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na Dùthcha
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By Email

14 January 2026

Dear Convener

CRIMINAL JUSTICE COMMITTEE - PRE-BUDGET SCRUTINY REPORT

Thank you for the Committee's Pre-budget Scrutiny Report which was published on 19 December 2025. I am grateful to you and to Committee members for the work that has been undertaken over recent months and to the stakeholders and interested parties who have contributed to, and informed, the Committee's work. I have noted that your focus this year has once again been on the financial pressures facing organisations across the justice system, and that you sought views on the main priorities for 2026-27, as well as the pressures on capital budgets. I have also noted your conclusions and recommendations, and I can confirm that I have allocated the 2026-27 budget to priority areas across the portfolio. I hope this response addresses the recommendations within your report.

2026-27 Scottish Budget and the Scottish Spending Review

The Cabinet Secretary for Finance and Local Government introduced the 2026-27 Scottish Budget, and the Scottish Spending Review to the Scottish Parliament earlier today. The Scottish Budget continues to invest in the people of Scotland prioritising additional support for families, as well as focusing on the Scottish Government's four priorities. The 2026-27 Budget will support the Government's commitments which are contained in the Programme for Government, which confirms that this Government is focusing its efforts and resources on its four key priorities - eradicating child poverty, growing the economy, tackling the climate emergency, and ensuring high quality and sustainable public services.

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The Scottish Spending Review sets out multi-year resource, capital and financial transactions spending plans that are focused on delivering the Scottish Government's priority outcomes, and provide a funding framework for our partners, including the justice organisations, to provide multi-year planning certainty in the context of a disappointing UK Spending Review. The resource spending review covers a three year period from 2026-27 to 2028-29, while the capital spending review covers a four year period from 2026-27 to 2029-30.

I address the specific recommendations from your report in the sections below.

Recommendation 1

We strongly recommend that the Cabinet Secretary for Justice and Home Affairs gives serious consideration to the additional funds needed by the sector and is supported by the wider Scottish Government when it comes to the final budget proposed.

We will invest over £4.6 billion across the justice system in 2026-27, to support the delivery of essential frontline justice public services, an additional £292.2 million compared to the 2025-26 Autumn Budget Revision (ABR) budget. This increased funding will further strengthen and support the delivery of high quality frontline justice services, and will be focused on preventing crime, reducing reoffending, and creating safer communities, with fewer victims of crime. The budget will address pressures across the justice system, with a focus on supporting frontline services, to ensure our justice organisations continue to be responsive, resilient and financially sustainable. We will continue our support for victims and witnesses to ensure they are at the heart of the justice system, and we will continue to support work on tackling the underlying causes of offending.

Our broader objectives are set out in our [Vision for Justice](#), which outlines the transformative vision for the future of the justice system in Scotland. The 2026-27 budget will continue to support the delivery of these plans.

The portfolio capital budget of £643.3 million will continue to provide funding to support the capital requirements across the portfolio including support for two new prisons, HMP Highland and HMP Glasgow, as well as delivering increases to the core capital budget allocations for police and fire to allow them to invest in their asset bases, including their estates.

The Justice portfolio budget allocations for both capital and resource can be found in the published Level 4 tables. The following sections provide more detail on how the 2026-27 additional investment in the Justice portfolio has been allocated, and what it will deliver.

While this additional investment in the portfolio is very welcome, the Justice Portfolio will have a number of risks and budget challenges to manage over the coming year. These include responding to the ever increasing demands being placed on the justice system. I recognise that further work will be needed in the period ahead to ensure we deliver the reforms necessary to have a more sustainable and efficient system.

Scottish Police Authority

The Scottish Government remains committed to ensuring that the Scottish Police Authority (SPA) and Police Scotland have the resources required to allow them to undertake their role in keeping Scotland's communities safe. A total of £1.7 billion will be invested in policing in 2026-27 through the SPA budget, an increase of 5%. This is made up of £1.6 billion resource

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(3.9% increase compared to the 2025-26 ABR budget) and £86.3 million capital (23.2% increase compared to the 2025-26 ABR budget). This funding supports the SPA and Police Scotland to deliver on their priorities including frontline service delivery. Additional funding provided in-year in 2025-26 for Employer's National Insurance (eNICS) will be baselined from 2026-27.

The additional capital investment will allow Police Scotland to invest in and maintain its asset base across fleet, estate, digital estate, and specialist policing equipment, including in the delivery of its Estates Masterplan.

The funding for Police Scotland's Retail Crime Taskforce and its associated activity has been extended for three further years (£3 million per annum) which will allow the service to support efforts to prevent shop-based theft and pursue those responsible.

Police Scotland will also receive additional funding of £2.75 million in 2026-27 for the detection and disruption of Child Sexual Abuse and Exploitation (CSEA), including group-based CSEA.

Scottish Fire and Rescue Service

A total of £436 million will be invested in the Scottish Fire and Rescue Service (SFRS) in 2026-27, an increase of 5.4%. This includes £353.6 million resource (5.9% increase compared to 2025-26 ABR budget) and £48.4 million capital (3% increase compared to 2025-26 ABR budget). Additional funding provided in-year in 2025-26 for Employer's National Insurance (eNICS) will be baselined from 2026-27.

This additional funding is focused on covering pay and other inflationary pressures to allow SFRS to continue to keep communities safe. The year-on-year increase in capital budget will allow SFRS to further invest in its fleet, equipment and better facilities for firefighters in fire stations.

Scottish Prison Service

A total of £1 billion will be invested in the Scottish Prison Service (SPS) in 2026-27, an increase of 14%.

The SPS continues to face challenges around the exceptionally high and increasingly complex prison population which affects every part of the organisation and brings increased operational costs. The current pay deal, which includes an 8% pay increase over two years, as well as increases in private sector contracts and other inflationary cost rises are adding further budgetary pressures.

Recognising these challenges, this budget commits over £1 billion to SPS in 2026-27. This includes £509.25 million resource (4.3% increase compared to 2025-26 ABR budget) and £458.5 million capital (29.2% increase compared to 2025-26 ABR budget) budget. Additional funding provided in-year in 2025-26 for Employer's National Insurance (eNICS) will be baselined from 2026-27.

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Investment of £458.5 million in capital funding will allow SPS to finalise the HMP Highland project and continue to progress HMP Glasgow, as well as maintenance and vital improvements across the wider estate, including addressing recommendations from Fatal Accident inquiries.

Community Justice

The total funding for community justice in 2026/27 will be £169m. This incorporates funding from the local government settlement and from the justice portfolio budget. This is an increase of £10m. The majority of this funding (£148m) will support justice social work services. This is up £6.4m from last year.

This increased funding for community justice is designed to strengthen statutory services that reduce reoffending and deliver effective non-custodial alternatives to prison.

This investment will expand front-line justice social work capacity, enabling the supervision and support of a greater number of individuals within the justice system -many of whom have complex needs. It underpins our commitment to shift the balance from custody towards community-based interventions, which evidence shows are often more effective in reducing reoffending.

We will also enhance support for key partners, including the Risk Management Authority, the Parole Board for Scotland, and Community Justice Scotland. In addition, we are increasing investment in Electronic Monitoring to bolster bail supervision and remand services, ensuring robust and credible alternatives to custody.

Scottish Courts and Tribunals Service

A total of £211.9 million will be invested in the Scottish Courts and Tribunals Service (SCTS) in 2026-27. This includes £153.5 million resource budget and £18.7 million capital budget.

SCTS continues to face sustained pressures arising from high levels of demand across court and tribunal business, particularly the continued increase in serious and complex criminal caseloads. These pressures are driving increased requirements for court capacity, judicial and staff resources, and are compounded by rising workforce and operational costs.

In recognition of the sustained increase in criminal caseloads, this Budget baselines funding from the Recovery, Renewal and Transformation (RRT) Fund (£20.3 million), previously provided through in-year transfers, providing greater certainty and stability to support essential court capacity and service delivery.

Additional resource funding is provided to support increased workforce, operational and judicial costs, alongside baselined funding for Employer's National Insurance Contributions, Evidence by Commission provision and tribunal activity.

Capital funding of £18.7 million will support the continued maintenance and improvement of the courts and tribunals estate and provide the necessary investment in IT infrastructure to support service delivery and reform.

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Legal Aid

A total of £194.5 million will be invested in Legal Aid in 2026-27, of which £170.5 million (£5 million increase compared to the 2025-26 ABR budget) is for the Legal Aid Fund budget and £24.0 million is for the Legal Aid Administration budget (£1.5 million increase compared to the 2025-26 ABR budget).

This budget increase will support reforms outlined in the [Legal Aid Reform Discussion Paper](#), published in February 2025. These changes will simplify the current judicare model which are designed to make it easier for solicitors to engage with legal aid and for individuals to access assistance. This regulatory reform is a significant step that can be taken without primary legislation.

The additional funding will also support the year-on-year cost of the recent uplift of 10.3% which took effect in April 2023 for civil and criminal legal aid fees. New rules will make it easier for children and young people to get a lawyer when they're involved in the children's hearings system.

The increase in the Legal Aid Administration budget will support the pay costs and will continue to fund costs for the [Public Defence Solicitors' Office](#) and [Civil Legal Assistance Offices](#).

Victims & Witnesses

A total of £25.9 million will be invested in support for victims and witnesses in 2026-27. This includes £24.9 million resource (a 8.3% increase compared to the 2025-26 ABR budget), and £1 million capital budget to support the Bairns' Hoose project.

The funding will underpin current multi-year funding of the Victim Centred Approach Fund via the Fairer Funding initiative, providing emotional and practical support to victims, survivors and witnesses across Scotland and court advocacy for those who have experienced gender based violence. Funding also continues to be provided as the Justice portfolio contribution to Bairns Hoose. Additional funding of £0.4 million has been made available each year of the spending review to strengthen support for women involved in prostitution.

Police and Fire Pensions

The police and fire pensions budget will increase by £95 million resource budget. However this sits alongside a technical adjustment to these budget lines. Following agreement with HM Treasury, £350 million of police and fire pensions resource budget has been reclassified as UK Funded Annually Managed Expenditure (AME), to assist with managing the volatility of these pension budgets.

Following this reclassification, the police and fire pensions budget now includes Fiscal Resource to fund employer contribution costs and UK Funded Annually Managed Expenditure for balancing payments.

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Recommendation 2

We recommend that the Scottish Government continues to press the UK Government to consider the present classification rules applied by the Office for National Statistics (ONS) and budgeting rules by HM Treasury which apply to the police and fire service in Scotland, and if there is a way within the rules to allow both the SPA/Police Scotland and the SFRS flexibility to manage their budgets through the use of a financial reserve.

I wrote to the Committee previously on this issue, following my appearance at Committee on 26 November 2025. With regards to reserves, the rules that apply are dictated by the classification of the bodies as determined by the Office for National Statistics (ONS). SPA and SFRS are assessed by ONS as being part of central government (as are the other justice bodies). This means that budgeting rules set out by HM Treasury apply. These rules effectively preclude individual bodies from operating their own reserves, as all the income and expenditure of central government bodies scores against Scottish Government budget limits. Under the powers set out in the Scotland Act 2016, the Scottish Government, as a whole, does have some limited ability to manage spending across financial years by carrying forward underspends through the Scotland Reserve. However, the Scottish Government is still required to balance the budget annually and remain within the budget control limits set by HM Treasury. Local Authorities are governed by the Local Government (Scotland) Act 2003, Chartered Institute of Public Finance and Accountancy (CIPFA) and Local Authority (Scotland) Accounts Advisory Committee (LASAAC) accounting guidance, not HM Treasury budgeting rules. Local Authorities have the ability to carry forward reserves within these rules. Police and fire operated under this framework before police and fire reform in 2013.

Recommendation 3

We also recommend that the Scottish Government should examine whether there is scope to allow for borrowing capacity to be restored to the police and fire service. This would allow much needed flexibility to both organisations to address critical issues which arise at short notice and need an immediate response. We note that the Scottish Government's ability to borrow is set by the Fiscal Framework agreed with the UK Government. We urge the Scottish Ministers to work with the UK Secretary of State for Scotland to find a solution which would allow the police and fire service in Scotland to regain funding flexibility on carrying reserves and borrowing powers.

I wrote to the Committee previously on this issue, following my appearance at Committee on 26 November 2025. In relation to borrowing power, as explained in relation to Recommendation 2, because the SPA and SFRS are classified as central government bodies they fall within the central government's budgeting boundary. Limited capital borrowing limits as set out in the Fiscal Framework apply to Scottish Government as a whole, and there is no capacity for individual bodies within the budgeting boundary to borrow beyond those limits. Local Authority borrowing arrangements are subject to their own separate rules which can offer greater flexibility. Scottish Ministers have sought (and continue to seek) increases to the capital borrowing limit through renegotiation of the Fiscal Framework.



Recommendation 4

In relation to the overcrowding crisis in the prison system, we recognise that a whole-system approach will be required to address the current situation. Urgent efforts to address the prison population are required, but they need to strike the right balance between those serving a custodial Criminal Justice Committee sentence and more use of community-based alternatives to prison. These efforts must be evidence-based and any shift must be adequately resource through budget allocations to justice stakeholders.

This budget delivers increased investment across a range of services and programmes that prioritise public safety, reducing reoffending, and ensure a safe and sustainable prison population—now and for the future.

We are committing over £1 billion to the SPS, including an uplift in the operational budget and capital funding for essential maintenance and the development of new establishments in Inverness and Glasgow. This investment is critical to maintaining a prison estate that accommodates those who pose the greatest risk to the public, while providing the support needed to help individuals rebuild their lives and avoid returning to crime.

The budget also provides additional funding to strengthen community justice services, building on previous funding increases to expand alternatives to custody such as bail supervision, community protection orders, and electronic monitoring. Evidence shows that these measures can, in many cases, be more effective in reducing reoffending than short-term imprisonment.

The decisions made in this budget reinforces our shared commitment: less crime, fewer victims, and safer communities.

Recommendation 5

We recommend the Scottish Government look to utilise the Scottish Spending Review to provide, as much as possible, for future cost implications of UK Government decisions which may impact justice stakeholder budgets. However, in our view, the UK Government must meet its responsibilities to provide full funding to Scotland for budgetary decisions made at a UK level and over which the elected Scottish Parliament does not have control, but the partial costs of which it is then required to meet from the existing Scottish budget.

I agree with your position on this, particularly in relation to the additional costs to public bodies as a result of the UK Government's changes to Employers National Insurance costs, which has been a significant pressure for the Scottish Government and Scottish public bodies. The Chancellor has failed to provide full funding for the additional costs of employer national insurance contributions.

We have estimated that this will cost public services in Scotland more than £700 million. We have repeatedly called on the Chancellor to fund these costs in full, but she has failed to do so, with the UK Autumn Budget another missed opportunity to do this. The additional funding provided to the Scottish Government by the Treasury of £339 million falls far short of this. Overall this means that public services in Scotland still face a £400 million shortfall in relation to employers National Insurance costs, which individual organisations have to meet from their resource budget settlement.

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We recognise the pressure this continues to put on already stretched budgets, particularly for the SFRS, where on call firefighters dealing with an increase in wildfires have been subject to national insurance for the first time, due to the lowering of thresholds for when it applies. The Cabinet Secretary for Finance and Local Government continues to press the UK Government on this issue.

I can confirm that the funding provided to justice public bodies at the 2025-26 ABR, which covers a proportion of the additional cost of this policy change, has been baselined into the 2026-27 budget.

Recommendation 6

The Committee recommends that the Scottish Government should meet the calls of stakeholders like the police, prison service, courts service and others and baseline the additional dedicated funding it has provided to date for issues such as the implementation of legislation into justice sector budgets. Failure to do so now, may risk jeopardising the successful delivery of the new laws in the future.

As you are aware every Scottish Government Bill is accompanied by a Financial Memorandum setting out the best estimates of the costs, savings, and changes to revenues to which the provisions of the Bill would give rise, and an indication of the margins of uncertainty in such estimates, and the timing of when these costs may arise.

We take this as our starting point for considering the costs of implementing new legislation, and as such we completely recognise the additional costs that can fall on the Scottish Government and our partner organisations when new legislation is being implemented.

Throughout the development of legislation, we work closely with partners to understand the additional capacity and resources required to implement the new legislation. Once the legislation is in place we continue to meet regularly with these partners to assess funding needs, and these directly influence decisions on the pace at which new powers are enacted and transitioned to the delivery bodies, ensuring they have sufficient resources to implement effectively.

When considering budget requirements, we include the costs of new and forthcoming legislation and build this into budget settlements where required. Where this is not possible we continue to engage closely with public bodies to understand their requirements which can then be considered for in-year budget transfers – which can be for one off costs and/or recurring costs. We then look to baseline recurring costs into future budgets to ensure successful delivery of new legislation.

Recommendation 7

We welcome the policy development and ongoing capital and resource investment by the Scottish Government to ensure the justice sector can keep pace with the threats of cyber insecurity and meeting climate change targets.. We recommend that the Cabinet Secretary should ensure that the upcoming Scottish Spending Review and the first Climate Budget clearly set out how the policies and efforts of justice sector stakeholders will be underpinned with dedicated resources to continue to address cybersecurity and climate change in a joined-up and coordinated way across the justice sector.

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Cyber security

Cyber threats are growing in scale and sophistication, posing real risks to the services people rely on every day. I took decisive action to refresh the *Strategic Framework for a Cyber Resilient Scotland* in November last year, recognising the increased threat landscape and to set out how we manage challenges of an increasingly digital world.

For the justice system, cyber resilience is critical. Digital case management, online hearings and integrated data platforms are now central to delivering fair and accessible justice. Any disruption caused by a cyber incident could have serious consequences for individuals, businesses and communities. Justice organisations must embed cyber resilience into all parts of their digital infrastructure: making security and resilience a core design principle, not an afterthought.

Cyber resilience is not optional, it is essential for a trusted, modern justice system and for Scotland's digital future. This means where funding has been allocated for digital transformation and upgrade, cyber security must be factored in.

Collaboration across justice agencies will be key to building a unified defence and safeguarding vital judicial services.

The Scottish Government has established the Scottish Cyber Coordination Centre (SC3) as a national hub for cyber resilience, providing leadership and practical support to strengthen Scotland's defences against evolving threat. As we continue to invest in this national resource, SC3 will be able to enhance incident response and recovery, enable rapid intelligence sharing and assess cyber maturity across public services. For the justice sector, SC3 is a critical partner: offering expert guidance, best practice frameworks and coordinated exercises to embed resilience into every digital transformation initiative. By leveraging SC3's capabilities, justice organisations can anticipate risks, respond effectively, and ensure continuity of vital judicial services, safeguarding public trust in a modern, secure justice system.

In relation to climate change, I wrote to you previously on this issue, following my appearance at Committee on 26 November 2025.

As you heard in your recent evidence sessions and through written correspondence, the justice bodies take climate change very seriously, with a wide range of positive work underway across the justice system to address the climate challenge. This includes greening the police and fire fleet, ensuring that the new prisons - HMP Highland and HMP Glasgow - fully support our net zero ambitions, and adapting low carbon technologies to reduce energy use across the wider justice estate.

In terms of the duties on public bodies in relation to climate change, the Scottish Government consulted on new statutory guidance earlier this year, which is intended to support public bodies in implementing their climate change duties. An independent analysis of the consultation responses was carried out, and a consultation analysis report was published in September: PBCCD CA Final Report 2025. The consultation responses are informing the final version of the guidance, which we aim to publish before the end of March 2026.

A number of Justice sector bodies are subject to the statutory climate change reporting duty including the Chief Constable of Police Scotland, SPA, SFRS, SPS, SCTS and the Scottish

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Legal Aid Board, which all report annually on their compliance with the climate change duties, on a mandatory basis. The reports are published on the Sustainable Scotland Network website.

It is for individual organisations to prioritise and allocate sufficient budget from their annual settlements to meet their requirements in relation to cyber security and their climate change requirements and responsibilities.

Recommendation 8

Of particular note is the impact climate change is having on the role and work of the Scottish Fire and Rescue Service. It is, quite literally, on the front-line of protecting the people of Scotland from climate-driven dangers such as increased flooding and wildfire events.

2025 saw a record number of wildfire warnings issued across a much wider span of the year. This is why the Scottish Government have been working closely with SFRS and a wide range of rural stakeholders on improving both prevention, coordination on wildfire warnings and a joined-up approach to response. Flooding and wildfires are a core part of SFRS activity and are included in the core funding provided to them.

Recommendation 9

It is vital that the restructuring of the SFRS's delivery model results in a fire service which meets Scotland's needs now and into the future, including the right levels of wholetime, retained and on-call firefighters, a sufficient estate and fleet, and certainty in terms of the response times members of the public can expect the SFRS to meet when they call for help.

Like all public services, it is right that SFRS consider how its services are delivered to ensure they are configured in the right way, and also consider how their resources are used in the most effective and efficient way to meet the new and emerging needs of communities they serve.

The emergencies to which the SFRS responds have changed significantly over the years, for example dwelling fires have reduced by over 20% since 2013. The statistics also show a 33% reduction in non-fatal fire casualties between 2009-10 and 2023-24 and a 32% reduction in fatal fire casualties over the same period.

Whilst house fires and casualties have reduced incidents such as flooding and wildfires have increased which is why it is right that SFRS is able to carefully make changes to how its services are delivered to adapt to the changing risks. I would however like to point out that response times in themselves are not an effective way of measuring performance as there are many variable factors such as geography and traffic conditions which can impact response times. Instead, we should be looking at the successful outcomes SFRS achieve in responding to every emergency situation with the appropriate level of resources whilst also remembering the central role that prevention and protection plays in SFRS activities.

Conclusion

In conclusion, I am pleased that, despite the many pressures on the wider Scottish Government budget, the Justice portfolio budget in 2026-27 has been increased by 6.8% compared to the 2025-26 ABR budget and 10% compared to the opening 2025-26 budget.

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We are targeting these additional resources to address our priorities to ensure effective and efficient public services and to ensure the portfolio can continue to make progress with the range of reform and transformation programmes which are underway.

We will continue to work with key justice organisations to support them and to ensure that these increased resources are used effectively to adapt and respond to the changing needs of society, and the changing demands across the justice system.

Yours sincerely,



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