

---

**Changes to legislation:** There are currently no known outstanding effects for the Crofters (Scotland) Act 1993, Cross Heading: Accounts. (See end of Document for details)

---

## SCHEDULES

### [<sup>F1</sup>SCHEDULE 1

#### THE CROFTING COMMISSION

---

##### Textual Amendments

- F1** Sch. 1 substituted (1.10.2011 for specified purposes, 1.4.2012 in force in so far as not already in force) by Crofting Reform (Scotland) Act 2010 (asp 14), s. 57(2), **sch. 1** (with s. 57(4)); S.S.I. 2011/334, art. 3, sch. Pt. 1 (with arts. 45(1)8); S.S.I. 2011/334, art. 3, sch. Pt. 2 (with arts. 45(3))

##### *Accounts*

- 19 (1) The Commission must—
- (a) keep proper accounts and accounting records;
  - (b) prepare in respect of each financial year a statement of accounts.
- (2) The Commission must send the statement of accounts to the Scottish Ministers by such date as Ministers may direct.
- (3) The Commission must comply with any other directions which the Scottish Ministers may give them in relation to the matters mentioned in sub-paragraph (1).
- (4) The Scottish Ministers must, as soon as reasonably practicable after receiving a statement of accounts from the Commission—
- (a) send them to the Auditor General for Scotland for auditing; and
  - (b) lay the audited statement before the Scottish Parliament.
- (5) The Commission must make their audited statement of accounts available so that they may be inspected by any person.]

**Changes to legislation:**

There are currently no known outstanding effects for the Crofters (Scotland) Act 1993, Cross  
Heading: Accounts.