Commissioners Board Meeting

Thursday 6th August 9.30am

An Lochran | Rooms 0.01, 0.02, 0.03

Agenda

Item no.	Item	Paper no.	Action	Lead
1.	Welcome/ apologies	-	-	Michael Russell
2.	Declaration of interest	-	-	All
3.	Minutes of previous meeting	1	For Agreement	All
4.	Commissioners Updates	-	For Information	Commissioners
5.	Quarterly Report Annex A- Delivery Annex B- Finance Annex C- Risk Management Annex D- Communications Annex E- Good Practice Annex F- Tenant Farming	2 2.1 2.2 2.3 2.4 2.5 2.6	For Discussion	Hamish Trench Hamish Trench Nikki Nagler Hamish Trench Scarlett Macfarlane Gemma Campbell Rob Black
6.	Strategic Plan & Programme of Work Annex A Strategic Plan Annex B Programme of Work	3 3.1 3.2	For Agreement	Hamish Trench
7.	Report on Pilot of Commitment to Responsible Land Ownership Annex A	4	For Agreement	Uwe Stoneman & Hamish Trench
8.	Report on Cairngorms Community Benefits from Nature project Annex A	5 5.1	For Discussion	Annabel Davidson Knight

9.	Tax Reforms Route-Map Annex A	6	For Agreement	Kathie Pollard
10.	Land Reform Act Update	7	For Information	Hamish Trench
11.	AOB	-	For Discussion	All

Immediately following the board meeting, from 11.30 – 12.45, we will hold a discussion on preparations for Land Reform Act implementation. Discussion papers for this will be circulated separately.

The meetings will finish with lunch at 13:00.

Date of next meeting:

Thursday 3rd September

Buchanan Arms Hotel, Drymen

Minute of the meeting of the Scottish Land Commissioners held on Thursday 4th June at Langholm

- **Commissioners present:** Michael Russell (Chair), Lucy Beattie, Deb Roberts, Rob Black
- **In attendance:** Hamish Trench, Nikki Nagler, Kathie Pollard, Uwe Stoneman, Scarlett Macfarlane (Scottish Land Commission); Emma Ash (Scottish Government, observer)
- **Apologies:** Craig Mackenzie
- **Declarations of interest:** None

1. Minutes of Previous Meeting

The minutes of the previous meeting held on 14 May 2026 were agreed as true and accurate.

2. Commissioners Updates

Commissioners provided an update on recent activity representing the Commission and other external matters relevant to our work. One Commissioner reported an approach received about a recently announced estate sale in which members of the community had asked whether new lotting measures would apply, an indication of the expectations on implementation of the 2025 Act and the need for clear public information about the timescales. The Chair provided a brief update following an introductory meeting with the Cabinet Secretary. The board also highlighted the value of the morning visit to Tarras Valley Nature Reserve and the useful insights from their experience as a community landowner.

3. Strategic Plan

The board considered the working draft of the strategic plan.

Commissioners asked that as the plan is developed further, drafting considers:

- More emphasis on what success looks like in terms of the impact against priorities over the three-year period;
- Clearer articulation of the way the three Commissioner functions interact and greater emphasis on the way the Commissioners work together;
- Clearer reference to the specific delivery of the 2025 Act functions, including the obligation to review the impact of Part 1;
- More developed and outcome-focused KPIs;
- Specific commitment to contributing to public service reform.

The board supported the proposed outcomes and priorities and the overall structure proposed for the plan.

The board agreed that a further working draft should be circulated in a month's time, providing an opportunity for further feedback by correspondence, before a final draft is brought to the August board meeting.

Hamish noted that further staff discussions on the plan and development of the associated Programme of Work will continue throughout this period.

4. Tax reforms route map

The board considered the paper summarising the findings of the recent tax research reports and the proposed direction for the next stage of our advice.

Commissioners welcomed the insights from the research reports, noting these will be published shortly. Commissioners also noted that our advice on the next steps should reference clearly the full body of work we have undertaken and published on tax reforms, as it provides a substantial base of evidence and analysis.

Commissioners agreed that data emerges as the key priority which will underpin the other steps required, and that this should be the priority focus for the Commission's continuing role in supporting government on land tax reforms.

The board agreed the direction proposed in the paper for the advice, emphasising that this should focus on practical, achievable steps for delivery.

Kathie confirmed that a final draft of the advice will be provided to the board at or before the next board meeting.

5. AOB

Dates and locations of future meetings were confirmed.

The board held a closed session on an additional confidential additional item of business.

Date of next meeting:

Thursday 6th August

Inverness

Commissioners Meeting 6 August 2026

Inverness
Paper No. 2
Quarterly Report

Purpose	To review progress over Quarter 1
Previous board papers	Quarterly Report 14 May 2026
Action required	For discussion

1. Background

The quarterly reports provide oversight of progress against the business plan over the year. This report covers the first quarter of the 26/27 business plan (Apr-Jun).

2. Progress Reports

The report comprises six annexes:

A: Delivery Progress

Annex A sets out the RAG assessment and progress commentary against the Business Plan. In summary:

% of planned outputs in annual business plan	On track/completed: 79%
	Delayed/work pending: 21%
	Not delivered or changed: 0

Delivery highlights in Quarter 1 include:

- Publication of Rural Land Markets Insights report and associated event at Royal Highland Show;
- Attendance at Royal Highland Show including TFC drop-in sessions and tenant farming panel discussion;
- Completion of advice on community land ownership;
- Completion of three tax research projects ready for publication;
- Start of model lease contract;
- Learning event for Commitment to Responsible Land Ownership pilot;
- Drafting of annual report and accounts.

B: Finance

Annex B provides a summary of our budget position.

C: Risk Management

Annex C provides the strategic risk register. There are no significant changes to highlight. The highest rated risks relate to the uncertainties and dynamics related to Land Reform Act implementation.

D: Communications

Annex D provides an overview of communications in Q1 and a look ahead.

E: Good Practice Casework

Annex E summarises good practice casework for Q1

F: Tenant Farming

Annex F summarises TFC casework for Q1.

3. Other updates

Staffing

Ellen Grant joined the Commission as Tenant Farming Officer on 22 June. Sarah Madden left the Commission during Q1 and recruitment for the Head of Practice and Advice is underway with interviews scheduled for 4 August.

Board

The Cabinet Secretary has taken the decision not to recruit to the Land Commissioner vacancy created by Calum MacLeod stepping down, in the context of public service reform. This means the number of Land Commissioners will reduce from five to four.

Sponsor Team

While land reform remains in the ministerial portfolio for Climate Action and Rural Affairs, the sponsor team and land reform unit has moved within Scottish Government to be part of the Communities and Local Government directorate. The Chair and CEO have an introductory meeting with the new Director responsible for our sponsorship scheduled in July.

Hamish Trench

Chief Executive

PROGRESS REPORT ON 2026/27 BUSINESS PLAN DELIVERY – Q1			
RAG Rating:	Delivery on track	Not started/work pending	Risk of delay or changed

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

Topic	In 2026/27 we will:	Milestone:	Progress	RAG
Land & Communities Commissioner	Support Scottish Government in the appointment process for a Land and Communities Commissioner	Recruitment process underway	Input to person spec provided. SG taking forward via committee	
	Prepare the internal governance and scope operational approach ahead of appointment	Staffing support in place ahead of appointment	Scoping underway – discussions scheduled on community engagement obligation, lotting and governance	
	Scope data requirements and information systems to support the operational functions of the Commissioner	Data and systems needs identified	Not started – scheduled in programme plan	
Land Commissioner functions	Deliver on the amended functions for Land Commissioners, including through development of our next strategic plan	Strategic plan sets out how additional 'matters relating to land' are addressed	Addressed in draft strategic plan	
Tenant Farming Commissioner functions	Deliver on the amended functions of the Tenant Farming Commissioner in relation to small landholdings and Codes of Practice	Addressed in tenant farming section below	See tenant farming section	
Model lease for environmental purposes	Lead work to develop a model lease for environmental purposes including wide stakeholder engagement and legal advice	Complete scoping Legal work on model clauses underway	Contract in place and work underway. Regular project meetings with SG in place.	

			Expert Advisory Group members agreed.	
Community Engagement Obligation	Advise on implementation of the Community Engagement Obligation and Land Management Plans	Advice to Scottish Government	Existing guidance provided; refreshing advice on LMPs; board discussion Aug	
	Scope operational approach to L&CC role and consider interaction with the existing good practice programme	Advice to board	Scoping operational approach – discussion paper to board Aug	
Transfer test	Advise on development of guidance and regulations in relation to the Transfer test	Advice dependent on SG timescale	Pending timetable.	
	Scope operational approach to L&CC role and implications for the Commission	Advice to board	Scheduled in programme plan	
Monitoring and Review	Scope requirements for baseline and monitoring plan for the future review of the effectiveness of Part 1 of the Act	Baseline requirements identified	Requirements included in land data project	

2. Advising on reforms to law and policy

Topic	In 2026/27 we will:	Milestone:	Progress:	RAG
Tax reforms	Complete planned advice on a route-map for reforms to taxing land	Advice published Q2	Advice in development and will be published end of Aug. Supplementary research reports on derelict land, shooting rates and cadastral mapping published in July & Aug.	

	Continue collaboration with Scottish Government on delivering improved approaches to taxing land	Follow-on work plan in place	Pending Programme for Government Land data implementation group members invited.	
Community ownership	Provide advice to inform the next Scottish Land Fund and the role of public bodies as enablers	Advice published Q2	Advice published 14th July. Webinar in Aug.	
New land opportunities	Scope how government and public bodies can support making new opportunities for individuals and communities to access land through a range of tenure options	Priorities identified in new Programme of Work Q3	Project plan development underway. Research project with SoSE to explore new small-scale land holding opportunities agreed.	
Land data	Publish annual rural land market data and insights reports	Insights Report Q1 Data Report Q3	Insights report published in May Data report in development.	
	Develop business case for long-term rural land market reporting	Future delivery approach identified	Research tender for rural land market evaluation to be issued in Q2.	
Research strategy	Implement our research strategy	Research priorities identified in tandem with new strategic plan	Ongoing UoE PhD support Engagement with research institutes ongoing	
Policy engagement	Deliver a programme of policy engagement to increase impact and collaboration	Ongoing	Q1 activities included presenting at Community Land Academic Network conference, University of Georgia, & Good Food Nation event. Policy introductions with UK and Scottish	

			Governments, parliamentary researchers.	

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

Topic	In 2026/27 we will:	Milestone:	Progress:	RAG
Good Practice Programme	Provide advice and guidance through proactive opportunities and responding to casework, in line with our updated suite of LRRS Protocols	Quarterly casework monitoring	Casework ongoing. Updates to Guidance planned through year.	
	Deliver a programme of engagement and CPD for land agents and professional advisers	Programme implemented	26/27 programme planned with focus on a) community engagement and Act implementation and b) new land opportunities/tenant farming	
	Convene the Good Practice Advisory Group to support collaborative leadership in good practice	Meeting programme in place	Regular meetings scheduled. Q1 meeting focused on Act implementation, community ownership review, SG guidance review, land agent engagement.	
	Complete the pilot for the Commitment to Responsible Land Ownership and evaluate future options	Pilot concluded and advice to board Q2	Pilot completed with report from learning event. Board paper on conclusion and options Aug.	

	Consider the future interaction of the Good Practice Programme with the new Land and Communities Commissioner functions	Advice to board	Scheduled in programme plan	
Community benefits from land and natural capital	Support leadership and good practice through convening the national Community Benefits Advisory Group	Work plan agreed Q1	Advisory Group meetings and focus scheduled.	
	Support delivery of the Community Benefits from Nature Partnership through chairing the steering group and delivering the Cairngorms National Park project	Project delivery plans agreed Q1; community benefit plans agreed Q3	Project delivery on track. Discussions ongoing re potential Cairngorms project extension; Reallocated support for the Partnership board in place due to staff changes.	
	Seek strategic opportunities to embed community benefit guidance into the work of others	Working group with NCCP partners established	Engaged with catchment initiatives to inform landscape-scale working; wider opportunities dependent on capacity.	

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

Topic	In 2026/27 we will:	Milestone:	Progress:	RAG
Codes of Practice	Begin a programme to develop the new Codes of Practice required by the 2025 Act and to review and refresh existing Codes of Practice	Phased programme in place	Programme dependant on SG Act implementation timetable and associated resourcing.	
Casework	Respond to requests for advice and investigate alleged breaches of Codes of Practice	Quarterly casework monitoring	Ongoing	

Small Landholdings	Implement the new TFC responsibility for small landholdings with an initial focus on priorities for Codes of Practice and guidance on creating new small landholdings	Focused resource in place	New functions expected to start early 2027. Resource and planning discussions ongoing with SG.	
Relinquishment and Assignation	Fulfil the statutory obligation to appoint a valuer for relinquishment and assignation cases	Ongoing		
Future of the sector	Convene the Tenant Farming Advisory Forum as a collaborative means to develop an improved future for the tenanted sector	Charter agreed and meeting programme in place	3-4 meetings planned for year ahead with refreshed format.	
	Support research and projects that contribute to sector development	Priorities identified through TFAF	Initial focus on work to improve data on tenanted sector underway, joined up with policy team work on land data.	
Legislative advice	Advise Scottish Government on implementation of measures in Part 2 of the Land Reform (Scotland) Act 2025 and other relevant legislative changes	Timing dependent on Scottish Government timetable	Pending timetable from SG.	

5. Communications and Engagement

Topic	In 2026/27 we will:	Milestone:	Progress:	RAG
Public engagement	Stimulate and inform the public conversation on land and land reform through publications, blogs, media and communications	Quarterly communications reporting	Rural Land Market data report released, media work to support new tax advice,	
Communications and events	Run a programme of online and in-person events to help develop understanding and involvement in issues involving land in Scotland	Quarterly communications reporting	Ran two events at Royal Highland Show, one to support the work of the TFC	

			and one with expert panel on the land market data report.	
Convening stakeholders	Convene established groups and keep under review opportunities to convene others to support leadership and collaboration	In line with business plan	Regular schedule of Good Practice Advisory Group, Community Land Leadership Group and Tenant Farming Advisory Group. Board visit to Langholm to meet with SOSE and Tarras Valley.	

6. Corporate services and governance

Topic	In 2026/27 we will:	Milestone:	Progress:	RAG
Strategic Plan	Develop a new Strategic Plan for 2026-29 for approval by Ministers in September 2026	Plan submitted to Ministers Q2	Engagement sessions held with stakeholders, staff and Board; Draft plan considered; final draft on August agenda.	
	Develop an associated new Programme of Work	New Programme agreed Q2	On August board agenda	
Business & financial management	Ensure effective business and financial planning to support effective delivery of our programme of work	Monthly budget reporting, Quarterly ARC review	Q1 budget report completed; spending in line with expectations and financial modelling.	
Organisational development	Invest in our workforce by undertaking a programme of organisational development to ensure the Commission is an attractive place to work	Staff surveys	All-staff values development session held. 360 feedback and team development sessions also held. Next staff survey now live.	

Climate Action	Ensure progress towards meeting our climate action goals	Annual reporting	Progressing as expected.	
Risk Management	Ensure the Commission is aware and responsive to issues which may affect our ability to deliver on our programme of work	Quarterly ARC review	Risk reviews regularly updated and reviewed by board and ARC.	

Annex B- 2.2

Scottish Land Commission
Coimisean Fearainn na h-Alba

GIA	1,810,000.00
Other Income	193,695.00
	2,003,695.00

Budget Summary
2026/27

	Budgeted	*Committed*	*Uncommitted*	*Spend to Date*	
Commissioners	97,300.00	*82,143.88*	*15,156.12*	24,778.99	*Training & T&S*
Staffing	1,470,798.00	*1,450,719.28*	*20,078.72*	373,755.91	*Inclusive of KLTR & CNPA. Maternity cover included.Training & T&S*
Corporate Services	246,785.00	*215,967.53*	*30,817.47*	111,286.51	*£35k of External audit fees (est)*
Communications and Events	60,009.00	*32,102.09*	*27,906.91*	25,797.89	
Priority 1 - Research & Policy	50,500.00	*500.00*	*50,000.00*	-	
Priority 2 - Support & Advice	10,000.00	*10,000.00*	*-*	10,000.00	*CNPA contribution*
Priority 3 - Tenant Farming	5,000.00	*-*	*5,000.00*	-	*Legal (13k) sits within CS*
Priority 4 - Land & Communities Commissioner	90,000.00	*-*	*90,000.00*	-	
	2,030,392.00	*1,791,432.78*	*238,959.22*	545,619.30	

	Other Income			
Recharges	123,695.00	34,855.00		34,855.00
SG Funding	70,000.00	-	70,000.00	-
	193,695.00	34,855.00	70,000.00	34,855.00

Allocated Budget	101%			
Committed vs Budgeted		88%		
Uncommitted vs Budgeted			12%	
Spend vs Budgeted				27%

Annex C- 2.3

Risk ID	Risk Description	GROSS RISK Untreated Impact	Untreated Likelihood	Untreated Risk Score	Controls in Place	Control Effectiveness	NET RISK Current Impact	Current Likelihood	Current Risk Score	Risk Movement	Risk Appetite	Action Taken/Planned	Target Risk	Target Review Date	Risk Owner
VISION: Fair inclusive and productive system of ownerhsip management and use of land that delivers greater benefit for all the people of Scotland															
RISK CATEGORY: DELIVERY															
1	Risk of catastrophic loss of systems resulting in the Commission not being able to operate as an organisation	5	4	20	Business continuity plan in place, cloud based IT system accessible outside of the office environment, cyber essentials plus accrediation, improved cyber security for log in to the network.	Effective	5	1	5	Stable	Averse	Multi factor authentication implemented for network access. Cyber security requirements embedded in retendered IT service. Potential increase in cyber threats due to current political environment. Secured continued Cyber Essentials Plus accreditation. Transfer of finance and accounting software completed April 25 with back-up in place.	5	Mar-27	Head of Communications and Corporate services
2	Risk that Land Reform Bill creates increased obligations without sufficient resource leading to adverse impacts on delivery	4	4	16	Engagement with sponsor team on implications; aniticipating resource requirements; maintaining flexibility in medium term financial planning	Partial	4	3	12	Increasing	Minimalist	Initial estimates of financial implications of new measures as drafted provided to sponsor team Oct 24. Reviewed as Bill amended. Projected costs provided for 26/27 budget planning. Initial provision in 26/27 GIA secured. Regular engagement with sponsor team, SG implementation timetable confirmed, planning for 27/28 underway	6	Sep-26	CEO
3	Risk that public finance constraints mean the Commission is unable to deliver planned work and/or is unable to react quickly to changes in priorities, reducing its effectiveness	4	4	16	Maintain team approach to delivery enabling staff to draw on capacity and expertise across the team as required; Quarterly progress reporting to Board	Effective	3	3	9	Stable	Cautious	26/27 business plan focuses priorities. Planning shows additional resource needs on specific business areas and risk of LRA implementation being insufficiently funded. 26/27 GIA provides 7.7% increase. Medium term planning for changes in functions.	6	Mar-27	CEO
RISK CATEGORY: REPUTATIONAL															
4	Risk that appointment of a Land & Communities Commissioner creates unexpected governance or operational implications	4	4	12	Engagement with sponsor team on appointment process; business planning to include operational preparations.	Partial	3	4	12	Increasing	Cautious	Appointment anticipated 27/28. 26/27 work to plan operational approach and identify governance implications.	9	Sep-26	CEO
5	Risk that delays to, or lack of clarity in expectations of implementation of the Land Reform Bill impacts the Commission's reputation and stakeholder relationships	4	3	12	Engagement with sponsor team on planned timetable and SLC role	Partial	3	3	9	Increasing	Cautious	Monthly meetings with Act implementation team in place. SG to confirm timetable publicly. Regular engagement with stakeholders needed to maintain clarity in roles and expectations.	6	Sep-26	CEO
6	Emerging issues result in reactive policy making, and relationship management.	5	4	20	Proactive horizon scanning to anticipate future issues, work closely with stakeholders and put internal processes and measures in place for handling.	Partial	3	3	9	Stable	Cautious	Close engagement with stakeholders and sponsor team to identify potential issues in advance and take action. Clear case handling and internal communications procedures. Land Reform Act creates new dynamics but clarity of SLC focus agreed with board. New strategic plan provides direction and priorities.	6	Mar-27	CEO
7	Risk that the land reform policy narrative is seen as narrow or disconnected from wider public and government ambitions	4	3	12	Develop strong narrative between role of land in economic recovery and delivering wellbeing economy, climate action, and reducing inequalities. Implement strategic communications plan, including maintaining strong digital and media presence; regular performance monitoring	Effective	2	3	6	Stable	Open	New website launched and improved e-newsletters provide regular overview of Commission's work. ScotLand Futures provides framing for narrative and future priorities. Met with Cab Sec post election. New strategic plan connects to wider government context.	6	Mar-27	Head of Communications and Corporate services
8	Risk that failure to maintain effective relationships with key stakeholders impacts on our ability to deliver and constrains opportunities for collaboration.	5	4	20	All relevant stakeholders are identified and a clear engagement strategy put in place, Commission presence at key stakeholder events, regular liaison meetings with stakeholders and periodic review of stakeholder analysis	Effective	2	2	4	Stable	Open	Perceptions Audit provides insight, assurance and issues to watch. Structured engagement through standing advisory groups, bilateral stakeholder engagement via Commissioners and staff. Wide engagement on ScotLand Futures. Continued bilateral engagement re Act implementation.	4	Mar-27	CEO
9	Risk that insufficient relationships across Scottish Government and Parliament result in reduced impact and value from the Commission's work	5	4	20	Ensure regular engagement between the Commission Chair and the Minister, and between the Tenant Farming Commissioner and Minister. Ensure regular engagement between the CEO and the SG Sponsor and Policy Teams.	Effective	2	2	4	Stable	Open	Regular sponsorship & land reform team liaison in place. Engagement in other formal SG structures eg EELG. Annual board meetings with Cab Sec. Board met with new Minister post-election. E-newsletter to all MSPs post-election. Chair & CEO meeting with new sponsorship Director July.	4	Sep-26	CEO
RISK CATEGORY: COMPLIANCE															
10	Failure to have in place or adhere to statutory or non-statutory corporate governance policies or procedures.	4	4	16	Ensure internal control system in place; Work to the production timetable for completion of all documents, and disseminate widely to ensure maximum awareness.	Effective	2	1	2	Stable	Minimalist	Using checklist of assurance controls; 26/27 internal audit plan underway; 25/26 year-end and annual report preparation on schedule; staff responsibilities for data, information, climate reporting and other duties identified.	2	Mar-27	CEO
11	The Commission fails to deliver to its allocated budget, resulting in reputational, administrative and governance failures.	5	4	20	Corporate and Business plan set appropriate budget allocations. Work to specified monitoring cycles, reporting requirements, and guidelines set out in the SPFM. Ensure correct adherence to authorisation procedures and delegated limits. Close monitoring of spend and profiled spend.	Effective	2	2	4	Stable	Averse	Improvements to budget monitoring and reporting made in 25/26. Monthly MT and board monitoring in place. Transfer to new finance software from 1st April completed to reduce manual data input and further improve consistency and format of reporting. Year end outturn on target.	2	Mar-27	CEO
RISK CATEGORY: STAFFING															
12	Staff turnover or absence due to illness etc resulting in loss of capacity for critical elements of business systems and delivery.	5	4	20	Ensure good internal communication and provision of desk instructions for business critical functions. Reslience planning to ensure backup capacbility within staff team. Continuously seek to improve the working environment by monitoring and improving staff satisfaction and absence levels.	Partial	2	2	4	Stable	Cautious	Ongoing absence monitoring in place. Resilience improvements in corporate team implemented. Desk instructions for critical tasks in place. Policy to review all vacancies at board level.	4	Mar-27	Head of Communications and Corporate services
13	Risk that staff wellbeing is adversely impacted by changes in priorities or insufficient prioritisation.	5	4	20	Open and transparent - hold regular staff meetings, keep all staff informed of big picture direction, changes in priorities/focus. Overview through management team. Strong internal comms and leadership from managers to ensure wellbeing of staff and responsive ways of working.	Effective	2	3	6	Stable	Cautious	Regular staff surveys and action plan in place. Training and development plan in place. Business Plan prioritisation matched to resource capacity. Monthly all staff meetings and individual line management meetings in place.	4	Mar-27	Head of Communications and Corporate services

COMMUNICATIONS QUARTERLY REPORT

Q1: APRIL 2026 - JUNE 2026

This was a positive quarter for communications, with a strong programme of publications helping to increase our profile across media, digital channels and email. We have also continued to build on the new website, with strong growth in newsletter subscribers through the website sign-up and new reporting that will help us better understand how users are discovering our content.

Press coverage increased this quarter, up 27% on the previous quarter. Most of this coverage came from the publication of the Rural Land Market Insights Report in June, which also secured a BBC broadcast interview alongside strong print and online coverage.

Our social media channels also performed well overall. Facebook saw particularly strong engagement and LinkedIn follower growth remains on track to meet our annual target. We have now removed X from our quarterly reporting following our decision to step back from the platform, while Instagram performance was more mixed and continues to depend heavily on video content.

Behind the scenes, work has continued to refresh our email communications. We have now delivered our introductory email to MSPs and are preparing to relaunch the newsletter with a tax-focused edition.

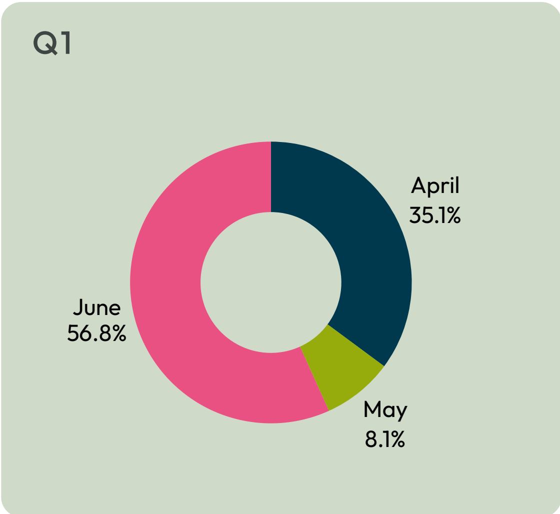
Website traffic remains lower than before the redesign, which we believe is largely due to the introduction of our new cookie consent approach. Users who decline or dismiss cookies are no longer tracked in Google Analytics, meaning reported traffic is lower but more representative of users who have actively consented. We have also started monitoring referrals from AI platforms, with Google Analytics recording 21 visits from large language models this quarter. While this only captures users who click through to the website, it provides a useful new measure of how people are discovering the Commission's content as AI-assisted search becomes more widely used.

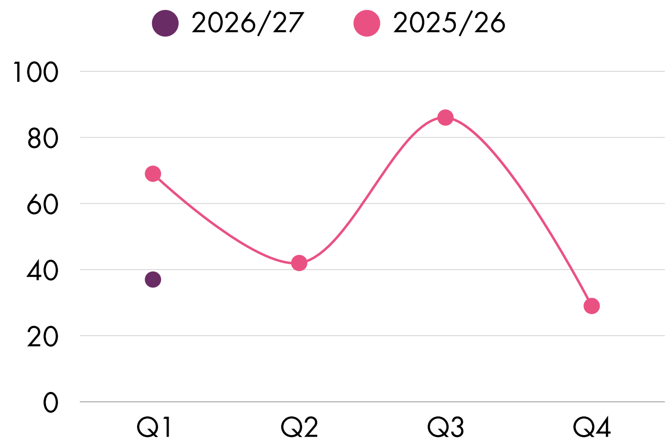
Month	Event/Activity
July	Cadastral system report
July	VDL report
July	Community ownership report
August	Sporting rates report
September	Strategic Plan

PRESS COVERAGE

Press coverage increased this quarter, rising to 37 articles (27% increase) following a quieter period at the end of the previous quarter. The majority of coverage was generated in June around the publication of the Rural Land Market Insights Report, which attracted strong interest including coverage on the BBC.

DATES OF COVERAGE





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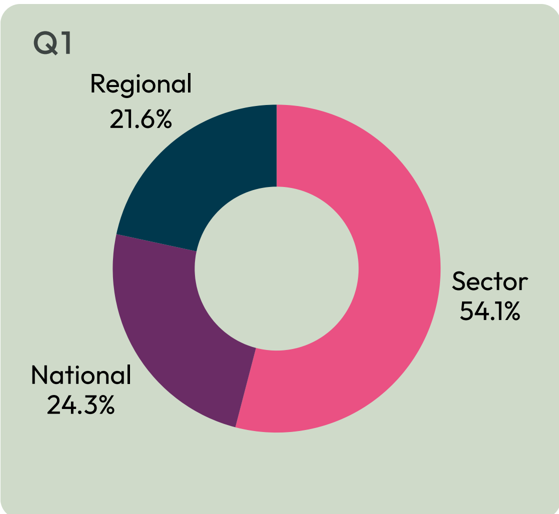
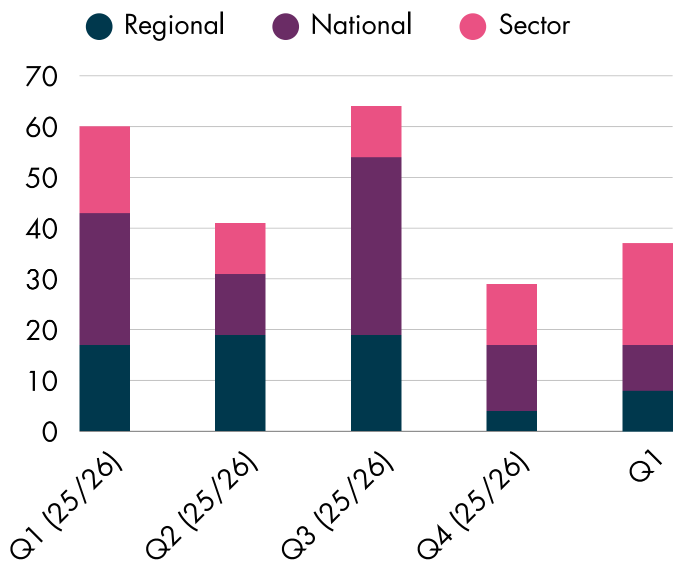
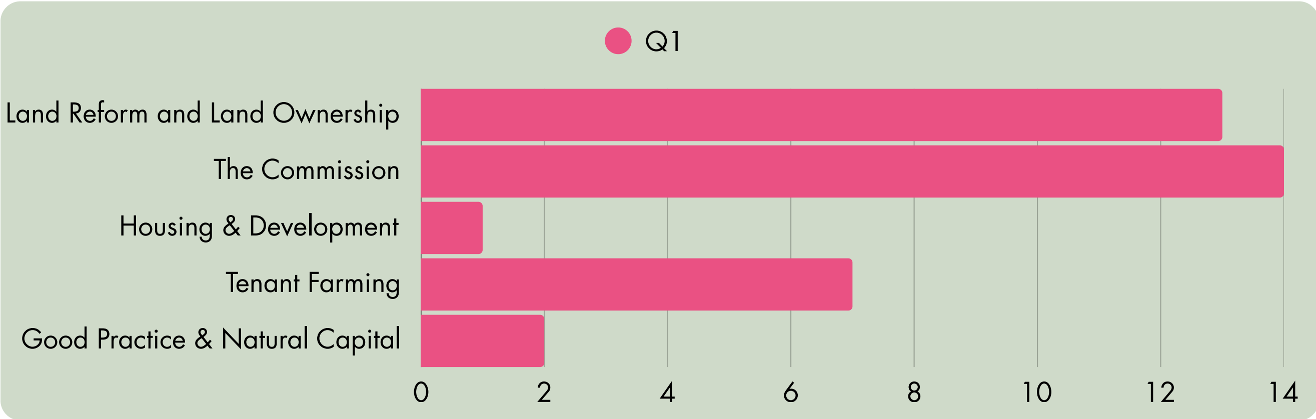
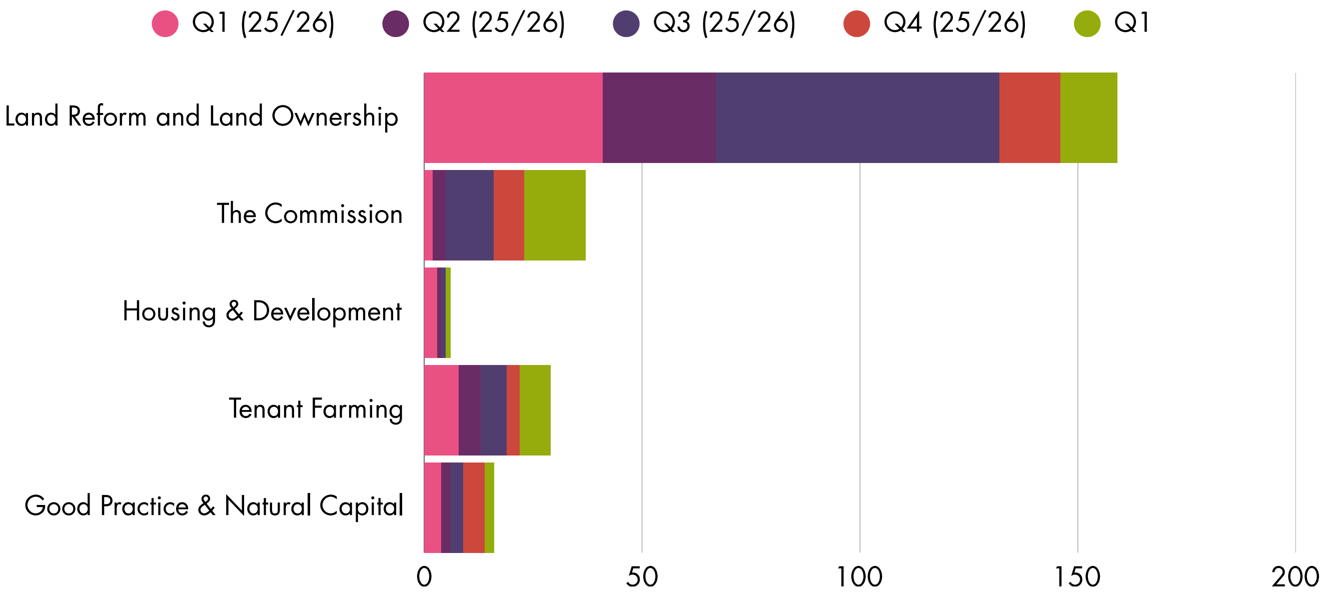


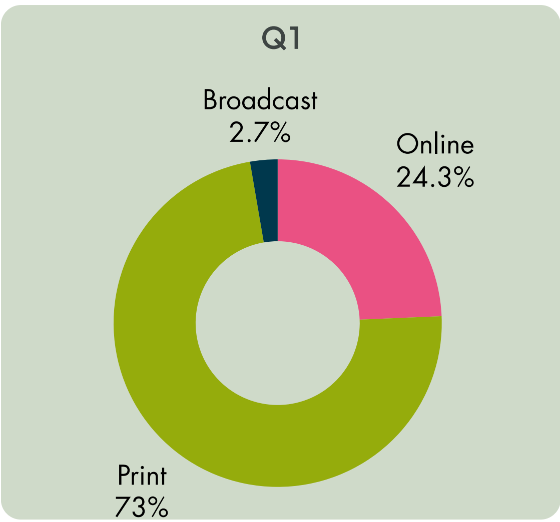


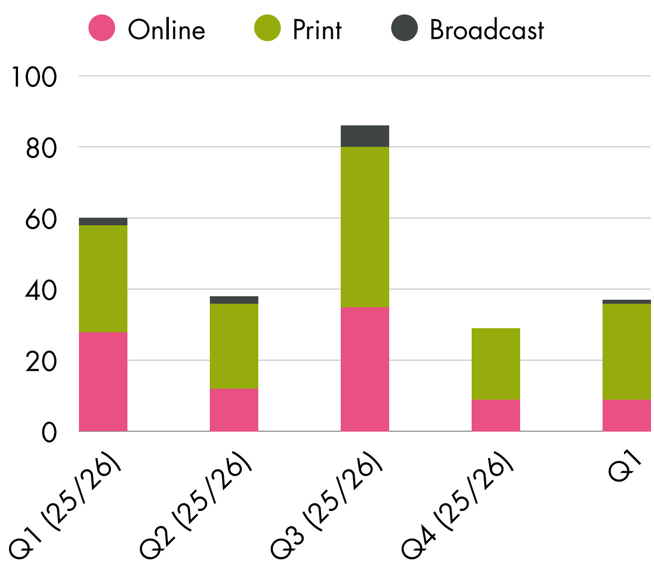
PRIORITY AREA COVERAGE





CHANNEL OF COVERAGE





SOCIAL MEDIA

Social media performance was positive overall this quarter, with particularly strong engagement on Facebook and LinkedIn follower growth remaining on track to meet our annual KPI.

Following our decision to significantly reduce activity on X, this platform has now been removed from our quarterly reporting. Instagram performance was more variable this quarter, reflecting the ongoing challenge of maintaining engagement without a consistent pipeline of video content, which continues to perform best on the platform.

2%

Increase monthly engagement by 5% on Instagram

Goal

5%

5,078

Increase followers by 20% on LinkedIn

Goal

5,670 followers

4.7%

Increase monthly engagement by 5% on Facebook

Goal

3.5%

Platform	Avg. Engagement Rate
Instagram	4.1%
Facebook	3.2%
LinkedIn	2%

Source: Hootsuite

EMAIL MARKETING

Work continued this quarter to relaunch our email communications following the redesign of both the newsletter and the website. Alongside preparations for a tax-focused newsletter to mark the return of regular mailouts, we also launched a new introductory email to MSPs highlighting the Commission's priorities and recent work.

Subscriber growth remained encouraging despite the continued pause in regular newsletters, with more than 50 new subscribers joining the mailing list during the quarter. The vast majority of these came through the newsletter sign-up form on the new website.

WEBSITE

Website traffic remained lower this quarter compared with the previous website. As reported last quarter, this is expected following the introduction of the new cookie consent approach. Users who decline or dismiss cookies are not tracked in Google Analytics, meaning reported traffic is lower but the data we collect is more compliant with data protection requirements.

Following questions from Commissioners about how the website is performing in AI search tools, we have also started monitoring referrals from large language models (LLMs). While it is not currently possible to measure how often the Commission's content appears within AI-generated responses, Google Analytics recorded 21 visits to the website originating from AI platforms during the quarter. These visits were spread across a range of content, from general information about the Commission to specific policy reports, guidance and news updates. Although referral numbers are still relatively low, they suggest our content is being discovered through AI-assisted search as well as traditional search engines. Our top performing pages this quarter were:

- Home
- Work with us
- Research and reports

518 Avg. number of monthly users in Q1	888 Avg. number of monthly sessions in Q1	4m 50s Avg. time on site	719 Downloads
987 **Previous quarter**	1,587 **Previous quarter**	4m 9s **Previous quarter**	900 **Previous quarter**

GOOD PRACTICE CASEWORK Q1 2025-26

In Q1 we handled 34 good practice enquiries and cases. This is the same number of cases and increase on previous quarters and on Q1 2025-26 when we had 25 cases and enquiries.

NO OF CASES:

April	5
May	14
June	15
Year to Date	34

Issues Raised

	Q1
Community Engagement	13
Transparency	9
Good Stewardship	5
Diversification of Ownership & Tenure	5
Common Good	1
Negotiated Transfer to Communities	1

Contact From:

	Q1
Individual	12
CoRLA	8
NCCP	3
Private landowner	2
Proactive	2
Community body	2
Charity	2
Intermediary	1
Community landowner	1
Community council	1

CONTACT ABOUT:

	Q1
Private landowner	10
CoRLA	8
Unknown	4
Public body	4
NCCP	3
Community landowner	2
Utilities provider	1
Tenant	1
Charity	1

LOCATION

This quarter we handled cases and enquiries from:

Highlands	10
Fife	4
Perth & Kinross	3
Angus	3
City of Edinburgh	2
Aberdeenshire	1
Argyll & Bute	1
Dumfries and Galloway	1
East Ayrshire	1
East Renfrewshire	1
Moray	1
Na h-Eileanan Siar	1
North Lanarkshire	1
South Lanarkshire	1
Stirling	1
Scotland-wide	1
Not disclosed	1

Annex F- 2.6

Tenant Farming Commissioner Casework

Summary: Quarter 1 26/27

Table 1: Subject of casework contact:

	April	May	June	Total
General Legislation		3	0	3
Relinquishment			1	1
Rent Review	1	2	1	4
Waygo	2	1		3
Sporting	1		1	2
Assignation/ Succession	1	1	1	3
New Tenancy/Renewal	1			1
Irritancy			1	1
Other	1		1	2
Lease Terms	1		1	2
Fixed Equipment	2			2
Repairs and Maintenance			1	1
New Entrant			1	1
Resumption			1	1
Total	**10**	**7**	**10**	**27**

Table 2: Source of casework contact:

	April	May	June	Total
Tenant	6	6	8	20
Landlord	4	1	2	7
Third party				
Community Group				
Total	**10**	**7**	**10**	**27**

Commissioners Meeting 6 August 2026

Inverness
Paper No. 3
Strategic Plan & Programme of Work

Purpose	To approve the strategic plan and programme of work for submission to Ministers
Previous board papers	4 June 2026, Paper 2: Strategic Plan
Action required	For agreement

1. Strategic Plan

The draft of the Strategic Plan 2026-29 is attached at Annex A for approval. The Land Reform (Scotland) Act 2016 requires that we submit a new strategic plan to Ministers within three years of the previous plan being submitted (3 September 2023).

This strategic plan addresses a period of change and development ahead for the Commission, as we prepare for a new Land and Communities Commissioner and implementation of the Land Reform (Scotland) Act 2025 including new functions.

The plan sets out, as required, the focus for the Land Commissioners, Tenant Farming Commissioner, and the forthcoming Land and Communities Commissioner, with an emphasis on how the Commissioners will work together as a Commission to achieve key priorities.

The strategic plan is a high-level corporate strategy. It sets out three long-term outcomes, four priorities and what we expect to deliver on these over the three-year period.

The plan draws on the extensive public and stakeholder engagement carried out through ScotLand Futures, and the resulting next steps for land reform identified. It also draws directly on the stakeholder workshop on the strategic plan held in February and the stakeholder perception audit undertaken in March, as well as a series of board and staff discussions.

The plan shows how the Commission will seek to contribute to delivering public service reform through collaboration as well as continued efficiency in our own operating model that now supports three statutory Commissioner functions. It sets out our overall approach to budget allocation, noting the recognition by government that the additional functions due to take effect through this period will need commensurate resourcing.

We have undertaken statutory assessment screenings to assess whether the plan may have impacts through:

- Strategic environmental assessment;
- Islands impact assessment;
- Equalities impact assessment.

The high-level nature of the plan is such that the screenings conclude that further assessment is not required.

2. Programme of Work

Annex B provides the draft Programme of Work, required by the Land Reform (Scotland) Act 2016. The Programme of Work takes an 18-month time horizon, setting out the workstreams we expect to deliver. It is a high-level programme, intended to provide information on the Commission's work plan. The specific outputs and resourcing are planned through our annual business plans.

3. Next steps

Following board agreement the strategic plan will be submitted to Ministers for approval, accompanied by the programme of work. Once approved, both documents will be laid in parliament and published.

Recommendation

The board is asked to agree the strategic plan and programme of work for submission to Ministers.

Hamish Trench

Chief Executive

Commissioners’ Board Meeting 6 August 2026

An Lòchran

Paper No. 4

Commitment to Responsible Land Ownership Pilot

Purpose	To report on the completion of the pilot project, discuss the learning and consider the proposed conclusions.
Previous board papers	Voluntary Public Commitment to Good Practice, paper 3, 5 June 2025 Commitment to Responsible Landownership Pilot, paper 5, 4 December 2025 Commitment to Responsible Landownership Pilot, paper 5, 5 February 2026
Action required	For decision

1. Introduction

The purpose of the pilot has been to explore potential to recognise a landowner’s voluntary commitment to a high standard of good practice. It built on previous work developing self-evaluation approaches for landowners and feedback that landowners were increasingly looking for ways to demonstrate publicly that they operate in line with good practice.

The board agreed to progress a pilot, noting that key issues to be explored should include:

- Level of interest and the motivations for voluntary recognition within the sector;
- Resource implications for the Commission and the level of support that would be required;
- Risks, including reputational risks and the potential to be perceived as providing accreditation or assurance;
- Interaction with developing statutory measures through the Land Reform Act.

The board has discussed the emerging experience and some of the key risks in further update papers during the pilot. This paper reports on the completion of the pilot and discusses our conclusions and proposed next steps.

2. Project summary – what we did

The project ran from September 2025 and concluded with an evaluation event in Stirling in May 2026. Initial approaches were made to known examples of good practice seeking to ensure geographic spread and covering diverse sectors of land ownership.

Eight landowners took part in the pilot: two private, two charity (ENGOs,) one community, two public, and one public limited company operating in the natural capital market. They all manage landholdings over 1,000 ha. Some also manage smaller holdings.

Participants carried out a self-assessment, considered a continuous improvement plan, and discussed these with the Commission's project lead. The self-assessment was a spreadsheet, based on the 33 (headline) expectations contained in the LRRS protocols on transparency of ownership and decision-making, community engagement, good stewardship of land and opportunities for ownership, lease and use of land and buildings. These expectations further split into 76 (deliverable) expectations, of which 2 are considered 'must', 49 'should' and 25 'recommended'.

As advised by Board in June 2025, the pilot project retained flexibility in its approach and responded to feedback and experience contributed by the pilot participants and others.

3. Project outcomes – what we learned

3.1 Self-assessment outcomes

Participants spent significantly different amounts of time on the self-assessment and asked for different amounts of Commission staff support. All landowners delegated the process to a relatively senior staff member. Seven self-evaluations were fully completed.

- 38 expectations (or 50%) were met by all participants
- Each of the 76 expectations was met by at least two participants
- Participants met between 59 and 68 of the 76 expectations, which is and average of 65 or 86%
- Of the 49 expectations that 'should' be met, participants achieved between 42 and 47, which is an average of 44 or 90%
- Expectations to have an engagement plan, diversification policy and management plan were among those met by the smallest number of participants

The breadth of scope of the LRRS principles had previously been raised as a challenge by Commissioners in June 2025, particularly in being able to have sufficient quality assurance.

3.2 Feedback from pilot participants

Feedback was collated at a project evaluation day in Stirling on 20 May. All eight pilot participants were invited. Five attended in person and one attended part of the day remotely. One was prevented from attending on the day and provided feedback later. Two Land Commissioners also attended the evaluation day. The key findings are summarised in Annex A and inform the learning points discussed below.

Motivations to participate

Participants all cited recognition and reputational benefits as motivations to participate in such an initiative. For some, achieving a public symbol of recognition (likened to a 'michelin star' approach) is important, others felt the value was more about internal assurance, while public bodies viewed it as expected and obligatory, rather than going above and beyond.

Most reflected that meeting other landowners to exchange experience, ideas and good practice is a motivating factor.

Most emphasised what they see as the growing importance of impact reporting for landowners and the opportunity for an initiative like this to support that.

All saw value in such an initiative supporting continual improvement.

Format and process

Feedback suggests participants found engagement with a Good Practice Adviser to be one the most valuable aspects of the approach (more than the self-assessment spreadsheet), stimulating discussion on what the expectations are and how they can be met effectively.

Participants found that they could meet most but not all the expectations drawn from the protocols and also felt that they exceeded some. Providing evidence for the expectations was seen as an onerous approach, though participants saw value in highlighting examples. The experience also highlighted the need for expectations to be proportionate and relevant to individual landholdings.

While some participants found the spreadsheet a useful tool for self-evaluation, all agreed it could be improved by being simpler, more focused and engaging.

Policy learning

Participants want to see a clear link between any voluntary commitment initiative and the statutory community engagement obligation and Land Management Plans. They see value in this supporting preparedness, good practice and potential for a sounding board for the Commission.

The fact that even within a group of proactive and committed participants, not all the expectations derived from the protocols could be met offers useful feedback for the Commission to consider, both for any voluntary commitment initiative and our good practice programme.

Some of the gaps in plans and policies at a landholding level indicates where advice and support can further support improvement and should also inform approaches to the new statutory obligations.

Project feedback

Asked whether they would join an initiative based on the pilot CoRLa model (or with slight modifications), five participants said they would join if key concerns, e.g. around the necessary time commitment, could be addressed. Representatives from both public landowners felt that the approach was not suitable for them.

A simple poll was conducted to gauge people's experience of taking part in the project. The average overall satisfaction rating was 3.7 out of 5. Experience of completing the self-evaluation was scored lowest at 2.5 out of 5, while general support and correspondence and one-to-one online meetings scored highest at 4.8 and 4.6 out of 5 respectively.

4. Discussion

This section discusses the conclusions we draw from the pilot and what it means for future work.

The pilot provides useful learning on the motivations and value participants see in a voluntary commitment initiative. There is appetite for recognition of good practice but also more nuanced motivations including a desire to positively inform policy and practice, to exchange ideas with peers and to support continuous improvement.

Experience of using the spreadsheet-based approach points to limitations in a self-evaluation model. It can quickly become very detailed, while the significant value has been in the engagement with Commission staff it prompted.

The experience has also shown the challenge in what level of evidence would provide the Commission with sufficient assurance to warrant recognition, and how this could be provided in a proportionate way. The risks associated with the Commission providing a formal recognition status, which could be interpreted as accreditation or endorsement, remain significant.

The pilot also demonstrates that for a voluntary commitment initiative to add value, it requires significant time input from the Commission, working closely with participants. Based on our current and anticipated resourcing, we do not have capacity to roll-out a voluntary initiative for wide-scale participation. Experience of the pilot suggests however, that there is significant value in working with a relatively small number of landowners that are committed to leadership in good practice.

Taken together, we conclude that this is not the right time to roll-out a voluntary commitment initiative inviting wide-spread participation. The pilot has shown a) the challenges of using a self-assessment approach; b) the resource input required from the Commission; and c) the need for clear interaction with developing new statutory obligations.

However, we conclude there is significant value in working with a leadership group of landowners who are committed to high standards and to exploring continuous improvement. Such a group could support peer-to-peer learning, inform the Commission's approach to good practice in the context of new statutory obligations and support wider work within the land sectors on good practice. Its remit would be different and complementary to our Good Practice Advisory Group which comprises membership bodies. The leadership group would be made up of practitioners and have more of a self-guided remit focused on sharing practical experience.

5. Recommendation

We recommend that rather than seeking to implement a voluntary commitment initiative now, the Commission develops its support for a leadership group of landowners that can build on the findings of the pilot.

Building on the learning from the pilot, and the engagement and enthusiasm shown by participants, we propose the Commission should:

- Build on the work of the pilot group by offering to continue working with participants in a leadership group;
- Develop terms of reference for the leadership group that would include a remit to:
    - Share and promote continuous improvement in good practice;
    - Facilitate peer learning, including options for simple self-assessment tools;
    - Advise on ways to support and recognise those showing leadership in good practice and how this can evolve in tandem with new statutory obligations.

The Commission's support for such a group can be provided by prioritising within existing capacity. Learning from the pilot, the group should meet in person at least once each year and would have flexibility to agree other peer-to-peer learning opportunities and engagement.

The board is asked to consider the learning from the pilot and agree the next steps.

Uwe Stoneman, Good Practice Adviser

Hamish Trench, Chief Executive

Commissioners Meeting 6 August 2026

Inverness

Paper No. 5

Community Benefits from Nature Project: Interim Report

Purpose	To update on progress of the Community Benefits from Nature project and consider emerging learning
Previous board papers	N/A
Action required	For discussion

1. Purpose of Paper

The paper provides the Board with an update on progress of the *Community Benefits from Nature* (CB project) delivered in partnership with the Cairngorms National Park Authority (CNPA). The attached project report sets out key delivery achievements, strategic learning, emerging risks and challenges, and outlines initial recommendations alongside options for future activity, should discussions with CNPA about extending the project be successful.

The Board is invited to:

- Note progress and learning to date; and
- Consider the strategic implications for the Commission's wider work.

2. Background and Context

The Community Benefits from Nature project (CB project) was launched in February 2025 with the aim of supporting landowners and communities to identify and agree benefits from natural capital projects and wider land management activity, with a project end date of January 2027.

This project, in partnership with CNPA and funded by the National Lottery Heritage Fund through the C2030 programme, aims to provide case studies and learning to encourage the adoption of community benefit approaches by landowners across Scotland as well as secure tangible benefits by working directly with Estates in the Cairngorms Park.

The project funding supports one Adviser post, employed by the Commission, who works closely with colleagues across both the Commission and CNPA. The post also works alongside the Natural Capital and Community Partnerships project (hosted by Community Land Scotland) who now have a team of five working across the rest of Scotland. Together these projects are securing opportunities to influence other stakeholders including policymakers, public bodies, renewables project developers, major landowners and others.

3. Delivery

The Adviser is supporting work on three landholdings directly: Dorback Estate managed by Oxygen Conservation, Nethy Bridge; Dalnacardoch Estate managed by Durrell Wildlife Conservation Trust, nr Blair Atholl; and Glen Prosen Estate owned and managed by Forestry and Land Scotland, Angus Glens.

All sites have made good progress with local relationships varied but positive across local communities, neighbouring estates and with other potential delivery partners. One community benefit plan has been drafted for further discussion, while more widely, we have been able to support and develop the approach to community benefits within CNPA, and shape commitment to including Community Wealth Building principles in the upcoming National Park Partnership Plan.

Annex A provides a fuller project report.

4. Emerging learning and key discussion points

With discussions ongoing between the Commission, CNPA and funders, the project may be extended to December 2028 in recognition of the value of the work to date and with the aim of consolidating community benefits plans in each place and embedding approaches more widely across the National Park. This extension would help to better align with the timeframe of both the NCCP and the C2030 projects helping us maximise our impact.

The attached report highlights key learning which is relevant not just to the project but to inform the Commission's wider work, including:

- The challenging context of low community capacity and knowledge of the context and expectations around community benefits, the associated time and support needed and the risk that wide variation in capacity further deepens rural inequalities;
- The evolving context, with natural capital markets providing the initial policy push for community benefits but their slow development meaning a) anticipated financial flows may not materialise and b) a wider community wealth building context may be more appropriate.
- The need to shift language to promote partnership-based approaches that emphasise mutual benefits to create thriving places, and the need to work with both landowners and conservation sectors to build buy-in.
- The value of the CB project in testing how the Commission can extend the impact of our good practice work in building local community capacity on a regional basis. For CNPA, there are strategic opportunities to embed this work through an increased focus on local economic development and community wealth building through the NPPP

- The opportunity to test and build readiness for Act implementation directly with landowners and communities through established partnerships in a region, with a focus on community engagement obligations and the creation of Land Management Plans. Other links to delivery of the new strategic plan might include new land opportunities; connecting with land agents training for vital upskilling on community engagement and benefit; and improving land data.

Annabel Davidson Knight

Community Benefits from Nature Adviser

Community Benefits from Nature: Interim project report

This paper is to update on progress through the Community Benefits from Nature project delivered in partnership with the Cairngorms National Park Authority and to explore options for maximising our future impact through the legacy of this work.

1. Background and introduction

The Community Benefits from Nature project (CB project) was borne from the recognition that delivering community benefits from land requires both embedding expectations in policy, guidance and standards, and support on the ground to landowners and communities to develop and deliver plans together. The Commission has published Guidance on delivering Community Benefits. This project is an opportunity to support and learn from implementation.

Community benefits are broad and (aligned with the LRRS) can entail; strengthened voice and governance, access to funds and finance, opportunities to own or lease land; and wider community wealth building opportunities. The emergence of natural capital markets and changing trends in land management and ownership to deliver natural capital projects provided a particular focus; SG's Just Transition ambitions and the natural Capital Market Framework have set out expectations for high integrity investment to deliver proportionate benefit to the people of Scotland, both in the public and community interests.

While the Commission has been able to advise on key pieces of policy with regards natural capital investment to ensure proportionate benefit for communities, members of the Community Benefits Advisory Group identified the gap in knowledge and capacity among landowners and communities as well as a dearth of case studies as a critical barrier.

As such the CB project was set up to bridge this gap by supporting delivery of CB plans and agreements, by working directly with landowners and communities, and utilising learning to influence wider change still needed in policy and practice. Two opportunities were identified and in February 2025 the Commission appointed the Community Benefits from Nature Adviser in partnership with CNPA as part of the C2030 programme to deliver support within the National Park; the contract is currently set to end in February 2027. At the same time other funding was secured to develop the NCCP, with posts employed by Community Land Scotland and with 4 Advisers now appointed across the rest of Scotland.

This report focuses on progress to date and learning from the CB project and options for the future of this work to ensure lasting legacy.

2. Project aims

1. **Embed community benefits in natural capital investment** across the Cairngorms Park through targeted 1-to-1 support, advice, and delivery of agreed plans and governance arrangements with 3 projects.
2. **Ensure communities benefit in meaningful and diverse ways**, particularly those closest to supported projects, beyond what would otherwise occur.
3. **Build capacity and best practice** among CNPA staff, partners, landowners, project developers and communities, strengthening skills, understanding and processes to design and deliver community benefits.
4. **Strengthen and share learning nationally** by developing new resources and building on existing guidance, feeding into policy development and influencing best practice in key schemes delivering nature restoration activities (in partnership with the wider Natural Capital and Communities Partnership Project).

In April 2025 the Community Benefits Routemap was published as the result of a FIRNS funded project; this provides guidance for landowners and project developers on delivering community benefits from natural capital projects. This project is utilising the process to inform delivery (see annex A)

3. Key deliverables and milestones

Direct project support:

- 3 projects receiving support: Dorback Estate, Nethy Bridge (Oxygen Conservation - private); Dalnacardoch Estate, nr Blair Atholl (Durrell Conservation Trust - eNGO); and Glen Prosen Estate, Angus Glens (FLS - public).
- Scoping benefits exercise with all landowners identified possible benefits and wider relationship building between Adviser/landowner (new scoping template produced).
- Advice and support given towards local research and in finding innovative solutions to low community capacity (supporting funding applications, scoping Community Action Plans)
- Six community workshops/meetings held to date to identify community benefits desired. Positive and constructive relations developed at all sites, despite some barriers. A further 3 events at minimum are anticipated by September 2026).
- One site now consulting with residents on a draft community benefit plan, following deliberation between the landowner and local community members/organisations (Dorback) (Stage 3 of Routemap)

Strategic support to CNPA and partners

- Input to National Park Partnership Plan stakeholder engagement (new plan due for 2028-2033) with regards community benefits and wider Commission objectives. Support from Adviser to an internal paper on the CNPA's response to Community Wealth Building Bill has seen commitment to adopt CWB principles across the NPPP

- Presentations on community benefits and wider engagement principles given to a cross departmental staff team at CNPA; and to external/internal working group developing the next Nature Action Plan
- Advice provided alongside SLC colleagues to the wider Angus Glens Forum on involving communities and embedding benefits
- Advice and guidance on benefits provided to other landowners (Mar Estate; Seafield Estate; Cairngorms Connect; Tormore Estate.)
- Awareness raising of the Commission's support and sharing guidance (LRRS and on benefits) with local community groups and residents at community events.

Wider policy and practice influencing and developing resources

- Successful joint working with NCCP team strengthening learning and improvement, influencing and network reach, and our shared knowledge base.
- Deepening knowledge and networks within natural capital and conservation fields, with particular support from Natural Capital and Community Partnerships team and opportunities to influence best practice (project developers, Pioneer Catchments, FIRNS projects and other landscape scale initiatives)
- Delivery of community benefits workshop to cross organisational team at Gresham House with follow up support and advice to specific sites/communities expected from the NCCP team at minimum
- Development of learning plan across the Community Benefits from Nature and NCCP projects, to maximise opportunity for gathering and using insights to influence key stakeholders
- New resources printed (CB routemap leaflet; short guides by NCCP) and case studies and further guidance for communities/landowners in development

4. Learning to date

a) Community capacity and knowledge of land reform low

Capacity across the communities supported differs but overall is low; only one has a development trust and none have paid capacity for community development. While there are many professionally skilled residents across these, they are all acting as volunteers with limited time due to work and other commitments. There is the specific constraint facing communities in the National Park with little if any access to community benefit funds from renewables; as such securing sustainable income is particularly challenging. This provides a fundamental challenge to trying to secure community benefits as communities have very limited resource to engage. Some do not want to dedicate unpaid time to developing community benefit plans, and in these cases alternative governance options are being explored where local anchor organisations may act on the behalf of residents.

Besides this, a significant amount of time is spent raising awareness of land reform, LRRS and the work of the Commission more widely as there is limited understanding among communities of our work or the policy context supporting community engagement. Building understanding of LRRS and especially community engagement expectations of landowners is fundamental to the project and has taken months to progress in each case.

b) Gaps in landowner capacity/capability

With supported projects and among wider landowners and conservation organisations engaged through the project, there is a clear gap in community engagement skills and capacity. Though high quality nature connection activities are delivered by many, it is less common to find organisations who understand or value a participative approach to community involvement and the mutual benefits working in partnership can bring. Communicating what community benefits entail and why you should work on them takes time. In wider discussions it is still common to hear from a range of stakeholders that community benefit is seen as a burden and is a barrier to nature restoration at scale as it is off-putting to landowners.

c) Challenging timescales

Given community capacity constraints, the pace at which the community operates has tended to be considerably slower than the pace desired by the landowner. This is particularly true given all 3 supported projects are relatively new entrant landowners. Delivering community benefit agreements within 2 years was always an ambitious aim and it is unlikely full legal agreements can be achieved within this time; pushing to deliver to this timeframe would disenfranchise local communities.

d) Natural capital investment and markets

Two of the supported projects are expecting to register carbon credits in future while FLS at Glen Prosen have been undertaking feasibility research (with Zoro) into potential routes to private investment in nature restoration on public land. They are all some way away from registering credits and motivations around private investment differ considerably. None are voicing expectations of these delivering substantial profits and all are discounting the possibility of sharing credit profits with communities whether that is due to control over the asset sitting elsewhere (in the case of Durrell and Oxygen) or complications around public land and treasury rules.

In terms of the wider context for NC markets, they remain sluggish and our own rural land market report indicates a cooling in land purchases for natural capital projects. There are some hopes that new/pipeline standards, platforms, codes and disclosures will begin to shift this dynamic and encourage more buyers and therefore investors (this includes Taskforce for Nature Related Financial Disclosures internationally; BSI Flex 701 and related guidance including 705 on community benefits; the Ecosystem Restoration Code in Scotland; Nature Finance Exchange platform (NS)). There are a few projects that have had some success accessing private finance from businesses interested from a supply chain or local CSR perspective, by-passing the need for other external investors and instead buying direct (particularly drinks companies).

With regards community benefits, we have had good interest from a range of project developers who are making progress and in some cases seeking our support in embedding CBs in their projects (including Gresham House). There is also some indication investors and buyers are motivated by community inclusion and benefit, though it is unclear whether they will pay an uplift to see its delivery; reputation and brand is a common motivating factor.

e) Comparison with NCCP project

While the NCCP continue to grow their list of supported projects, in the first instance they have focused on working with and growing understanding of natural capital opportunities among community landowners. This is distinct to the CB project (which has no community landowners) and in time will allow us to make some comparisons across the scale of benefit retained by communities across different landowner types. Though the sample will be small, this may provide some interesting learning towards what constitutes *proportionate benefit* from NC projects.

f) Utility of the Routemap and other resources

This project has directly drawn on the Community Benefits Routemap to guide project design and delivery. The stages represented in the routemap may take many years to deliver and so this project expects to reach only part way through the process. Each stage has required further detailed work to identify, deliver and describe key tasks necessary and with some help from the NCCP team, we have created additional tools and guidance to accompany these steps. These we are developing into a wider 'toolkit' which we will publish to support others' practice. We have heard from a few groups (project developers and a Rivers trust) that they have used these directly with success.

5. Wider evaluation of project value

The following are reflections of the Adviser on the value of the project to the Commission and partners.

- Knowledge and connections within **natural capital, and major nature restoration projects** and partners that involve large tracts of land and affect communities. This is important when considering the Land Commissioners' adapted 'matters related to land' with regards natural capital markets.
- Learning and evidence from direct **support to landowners and communities on the ground** on a wide range of issues (barriers/enablers to LRRS and CBs) that the Commission has limited capacity to gain elsewhere
- The **opportunity to shape community benefit outcomes** directly through support, and to use this to influence others (landowners, communities, project developers on the ground; and policymakers, public funders etc)

- **Value to the Commission of the partnership with CNPA**: working with the Park has given us direct access to landowners where there are established relationships, a platform to reach a range of local community groups, knowledge of land-based issues and objectives and a range of ongoing projects and partnerships where we can bring our resources and influence.
- **Value to the Commission of the partnership with NCCP**: Widening our reach through the work of other Advisers is highly valuable in supporting change on the ground. The insights gained on natural capital finance through the Adviser with this remit has been invaluable for knowledge and networks. NCCP also enables us to test different approaches to delivering support for community benefits by starting with communities, rather than landowners (in the case of this project). This will broaden the set of recommendations we will be able to make to policymakers and others.
- **Value for CNPA**: For the Park, the partnership has been able to deliver a range of additional benefit including the support of an additional good practice adviser with relevant expertise, a range of guidance and resources and the trusted and influential brand of the Commission. The Adviser has also provided support and upskilling of key members of staff, teams and wider partnership groups on community engagement and benefit approaches to deepen understanding and skills.

6. Aims for remainder of project

Direct project support:

- **Delivery of 3 community benefit plans/agreements across the sites with accompanying MOU, measurement and monitoring plans and timescales to review (a template CB plan to be developed as core resource from project)**
- **Clear case studies with learning to inform policy and practice of what works/needs work based on the 3 supported projects**

These first two are the main priority for delivery for the project. In addition, we aim to achieve these wider aims:

- Scope and capture examples of different governance models for community benefit projects which fit different scenarios (local capacity contingent)
- Helping to secure resource for community participation role at Dalnacardoch

Strategic support to CNPA and partners

- Embedding CWB and CB principles and specific deliverables across the NPPP and in operational plans of CNPA and partners
- Embed community benefit approach in work of CNPA staff team, through a light-touch support model

Wider policy and practice influencing and developing resources

- Publication of resources: series of case studies; templates and other toolkit resources.
- Delivery of learning events, policy briefings and workshops to share case studies, recommendations and learning in order to both support adoption of good practice, and to shift policy, subsidies and other structural barriers. With support of policy and management team.

6. Initial recommendations

The following are emerging recommendations to consider based on project experience to date:

1) **Address the community knowledge and capacity gap:** This recommendation requires involvement of a range of stakeholders for delivery and includes:

- Investigate community wealth generation opportunities, both specifically within the Park, and at the national level, focusing on regional ‘cold spots’ particularly where areas are missing out on substantial renewable and transition funding
- Explore options for developing similar community benefit adviser roles in anchor/representative agencies to meet SG’s Just Transition ambitions.
- Consider what role the Commission can play in better supporting community capacity and demonstrating demand within communities for engagement and change in land management.

Who? CNPA and NPP partners; CBAG members; public and philanthropic funders and landowners; the Commission.

2) **Shift the narrative on community benefits**: Continue to develop/promote the mutual benefit that partnership with communities can bring, shifting from a paternalistic narrative of benefits being provided by one party to another. Specific targeting of both the conservation sector and landowners may be of value to increase delivery of benefits. Consider whether community benefits might be better achieved through other mechanisms and not necessarily tied to natural capital investment beyond the life of this project.
Who? The Commission and NCCP.

3) **Continue to keep a watching brief on natural capital markets**, to inform opportunities, targeting of effort and support and wider Land Commissioner functions.
Who? The Commission

7. Potential project extension

The Commission, in discussion with the Cairngorms National Park Authority and funders are exploring options for extending the project and continuing to employ the

Adviser up to December 2028. This would enable us to strengthen delivery outlined above and further progress benefit initiatives at each Estate; it also offers these **further options for delivery**:

1) Train engagement staff at CNPA in community benefits support and wider LRRS and good practice advice to broaden delivery and further embed benefits for communities across the Park.
2) Support one further project with a focus on securing commitment from a more established private landowner.
3) Build on the value of the partnership with CNPA to help deliver other projects within the business plan: new land opportunities, land agent engagement, and testing/building readiness for implementation of the Act, with a specific focus on community engagement obligations and LMPs. The upcoming NPPP and its implementation is a key opportunity.
4) Provide learning for extension of Good Practice support on a regional basis with a focus on more support and capacity building for local communities.
5) Provide dedicated capacity to develop the framing and language around community benefits more towards local economic development and community wealth building highlighting the mutual benefits to all partners (as opposed to a paternalistic narrative of provision of benefit); and reduce the focus on natural capital, recognising the changes in market drivers.
6) Expand our influencing and communications activities with a longer, richer evidence base from which to draw (including by aligning with the NCCP timeline for delivery).
7) Working with other Commission colleagues, help identify a small number of opportunistic initiatives to influence embedding of community benefits. This may include directly influencing NC investors/buyers; developing innovative new models, such as community share schemes; and a particular focus on landscape scale projects (e.g. NatureScot exemplars; transmission BNG projects; Lottery funded schemes; pioneer catchments; Flood Action Coalition (insurance))

8. Conclusion and next steps

The Community Benefits from Nature project has enabled the Commission to test the delivery of a range of Commission objectives on the ground and continues to provide valuable learning – from landowner alignment with LRRS and skills to do so, to community engagement on decisions about land, to the feasibility of delivering different benefits. The next stage of the project will provide case studies (alongside the NCCP examples) which will compare different landowner, project and community types to help us better understand how benefits can be delivered in a way which is proportionate. A decision is expected to be made by the Autumn on whether the post can be extended and if this goes ahead, this will offer the opportunity to consolidate and further our impact – not only on the ground through each project, but also broaden our reach and influence through the ongoing partnership with CNPA and through wider national influencing opportunities.

Scottish Land Commission
Coimisean Fearainn na h-Alba

BOARD PAPER

Commissioners Meeting 6th August 2026
An Lóchran
Paper No. 6

Improving the system of land tax administration: route-map

Purpose	To agree route-map & approach
Previous board papers	4th June 2026: tax research outputs & route-map
Action required	For agreement

Background

The Scottish Land Commission has been working with the Scottish Government to explore the role of tax in supporting land reform and the reduction of greenhouse gas emissions from land. This included a reference to exploring the option of a carbon land tax. This was a Scottish Government budget 2024 and tax strategy commitment.

The Scottish Land Commission has developed this advice in a phased approach and it published advice in March 2026, noting the opportunities to deliver national priorities using taxation to further land-based activity and outcomes. It also found significant practical challenges to designing and implementing new taxes such as a potential carbon land tax. The system of tax, data and valuation (land tax administration) is disjointed and limited in supporting the development of new tax policies.

The route-map is the concluding advice and sets out practical steps that can help improve and modernise the system of land tax administration. It is informed by additional research and insights produced in 2026 and intended to be a practical guide and plan for Scottish Government. The aim of this document to inform a programme of work focused on improvements to the system, led by Scottish Government and delivered collaboratively. The intended end-goal is to enable Scottish Ministers to use land-based taxation more effectively and open-up possibilities for fiscal reform.

Approach

The document is intended to be strategic and set out key issues, phases of work and milestones that could be progressed within this parliamentary term. It requires more detailed actions to be designed and delivered by public bodies and Scottish Government. A previous draft of the route-map was discussed following board and stakeholder discussion. Key issues and steps include:

- Making better use of land data for tax decisions
- Improving land and property valuation

- Co-ordinating and investing in public service delivery
- Innovating and testing opportunities

Principles were identified that should guide the development of the programme and are significant contextual drivers for example, digital transformation and public service reform.

Next steps

The SLC will submit and publish the route-map w/c 31st August and have planned communication activities to promote our advice.

The SLC will continue to work on land data and anticipates further work on tax to support the delivery of the route-map, if required. This has been noted in the SLC's land data work plan. There may also be a role for the SLC in convening, coordinating and advising Scottish Government.

The board is asked to approve the route-map and approach to this work.

Kathie Pollard

Head of Policy

07. Land Reform Act implementation: progress report

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

Relevant strategic risks:

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

General progress update:

Scottish Government has begun the process for recruitment of the Land and Communities Commissioner, and we still expect this post to be appointed in Q1 27/28.

Scottish Government has provided working assumptions for the implementation timetable for Part 1. We have also had further discussions with Scottish Government colleagues on the timetable for Part 2 in relation to the changes to TFC functions, providing a planning basis for work on Codes of Practice and small landholdings.

We have been working with Scottish Government colleagues to support detailed work on clarifying the holdings in scope, looking at possible scenarios.

Internally we have put in place programme management arrangements to co-ordinate our work on implementing Part 1 of the Act. The priority at this stage is preparations for the Land and Communities Commissioner role in relation to the community engagement obligation.

We have scheduled a series of board discussions at future meetings on key topics, to include:

- Scoping the approach to the LCC functions

- Land Management Plans
- Fines and enforcement
- Lotting advice/transfer test
- Internal governance

Our internal auditors completed a review of our preparedness for Land Reform Act implementation and this report was considered by ARC on 21 May. It provides a moderate assurance with recommendations that will help inform our ongoing work.

26/27 priorities:

Topic	26/27 Business Plan priorities:	Milestone:	Progress commentary
Land & Communities Commissioner	Support Scottish Government in the appointment process for a Land and Communities Commissioner	Recruitment process underway	Recruitment arrangements are being put in place by Scottish Government and our working assumption is for an L&CC to be in post in Q1 of 27/28 financial year.
	Prepare the internal governance and scope operational approach ahead of appointment	Staffing support in place ahead of appointment	Scheduled through 26/27. Budget provision for initial post supporting L&CC to come into place Q4. Board to consider internal governance arrangements Q2.
	Scope data requirements and information systems to support the operational functions of the Commissioner	Data and systems needs identified	Discussions underway with SG and Registers of Scotland on options for hosting LMP database, in wider context of seeking data integration. Scoping our requirements for contact management system planned Q4, seeking examples from other bodies' experience in meantime.
Land Commissioner functions	Deliver on the amended functions for Land Commissioners, including through development of our next strategic plan	Strategic plan sets out how additional 'matters relating	These changes commenced via SSI on 16 March 2026. Our strategic plan references the amended scope and sets out the priorities and focus for the Land Commissioners.

		to land' are addressed	
Tenant Farming Commissioner functions	Deliver on the amended functions of the Tenant Farming Commissioner in relation to small landholdings and Codes of Practice	Addressed in tenant farming section below	TFC time allocation has now increased to 12 days/month and the additional tenant farming officer post is now in place. We are seeking confirmation from SG of proposed additional in-year funds to resource small landholdings work, which we expect to begin in Q4. Review of Codes of Practice is being built into the TFC and TFAF work programmes.
Model lease for environmental purposes	Lead work to develop a model lease for environmental purposes including wide stakeholder engagement and legal advice	Complete scoping Legal work on model clauses underway	The project is now underway with a contract team in place and the first meeting of the expert advisory group is scheduled for late August.
Community Engagement Obligation	Advise on implementation of the Community Engagement Obligation and Land Management Plans	Advice to Scottish Government	SLC provided SG with a summary of all existing sources of guidance and advice as a starting point to inform work on this.
	Scope operational approach to L&CC role and consider interaction with the existing good practice programme	Advice to board	Board discussion on the community engagement obligation and Land Management Plans scheduled for 4 August.
Transfer test	Advise on development of guidance and regulations in relation to the Transfer test	Advice dependent on SG timescale	Engagement with SG to support work on clarifying the holdings in scope.
	Scope operational approach to L&CC role and implications for the Commission	Advice to board	Scheduled through 26/27

Monitoring and Review	Scope requirements for baseline and monitoring plan for the future review of the effectiveness of Part 1 of the Act	Baseline requirements identified	Scheduled through 26/27. Project initiation in place for data workstream that includes establishing a baseline for future monitoring of impact.

Hamish Trench

Chief Executive