

POW OF INCHAFFRAY DRAINAGE COMMISSION (SCOTLAND) BILL

Further supplementary written submission by Peter Symon (17 January 2018)

Evidence on the financial position of the Pow of Inchaffray Drainage Commission and some issues arising for the Pow Bill

The annual accounts of the commission are required by the 1846 Act to be registered in the Sheriff Court. The practice was adopted of entering the accounts in the Register of Entail Accounts.¹ These Registers were in due course transferred to the national archives. More recent Registers remain in the custody of Perth Sheriff Clerk. Those accounts to which public access was available were consulted and the key figures for income and expenditure were entered into a spreadsheet.² The following is a brief outline of some of the key findings of relevance to the Pow Bill.

There is also further discussion of issues over the demarcation of the "benefited land", and some other matters arising.

The author assumes full and sole responsibility for any errors or omissions in the note set out below.

1. Spending

The commission has always operated on the basis of raising through assessments (and grants, when available) what it needs to cover its costs. Therefore it perhaps makes sense to ask, firstly, how much does the commission spend, on average, each year? The answer is, in 2010 prices, just under £17k (Table 1). (That is roughly equal to just under £20k in 2016 prices but, for consistency, 2010 prices will be used throughout.³)

Table 1. Pow of Inchaffray Drainage Commission: Annual expenditure, 1859/60 to 2015/16, in 2010 prices (adjusted by Retail Price Index, base year 2010)*

Type of expenditure	Real annual expenditure (RPI adjusted: base year 2010)	(%)
Drainage operations	£14,365.04	(84.6%)
Salaries	£2,142.05	(12.6%)

¹ Why the accounts were entered in the Register of Entail Accounts is not clear. The 1846 Act did not specifically require it, just that the accounts be registered by the court. Several of the Pow heritors, including most of the owners of the larger estates, at the time were owners of entailed estates and were engaged around the same time in estate improvements, including drainage, the expenses of which were eligible for the not inconsiderable advantages conferred by then current legislation. I shall resist the temptation here to go further into the many issues arising over the ways in which the accounts were registered.

² Articles 10 and 11 of Schedule 1, introduced by Section 1(2) of the Pow Bill, provide for access to audited accounts, but only for heritors and possibly on a fee paying basis. Such an arrangement compares very unfavourably with the free and open right of public access to the accounts of the commission provide by the the current 1846 Pow Act.

³ £19,980.71, or £16,981.01 multiplied by 1.17665 (based on RPI 2010=100 and RPI 2016=117.665). All figures are inclusive of VAT, from its introduction in 1973.

Miscellaneous expenses	£473.92	(2.8%)
Total	£16,981.01	(100.0%)

* excluding 2002/03 (no data)

Source: Annual Accounts of Pow of Inchaffray Drainage Commission, Register of Entails Accounts, Perth Sheriff Court records

Table 1 also breaks spending down into the three headings used in the accounts. It shows that the bulk of the commission's spending is directed at its core function of cleaning the Pow. The period selected is from the beginning of the "normal" period of operations, once the drainage works authorised by the 1846 Act had been completed and all compensation paid out to landowners whose land had been damaged or taken for the works. Over the period, the commission has spent 84.6 per cent of its budget on drainage operations. Most of it was routine maintenance and, until the 1970s, required manual labour, hand tools and no mechanisation.⁴

Salaries (or fees) paid to clerk, surveyor and auditor amount annually to just over £2k, or 12.6 per cent of the commission's budget. This expenditure masks an unknown level of goodwill and voluntary work by commissioners and their agents. The mutual nature of the commission, as a drainage body,⁵ is a strength (since it provides a framework in which landowners are obliged to co-operate in the maintenance of a shared piece of essential infrastructure from which all derive benefit) but is also a potential weakness (as resistance to budget increases may jeopardise essential maintenance, repairs and reconditioning of the Pow and perhaps threaten the viability of the commission so far as to render it unviable).⁶

The rest of the commission's budget has been spent on a variety of things, some occasionally big but most small, and including suchlike as charges for overdrawn bank accounts, payment of interest on loans, court fees for registration of accounts, fees for legal action to recover monies owed, advertising for contractors, hire of rooms for meeting and press adverts for meetings. Recently, most of the entire budget has been on "miscellaneous expenses", with drainage operations suspended in order to fund the professional services required to promote the Pow Bill.

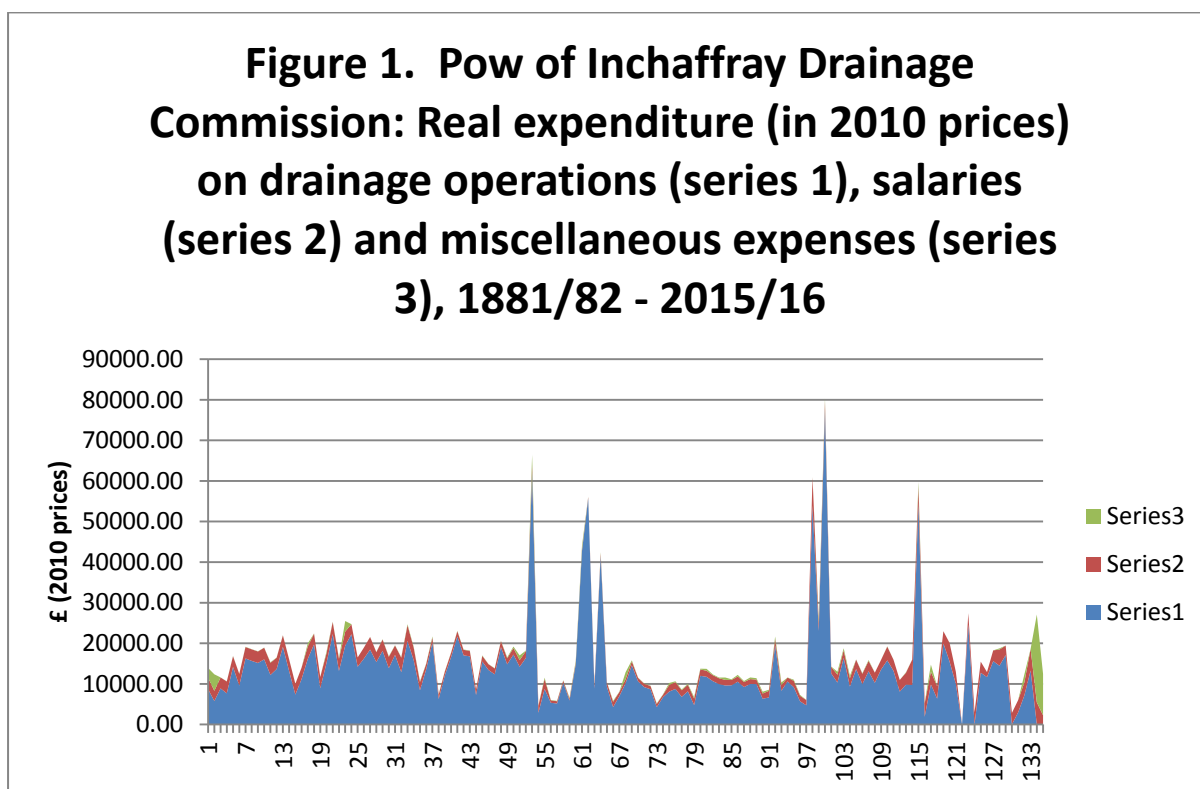
Figure 1 shows the trend through time in spending by the commission, including the recent predominance of "miscellaneous" and the generally consistent share taken by

⁴ Other than for transporting materials.

⁵ It may be interesting to consider whether, if the commission were deemed to lack the universality of membership qualification required of a "community-controlled body" in terms of section 19 of the Community Empowerment (Scotland) Act 2015, Scottish Ministers could make an order under section 20(2)(a) of the above Act designating the commission as a "community participation body", and with what implications.

⁶ Administrative problems of the earlier history of the then 361 drainage authorities in England and Wales were examined by a Royal Commission set up in 1927 which "recounted the earlier history of drainage administration and described a tangle of authorities working with antiquated powers and inadequate resources" (H.C. Darby, The Draining of the Fens, C.U.P., 1956; 2nd edition, 1956, p. 259). There are fewer than one third of that number of drainage authorities in England and Wales today.

"salaries", which have occasionally been minimal. The period covers from 1881 to present, for reasons stated below.



* excluding 2002/03 (no data)

Source: as per Table 1.

It will however be immediately apparent that the most striking feature of the commission's annual spending over the period is not what it has been spent on but the pattern of aggregate expenditure. There is little variation from one year to the next for a number of years, even several decades. Periodically, major works by the commission, on widening, deepening, reconstructing or reconditioning the Pow or its tributaries, have required annual expenditure higher than £40k, up to £80k, in total.

Between 1881-82 and 2015-16 (no data for 2002/03), the suggested threshold for heritors' right of appeal against a proposed increased budget, of three times the indexed annual budget of £20k, i.e. £60k in real terms, was apparently only reached in four years: 1933-34 (£66k), 1978-79 (£61k), 1980-81 (£80k) and 1995-96 (£60k).⁷

Lowering the threshold to two times the same indexed budget, i.e. £40k in real terms, includes the remaining years in which there was major investment works over the period, but these are somewhat exceptional, being three years of wartime measures, 1941-42 (£44k), 1942-43 (£56k) and 1944-45 (£42k).

⁷ per Alastair McKie, cols 28-29, Draft Official Report of 7th Meeting of POIDC(S) 2017 Bill committee, 13 December 2017. The figures quoted are based on 2010 prices.

Variations in the nature of "drainage operations" being carried out in "routine" years of maintenance, should be mentioned. In the Victorian period, erecting, repairing and renewing fencing along the banks of the Pow accounted for a large share of the total expenditure on "drainage".⁸ On livestock farms, fences help prevent slippage of banks and provide security for stock. Since the 1970s, mechanisation of drainage has brought increased emphasis, in contrast, on access to the Pow and its tributaries by large machinery (for dredging and for scrubcutting) and for that access to be maintained, which the commission has not always been able to ensure.⁹

If years of major expenditure projects are excluded, real annual average expenditure of the commission will be lower than the overall £17k quoted above (see Figure 1).

To complete the historical overview of expenditure, Figure 2 shows real annual spending (2010 prices) by the commission from the earliest year for which accounts data are available, 1847-48. It includes the period of construction of the Pow drainage system, a project which amounted to more than £1M in 2010 prices. Initial years' expenditure dwarf those of later years.

Also apparent is a "spike" in expenditure some 30 years after the Pow drainage works commenced. Almost all of the increase was due, in 1877-78 and 1878-79, to payments made in several instalments to one Peter Lawson, contractor, for a major widening of the Pow in 1877-78. In 2010 prices the commission spent £126k in 1877-78 and £79k in 1878-79.

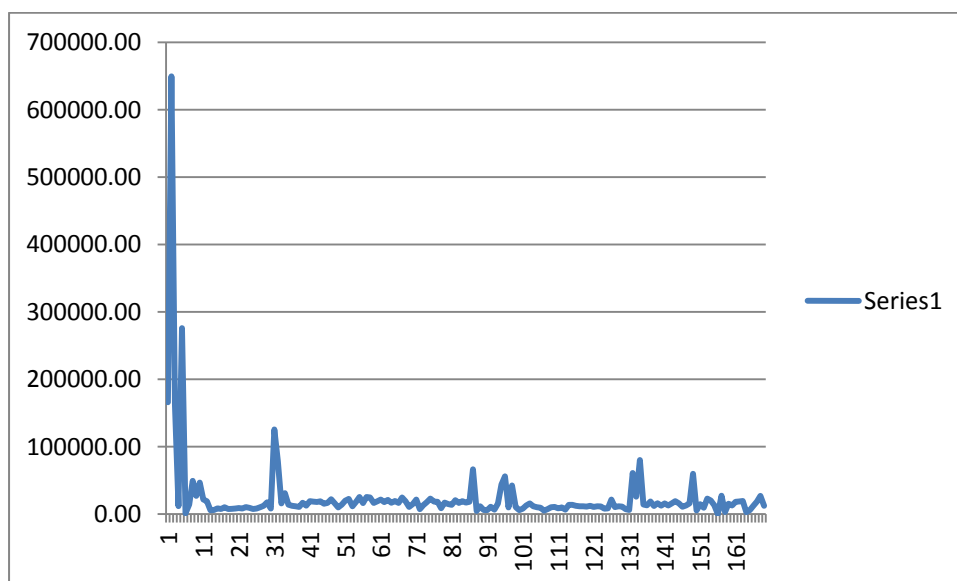
The urgency of the need for widening of the Pow was demonstrated less than a month after the payment on 3 August 1877 of the first instalment to Mr Lawson. The local press reported that serious flooding caused by storms over a number of days in mid-August caused the level of the Pow to rise to between eight to 12 inches higher than the railway track and the embankment was washed away in seven or eight places between Balgowan and Madderty stations.¹⁰ Evidence perhaps of the sort of flood levels exceptionally experienced locally, in the absence of adequate drainage.

⁸ To the extent that the relevant heading in the accounts emphasised "fencing" works rather than the annual ditch cleaning works.

⁹ There is an education role to be played by the commission in respect of the 6m strip of land along each side of the banks of the Pow over which it seeks to exercise right of access for maintenance. An example of development obstructing access to the banks of the Pow may be at Millhills, where a commercially let holiday cottage is constructed within the 6m strip of land next to the top of the bank, including a veranda built on stilts resting on the slopes of the banks (<https://www.airbnb.co.uk/rooms/7430584> ; accessed 16 January 2018). The property would appear to be just outwith the benefited land in terms of the 1846 Act, but it is a borderline case, due to the ambiguity of the markings on the 1847 Plan. At Balgowan houses there are obstructions along one bank by housing development and on the other bank by planting of trees.

¹⁰ The Dundee Courier and Argus, Wednesday, 22 August 1877.

Figure 2. Real total gross expenditure by Pow of Inchaffray Drainage Commission, annually, 1847-48 to 2015-16 (year ending 27 July); £ sterling, RPI-adjusted for base year 2010



Source: annual accounts of Pow of Inchaffray Drainage Commission (no data for 2002/03)

2. Income

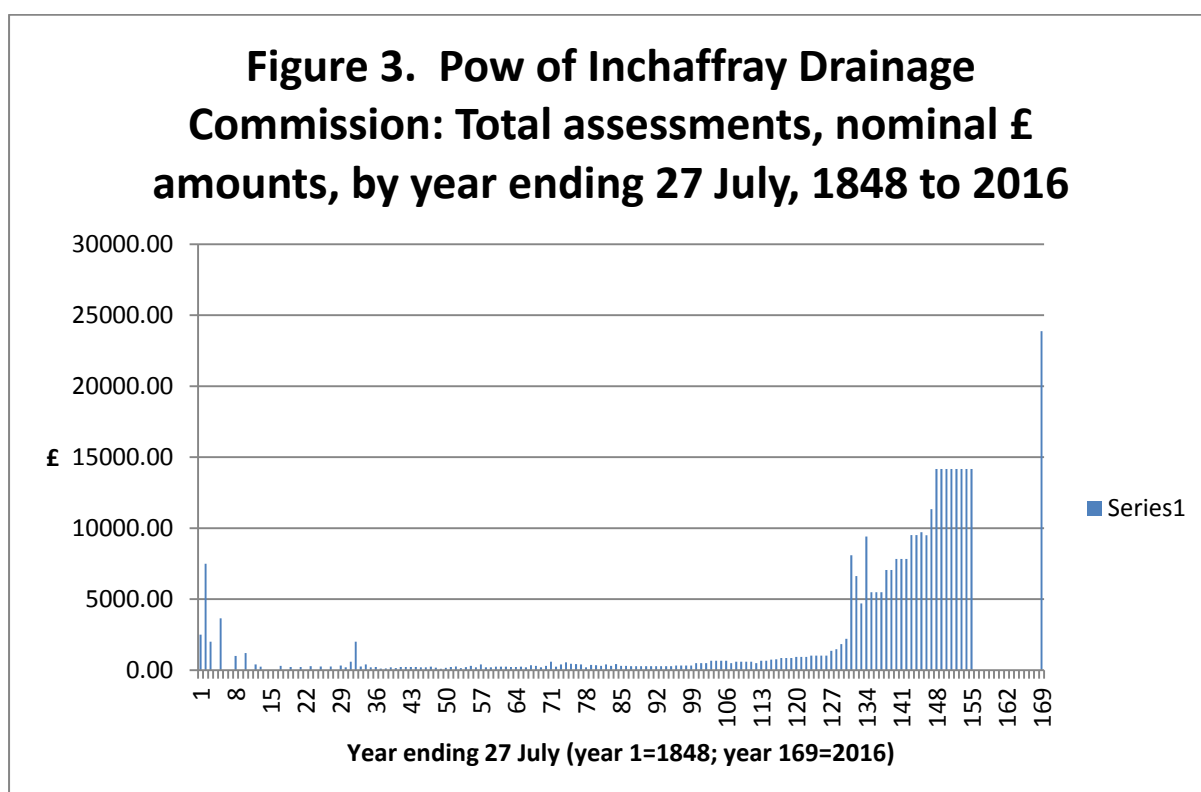
The commission raises virtually its entire income from assessments on heritors who are liable to pay for benefits derived from the drainage works. Excluding the first few years of construction phase of the Pow works, assessments accounted for 96.4 per cent of total gross expenditure, on average, over the period from 1859/60 to 2015/16 (excluding years from 2002/03 to 2014/15 inclusive, for which there is no data). In 2010 prices the average annual amount raised by assessments is £16,375.81. By 2015/16, the assessment was £23,876.72 (including VAT), or, in 2010 prices, £20,292.12.

The only other significant source of income has been occasional agricultural grants from central government to pay for the improvement works carried out from time to time. The commission has also borrowed privately, from the 1930s, on individuals in the local area. Such loans were paid off by the 1950s. The essential point is that the commission has funded regular expenditure almost entirely by assessments levied.

It is not possible here to present an analysis of the distribution and incidence of assessments on heritors through time, by using the schedules of assessment included in the accounts of the commission.¹¹

¹¹ Assessments were levied directly on heritors (who numbered 14 until 1905-06, rising to 30 in 2001-02), so presumably indirectly on farm tenants.

An overview of the pattern of aggregate assessments over time is shown in Figure 3. Periodic upward steps in nominal aggregate assessment are followed by sometimes lengthy periods of no change.

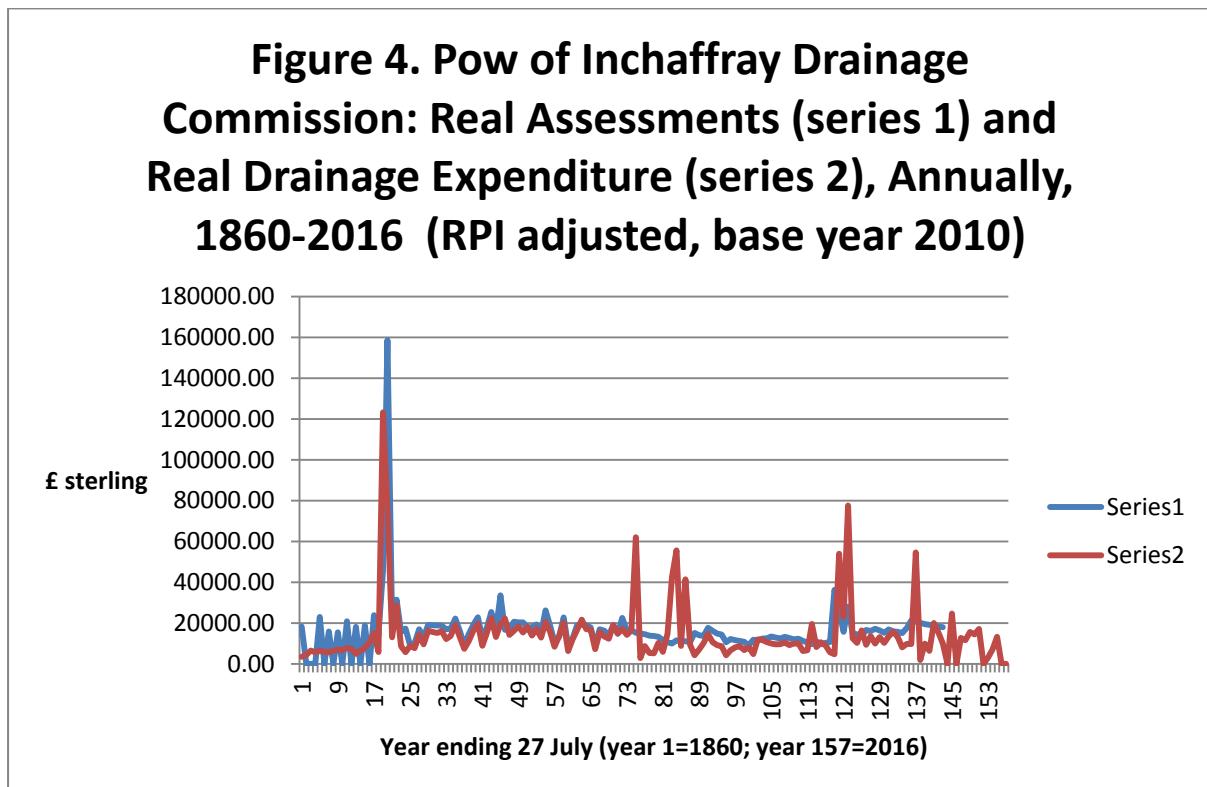


Source: annual accounts. No data for 2002/03 to 2014/15.

The gaps in assessments in the early years of the commission are actual, not graphic artefacts. Not until 1875-76 did the commission adopt the practice of levying one assessment of heritors each financial year. Earlier, there were gaps of one to three years between assessments. From the year ending 27 July 1876 (just prior to the major improvements described above) the commission adopted the practice of levying one annual assessment. That practice has continued to the present day with only one exception, in 1977-78, when there were two assessments levied in that financial year, in order to finance the improvement works then being carried out.

Figure 4 presents annual data on assessment income and expenditure on drainage operations, in 2010 prices, by the commission, from 1859-60 to 2015-16. After the early period of intermittent assessments, the pattern settles down to one of assessments following closely the level of drainage expenditure, which could vary quite significantly from one year to the next (including the major works of 1877-79). The link between levels of drainage expenditure and assessment is not broken until

the 1930s and 1940s when private borrowing and wartime agricultural executive measures provided a means of additional funding.¹²

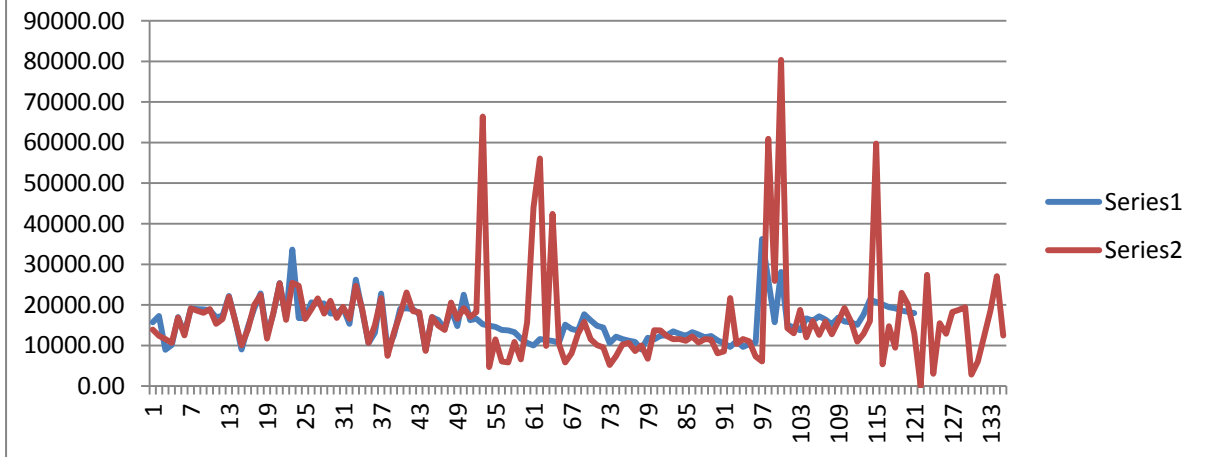


Source: as Figure 3.

Figure 5 excludes the years earlier than 1881/82 and looks at total real annual assessment income and real total annual expenditure (on drainage, salaries and miscellaneous). What is striking is, with the exception of the period around 1977-78 to 1980-81, when major improvement works were 50 per cent grant-aided but assessments were increased sharply to cover the rest of the cost, real aggregate levies on heritors have remained remarkably stable: generally periodic hitching up of the total amount which then sinks slowly in real terms for several years, while remaining within the range of £10k to £20k in total per year. This remained the case during the last major improvement works, slightly over 20 years ago. It suggests prudent management of the commission's resources, but may also reflect a realistic response to a general lack of resources required to carry out major works.

¹² To pay for a contract amounting to £985 for reconditioning the upper section of the Pow in 1933, the commission borrowed £1,000 from a private individual. It had previously explored the possibility of utilising government grants under the Land Drainage (Scotland) Act 1930.

Figure 5. Pow of Inchafray Drainage Commission: Real Income from Assessment of Heritors (Series 1) and Real Total Expenditure (Series 2), £ sterling in 2010 prices, for years ending 27 July 1881/82 to 2015/16



Source: annual accounts of Pow of Inchafray Drainage Commission

Note: Year 1 (first year): 1881/82; year 135 (last year): 2015/16; no data for expenditure, 2002/03; no data for assessment income, 2002/03-2015/16; value for assessment income 2015/16=£20,292 (not shown on chart)

Since the 1980s, central government capital subsidy has moved away from land drainage and grants have dried up.¹³ Farm subsidies post- Brexit are currently in an uncertain "black box".¹⁴ Assuming no drainage grants will be available and no flood prevention funding either, the most likely scenario is a return to pre-World War II circumstances, in which the commission is entirely self-financing.

This completes the brief sketch of the historical development of the financial position of the commission.

3. Reconciling differences between SP Land Plans and the 1846 Act Plan

Further to the issues raised in my earlier submissions, it is tentatively suggested that there may be four principal reasons for apparent discrepancies between the areas demarcated as "benefited land" on the Land Plans submitted to the SP by the promoters and the areas indicated on the Plan drawn in 1847 under the 1846 Act.

¹³ It would therefore be interesting to know what programme the mid-1990s works were carried out under.

¹⁴ There is also the matter of the reconstituted commission no longer consisting of almost exclusively of agricultural heritors and what implications the new composition of the drainage body may have on access to subsidies for drainage.

Seldom has there been any need for the actual boundary to be factually decided. Heritors have been few in number and there has been little subdivision of their lands. The amounts levied have, for most, been low and when assessed the payments have generally been made in a timely fashion.¹⁵

Slightly further to digress, the above is not to downplay the importance of registering new heritors, as demonstrated by the organisation by the commission of a number of "Meetings of Owners" held during the period from around 1915 to the mid 1930s. This was during the period of the beginning of the breakup of the large landed estates and the purchasing of farms by owner-occupier farmers. Expenses of such "Meetings of Owners" (usually held in the George Hotel, Perth) are entered in the accounts under "miscellaneous expenses" as "Stamp Duty Declarations" or "stamping of declarations by owners".¹⁶ Heritors' meetings organised by the commission would therefore appear traditionally to have been used partly as a way of ensuring that registration of heritors is kept up to date, albeit a smaller and more homogenous group of heritors than is now the case.¹⁷

Reasons for divergence from the 1847 Plan in the SP Land Plans may include:

(a) Field boundary changes. Fields marked on the 1847 Plan are generally now larger, although some have been divided by new boundary features. Drainage operations have removed some ditches (e.g. by burying them in underground pipes). Perhaps current field boundaries have been followed on some of the Land Plans. The decision is whether to allow the 1846 boundary to run through fields or to adjust the new boundary to run around current field boundaries, either by enlarging the area or by reducing the area. The area around Cowgask Burn is a possible case of such enlargement.

(b) Several of the numbered plots marked on the 1847 Plan were not carried into the finally adjusted and settled list of plots comprising the benefited land of the commission. However, it is only possible to identify the "abandoned" bits of land by checking the list in the 1851 Book of Reference and noting those plot numbers that are not contained in it. If that is not done then areas that should not have been

¹⁵ Notwithstanding a number of cases of persistent late or non-payment over the years, requiring the commission on occasions to take action to recover monies due. There may be a point to consider here, in relation to the proposed limitation of levies on residential properties, about the costs to the commission of recovering unpaid sums levied. Lower levies on individual heritors is a disincentive to collection, *ceteris paribus*. An effect of the proposed limit is to reduce the incidence on some residential heritors by roughly one third, or the fraction of the annual value on which the uniform rate per pound was imposed under the original 1930 legislation in England, albeit collected through the Special Levy directly from local authorities. The proposed limit also raises the need for review to take account of the effect of house extensions. In discussing proposed procedure for appeals against assessment, it is helpful to distinguish appeals against the value of chargeable land, from appeals against the levy charged on that land.

¹⁶ Expenses were minimal. The number of owners making declarations was between one and three per meeting.

¹⁷ as per Pow Bill, Subsections 1 and 2 of Section 16 (Register of Heritors). See generally Pow Bill Sections 7 to 9 (Heritors' Meetings, etc).

included in the benefited land are incorrectly shown on the SP Land Plans as part of the benefited land.

(c) Some land at the edges of the area has not been included, in the following areas: Bachilton; Mains of Gorthy/Nethermains of Gorthy/Newrow; Abercairny; Millhills.

(d) There may have been some smoothing of the line of the boundary of the benefited land, associated not only with field boundaries but perhaps also with land contour lines.

4. More on possible "new" heritors

Some of the residential properties that, it is submitted, have been erected on benefited land according to the 1847 Plan, but which have not been included on the land plans submitted as part of the Pow Bill, are of long date. One is the building, understood to be a dwellinghouse (approximate NGR NN 893 199), situated slightly north west of Millhill [or Millhills] Bridge. No building is marked on the 1st edition 25 inch sheet published in 1866.¹⁸ A building is shown on that site on the 2nd edition 25 inch sheet published in 1901.¹⁹ The building is within the benefited land numbered 265 on the 1847 Plan and assessed on an increased annual value of 2s. in the final list of benefited lands in the 1851 Book of Reference.

The relevant Pow Bill Land Plan shows the proposed boundary of the benefited land as running through the middle of the 1847 Plan land number 265, parallel with the Pow, following the line of the field boundary marked on the above 1901 OS map sheet, so as to include the strip of land between it and the Pow but to exclude the part of the land on which the building is erected.

At Nether Mains of Gorthy (approximate NGR NN 961 232), the 1901 2nd edition 25 inch OS map sheet shows two dwelling houses on what, it is submitted, is benefited land in terms of the 1846 Act.²⁰ The 1st edition 25 inch sheet of 1867 shows only one of these houses.²¹ There are no houses on the benefited land in the 1847 Plan.

These examples suggest that "disregarding" dwellinghouses built on benefited land, for the purposes of assessment by the commission, may have been standard practice in Victorian and Edwardian times, and perhaps until much later.

Just as no "new" heritor was necessarily created by building houses on benefited land, in the examples and during the period above, neither was there any reduction in the liability of the heritor whose land had been reduced in area, for loss of benefit derived by the drainage works.

¹⁸ <http://maps.nls.uk/view/74957220>

¹⁹ <http://maps.nls.uk/view/82899411>

²⁰ <http://maps.nls.uk/view/82899165>

²¹ <http://maps.nls.uk/view/74957921>

In the above case, the increased value of Gorthy estate lands in 1851, on which assessments would be raised, was determined to be £115. 2s. 4d. That continued to be the value on which the assessment of the Gorthy lands was raised, regardless of the above housebuilding, right up until 1921-22. The estate continued to be assessed on the same valuation as had been finalised in 1850-51 after the draining. From 1922-23, each of the two farms on the former Gorthy estate's part of the benefited land, Mains of Gorthy and Nether Mains of Gorthy, was thereafter assessed separately, the chargeable values apportioned between these two "new" heritors according to their shares (£87. 13s. 10d. and £27. 8s. 6d. respectively).

It should also be noted that, at no point in the post-1846 accounts of the commission, does the railway company figure as a heritor.

5. Benefits derived from Pow drainage by Balgowan Housing heritors

A general issue is the justification for inclusion in the drainage district for which the commission is responsible. There are traditionally two and they are the deriving of benefits or the avoidance of danger by the drainage works carried out by the drainage authority. It is difficult to disentangle the extent to which either factor is relevant to a particular piece of land. Benefits include the avoidance of danger by flooding and also by the avoidance of excessive levels of soil moisture through waterlogging, a phenomenon which increases the risk of surface water flooding.

In the case of Balgowan housing estate, the principal and major benefit of the drainage operations of the commission, is the outfall into the Pow that is provided for the subsoil drainage of the housing area. It could be argued that the structural stability of the foundations of houses derives benefits from the Pow drainage work, which helps avoid saturation of the soil. By extension, it is the Pow commission's work that enables the level of the water table to be lowered sufficiently for housing development to take place on that land.

It is also relevant to note that the Balgowan housing area is situated adjacent to the principal watercourse.²² That is a relevant factor to take into account, in the context of the guidance contained in the "Medway Letter" to drainage authorities in England (see ADA/EA guidance referenced in my previous submission).²³ Land next to such a watercourse is more at risk of potential overspilling of banks caused by obstructions downstream, including collapsed banks, fallen trees, overgrown vegetation and silting. For more on the possible agents of obstruction, see below.

²² Although Balgowan is in the unusual position of also being situated at the edge of the benefited land.

²³ The "Medway Letter" distinguishes agricultural land from other land by recognising the need for agricultural land up 8 feet above the height of the flood level to be protected from the damage to crop roots that may result from a raised water table. On the other hand the damage to building foundations from a high water table was not considered important enough to warrant protecting land up to that height above normal water levels and the limit was set instead at zero feet above flood level.

It is also noted that reservoirs flood maps show a risk of inundation of land north of Balgowan, and of Meikle Burn (the headwaters of the latter are Scottish Water's Loch Meallbrodden reservoir).

The above discussion does perhaps raise the wider issue of whether the Pow Bill needs to provide for review of the boundaries of the benefited land.

6. Functions of the commission (Pow Bill Section 1(2) and Schedule 1)

Two potentially important conservation functions of the commission may need addressing in the Pow Bill. One is beavers. The other is peat soils.

Beavers are apparently increasingly prevalent throughout the Tay river catchment, including the Pow benefited land. Beavers have the capacity, if uncontrolled, fundamentally to alter the nature of the biosphere of the Pow, *in extremis* to a hydrosere (wetland habitat; sedges, rushes). However, beavers are not necessarily always the antithesis of the traditional functions of the Pow commission. Managing water levels can also include, when appropriate, holding back the flow of water.

I have no answers to the puzzle posed by beavers. I merely note the phenomenon and suggest that consideration be given to the inclusion of relevant provision in the Pow Bill for the commission generally to have regard to the promotion of wildlife conservation, in carrying out its functions.

In regard to carbon-rich and peat soils, the effects of drainage are notoriously evident in the Fenlands of East Anglia, where the ground level of drained peat soils have fallen considerably below sea level over large areas. In the Pow area there is no large area of peat but there are two patches of nationally important, Class 1, carbon-rich, basin or valley peat soils, deep peat or priority peatland habitats.²⁴ One of them is the Methven Moss SSSI, which borders the benefited land. The other is land, designated as Landowner Reference 64, lying along the south bank of the Pow from north of Williamston to almost as far west as former Madderty station. These and other sensitive carbon-rich or peat soil habitats have special drainage needs.

It is submitted that general environmental and recreational duties could be extended to the commission through the inclusion in the Pow Bill of a suitably amended form of Section 61A of the Land Drainage Act 1991, as added by the Land Drainage Act 1994, Section 1 (applicable to England and Wales).²⁵

In connection with land classification, arising from Pow Bill **Schedule 4 - Calculation of chargeable values**, UK Soil Observatory maps suggest that the land is all either category 3.1 or 3.2, apart from a small patch of category 5.3 around Methven Moss (landowner refs 56/59 and 58).²⁶ There are no areas of land category 2 or 4 within

²⁴ <http://soils.environment.gov.scot/maps/carbon-and-peatland-2016-map/>

²⁵ <http://www.legislation.gov.uk/ukpga/1991/59/section/61A>

²⁶ <http://mapapps2.bgs.ac.uk/ukso/home.html>

the benefited land, as shown on maps at a scale of 1:250 000. Are there in fact any, presumably small, areas of such land categories within the benefited land?

7. Notice of planning applications and consent for activities affecting the Pow and adjacent land etc. (Pow Bill Sections 18, 19 and 27, and Schedule 5)

Section 18 of the Pow Bill seeks to amend Section 35(1) of the Town and Country Planning (Scotland) Act [TCPSA] 1997, in order to facilitate notification of planning applications etc. The Scottish Parliament's Local Government and Communities Committee on 15 December 2017 launched a call for written evidence on The Planning (Scotland) Bill²⁷ (SP Bill 23), introduced in the Scottish Parliament on 4 December 2017 as a Scottish Government Bill by the Cabinet Secretary for Communities, Social Security and Equalities.²⁸ The Planning Bill proposes major changes to existing provisions of in TCPSA 1997 concerning the use and development of land. It is suggested that the Pow Bill promoters may wish to consider whether they might participate in the Planning Bill consultation. The closing date for receipt of submissions is Friday 2 February 2018.

Acknowledgements

For assisting with access to the annual accounts of the commission, I would like to thank Jillian Nelson, Depute Sheriff Clerk, Scottish Courts and Tribunals Service, Perth, and her colleagues, and the archivists and staff of the Historical Search Room, National Records of Scotland, Edinburgh.

²⁷ <http://www.parliament.scot/parliamentarybusiness/CurrentCommittees/107221.aspx> (accessed 10 January 2018)

²⁸ <http://www.parliament.scot/parliamentarybusiness/Bills/106768.aspx> (accessed 10 January 2018)