

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

5 February 2026

Dear Convener,

**Draft Scottish Budget 2026/27**

The draft Scottish Budget for 2026/27 allocates a total of £3.742 million to Environmental Standards Scotland (ESS).

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 2026/27 budget, I am writing to you to confirm that the allocation proposed for ESS in the draft 2026/27 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 its wider operational costs, such as its office accommodation
- recruit additional staff to support its new duties related to scrutiny of climate change duties and statutory biodiversity targets

During 2026/27, ESS will continue to seek opportunities for further efficiencies and to contribute to public service reform.

Yours sincerely,

Mark Roberts  
Chief Executive

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