## Crofting and Scottish Land Court Bill

## Report by the Auditor General for Scotland

- 1. This report has been prepared in accordance with Standing Order Rule 9.3.4 under which a bill containing a provision to charge expenditure on the Scottish Consolidated Fund should be accompanied by a report by me setting out my views on whether the charge is appropriate. The following other accompanying documents are published separately:
  - a Financial Memorandum (SP Bill 71–FM);
  - Explanatory Notes (SP Bill 71–EN);
  - a Policy Memorandum (SP Bill 71–PM);
  - a Delegated Powers Memorandum (SP Bill 71–DPM);
  - statements on legislative competence made by the Presiding Officer and the Scottish Government (SP Bill 71–LC).
- 2. Schedule 1 Part 1 on the administration and organisation of the Scottish Land Court states that under paragraph 5(3) sums required for the payment of salary, allowances and expenses for the Chair and members of the Court are charged on the Scottish Consolidated Fund.
- 3. Judicial salaries have historically been paid directly from the UK and Scottish Consolidated Funds in order to reinforce the independence of the judiciary and the proposed arrangements in the Bill continue this position.
- 4. The proposed Bill does not specify the maximum number of members of the Court. The Scottish Land Court Act 1993 included a statutory maximum number of seven members of the Court.
- 5. I am of the view that the charge on the Scottish Consolidated Fund is appropriate.

Stephen Boyle Auditor General for Scotland 22 May 2025

SP Bill 71–AGR Session 6 (2025)

This document relates to the Crofting and Scottish Land Court Bill (SP Bill 71) as introduced in the Scottish Parliament on 2 June 2025

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