

Mark Roberts  
Chief Executive  
Environmental Standards Scotland  
Ìrean Àrainneachdail na h-Alba

**ENVIRONMENTAL**  
**Standards Scotland**  
Ìrean Àrainneachdail na h-Alba

Edward Mountain MSP  
Convener  
Net Zero, Energy and Transport Committee  
Scottish Parliament  
Edinburgh  
EH99 1SP

10 January 2025

Dear Convener,

**Draft Scottish Budget 2025/26**

The draft Scottish Budget for 2025/26 allocates a total of £3.8 million to Environmental Standards Scotland (ESS). This consists of £3.1 million in resource funding and capital funding of £0.7 million for IFRS16 (resulting from a change to the budgeting and accounting treatment of leases).

Schedule 1, paragraph 13 of the UK Withdrawal from the European Union (Continuity) (Scotland) Act 2021 sets out that:

- (1) The Scottish Ministers must seek to ensure that the amount of resources allocated for use by ESS is reasonably sufficient to enable it to perform its functions.
- (2) Each report prepared under paragraph 12 must include an assessment by ESS of whether the amount of resources allocated for use by it in the financial year to which the report relates was sufficient to enable it to perform its functions.

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As ESS' accountable officer, I fulfil the requirements of paragraph 13(2) by setting out retrospectively, in ESS' annual report and accounts, whether the resources allocated to ESS have been sufficient.

To support the Committee's scrutiny of the draft 2025/26 budget, I am writing to you to confirm that the allocation proposed for ESS in the draft 2025/26 budget will enable it to:

- deliver its statutory duties: tracking developments in Scottish, UK and international environmental policy and regulation; actively examining the issues of most environmental concern; conducting analysis to scrutinise the implementation of environmental law; and investigating issues identified in this work alongside concerns raised by the public
- meet its staff costs within the framework defined by public sector pay policy and increased employers' national insurance contributions and its wider operational costs, such as its office accommodation

During 2025/26, ESS will continue to seek opportunities for efficiencies and reform.

Yours sincerely,

Mark Roberts  
Chief Executive

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