

Audit scope

Management of the ScotWind leasing round



Prepared by Audit Scotland
May 2026

Background

ScotWind was the first round of offshore wind leasing in Scottish waters for a decade, resulting in 20 projects securing seabed option agreements in 2022 and 27.6 GW of new generating capacity.

The leasing round was managed by Crown Estate Scotland, who hold the funds raised and the income they generate.

This money is different, and held separately, from other Crown Estate Scotland funds. How and when it is drawn down and used is a decision for the Scottish Government.

Scotland's target is to reach net zero emissions by 2045 – renewable energy from wind farm projects such as ScotWind will contribute to reaching that target.

Wind farm projects also offer opportunities for business: their construction, operation and maintenance could bring significant financial investment and new jobs to Scotland.

The leasing round generated £755 million and is expected to lead to billions of pounds of investment into the Scottish economy.

Why this audit is important

The £755 million secured from the initial ScotWind leasing round, and any interest it generates, can be used to support public spending.

Around £96 million of the options fees raised were used in 2022/23.

In more recent years, the Scottish Government has set out plans within its budgets for how the money will be used each year. The amounts needed to support public spending have, however, reduced in-year as the Scottish Government has managed its overall budget.

For 2026/27, the Scottish Government plans to use £50 million to support day-to-day spending and has also indicated it will use remaining funds by 2030.

As well as the money from the initial leasing, there will be multi-million pound payments each year once projects are operating.

Crown Estate Scotland and the wider industry forecast an approximate range of £3 million to £4 million per GW per year will be generated from offshore wind projects as they mature over the coming decades.

This revenue will be passed to the Scottish Government; and the public, the Scottish Parliament, and other stakeholders should be assured that this has been well managed and used for the intended purposes.

The lessons learned from the ScotWind process should inform future leasing rounds, impacting not only public finances but also the target to reach net zero emissions by 2045.

What this audit will look at

The overall aim of this performance audit is to consider the arrangements and decision-making around, and management of, the ScotWind leasing round.

It will aim to review how the funds have been used to determine if this has been in accordance with commitments. It will also aim to set out potential implications for future leasing rounds.

The audit aims to answer the following questions:

- What were the governance and scrutiny arrangements around the auction rules, including any changes to pricing, and the final leasing decision?
- How are the ScotWind monies being managed and used, and is this consistent with public commitments and announcements?
- What lessons have been learned and how can these be applied to future leasing agreements?

How we will carry out this audit

We will draw on evidence from discussions with the Scottish Government, Crown Estate Scotland and key stakeholders.

We will carry out desk-based research including reviewing relevant Crown Estate Scotland and Scottish Government documentation, papers from internal Scottish Government Director General Assurance Boards, and budgetary information.

What we want to happen as a result

The audit will provide assurance to the public, the Scottish Parliament, and other stakeholders, about the ScotWind leasing process, and whether the money generated is being appropriately managed and used for the intended purpose.

The audit will highlight areas of good practice and areas for improvement within the ScotWind leasing round, and these can be taken forward and applied to future leasing rounds.

Timetable

We plan to publish the report in September 2026. Following publication, the Auditor General will present our findings to the Scottish Parliament.

Contact

If you have questions about this audit, please contact our communications team on media@audit-scotland.gov.uk.

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