

**Jim Martin**  
**Chair**  
**Environmental Standards Scotland**  
**Ìrean Àrainneachdail na h-Alba**

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

26 October 2023

Dear Convener,

I write to inform you that Environmental Standards Scotland's (ESS) first set of Accounts and accompanying Annual Report for the 18-month period ended 31 March 2023 have been laid before the Scottish Parliament today, Thursday 26 October 2023, 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 (FRoM 2022/23), details ESS' performance against its objectives and related expenditure during its first 18 months of operation. 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.

**Environmental Standards Scotland**  
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We look forward to the opportunity to give evidence to the Net Zero, Energy and Transport Committee in the near future.

Best wishes,

Jim Martin  
Chair, Environmental Standards Scotland