

# **Public Services Reform (Scotland) Act 2010**

Report for 1 April 2023 to 31 March  
2024

October 2024

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## 1. Introduction

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1.1 Sections 31 and 32 of the Public Services Reform (Scotland) Act 2010 ('the Act') impose duties on Scottish public bodies to publish information on expenditure and certain other matters as soon as is reasonably practicable after the end of each financial year. We produce this statement to ensure compliance with the requirements of the Act.

1.2 Further information on Environmental Standards Scotland's (ESS) work can be found on the ESS website. In particular:

- [Business Plan 2023/24 – 2024/25](#)
- [ESS' Strategic Plan 2022-25](#)
- [Annual Report and Accounts for 1 April 2023 to 31 March 2024](#)

1.3 Should you require further information in relation to the activities or operations of ESS, please contact us at:

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## 2. Statement of expenditure

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2.1 Sections 31 (1) and (2) require relevant public bodies to publish a statement on expenditure in connection with: public relations; overseas travel; hospitality and entertainment; external consultancy; payments in excess of £25,000; and remuneration in excess of £150,000.

2.2 ESS received a budget allocation of £2.91 million in the financial year 2023/24. ESS agreed to return £150,000 mid-year in response to a call for Public Service Reform savings, reducing this budget total to £2.76 million.

2.3 The statements below include information on each category of expenditure in relation to ESS' budget allocation.

## Public relations

Account code	2023/24 expenditure (£)	2022/23 expenditure (£)
Exhibitions and education	-	2,132.50
Publications	20,536.18	6,946.45
Media Services	26,447.80	21,885.06
Staff costs	34,096.79	46,332.44
Development of Web Services	84,884.93	16,964.50
<b>Total</b>	<b>131,868.91</b>	<b>94,260.95</b>

Table 1 - Statement of expenditure in connection with public relations

2.4 From 1 April 2023 to 31 March 2024, ESS' expenditure in connection with public relations amounted to £131,868.91. This figure is equal to 4.8% of ESS' budget allocation for the period<sup>1</sup>.

## Overseas travel

Account code	2023/24 expenditure (£)	2022/23 expenditure (£)
Staff costs	1,338.84	3,035.53
Hotel accommodation	-	1,573.25
<b>Total</b>	<b>1,338.84</b>	<b>4,608.78</b>

Table 2 - Statement of expenditure in connection with overseas travel

2.5 From 1 April 2023 to 31 March 2024, ESS' expenditure in connection with overseas travel amounted to £1,338.84. This figure is equal to 0.05% of ESS' budget allocation for the period. This amount includes expenditure in relation to travel and subsistence for an ESS Board member who is based overseas.

2.6 ESS' Board requires international expertise, particularly in relation to environmental policy, to complement existing work on keeping pace with the European Union and wider international developments, and provide an opportunity to tap into insights and advice from experts in this area. These expenses are therefore reflective of ESS' position in monitoring Scotland's commitment.

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<sup>1</sup> This is calculated using the reduced budget total following the in-year return outlined at paragraph 2.2.

## Hospitality and entertainment

Account code	2023/24 expenditure (£)	2022/23 expenditure (£)
Hospitality	883.03	30.50
Catering	1,230.29	-
<b>Total</b>	<b>2,113.32</b>	<b>30.50</b>

Table 3 - Statement of expenditure in connection with hospitality and entertainment

2.7 From 1 April 2023 to 31 March 2024, ESS' expenditure in connection with hospitality and entertainment amounted to £2,113.32. This figure is equal to 0.8% of ESS' budget allocation for the period.

2.8 This expenditure related to ESS hosting a number of events, including the first annual joint meeting of UK environmental scrutiny with the Office for Environmental Protection and the Interim Environmental Protection Assessor for Wales and a lecture on The European Green Deal and the Logic of Sustainable Transition by the Executive Director of the European Environment Agency. Other relevant items of expenditure include working lunches for meetings with external bodies and training courses.

2.9 Instances of one-off items of expenditure on hospitality and entertainment below £25 have been excluded from this report. This is in line with guidance that these figures are de minimis.

## External consultancy

Account code	2023/24 expenditure (£)	2022/23 expenditure (£)
Consultancy	17,755.48	24,029.30
External Services Support	9,978.80	4,028.00
<b>Total</b>	<b>27,734.28</b>	<b>28,057.30</b>

Table 4 - Statement of expenditure in connection with external consultancy

2.10 From 1 April 2023 to 31 March 2024, ESS' expenditure in connection with external consultancy amounted to £27,734.28. This figure is equal to 1.0% of ESS' budget allocation for the period.

2.11 This expenditure related to consultancy associated with: designing an accessible working environment for the retrofit of ESS' office accommodation; expert advice and support on governance matters; and ongoing third-party HR support.

## Individual payments in excess of £25,000

Account code	Supplier/ purpose	No. of invoices	2023/24 expenditure (£)	2022/23 expenditure (£)
Accommodation charge	SLAB – rent charges	4 - all over £25k	133,055.11	30,935.95
Development of website services	The Gate – ongoing support and design and development of new website	7 – 1 over £25k	82,740.00	-
Computer equipment	Computacentre Ltd – computer equipment for new office and homeworking	4 – 1 over £25k	64,174.72	-
Accommodation charge	GHI – refurbishment of office space	3 – 1 over £25k	60,796.05	-
Agency staff costs	Venesky-Brown – interim finance and accountancy advisor	47	36,656.00	-
IT – shared service	iTECS – charges for use of SCOTS Connect	3	39,790.17	-
Media services	Smarts – third-party comms support	16	28,579.00	-
Research	Napier University Ventures Ltd – commissioned literature review	1	27,194.40	-

Table 5 - Statement of expenditure in connection with individual payments in excess of £25,000

2.12 ESS made eight individual payments in excess of £25,000 during 2023/24, as outlined above. Table 5 also includes cumulative payments of over £25,000 during 2023/24, in the interest of transparency.

## Remuneration

2.13 Between 1 April 2023 and 31 March 2024 no members of staff at ESS received remuneration in excess of £150,000.

2.14 No member of ESS received a bonus or other discretionary performance-related payment during this period.

### 3. Statement on steps to promote sustainable economic growth

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3.1 Section 32(1)(a) of the Act places a duty on public bodies to publish a statement of the steps it has taken during the financial year to promote and increase sustainable growth through the exercise of its functions.

3.2 The Board, Audit and Risk Committee and Executive team keep ESS' budget and expenditure under regular review, including longer-term financial planning over the coming four financial years. This allows ESS to ensure financial sustainability and remain reactive to pressures, priorities and in-year budget revisions.

3.3 In terms of spending, ESS is committed to the principles of sustainable procurement and, in using Scottish Government Procurement and Property Directorate, adheres to Public Sector Procurement guidance. ESS considers sustainability alongside quality and price in its technical scoring for awarding contracts, achieving benefits such as:

- carbon reduction plans/net zero targets
- greener offices/greener travel
- Cycle to Work schemes
- waste reduction and recycling initiatives, including IT equipment and furniture being offered to local charities
- use of renewable energy suppliers
- hybrid working models
- employees encouraged to use days for Corporate Social Responsibility, net zero and community benefit activities
- hosting sector-focused national conferences where sustainability is a key topic

3.4 ESS also complies with Fair Work First principles, the Scottish Government's flagship policy for driving high quality and fair work, and workforce diversity across the labour market in Scotland. At ESS, implementation of this includes payment of at least the real Living Wage (including by its contractors), investment in workforce development, and opposing use of inappropriate zero hour contracts and fire and rehire practices.

3.5 In terms of ESS' operations, we have produced a Sustainability Plan Phase 1 for the 2022-2025 period. This plan seeks to embed a sustainable culture within the organisation and guide ESS to reduce its own emissions and environmental impact, and contribute towards reaching net zero by 2045.

3.6 ESS also carries influence within the wider public sector ensuring sustainable economic growth through its statutory functions. The role of ESS is to ensure that environmental law is effective, and that public bodies comply with it. This is so that Scotland's people and nature benefit from a high-quality environment. ESS achieves this by monitoring and evaluating environmental performance in Scotland and investigating matters of environmental concern.

3.7 Examples of ESS' influence therefore come from investigations:

- [recommending](#) mandatory reporting of scope 3 emissions and improvements to the guidance supporting local authorities to deliver their climate change duties
- [ensuring](#) the Scottish Government's compliance with its requirement under section 94A(2) of the Climate Change (Scotland) Act 2009 to assess how spending under the Infrastructure Investment Plan will contribute to emissions reductions targets
- [recommending](#) improvements to the Scottish Government's Climate Change Plan

3.8 ESS also influences the wider public sector by responding to consultations, such as on [Scotland's Circular Economy and Waste Route Map](#) and the [Wellbeing and Sustainable Development Bill](#). ESS may also make recommendations to public bodies through its analytical reports, for example, [Particulate Matter in Scotland - An assessment of the evidence, ambition and prospects - Environmental Standards Scotland](#).

3.9 To measure ESS' performance, a set of Performance and Management Indicators (PMIs)<sup>2</sup> has been developed and reported on in ESS' Annual Report and Accounts. In addition to keeping track of ESS' actions and outputs, we look at the intermediate and long-term outcomes of delivering ESS' functions. In the longer-

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<sup>2</sup> [Publications: ESS' Performance and Management Indicators - Definitions and Sources](#)



term, we will undertake impact assessments to determine how ESS' work has contributed (directly or indirectly) to changes to improve environmental outcomes.

## **4. Statement on steps to improve efficiency, effectiveness and economy**

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4.1 Section 32(1)(b) of the Act requires public bodies to publish a statement of the steps taken to improve efficiency, effectiveness and economy in the exercise of their functions.

4.2 ESS is a non-ministerial office, independent of the SG and accountable to the Scottish Parliament. However, as a small public sector organisation and in line with public sector guidance, ESS analogues to the SG in terms of employment terms and conditions and makes use of a number of its shared services. These include:

- IT
- data protection
- finance
- internal audit
- procurement

4.3 As a user of the finance shared service ESS has been a part of the move to a new Oracle Cloud finance system. Taking effect from 1 October 2024, it is expected that this will improve the efficiency of financial reporting. ESS has actively engaged with the SG's business readiness team and other bodies across the public sector to ensure a smooth transition.

4.4 To ensure ESS' third-party services remain Best Value, and provide the breadth and quality of service required, ESS' Audit and Risk Committee ('the Committee') carried out a deep-dive of key third-party contracts due for relet. The Committee considered the scope, risks and values of the contracts and made recommendations for the relet process.

4.5 ESS leases its office space from the Scottish Legal Aid Board (SLAB). During 2023/24, following Ministerial approval of an accommodation business case, ESS secured a larger office space within SLAB's premises at Thistle House, and in collaboration with SLAB and Consumer Scotland, carried out a retrofit of this

accommodation. ESS and Consumer Scotland began co-habiting this space in May 2024, allowing efficiencies across both organisations. Both organisations will continue to assess partnership working opportunities across corporate services and the wider investigatory and analytical teams.

4.6 ESS seeks to work collaboratively wherever possible, whether that is with public bodies across Scotland, counterparts across the UK, or relevant bodies internationally. ESS has signed a number of memoranda of understanding (MoU) with bodies including SG's Rural and Environmental Science and Analytical Services (RESAS) (with regard to the use of the Strategic Research Programme), the Climate Change Committee, the Office for Environmental Protection and the Interim Environmental Protection Assessor for Wales. These MoU set out our intentions to collaborate where possible, and will allow for pieces of work such as information sharing, joint commissions and events.

4.7 ESS is committed to securing environmental outcomes by informal resolution where possible. This is an efficient and effective way of delivering ESS' investigatory functions, where we work with public bodies to improve the effectiveness and application of environmental law. Informal resolution can secure improvements in a more timely manner than taking formal action, and demonstrates collaboration across Scottish public bodies.

4.8 To remain efficient and effective, ESS has taken a flexible approach to recruitment and staffing. This has included: recruiting fixed-term appointments for short-term projects and scoping longer-term positions; agreeing part-time secondments for ongoing, on-call expertise; hosting mutually-beneficial placements to students from the Scottish Graduate School of Social Science (SGSSS); implementing temporary responsibility supplements to call on additional expertise within the existing staff complement; and seeking agency work where necessary.

4.9 ESS' sole source of income is its annual budget allocation received from the SG. Where efficient use of ESS' funds has resulted in savings against ESS' budget, ESS has been engaged with SG to report this on a monthly basis and has been proactive in providing in-year returns to the SG against its annual budget allocation.

## CONTACT

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