Dr Richard Dixon
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ENVIRONMENTAL
Standards Scotland
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Stuart McMillan MSP
Convener
Climate Action Committee
Scottish Parliament
Edinburgh
EH99 1SP

30 October 2026

Dear Convener,

I write to inform you that Environmental Standards Scotland's (ESS) Accounts and accompanying Annual Report for the 12-month period ended 31 March 2026 have been laid before the Scottish Parliament today, Friday 30 October 2026, under Schedule 1(12)(1) of the UK Withdrawal from the European Union (Continuity) (Scotland) Act 2021 ('the Continuity Act'). A copy of the report is now available on the ESS website.

This document, prepared in accordance with the Government Financial Reporting Manual (FReM 2025-26), details ESS' performance against its objectives and related expenditure during the period 1 April 2025 – 31 March 2026. Also contained within this document are the required governance information and a report on remuneration.

The accounts have received an unmodified audit opinion and the Auditor General has advised that he does not wish to bring any specific issues to the attention of the

Scottish Parliament under section 22 of the Public Finance and Accountability (Scotland) Act 2000.

As ever, we would be very happy to appear before your Committee to discuss this annual report and accounts.

Best wishes,



Dr Richard Dixon
Chair, Environmental Standards Scotland

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