that delivers greater benefit for all the people of Scotland.

The functions of the Land Commissioners, as described in the Act, are:

- to review the impact and effectiveness of any law or policy
- to recommend changes to any law or policy
- to gather evidence
- to carry out research
- to prepare reports
- to provide information and guidance.

The Tenant Farming Commissioner is responsible for promoting and encouraging good relations between landlords and tenant farmers.

The functions of the Tenant Farming Commissioner are:

- to prepare codes of practice on agricultural holdings
- to promote the codes of practice
- to inquire into alleged breaches of the codes of practice
- to prepare a report on the operation of agents of landlords and tenants
- to prepare recommendations for a modern list of improvements to agricultural holdings
- to refer for the opinion of the Land Court any question of law relating to agricultural holdings
- to collaborate with the Land Commissioners in the exercise of their functions to the extent that those functions relate to agriculture and agricultural holdings
- to exercise any other functions conferred on the Commissioner by any enactment.

In exercising the functions, the Land Commission must have regard to the Land Rights and Responsibilities Statement published by Scottish Ministers.

Our role combines leadership and non-regulatory culture change with statutory functions to review and advise on legislation and policy change.

Underpinning this work and the operation of the Commission are our core values:



INTEGRITY

We work for and are accountable to the people of Scotland



CHALLENGE

We challenge ourselves and others to lead change



INNOVATION

We develop ambitious and progressive thinking



EMPOWERMENT

We motivate ourselves and others to realise Scotland's ambitions through land reform

Strategic Objectives

Our work is guided by three strategic objectives:

PRODUCTIVITY

To drive increased economic, social and cultural value from our land.

DIVERSITY

To encourage a more diverse pattern of land ownership with the benefits of land spread more inclusively.

ACCOUNTABILITY

To ensure decision making takes account of those affected and responsibilities are met.

Strategic Priorities

The Commission's three year Strategic Plan 2018-2021 outlines four key priority areas of work covering both urban and rural land:

LAND FOR HOUSING AND DEVELOPMENT

Reduce constraints to redeveloping vacant and derelict land for housing and other productive uses, improve land supply for housing and stimulate a more active approach to developing land in the public interest.

LAND OWNERSHIP

Examine the impacts of scale and concentration of land ownership and tax policy, and review the effectiveness of the Community Right to Buy mechanisms.

LAND USE DECISION MAKING

Improve the quality and accountability of decision making, providing guidance and Codes of Practice.

AGRICULTURAL HOLDINGS

Improve the relationships between agricultural landlords and tenants to support a vibrant agricultural sector and increase access to land for those who want to farm.



How we do it

We are delivering our objectives and priorities through:

- Engagement and communications: stimulating awareness, collaboration and change on the ground
- Research and evidence: commissioning and collating the research and evidence necessary
- Guidance and Codes: developing guidance and Codes of Practice to shape change on the ground
- Making recommendations for change in legislation, policy and practice.

The Strategic Plan and objectives are supported by a Programme of Work that sets out the headline areas to be undertaken to work towards the long term outcomes for land reform. This is delivered through an annual business plan detailing the schedule of work and outputs for the year including associated resources and performance management. The Commission has progressed and completed a number of activities contributing to attaining the annual business plan, strategic objectives and long-term outcomes (see pages 09-11 for more detail).

STRUCTURE OF DELIVERY

STRATEGIC PLAN

PROGRAMME OF WORK

ANNUAL BUSINESS PLAN



Contributing to the National Outcomes

The Scottish Government's National Performance Framework sets out the high-level National Outcomes to make Scotland a better place to live and a more prosperous and successful country. The National Outcomes were revised during 2018 and the Land Commission's long-term outcomes for land reform contribute to six national outcomes:

NATIONAL OUTCOMES	LONG TERM OUTCOMES FOR LAND REFORM
 <p>We value, enjoy, protect and enhance our environment</p>	<p>There will be fewer land constraints to effective public interest-led development and place-making</p> <p>The number of agricultural units managed through a lease or joint venture will be rising</p>
 <p>We respect, protect and fulfil human rights and live free from discrimination</p>	<p>The supply of land for housing will be less constrained by land tenure and land values</p>
 <p>We tackle poverty by sharing opportunities, wealth and power more equally</p>	<p>The net area of vacant and derelict land will be falling</p>
 <p>We have a globally competitive, entrepreneurial, inclusive and sustainable economy</p>	<p>The level of concentration in land ownership patterns will be falling</p> <p>The relationships between agricultural landlords and tenants will be improving</p>
 <p>We live in communities that are inclusive, empowered, resilient and safe</p>	<p>The level of community involvement in land management decision making will be rising</p>
 <p>We grow up loved, safe and respected so that we realise our full potential</p>	<p>The number of communities exercising ownership or control of land will be rising</p>

Key issues and risks we face

We consider the following issues to have the greatest influence over the way we deliver our work and achieve our aims and objectives over the next year:

- We remain in a period of financial constraint
- The political and policy landscape continues to evolve
- Vulnerability of a small organisation of loss of capacity and skills required to deliver annual business plan.

The Commission has mitigated against these risks through the risk management framework, budget management, relationship management, horizon scanning and the organisational development strategy.

An account of our risk management in 2018-19, alongside a description of the principal risks and uncertainties we face, is provided in the Governance Statement (see page 24).

Performance Analysis

Financial Performance

The Scottish Government allocated the Scottish Land Commission a budget (known as Departmental Expenditure Limit or DEL) of

£1.4m. The Land Commission operated within its cash allocation for 2018-19 by drawing down £1.315m of the £1.4m allocation.

Financial Analysis

Summary of Surplus for the year	2018-19 £000	2017-18 £000
Total Operating Expenditure	(1,281)	(905)
Grant-in-Aid Drawn Down	1,315	915
Other Income	-	-
Surplus	34	10

Reconciliation of operational expenditure on an accrual basis to Grant-in-Aid drawn down	2018-19 £000	2017-18 £000
Operating Expenditure	1,281	905
Exclude non-cash:		
Depreciation and Amortisation	(1)	-
Working capital adjustments involving:		
Trade and other receivables	16	-
Trade and other payables & provisions	(98)	(123)
Cash underspend of Grant-in-Aid drawn down	117	133
Grant-in-Aid Drawn Down	1,315	915

On an income and expenditure accounting basis the financial outcome for the year on normal business activities reports a surplus of £34k. This surplus arises as a result of accounting adjustments, arising from working capital movements, to the financial statements that do not involve the flow of cash. The Commission received £1.315m of its Grant-in-Aid allocation from Scottish Government

having identified savings of £85k. Some of this underspend was attributed to research contracts extending into the next financial year. A degree of estimation and assumption was required to ascertain the underspend figure and is based on experience and work to date statements. This did not significantly impact the achievement of the Commission's objectives for this year.

What we have achieved

The Annual Business Plan for 2018-19 identified the activity in each of the four priority areas of work spanning both urban and rural Scotland and how we will measure our delivery.

The priorities detail each area in turn and show how the actions in the Business Plan support the Strategic Plan's high-level outcomes. The long-term outcomes are aligned with the Scottish Government's purpose and National Outcomes as set out in the National Performance Framework.

The activity, measure and milestone for each priority area was monitored and reported throughout the year in quarterly progress reports to the Board. The majority of 2018-19 activities have been achieved, eight of which are longer term reviews ongoing in 2019-20. One activity has not been achieved which involved looking at options to improve land value data. Due to the lack of data available this activity has been removed from the workstream and does not impact the achievement of other activities.

LAND FOR HOUSING AND DEVELOPMENT	2018-19 Activity	Measure	Status
Improve redevelopment of vacant & derelict land	Develop proposals for implementing Compulsory Sales Orders	Report on proposed mechanisms for Compulsory Sales Orders	✓
	Work with local authorities and other partners to develop an ambitious approach to productive redevelopment of vacant and derelict land	Launch of Vacant & Derelict Land Initiative	✓
Address constraints to land assembly for development and effective place-making	Investigate the potential for a more proactive approach to public interest led development	Pilot of Urban Partnership Zones	⋯
Review of land value and ownership in the operation of the housing land market	Review of Land Banking	Commission research	⋯
	Review land value capture	Interim report on potential options for more effective land value capture	⋯
	Assess options to improve land value data	Report on collation and analysis of data and gaps	✗
Long-term monitoring and evaluation framework	To be implemented across all workstreams	Baseline and framework complete	⋯



achieved



ongoing



not achieved

Performance Analysis

MODERNISING LAND OWNERSHIP	2018-19 Activity	Measure	Status
Address issues arising from scale and/or concentration of land ownership	Review international experience and evidence of issues in Scotland	Publish an interim report on scale and concentration of land ownership	
Review the role of charitable status in land ownership	Good practice guidance for charitable status land ownership	Good practice guidance published and promoted	
Review the effectiveness of Community Right to Buy	Review of improvements to enabling community ownership and right to buy mechanisms	Interim report recommendations made to Scottish Ministers	

LAND USE DECISION MAKING	2018-19 Activity	Measure	Status
Community involvement in land use decision making	Support improved community involvement in land use decision making & implementation of the Scottish Government Guidance on Engaging Communities in Land Use Decisions	Community Engagement Advisers recruited and in post	
		Urban land engagement initiative	
	Baseline research to measure community involvement in land management decision making	Develop measurement tool	
Use of Land Value Taxation	Review the influence of tax policy in land use decisions	Interim report on the potential role of land value taxation	
Good practice guidance and advice	Good practice programme providing codes and guidance for land ownership and land use decision making	Publication of codes on land ownership, charitable land ownership, community engagement	
Realisation of human rights	Promote wider understanding of the human rights context for land reform	Case studies of application of human rights in land reform	

AGRICULTURAL HOLDINGS	2018-19 Activity	Measure	Status
Implement, promote and monitor Codes of Practice and Guidance	Promote and advise on use of the Tenant Farming Commissioner Codes of Practice and Guidance and address inquiries into potential breaches	Two codes published on Late Payment of Rent and Rent Reviews	
		Casework management system completed	
		Publish guidance on joint ventures/ business opportunities for releasing land	
Review of the operation of agents	Continue to facilitate improved relationships between landlords and tenants to support a productive agricultural sector	Recommendations to Ministers	
Review barriers to entry into agriculture	Promote options for new or adjusted letting and joint venture models to increase availability of land for new entrants	Discussion paper published and joint workshops with NFUS with panel discussion at the Royal Highland Show	
		Baseline for measuring increase in availability of farmland for new entrants established and opportunities for releasing land published	

The Commission has had an extensive programme of engagement with stakeholders and the wider public to develop the conversation about the potential of land reform to help deliver ambitions for both urban and rural communities in Scotland:

- 16 public meetings held across Scotland with 240 attendees
- Continued engagement with stakeholders including holding and attending regular stakeholder events

- Publishing discussion papers on key land reform topics to encourage public debate
- Working with stakeholders to progress key areas of work and inform land reform debate, such as Royal Town Planning Institute Chapter events.

Performance Analysis

Tenant Farming Commissioner

A thriving and prosperous tenant farming sector relies on a strong and constructive relationship between tenants and landlords and a positive and professional approach by intermediaries acting on behalf of landlord and/or tenant. Such relationships need to be based on mutual respect and shared values and a common approach to fairness and reasonableness. The Tenant Farming Commissioner (TFC) has made significant progress over the year in a number of areas for tenant farming.

Several Codes of Practice have been published which are intended to guide and shape the behaviours and procedures which accompany the interactions and negotiations between landlords and tenants, including agents and intermediaries acting for either party. The Codes were developed in consultation with Scottish Land and Estates, the Scottish Tenant Farmers Association, the National Farmers Union Scotland, the Royal Institution of Chartered Surveyors and the Scottish Agricultural Arbiters and Valuers Association.



2018-19 TFC Activity

Two Codes have been published:

- Late Payment of Rent (April 2018)
- Agreeing and Managing Agricultural Leases (February 2019)

A number of guides have been published to provide information to tenant farmers, land owners and agents:

- The use of Alternative Dispute Resolution in the Scottish agricultural holdings sector
- Joint Ventures with New Entrants
- Late Payment of Rent – Important Advice to Tenants
- Tree Planting on Tenanted Agricultural Holdings
- The Professional Conduct of Agents and How to make a Complaint

Case Work

The TFC provides information to tenants and landlords regarding the Codes. No formal inquiries into alleged breaches of Codes of Practice have been made to the TFC but the TFC has received 105 enquiries over the year, an increase of 36% from 2017-18.



105

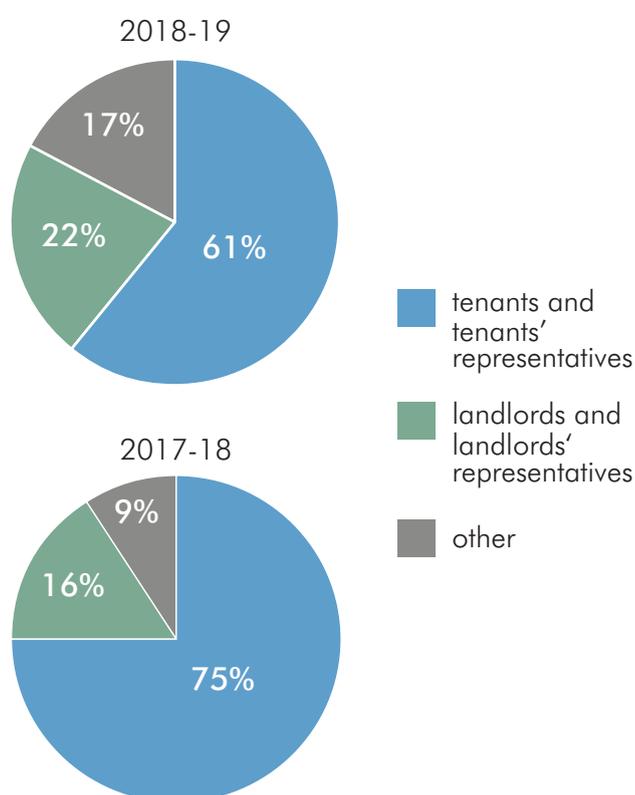
enquiries in 2018-19



36%

increase from 2017-18

Most contacts have been made by tenant farmers and their representatives (61%), with a significant increase in enquiries from landlords, landlords' representatives and other professionals representing 22% of enquiries:



A wide range of enquiries has been received by the TFC over the last year:

 Type of TFC enquiry 2018-19

Other	15
Amnesty	15
Maintenance Obligations	15
End of tenancy/new tenancy	12
Rent Review	10
Sporting	5
Tenancy terms	5
New entrant/land matching	5
Legislation	5
Late Payment of Rent	4
Assignment/succession	4
Agent behaviour	3
Resumption	3
Limited Partnerships	1

The TFC was requested by Buccleuch Estates to look into concerns raised regarding a number of terminations of Limited Partnership arrangements and a Short Limited Duration tenancy. The TFC reviewed five cases, looking at how the Estate had dealt with the cases and whether they were handled in accordance with good practice and relevant published codes and guides. The TFC found that no actions by the Estate were in contravention of agricultural holdings legislation but that best practice was not always followed and that some of the discussions and negotiations could have been handled more sensitively by the Estate.

A significant milestone was reached by the TFC in the submission of the review of the operation of Agents to Scottish Ministers. Nine recommendations were made which are now being taken forward with stakeholders.

To improve relations between landlords and tenants the Commission piloted a mediation service throughout 2018-19. Three mediations took place with long-standing disputes that had complex issues and a history of negatively impacting on the businesses involved. All three mediations have resulted in settlements that covered the issues raised by the parties and/or dealt with the difficulties of the past in a comprehensive way.

The TFC also supported a sector-wide campaign to raise awareness of the Amnesty of Tenants' Improvements.



Performance Analysis

Our Organisation

Staff

The Commission has continued to build up the staff team through a robust, fair and open recruitment process. The Organisational Development Strategy is in place to ensure we are getting the best from our people through training and development plans and all staff are empowered to develop and grow. The Strategy shapes our culture while prompting the continuous review of our processes and procedures to ensure they continue to be effective, responsive, and provide value for money.

The organisation has grown from a team of 10 staff in 2017-18 to 13 in 2018-19, which has enabled the organisation to move from the establishment phase to delivery, publishing several significant reports and recommendations to Scottish Government working towards the long-term outcomes for land reform.

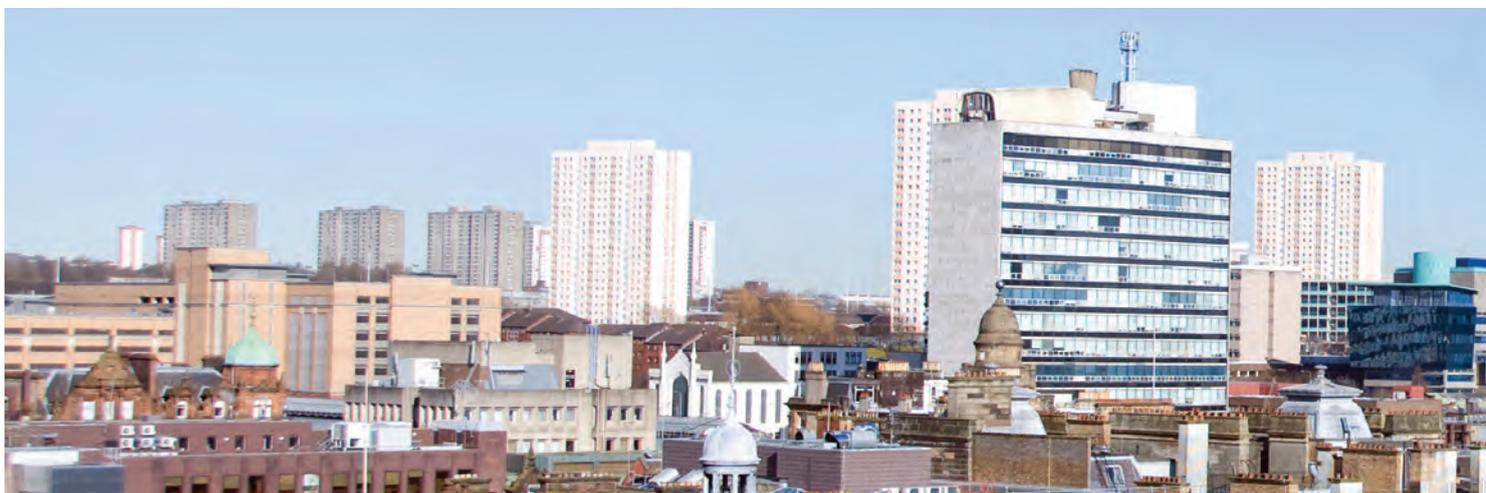
Sustainable, social and environmental overview

In line with the Scottish Government, the Commission is placing economic, social and cultural human rights at the heart of our work. It is embedded in our Strategic Plan and Programme of Work with a particular focus on the realisation of human rights through Scotland's framework for land reform.

The Scottish Government has ambitious carbon reduction targets for the public sector. The Commission has ensured that these principles underpin the organisation and they continue to be developed. The Commission is located in a Scottish Government building and we are actively involved in the building's user group looking at sustainable transport options and environmental improvements. Our focus is also on addressing internal factors such as greener travel, resources, procurement and awareness.

Community and charity work by staff can bring several benefits to the wider community. We support those who wish to undertake community or charity activities and commend our staff for their efforts. Through 2018-19 staff fundraising activity focused on the 'Toilet Twinning' charity and following a number of events, all toilets within the office building have now been 'twinned'.

Staff can participate in a 'give as you earn' scheme and donate a proportion of their salaries to charities of their choice.



Best Value

We are committed to delivering best value through clear governance and accountability, effective performance management, partnership working, maximising efficiencies and building sustainability into how we operate.

Anti-corruption and Anti-bribery matters

The Commission has an Anti-Fraud Policy in place and there have been no reported incidents of corruption or fraud.

Key Performance Measures

The organisation's performance has been assessed against the Annual Business Plan 2018-19 which is reported quarterly to the Board. The Annual Business Plan incorporates budget, staff leads, activities and milestones. The Commission is developing a Performance Framework which Key Performance Indicators will be drawn from and ensure effective long-term monitoring against the long-term outcomes identified in our Strategic Plan. This will be implemented in the coming year 2019-20.

Summary of Performance

This year has seen the Commission reach a number of significant milestones in the delivery of the Annual Business Plan and Strategic Plan. Operationally, the Commission has also moved forward in developing its culture, people and systems. A comprehensive review of the organisation's systems was carried out with new systems now in place to help build an innovative and dynamic organisation, including new IT and HR service providers.

Overall it has been a successful year in which we have made important progress in delivering strategic priorities and for land reform, positioning the Commission well to continue delivery of major workstreams during the coming year.

Hamish Trench



Chief Executive and Accountable Officer
3 September 2019





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Corporate Governance Report

Directors' Report

Board of Commissioners

Andrew Thin (Chair)

Andrew has over thirty years of experience in leadership roles in the public, private and third sectors. He coordinated the work of the Agricultural Holdings Legislation Review in 2014. His previous public sector roles have included Crofters Commissioner, Chair of the Cairngorms National Park Authority, Chair of Scottish Natural Heritage and Andrew is currently Chair of Scottish Canals.

Dr Bob McIntosh CBE (Tenant Farming Commissioner)

Bob is a retired public servant with extensive experience in public policy, in particular in land management and forestry. Bob was the Scottish Government Director for Environment and Forestry between 2012 and 2015, and served as the Director of Forestry Commission Scotland. He was a partner in a 650-acre hill farm for 15 years. He is also currently a Board Member of Highlands and Islands Enterprise.

Dr Sally Reynolds

Sally is an Agricultural Consultant (with a PhD in mathematical ecology); she is currently working within the Community Land Sector as Development Officer with Carloway Estate Trust (Urras Oighreachd Chàrlabhaigh). An active crofter and livestock keeper, she contributes to a number of activities which benefit the community.

Lorne MacLeod

Lorne was a founding director, and latterly Chair, of Community Land Scotland, and has been a director of the community land buyout groups in Eriskay, South Uist & Benbecula, and the Isle of Gigha. He was Highlands & Islands Enterprise's first Director of Strengthening Communities. He is a chartered accountant, and director of a retail and distribution business in the Isle of Skye.

Megan MacInnes

Megan works as a land advisor to Global Witness, an international NGO. Her experience includes having worked internationally, in Cambodia, Myanmar and Laos, with community groups, NGOs, governments and large agribusiness companies to improve protection of land rights. She has considerable expertise in land reform, land management, community empowerment and human rights.

Professor David Adams

David holds the Ian Mactaggart Chair of Property and Urban Studies at the University of Glasgow. He has researched and published widely on urban land issues and is particularly interested in resolving ownership constraints to urban development and tackling land vacancy and dereliction. He was previously an adviser to the Land Reform Review Group.

Full details of the Commissioners' Register of Interests can be found on our website landcommission.gov.scot/about-us/who-we-are



Left to right: Megan MacInnes, Professor David Adams, Andrew Thin (Chair), Dr Bob McIntosh (TFC), Dr Sally Reynolds and Lorne MacLeod

Management Team



Hamish Trench Chief Executive and Accountable Officer

Responsible for the strategic leadership and operational management of the organisation and supporting Commissioners in fulfilling their functions.



Posy MacRae Head of Communications and Corporate Services

Responsible for leading the Commission's communications and corporate services including corporate governance.



Shona Glenn Head of Policy & Research – Land

Responsible for leading the programme of research and policy on land for housing and development, land ownership and land use decision making.



Sarah Allen Head of Policy & Research – Tenant Farming

Responsible for policy and research to support the functions of the Tenant Farming Commissioner and the wider agricultural holdings workstream.

Pensions

Scottish Land Commission staff members are eligible to be members of the Principal Civil Service Pension Scheme. Details of the scheme and details of the pension entitlements of the Scottish Land Commission's senior managers are given in the Remuneration Report (Page 28) and note 1.7 (Page 44) to the accounts.

Freedom of Information requests

The Scottish Land Commission received seven Freedom of Information requests during the year 2018-19. Full details of these can be reviewed on the Scottish Information Commissioner website stats.itspublicknowledge.info/

Data Protection

There were no data losses during the year.

Payment Practice Code

In line with Scottish Government policy, the Scottish Land Commission requires that all suppliers' invoices not in dispute are paid within 10 working days of receipt. The Scottish Land Commission aims to pay 100% of invoices, including disputed invoices once the dispute has been settled, on time in these terms. During the year ended 31 March 2019, the Scottish Land Commission paid 99% of its invoices within these terms.

Non Audit Fees

The Auditor General for Scotland has appointed Audit Scotland as the external auditor. Details of the audit fee for the year to 31 March 2019 are disclosed in note 3 (page 46) to the accounts. Audit Scotland were not engaged or paid for any non-audit work during the year.

Statement of Accountable Officer's Responsibilities

In accordance with section 19(4) of the Public Finance and Accountability (Scotland) Act 2000 and section 19 of the Land Reform (Scotland) Act 2016, Scottish Ministers have directed the Scottish Land Commission to prepare a statement of accounts for each financial year in the form and on the basis set out in the Accounts Direction issued by the Scottish Ministers.

The accounts are prepared on an accruals basis and must give a true and fair view of the Scottish Land Commission's state of affairs at the period end and of its operating costs, recognised gains and losses and cash flows for the financial period.

In preparing the accounts, the Accountable Officer is required to:

- Observe the Accounts Direction issued by Scottish Ministers including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis
- Make judgements and estimates on a reasonable basis
- State whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the accounts
- Prepare the accounts on a going concern basis.

The Permanent Secretary and Principal Accountable Officer of the Scottish Government has appointed the Chief Executive of the Scottish Land Commission as Accountable Officer.

Statement by Accountable Officer

As Accountable Officer, I am responsible for the regularity and propriety of the public finances for which I am answerable, for keeping proper records and for safeguarding the Scottish Land Commission's assets, as set out in the Memorandum to Accountable Officers for Parts of the Scottish Administration issued by Scottish Ministers.

Disclosure of Information to the Auditors

As Accountable Officer, as far as I am aware, there is no relevant audit information of which the Scottish Land Commission's auditor is unaware. I have taken all reasonable steps to make myself aware of any relevant audit information and to establish that the Scottish Land Commission's auditor is aware of the information.

Accountable Officer Confirmation on the Annual Report and Accounts

As Accountable Officer I confirm that the annual report and accounts as a whole is fair, balanced and understandable and I take personal responsibility for the annual report and accounts and the judgements required for determining that it is fair, balanced and understandable.

Governance Statement

Background

The Governance Statement records the stewardship of the Scottish Land Commission and supplements the annual accounts. This statement also draws together statements and evidence on governance, risk management and control, to provide a coherent and consistent reporting mechanism.

Scope of Responsibility

As Accountable Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of the organisation's policies, aims and objectives, set by Scottish Ministers, whilst safeguarding the public funds and assets for which I am personally responsible, in accordance with the responsibilities set out in the Accountable Officer's Memorandum.

In the discharge of my personal responsibilities I ensure organisational compliance with the Scottish Public Finance Manual (SPFM). The SPFM is issued by the Scottish Ministers to provide guidance to the Scottish Government and other relevant bodies on the proper handling and reporting of public funds. It sets out the relevant statutory, parliamentary and administrative requirements, emphasises the need for economy, efficiency and effectiveness, and promotes good practice and high standards of propriety.

Corporate Governance Report

Governance Framework

The Board

The Chair leads the Board of Commissioners and the Chief Executive leads the executive management of the Scottish Land Commission.

The Board comprises six Commissioners; five are Land Commissioners and one a Tenant Farming Commissioner, all of whom are appointed by Scottish Ministers.

More information on the Commissioners can be found on page 18.

The role of the Board is to provide strategic leadership for the organisation, setting the policy direction including development of a Strategic Plan and Programme of Work to be agreed with Scottish Ministers. They also oversee the performance of the organisation and the Chief Executive is accountable to the Board for its performance.

During the 2018-19 year the Board focused on:

- Overseeing delivery of the Strategic Plan and Programme of Work
- Extensive public and stakeholder engagement including regular public meetings across Scotland
- Quarterly performance monitoring addressing delivery, financial, risk and governance performance
- Board member development and training.

The Board is supported by an Audit and Risk Committee to maintain oversight of internal and external audit, financial, risk and governance performance.

The Board is committed to high standards of corporate governance and believes that a sound governance structure engenders a successful organisation.

The Board's standing orders can be obtained from the Commission's website www.landcommission.gov.scot

Commissioners during 2018-19:

Commissioner	Board Position	Attendance at Board Meetings 2018-19
Andrew Thin	Chair	10/10
Megan MacInnes	Commissioner	10/10
Professor David Adams	Commissioner	09/10
Dr Bob McIntosh	Tenant Farming Commissioner	08/10
Dr Sally Reynolds	Commissioner	10/10
Lorne MacLeod	Commissioner	10/10

Audit and Risk Committee

A minimum of two Commissioners are appointed by the Board to serve on the Audit & Risk Committee. Given the relatively small size of the organisation and board, an external member has been co-opted to the Audit and Risk Committee to ensure additional expertise and effective scrutiny. This Committee met four times during the 2018-19 year.

The external and internal auditors normally attend all Audit and Risk Committee meetings. They are given the opportunity to speak confidentially to the Committee members. The purpose of the Audit and Risk Committee is to monitor and review risk, control and corporate governance. It operates independently and reports to the Board.

The Audit and Risk Committee terms of reference can be obtained from the Commission's website www.landcommission.gov.scot

Audit and Risk Committee Members during 2018-19:

Committee Member	Audit and Risk Committee Position	Attendance at Committee Meetings 2018-19
Lorne MacLeod	Chair (Commissioner)	4/4
Megan MacInnes	Member (Commissioner)	4/4
Yvonne McIntosh*	Member (Co-opted)	4/4

* Date of co-opted appointment 26 June 2017;
Date when appointment is due to end/become eligible for renewal 26 June 2020.

Senior Management Team 2018-19

- Hamish Trench (Chief Executive & Accountable Officer from 1 August 2017)
- Shona Glenn (Head of Policy and Research – Land from 26 June 2017)
- Sarah Allen (Head of Policy and Research – Tenant Farming from 19 June 2017)
- Posy MacRae (Head of Communications and Corporate Services from 22 January 2018)

More information on the Senior Management Team can be found on page 19.

The Senior Management Team meets regularly to co-ordinate operational management. The Senior Management Team consists of the Chief Executive and the Heads of Service. The Senior Management Team is committed to high standards of corporate governance and provides the leadership, strategic oversight and the control environment required to deliver the Scottish Land Commission's key aims.

Corporate Governance Report

Risk and Control Framework

All bodies subject to the requirements of the Scottish Public Finance Manual (SPFM) must operate a risk management strategy in accordance with relevant guidance issued by the Scottish Ministers.

The risk and control mechanism is based on an ongoing process designed to identify the principal risks to the achievement of the Scottish Land Commission's policies, aims and objectives; to evaluate the nature and extent of those risks and to manage them efficiently, effectively and economically.

The Scottish Land Commission maintains a Strategic Risk Register which records internal and external risks and identifies the mitigating actions required to reduce the threat of these risks occurring and their impact. The Strategic Risk Register is regularly updated and reviewed as a standing item by both the Senior Management Team and the Audit and Risk Committee. Each individual risk is allocated an owner who ensures that mitigating action is carried out. The Risk Register is presented to the Board on a quarterly basis.

The principal risks identified during the year to 31 March 2019 can be categorised under four main headings:

Delivery

- Risk that the Commission is unable to secure the necessary expertise to deliver high quality research/contracts resulting in delay or a gap in delivery
- Risk that the Commission is unable to demonstrate/measure change against agreed outcomes and objectives
- Risk of loss of systems resulting in the Commission not being able to operate as an organisation
- Risk that the Commission is unable to react quickly in matching resources to changes in priorities.

Reputational

- Risk that emerging issues result in reactive policy making and relationship management
- Risk of inconsistency in joining up the Commission's outputs in clear narrative and linking to the wider land reform agenda
- Risk that the Commission fails to build and maintain strong relationships with key stakeholders, resulting in reputational damage
- Risk of ineffective management of relationships across Scottish Government so that the Commission's work is understood and recommendations are well received.

Compliance

- Risk that the Commission fails to have in place or adhere to statutory or non-statutory corporate governance policies or procedures
- Risk that the Commission fails to deliver to its allocated budget, resulting in reputational, administrative and governance failures.

Staffing

- Risk that individual members of staff are absent due to illness, etc resulting in loss of capacity for critical elements of business systems and delivery
- Risk that changing work priorities, competing expectations or insufficient prioritisation impacts on staff wellbeing.

The Scottish Land Commission follows the Scottish Government policy on Information Security and has a Senior Information Risk Owner in place to manage information risk.

The risk and control processes applied within the Scottish Land Commission accord with guidance given in the SPFM and have been in place for the year ended 31 March 2019 and up to the date of the approval of the annual report and accounts.

During the year and up to the date of signing the accounts the following governance arrangements were in place:

- Whistle Blowing Policy
- Anti-Fraud Policy
- Updated Finance Desk Top Instruction

Following recommendations by Internal Audit regarding limitations of the Commission's risk management framework, the framework and procedures were updated and implemented during the financial year. The system of internal control will continue to be reviewed to ensure effective assurances as the organisation matures and develops.

Best Value

In establishing its approach and systems the Scottish Land Commission follows the principles of Best Value. For example, the Commission has entered into shared service arrangements for effective and efficient provision of corporate services, including for 2018-19 provision of HR by Cairngorms National Park Authority. The Commission has adopted an Organisational Development Strategy that includes review and further tailoring of shared service provision to meet the Commission's developing culture and business needs.

Conflicts of Interest Procedures

The Scottish Land Commission operates strict and comprehensive procedures to deal with potential conflicts of interest. A Register of Interests, covering Commissioners and staff, is held and updated on an annual basis. This is available for examination by any member of the public wishing to do so, and Commissioners' information is published on the Scottish Land Commission's website.

Commissioners record any potential conflicts of interest at the start of every Commission meeting and where appropriate absent themselves from decisions on any matters in which they have an interest. These declarations are recorded in the minutes of the meeting.

External Audit

The Auditor General for Scotland has appointed Audit Scotland as the Scottish Land Commission's external auditor for a four year period from 1 April 2017.

Internal Audit

The internal audit function is an integral part of the internal control system. The Scottish Land Commission's internal audit service for the financial year 2018-19 was provided by BDO LLP, who undertook work based on an analysis of the risk to which the Commission was exposed. Reports prepared throughout the year addressed risk management, financial controls, tenant farming casework and project management. The financial systems review reported areas of sound practice in relation to process and procedures, however it identified the finance system used by the Commission as a potential risk. Areas for high priority action recorded were the implementation of the risk management framework.

The findings are presented in the reports issued during the year to the Senior Management Team and the Audit & Risk Committee. These include

Corporate Governance Report

an opinion on the adequacy and effectiveness of the system of internal control, together with recommendations for improvements.

Internal audit assessed the progress of the Commission in implementing recommendations identified in the reviews. A strong level of commitment and effort in implementing the recommendations was found, with recognition of the completion of the risk management recommendations and the risk management framework.

Internal Audit made 12 recommendations, of which seven have been fully implemented, two have been partially implemented and will be finalised in 2019-20, and three recommendations are not due for implementation.

Each year the Internal Audit provider issues an annual report which includes an opinion on the system of internal control. The findings of the review of the Commission's risk management, governance and internal control processes provided the Commission with reasonable assurance that there are no major weaknesses in the internal control systems for the areas reviewed in 2018-19.

Data and Information Management

Procedures are in place to ensure compliance with data and information management obligations. The Commission has had no recorded or reported instances of data loss or breaches during the year. The Commission has taken steps to ensure compliance with GDPR obligations. The Commission has a dedicated Data Protection Officer, Information Asset Owners and Senior Information Risk Owner.

The Commission recognises the importance of ensuring cyber resilience and has continued to work with Scottish Government to ensure that our digital technologies are in line with the Scottish Public Sector Action Plan on Cyber Resilience. Cyber Essentials Plus certification was achieved by Scottish Government in October 2018.

Significant Governance Issues

During 2018-19 there were no significant governance issues to report.

Governance Focus Looking Ahead

The key governance challenges going forward centre on delivery of outcomes in the context of a tight financial climate and will involve:

- Achieving delivery of the Scottish Land Commission's Programme of Work
- Delivery of tailored information and financial systems reporting to support the efficient and effective achievement of corporate objectives
- Ensuring that the scheme of delegation enables Scottish Land Commission staff to operate in an efficient and effective way
- Continued development of performance management information
- Ensuring individual Commissioner skills and development requirements are identified and supported with Board-wide and individual training programmes
- The establishment of a Remuneration Committee to oversee and monitor the remuneration systems put in place for the Commission, in particular the pay and grading system.

Management Assurances

The Accountable Officer's review of the effectiveness of the system of internal control and risk management arrangements is informed by:

1. Letter of assurance supported by a completed internal control checklist, agreed by the Heads of Service identifying controls and if applicable stating areas of concern
2. The work of internal auditors, including in-year reports to the Scottish Land Commission's Audit and Risk Committee (this includes their independent and objective opinion on the adequacy and effectiveness of the Commission's systems of internal control together with recommendations for improvement)
3. Comments made by external audit in their reports
4. The annual report provided by the Chair of the Audit and Risk Committee to the Board, detailing the work of that committee during the year
5. Quarterly reviews by the Audit and Risk Committee of the organisation's risk register and the work of internal audit in assessing effectiveness of risk management arrangements
6. Letters of assurance from the Scottish Government who provide shared finance and IT services to the Scottish Land Commission.

The Internal Auditors' annual assurance report finds that the controls framework in place provides a reasonable assurance regarding the effective and efficient delivery of the Commission's strategic objectives.

Conclusion

Based on the sources of assurance identified and the implementation of the new risk management framework, I am satisfied that appropriate governance controls are now in place and these are operating effectively.

The framework of controls needs to continue to develop as the organisation matures to ensure it is proportionate and effective. We have identified work still required to strengthen casework management and the performance management framework. This work will be taken forward in 2019-20.

Remuneration Report & Staff Report

Information disclosed in the salary and pension tables below has been audited by Audit Scotland. The other sections of the Remuneration Report were reviewed by Audit Scotland to ensure that they were consistent with the financial statements.

Remuneration Policy

Board Members

The Scottish Land Commission Board comprises six Commissioners. Commissioners' remuneration is approved by Scottish Ministers and is determined according to the "Public Sector Pay Policy for Senior Appointment" (see www.scotland.gov.uk/publications for further detail). Current Board Member appointments are non-pensionable. All the current Board Members have been appointed from 19 December 2016; four members have been appointed on five year terms and two members have been appointed for four year terms.

Staff

All permanent and fixed-term staff are employees of the Scottish Land Commission. For 2018-19 the Commission has adopted Scottish Government pay grading and policy to determine salary

levels and review, and has chosen to follow by association the Scottish Government main collective bargaining for the determination of salary. Account is taken of the need for pay to be set at a level which will ensure the recruitment, retention and motivation of staff. Also taken into account are the Government's policies on the Civil Service and public sector pay and the need to observe public spending controls. Performance of all staff is monitored through a performance appraisal system.

Audit & Risk Committee

The Scottish Land Commission's Audit and Risk Committee is comprised of two Commissioners and one co-opted member from an external organisation. The co-opted member is not in receipt of any remuneration and therefore is not included in the following report.

Board Remuneration

Commissioners were due remuneration as follows:

Commissioners who held office during 2018-19	2018-19 (£)	2017-18 (£)
Andrew Thin (Chair)	12,384	12,144
Megan MacInnes (Land Commissioner)	6,972*	6,132
Professor David Adams (Land Commissioner)	4,944	4,848
Dr Bob McIntosh (Tenant Farming Commissioner)	19,776	19,392
Dr Sally Reynolds (Land Commissioner)	4,944	4,848
Lorne MacLeod (Land Commissioner)	4,944	4,848

Commissioners' appointments are non-pensionable.

*Benefit in kind payments totalling £2,028 are included in the above remuneration for Megan MacInnes made during the year (2017-18: £1,284).

Scottish Land Commission Chair is committed to four days per month.

Tenant Farming Commissioner is committed to eight days per month.

Land Commissioners are committed to two days per month.

All Commissioners were appointed from 19 December 2016.

Remuneration of Senior Staff

The following section provides details of the remuneration and pension interests of the senior staff of the Scottish Land Commission:

	Salary		Pension benefits		Total	
	£000		£000		£000	
	2018-19	2017-18	2018-19	2017-18	2018-19	2017-18
Chief Executive						
Hamish Trench	70-75	45-50 (65-70)	41	36	110-115	80-85
Senior Management Team						
Posy MacRae* ¹ Full-time equivalent	35-40 (45-50)	30-35 (45-50)	16	13	55-60	45-50
Sarah Allen* ² Full-time equivalent	30-35 (50-55)	25-30 (50-55)	13	10	45-50	35-40
Shona Glenn	50-55	35-40 (45-50)	21	15	70-75	50-55

*¹ Works 0.8 FTE *² Works 0.6 FTE

2017-18 () salary figures are reflective of full-year equivalent.

Salary – includes gross salary, overtime and any other allowance to the extent that it is subject to UK taxation. This report is based on payments made within the year by the Scottish Land Commission.

Benefits in kind – There were no benefits in kind within 2018-19.

Bonuses – There were no bonuses within 2018-19.

Remuneration Report & Staff Report

Compensation for loss of office

This value was nil for 2018-19 (2017-18: nil).

Pay multiples

Reporting bodies are required to disclose the relationship between the remuneration of the highest paid staff member in their organisation and the median remuneration of the organisation's workforce.

The banded remuneration of the highest-paid staff member in the Scottish Land Commission in

financial year 2018-19 was £70k-£75k (2017-18: £65-70k). This was 2.45 times (2017-18: 2.42) the median remuneration of the workforce which was £29,951.50 (2017-18: 28,033).

In 2018-19 no employees received remuneration in excess of the Chief Executive. Remuneration ranged from £19,562 to £53,965 (2017-18: £17,642 to £51,359). The above ratio includes the annualised FTE for an intern who was only employed from January to March 2019.

Pension Benefits

	Accrued pension at pension age as at 31/03/18 and related lump sum		Real increase in pension and related lump sum at pension age		CETV* at 31/03/19	CETV at 31/03/18	Real increase in CETV as funded by employer
	£000		£000		£000	£000	£000
	Pension	Lump Sum	Pension	Lump Sum			
Chief Executive							
Hamish Trench	15-20	-	0-2.5	-	230	174	20
Senior Management Team							
Posy MacRae	0-5	-	0-2.5	-	18	8	6
Sarah Allen	0-5	-	0-2.5	-	16	6	7
Shona Glenn	0-5	-	0-2.5	-	16	6	8

*CETV stands for Cash Equivalent Transfer Value and more information can be found on page 32.

Civil Service Pensions

Pension benefits are provided through the Civil Service pension arrangements. From 1 April 2015 a new pension scheme for civil servants was introduced – the Civil Servants and Others Pension Scheme or alpha, which provides benefits on a career average basis with a normal pension age equal to the member's State Pension Age (or 65 if higher). From that date all newly appointed civil servants and the majority of those already in service joined alpha. Prior to that date, civil servants participated in the Principal Civil Service Pension Scheme (PCSPS). The PCSPS has four sections: 3 providing benefits on a final salary basis (classic, premium or classic plus) with a normal pension age of 60; and one providing benefits on a whole career basis (nuvos) with a normal pension age of 65.

These statutory arrangements are unfunded with the cost of benefits met by monies voted by Parliament each year. Pensions payable under classic, premium, classic plus, nuvos and alpha are increased annually in line with Pensions Increase legislation. Existing members of the PCSPS who were within 10 years of their normal pension age on 1 April 2012 remained in the PCSPS after 1 April 2015. Those who were between 10 years and 13 years and 5 months from their normal pension age on 1 April 2012 will switch into alpha sometime between 1 June 2015 and 1 February 2022. All members who switch to alpha have their PCSPS benefits 'banked', with those with earlier benefits in one of the final salary sections of the PCSPS having those benefits based on their final salary when they leave alpha. (The pension figures quoted for officials show pension earned in PCSPS or alpha – as appropriate. Where the official has benefits in both the PCSPS and alpha the figure quoted is the combined value of their benefits in the two schemes.) Members joining from October 2002 may opt for either the appropriate defined benefit arrangement or a 'money purchase' stakeholder pension with an employer contribution (partnership pension account).

Employee contributions are salary-related and range between 4.6% and 8.05% for members of classic, premium, classic plus, nuvos and alpha. Benefits in classic accrue at the rate of 1/80th of final pensionable earnings for each year of service. In addition, a lump sum equivalent to three years initial pension is payable on retirement. For premium, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike classic, there is no automatic lump sum. classic plus is essentially a hybrid with benefits for service before 1 October 2002 calculated broadly as per classic and benefits for service from October 2002 worked out as in premium. In nuvos a member builds up a pension based on his pensionable earnings during their period of scheme membership. At the end of the scheme year (31 March) the member's earned pension account is credited with 2.3% of their pensionable earnings in that scheme year and the accrued pension is uprated in line with Pensions Increase legislation. Benefits in alpha build up in a similar way to nuvos, except that the accrual rate is 2.32%. In all cases members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004.

The partnership pension account is a stakeholder pension arrangement. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member) into a stakeholder pension product chosen by the employee from a panel of providers. The employee does not have to contribute, but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement).

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over pension age. Pension age is 60 for

Remuneration Report & Staff Report

members of classic, premium and classic plus, 65 for members of nuvos, and the higher of 65 or State Pension Age for members of alpha. (The pension figures quoted for officials show pension earned in PCSPS or alpha – as appropriate. Where the official has benefits in both the PCSPS and alpha the figure quoted is the combined value of their benefits in the two schemes, but note that part of that pension may be payable from different ages.)

Further details about the Civil Service pension arrangements can be found at the website www.civilservicepensionscheme.org.uk

For 2018-19, employer's contributions of £80.5k (2017-18: £46.8k) were paid to the PCSPS. These contributions were payable at one of four rates ranging from 20.0% to 24.5% of pensionable pay, based on salary bands. The contribution rates reflect benefits as they are accrued, not when the costs are actually incurred, and reflect past experience of the scheme. The scheme actuary reviews employer contributions usually every four years following a full scheme valuation. The latest valuation will take effect from 1 April 2019 and the four rates will increase in range from 26.6% to 30.3%

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies.

The figures include the value of any pension benefit in another scheme or arrangement which the member has transferred to the Civil Service pension arrangements. They also include any additional pension benefit accrued to the member as a result of their buying additional pension benefits at their own cost. CETVs are worked out in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

Real increase in CETV

This reflects the increase in CETV that is funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

Staff Report

Staff Costs and Numbers

	Permanent Staff	Board Members	Others	Total 2018-19	Total 2017-18
	£000	£000	£000	£000	£000
Salaries	365	54	-	419	280
Social security costs	34	2	-	36	25
Other pension costs	81	-	-	81	47
Inward secondment and agency staff	-	-	22	22	56
TOTAL	480	56	22	558	408

Average Number of Employees

The average number of full-time equivalent (FTE) persons employed during the year:

	Number 2018-19
Senior Management	3
Professional, Managerial, Administration and Support	8
TOTAL	11

Senior Management represents members of Management Team.

As at 31 March 2019 77% of staff were on permanent contracts, comprising 10 permanent staff and three members of staff on a fixed term contract.

The Commission had no consultancy remuneration or off payroll arrangements in the year ended 2018-19 (2017-18: 66k consultancy and nil off payroll arrangements).

Gender Note

	Males 31 March 2019	Females 31 March 2019	Males 31 March 2018	Females 31 March 2018
Commissioners	4	2	4	2
Chief Executive	1	-	1	-
Employees	2	11	1	8

Employee numbers include part time staff.

The figures above are the total numbers of staff as at 31 March 2019 (including agency internship) not full time equivalents.

Remuneration Report & Staff Report

Sickness Absence

Sickness absence during the year to 31 March 2019 was 44.5 days, representing 1.6% of the total number of available days. This equates to an average number of days sickness per member of staff of 3.4 days.

Exit Packages

There were no exit packages within 2018-19 (2017-18: nil).

Equal Opportunities and Diversity Policies

The Scottish Land Commission adopts the Scottish Government policies on equal opportunities and diversity. The policy on equal opportunity states that all staff should be treated equally irrespective of their sex, marital/civil partnership status, age, race, ethnic origin, sexual orientation, disability, religion or belief, working pattern, employment status, gender identity (transgender), maternity or paternity status, caring responsibility or trade union membership. In line with Scottish Government policy, the Scottish Land Commission is specifically required to increase the diversity of staff within the organisation. The Scottish Land Commission undertakes to develop all staff and positively values the different perspectives and skills each brings to our work. The Scottish Land Commission is committed to delivering its functions in a manner that encourages equal opportunities, aims to eliminate unlawful discrimination and other conduct prohibited by equality legislation.

Losses and special payments

There were no losses or special payments made during the year 2018-19 (2017-18: nil).

Gifts and Charitable Donations

There were no gifts or charitable donations made during the year 2018-19 (2017-18: nil).

Remote Contingent Liabilities

The Scottish Land Commission is required to report any liabilities for which the likelihood of a transfer of economic benefit in settlement is too remote to meet the definition of contingent liability under IAS37. There are currently no remote contingent liabilities.

Hamish Trench



Chief Executive and Accountable Officer
3 September 2019

Independent Auditor's Report

Independent auditor's report to the members of the Scottish Land Commission, the Auditor General for Scotland and the Scottish Parliament.

Report on the audit of the financial statements

Opinion on financial statements

I have audited the financial statements in the annual report and accounts of the Scottish Land Commission for the year ended 31 March 2019 under the Land Reform (Scotland) Act 2016. The financial statements comprise the Statement of Comprehensive Net Expenditure, the Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Taxpayers' Equity and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the 2018/19 Government Financial Reporting Manual (the 2018/19 FReM).

In my opinion the accompanying financial statements:

- give a true and fair view in accordance with the Land Reform (Scotland) Act 2016 and directions made thereunder by the Scottish Ministers of the state of the body's affairs as at 31 March 2019 and of its net expenditure for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2018/19 FReM; and
- have been prepared in accordance with the requirements of the Land Reform (Scotland) Act 2016 and directions made thereunder by the Scottish Ministers.

Basis of opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the Code of Audit Practice approved by the Auditor General for Scotland. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I was appointed by the Auditor General on 26 January 2018. The period of total uninterrupted appointment is one year. I am independent of the body in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the body. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern basis of accounting

I have nothing to report in respect of the following matters in relation to which the ISAs (UK) require me to report to you where:

- the use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the body has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about its ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Risks of material misstatement

I have reported in a separate Annual Audit Report, which is available from the Audit Scotland website, the most significant assessed risks of material misstatement that I identified and my conclusions thereon.

Responsibilities of the Accountable Officer for the financial statements

As explained more fully in the Statement of the Accountable Officer's Responsibilities, the Accountable Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with the financial reporting framework, and for such internal control as the Accountable Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Accountable Officer is responsible for assessing the body's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless deemed inappropriate.

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion,

intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved. I therefore design and perform audit procedures which respond to the assessed risks of material misstatement due to fraud.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my auditor's report.

Other information in the annual report and accounts

The Accountable Officer is responsible for the other information in the annual report and accounts. The other information comprises the information other than the financial statements, the audited part of the Remuneration and Staff Report, and my auditor's report thereon. My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon except on matters prescribed by the Auditor General for Scotland to the extent explicitly stated later in this report.

In connection with my audit of the financial statements, my responsibility is to read all the other information in the annual report and accounts and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Independent Auditor's Report

Report on regularity of expenditure and income

Opinion on regularity

In my opinion in all material respects the expenditure and income in the financial statements were incurred or applied in accordance with any applicable enactments and guidance issued by the Scottish Ministers.

Responsibilities for regularity

The Accountable Officer is responsible for ensuring the regularity of expenditure and income. I am responsible for expressing an opinion on the regularity of expenditure and income in accordance with the Public Finance and Accountability (Scotland) Act 2000.

Report on other requirements

Opinions on matters prescribed by the Auditor General for Scotland

In my opinion, the audited part of the Remuneration and Staff Report has been properly prepared in accordance with the Land Reform (Scotland) Act 2016 and directions made thereunder by the Scottish Ministers.

In my opinion, based on the work undertaken in the course of the audit:

- the information given in the Performance Report for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Land Reform (Scotland) Act 2016 and directions made thereunder by the Scottish Ministers; and
- the information given in the Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Land Reform (Scotland) Act 2016 and directions made thereunder by the Scottish Ministers.

Matters on which I am required to report by exception

I am required by the Auditor General for Scotland to report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the audited part of the Remuneration and Staff Report are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit.

I have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

In addition to my responsibilities for the annual report and accounts, my conclusions on the wider scope responsibilities specified in the Code of Audit Practice are set out in my Annual Audit Report.

Use of my report

This report is made solely to the parties to whom it is addressed in accordance with the Public Finance and Accountability (Scotland) Act 2000 and for no other purpose. In accordance with paragraph 120 of the Code of Audit Practice, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.



Maggie Bruce
Senior Audit Manager
Audit Scotland
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3 September 2019

Statement of Comprehensive Net Expenditure

For the year ended 31 March 2019:

		2019	2018
	Note	£000	£000
Staff costs	2	576	408
Other operating expenditure	3	705	497
Total operating expenditure		1,281	905
Net operating expenditure		1,281	905

The notes on pages 43 to 50 form part of these accounts.

Financial Statements

Statement of Financial Position

As at 31 March 2019:

		2019	2018
	Notes	£000	£000
Non-current assets			
Property, plant and equipment	4	6	-
Current assets			
Trade and other receivables	5	16	-
Cash and cash equivalents	6	120	133
Total current assets		136	133
Current liabilities			
Trade and other payables	7	(98)	(123)
Total current assets less current liabilities		38	10
Total assets less current liabilities		44	10
Taxpayers' equity			
General reserve		44	10

The Accountable Officer authorised these financial statements for issue on 3 September 2019.

Only events up until the authorised for issue date are reflected in these accounts.

The notes on pages 43 to 50 form part of these accounts.

Hamish Trench



Chief Executive and Accountable Officer
3 September 2019

Statement of Cash Flows

For the year ended 31 March 2019:

		2019	2018
	Notes	£000	£000
Cash flows from operating activities			
Net operating expenditure		(1,281)	(905)
Depreciation charge	4	1	-
		(1,280)	(905)
Movements in working capital			
Increase/(decrease) in trade and other payables	7	(25)	123
(Increase)/decrease in trade and other receivables	5	(16)	-
		(41)	123
Net cash flow from operating activities		(1,321)	(782)
Financing activities			
Grant-in-Aid		1,315	915
Net cash flow from financing activities		1,315	915
Investing activities			
Purchase of property, plant and equipment	4	(7)	-
Net cash used in investing activities		(7)	-
Net (decrease)/increase in cash and cash equivalents		(13)	133
Cash and cash equivalents at beginning of year	6	133	-
Cash and cash equivalents at end of year	6	120	133

The notes on pages 43 to 50 form part of these accounts.

Statement of Changes in Taxpayers' Equity

For the year ended 31 March 2019:

General Reserve	£000
Balance at 01 April 2017	-
Year ended 31 March 2018:	
Grant-in-Aid	915
Comprehensive net expenditure for the year	(905)
Balance at 31 March 2018	10
Year ended 31 March 2019:	
Grant-in-Aid	1,315
Comprehensive net expenditure for the year	(1,281)
Balance at 31 March 2019	44

The notes on pages 43 to 50 form part of these accounts.

Notes to the Accounts

1 Statement of accounting policies

The financial statements have been prepared in accordance with the 2018-19 Government Financial Reporting Manual (FReM) issued by HM Treasury and the Accounts Direction (page 51) issued by Scottish Ministers.

The (FReM) sets out the format of the annual accounts. Grant-in-Aid (GIA) is included in the General Reserve in the Statement of Changes in Taxpayers' Equity rather than included in the Statement of Comprehensive Net Expenditure. All other income and expenditure is included in the Statement of Comprehensive Net Expenditure.

The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context.

Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be the most appropriate to the particular circumstances of the Scottish Land Commission for the purposes of giving a true and fair view has been selected.

The particular policies adopted by the Scottish Land Commission are described below. They have been applied consistently in dealing with items that are considered material to the financial statements.

The financial statements included in this report have been prepared on a going concern basis as the Accountable Officer considers the Scottish Land Commission to have adequate resources to continue in operational existence for the foreseeable future.

1.1 Accounting Convention

These accounts have been prepared under the historical cost convention modified to account for the revaluation of property, plant and equipment and intangible assets. Residual values are reviewed annually so that they are stated in the Statement of Financial Position at fair value.

1.2 Intangible Assets

Expenditure relating to IT software and software developments is capitalised if the asset has a cost of at least £5,000 or considered part of a collective group of interdependent assets with a total cost exceeding £5,000. General IT software project management costs are not capitalised. All assets are recorded at cost and the estimated useful lives and residual values are reviewed annually in line with the asset management policy. The Scottish Land Commission does not have any intangible assets that require to be capitalised within this financial year.

1.3 Property, Plant and Equipment

Expenditure on office refurbishments, office furniture and fittings, office equipment, IT equipment and infrastructure is capitalised if the asset has a value of at least £5,000 with a useful life of more than one year. Individual assets costing less than £5,000 are capitalised when considered part of a group if the total cost exceeds £5,000. General IT project management costs are not capitalised. The assets are recorded at cost and the estimated useful lives and residual values are reviewed annually in line with the asset management policy.

Financial Statements

1.4 Depreciation

Capitalised assets will be depreciated/amortised on a straight line historical cost basis as follows.

Property, plant and equipment:

Furniture and fittings:

- Office refurbishment 10 years
- Furniture 10 years
- Office equipment 5 years

Information technology:

- IT equipment 3 years
- IT infrastructure 3 years

Intangible assets:

- Software licences 3 years
- Developed software and website 3 years

Office refurbishments and furniture is written-off over the remaining life of the lease (the date of the first lease break) if below 10 years. IT software, including developed software, is written-off over the expected life if less than three years. The estimated useful lives and residual values are reviewed annually.

1.5 Value Added Tax

Irrecoverable VAT is included with the relevant costs and charged to the Statement of Comprehensive Net Expenditure in the period in which it is incurred.

1.6 Employee Benefits

Salaries and employment-related payments are recognised in the year in which the service is received from employees. The cost of annual leave and flexible working time entitlement earned but not taken by employees at the end of the year is recognised in the financial statements to the extent that employees are permitted to carry forward leave into the following year. A liability and an expense are recognised for accrued but unused annual leave and flexi leave balances at the 31 March, in accordance with the underlying policy. These costs are shown in the remuneration and staff report.

1.7 Pension Costs

Pension costs as reported in the Scottish Land Commission's accounts relate to the period during which it benefits from the employee's services. This includes amounts covered by the provisions of the principal Civil Service Pension Scheme, a defined benefit scheme, which are paid by the Scottish Land Commission to the Principal Civil Service (PCSPS) on an accruing basis. The Commission is unable to identify its share of the underlying assets and liabilities and therefore the liability for payment of future benefits is a charge on the PCSPS which prepares its own scheme statements.

1.8 Trade Receivables

All material amounts due as at 31 March 2019 have been brought into the Statement of Comprehensive Net Expenditure irrespective of when actual payments were received.

1.9 Trade Payables

All material amounts due as at 31 March 2019 have been brought into the Statement of Comprehensive Net Expenditure irrespective of when actual payments were made.

1.10 Cash and Cash Equivalents

Cash and cash equivalents in the statement of financial position comprise cash with the bank and on hand.

1.11 Grant-in-Aid

The Scottish Land Commission receives Grant-in-Aid from the Scottish Government to finance its net expenditure. Grant-in-Aid is credited to the general reserve in the period in which it is received. The net cost of the Scottish Land Commission is charged to this fund.

1.12 Adoption of New and Revised Standards

At the date of authorisation of these financial statements there were the following Accounting Standards issued, but not yet effective, which relate to the Scottish Land Commission:

- IFRS 16 Leases – effective for accounting periods beginning on or after 1 January 2020. This standard specifies how to recognise, measure, present and disclose leases. Application and disclosure details are to be provided within FReM and a full assessment will be undertaken at that point.

1.13 Critical Accounting Judgements and Key Sources of Estimation

In the application of the Scottish Land Commission's accounting policies as described in Note 1, the Accountable Officer is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis.

Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of revision and future periods if the revision affects both current and future periods. The Accountable Officer is required to make judgements, estimates and assumptions in relation to work in progress at year end. The estimates and associated assumptions are based on historical experience and work to date statements. Other than the above, the Accountable Officer does not consider there to be any critical judgement or sources of estimation uncertainty requiring disclosure beyond application of the policies stated above.

1.14 Leases

Leases where most of the risks and rewards of ownership of the asset remain with the lessor are classified as operating leases. Operating lease payments are recognised in the statement of comprehensive net expenditure on a straight-line basis over the lease term.

Financial Statements

2 Staff Costs

	Permanent Staff	Board Members	Others	Total 2018-19	Total 2017-18
	£000	£000	£000	£000	£000
Salaries	383	54	-	437	280
Social security costs	34	2	-	36	25
Other pension costs	81	-	-	81	47
Inward secondment and agency staff	-	-	22	22	56
TOTAL	498	56	22	576	408

3 Other Operating Expenditure

	2019	2018
	£000	£000
Accommodation expenses	34	34
Research & Policy	337	156
Consultancy fees	-	66
Information systems & telecommunications	18	18
Training	15	17
Public meetings and conference expenses	11	27
Travel & subsistence – Commissioners	19	24
Travel & subsistence – staff	32	23
Communications activity	82	29
Human Resources shared services	13	12
IT Service	51	5
Legal and professional fees	20	18
External Auditor's remuneration	25	25
Internal Auditor's remuneration	19	23
Other running costs	28	20
Depreciation	1	-
Total other operating expenditure	705	497

4 Property, Plant and Equipment

Information Technology:

Cost	£000
At 1 April 2018	-
Additions	7
At 31 March 2019	7
Depreciation and impairment	
At 1 April 2018	-
Depreciation charged in the year	1
At 31 March 2019	1
Carrying amount	
At 31 March 2019	6
At 31 March 2018	-

5 Trade and Other Receivables

	2019	2018
Amounts falling due within one year:	£000	£000
Other receivables	1	-
Prepayments and accrued income	15	-
TOTAL	16	-

Financial Statements

6 Cash and Cash Equivalents

	£000
Balance at 1 April 2018	133
Net change in cash & cash equivalents	13
Balance at 31 March 2019	120
The following balances at 31 March were held with the Government Banking Service and cash in hand.	
Balance at 31 March 2019	120

7 Trade and Other Payables

	2019	2018
	£000	£000
Accruals	98	113
Other taxation and social security	-	10
TOTAL	98	123

8 Commitments Under Other Non-cancellable Agreements

Total minimum future payments under contracts entered into prior to 31 March 2019 are given in the table below for each of the following periods. Obligations under these contracts from 31 March 2019 comprise:

	2019	2018
Projects	£000	£000
Not later than one year	78	48
Later than one year and not later than five years	9	-
Later than five years	-	-

9 Related Party Transactions

The Scottish Land Commission is an NDPB sponsored by the Scottish Government and considers the following bodies to be related parties:

The Scottish Government's Environment & Forestry Directorate (the Sponsor Directorate) and the Scottish Land Commission had significant material transactions during the year. Financial transactions with the Directorate comprised grant-in-aid as disclosed in the Changes in Taxpayers Equity statement. In addition, a significant amount was paid to the Scottish Government for the provision of accommodation, IT and for the services of a seconded employee.

The Cairngorms National Park Authority is also an NDPB sponsored by the Scottish Government and provided the Commission with HR and payroll services during the year.

None of the Commission's members or key managerial staff have had any related party transactions during the year.

10 Financial Instruments

Due to the non-trading nature of the Scottish Land Commission's activities and the way in which Government departments are financed, the Scottish Land Commission was not exposed to the degree of financial risk faced by business entities. The Scottish Land Commission has no borrowings and relies on grants from Scottish Government for its cash requirements. The Scottish Land Commission is therefore not exposed to liquidity risks. It has no material deposits and all material assets and liabilities are denominated in sterling, so it is not exposed to interest rate risk or currency risk.

Financial assets are recognised on the Statement of Financial Position when the Scottish Land Commission becomes party to the financial instrument contract or, in the case of trade receivables, when the goods or services have been delivered. Financial assets are derecognised when the contractual rights have expired, or the asset has been transferred. The Scottish Land Commission has no financial assets other than trade receivables. Trade receivables do not carry any interest and are stated at their nominal value less any provision for impairment.

Financial liabilities are recognised in the Statement of Financial Position when the Scottish Land Commission becomes party to the contractual provisions of the financial instrument or, in the case of trade payables, when the goods or services have been received. Financial liabilities are derecognised when the liability has been discharged, that is, the liability has been paid or has expired. The Scottish Land Commission have no financial liabilities other than trade payables. Trade payables are not interest bearing and are stated at their nominal value.

Financial Statements

11 Commitments Under Leases

Total future minimum lease payments under operating leases are given in the table below for each of the following periods. Obligations under operating leases from 31 March 2019 comprise:

	2019	2018
Buildings	£000	£000
Not later than one year	36	34
Later than one year and not later than five years	36	34
Later than five years	-	-

The Scottish Land Commission's Lease at Longman House is currently held until March 2021.

12 Subsequent Events

Events taking place after the date the financial statements were authorised for issue are not reflected in the financial statements or notes. Where events taking place before this date provided information about conditions existing at 31 March 2019, the figures in the financial statements and notes have been adjusted in all material respects to reflect the impact of this information.



Scottish Government
Riaghaltas na h-Alba
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THE SCOTTISH LAND COMMISSION DIRECTION BY THE SCOTTISH MINISTERS

1. The Scottish Ministers, in accordance with Section 19 of the Land Reform (Scotland) Act 2016, hereby give the following direction.
2. The statement of accounts for the financial year ended 31 March 2018, and subsequent years, shall comply with the accounting principles and disclosure requirements of the edition of the Government Financial Reporting Manual (FReM) which is in force for the year for which the statement of accounts are prepared.
3. The accounts shall be prepared so as to give a true and fair view of the income and expenditure and cash flows for the financial year, and of the state of affairs as at the end of financial year.
4. This direction shall be reproduced as an appendix to the statement of accounts.



10 May 2018



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