



## **Business Plan 2026/27**

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

### **Our Strategy: People, Power & Prosperity**

We work to achieve these high-level outcomes:

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

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

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

### **We do this by:**

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

## Our 2026/27 priorities

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

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

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

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

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

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

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

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

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

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

Topic	In 2026/27 we will:	Milestone:
<b>Land &amp; Communities Commissioner</b>	Support Scottish Government in the appointment process for a Land and Communities Commissioner	Recruitment process underway
	Prepare the internal governance and scope operational approach ahead of appointment	Staffing support in place ahead of appointment
	Scope data requirements and information systems to support the operational functions of the Commissioner	Data and systems needs identified
<b>Land Commissioner functions</b>	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
<b>Tenant Farming Commissioner functions</b>	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
<b>Model lease for environmental purposes</b>	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
<b>Community Engagement Obligation</b>	Advise on implementation of the Community Engagement Obligation and Land Management Plans	Advice to Scottish Government
	Scope operational approach to L&CC role and consider interaction with the existing good practice programme	Advice to board
<b>Transfer test</b>	Advise on development of guidance and regulations in relation to the Transfer test	Advice dependent on SG timescale

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

### Advising on reforms to law and policy

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

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

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

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

Topic	In 2026/27 we will:	Milestone:
<b>Codes of Practice</b>	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
<b>Casework</b>	Respond to requests for advice and investigate alleged breaches of Codes of Practice	Quarterly casework monitoring
<b>Small Landholdings</b>	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
<b>Relinquishment and Assignment</b>	Fulfil the statutory obligation to appoint a valuer for relinquishment and assignment cases	Ongoing
<b>Future of the sector</b>	Convene the Tenant Farming Advisory Forum as a collaborative means to develop an improved future for the tenanted sector	Charter agreed and meeting programme in place
	Support research and projects that contribute to sector development	Priorities identified through TFAF
<b>Legislative advice</b>	Advise Scottish Government on implementation of measures in Part 2 of the Land Reform (Scotland) Act 2025 and other relevant legislative changes	Timing dependent on Scottish Government timetable

## Communications and Engagement

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

## Corporate services and governance

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

## Performance Monitoring

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

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

## Annual Budget

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