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Convenor Constitution, Europe, External Affairs and
Culture Committee
Scottish Parliament

03 February 2026

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Dear Clare,

Pre-Budget scrutiny 2026-27: funding for culture

Further to my letter of 20 January and in advance of my appearance before the Committee on 5 February, I thought it might be helpful to provide members with a table detailing the Scottish Government's response to each of the key issues raised by the Committee's pre-budget inquiry report. This is included as an Annex to this letter.

As Committee member, Stephen Kerr MSP, raised in the Chamber, some items in the level 4 budget document published on 13 January were subsequently amended. These amendments were carried out in error without the approval of Ministers. I therefore instructed the reinstatement of the information in the "Other Arts and activity" line.

I hope this is helpful and I look forward to our discussion on Thursday.

Angus Robertson

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CEEAC Committee Report on Pre-Budget scrutiny 2026-27: funding for culture:
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Item number from report	Description from report	Scottish Government Response
	Section – context	
20	<p>The Committee welcomes the positive impact on sectoral confidence and stability provided by the Scottish Government's commitment to increase investment in culture by £100 million by 2028-29. We note that the £34 million uplift to funding for the sector in 2025-26 took the uplifts to date to £50 million a year, and that this is set to increase by an additional £20 million in 2026-27. The Committee's expectation is that this additional funding will be delivered in full.</p>	<p>There is a further £20m in the draft budget for Creative Scotland's Multiyear Funding programme, taking the total to £70m additional funding towards this commitment and keeping the Scottish Government on course to increase the culture budget by £100m by 2028-29, relative to 2022-23.</p>
21	<p>However, we also note that despite this welcome investment, the culture and heritage sector continues to face significant financial challenges as a result of long-term budget pressures and increased operating costs, including increased employment costs such as employer National Insurance contributions, the Scottish Government's Public Sector Pay Policy and Fair Work commitments. We therefore recognise that the uplift in cultural spend may to some degree be being used to help meet ongoing financial pressures, rather than necessarily generating improved cultural outcomes. Nevertheless, the Committee recognises that significant additional funding has been made available to the sector within a tight fiscal environment and this has been welcomed across the sector.</p>	<p>The Scottish Government provides annual grant-in-aid allocations to the culture public bodies. It is for the public bodies to decide how best to spend their settlement and to agree a pay policy which is affordable with their relevant Trade Unions.</p> <p>The Scottish Government's focus remains on delivery - reflected in the 2026-27 Scottish Budget's emphasis on public services, tackling poverty, and sustainable economic growth, all of which underpin Fair Work.</p>

31	<p>The Committee shares the concerns raised in evidence that the impact of increased Scottish Government funding for the sector may be being offset by funding reductions by local government. We ask that the Scottish Government to respond to these concerns in the context of the £100 million additional investment in the culture sector. We also request that COSLA provides a response to these concerns.</p>	<p>The 2026-27 Scottish Budget provides a further real-terms increase in the Local Government Settlement, delivering record funding of almost £15.7 billion, including a quarter of a billion pounds of unrestricted General Revenue Grant.</p> <p>It is the Scottish Government's view that local authority funding complements rather than duplicates central government support. However, the Scottish Government recognises the concerns that have been raised regarding considered reductions in culture sector funding from local authorities.</p> <p>The Scottish Government is working with COSLA and the Cabinet Secretary has met with the Culture Conveners to discuss how local and national organisations can work better together to support and promote culture.</p>
32	<p>The Committee welcomes the Cabinet Secretary's comments that the review of Creative Scotland will provide clarity about the availability of cultural services in different areas of Scotland. We would welcome additional clarity about how the findings of the review will be used to address issues surrounding the level of local government culture funding and disparities in cultural provision.</p>	<p>Ensuring culture is accessible to everyone, regardless of who they are or where in the country they live, is a central principle of the Culture Strategy.</p> <p>Through its Multi-Year Funding (MYF) programme Creative Scotland made awards to organisations in 27 of Scotland's local authority areas, up from 21 previously. Under MYF there has been a significant increase in the numbers of organisations supported with a focus on a particular community or place, better representing the cultural and geographic diversity of Scotland.</p> <p>The Review of Creative Scotland contains a number of recommendations relating to the development of a regional approach in terms of governance, data, intelligence and advocacy. The Scottish Government fully accepts the principles of the recommendations made and will outline delivery plans in due course, working closely with Creative Scotland and other partners.</p>

33	<p>The Committee notes the Cabinet Secretary's statement that the role of the Scottish Government is to use its "convening power" to ensure cultural provision across Scotland. We seek further detail as to how the Scottish Government is using this power to address potential disparities in cultural provision across Scotland and the level of local government spending on culture.</p>	<p>The Scottish Government is working with COSLA and the Cabinet Secretary has met with the Culture Conveners to discuss how local and national organisations can work better together to support and promote culture with a view to agreeing a statement of intent which is due for publication in spring 2026.</p> <p>Culture Officials regularly engage with local authorities around provision for libraries, community and youth arts programming, local museums, galleries and heritage assets and this joint working will continue as policies and programmes develop, for example, the new Museum Futures Programme.</p>
38	<p>The Committee recognises stakeholders' concerns that the historic environment sector is facing an "acute" skills shortage. We therefore request that the Scottish Government provides detail as to how it is targeting investment to address these skills shortages and to provide an update on the actions set out in the sector's Skills Investment Plan, following the most recent update in April 2024.</p>	<p>The Scottish Government recognises that stonemasonry and traditional skills shortages is an issue for the sector and we look forward to the upcoming changes to the skills system to help the sector meet these challenges.</p> <p>In addition to Historic Environment Scotland's Engine Shed Training facility in Stirling, Historic Environment Scotland has entered into partnership with Scottish Canals to develop the Lock 16 Canals and Traditional Skills Centre of Excellence. This project is part of the Falkirk Growth Deal and has secured £3.7million of National Lottery support. This will transform a disused factory into a vibrant waterside hub for community, traditional skills and local employment.</p>
39	<p>Given the cross-portfolio nature of skills development, we ask that the Scottish Government outlines how it intends to co-ordinate across portfolios to address the skills shortage.</p>	<p>There are already a broad range of providers and employers who work with and in schools in Scotland to support school pupils to plan for their career. Skills Development Scotland support pupils, parents and teachers with a comprehensive range of career information advice and guidance (CIAG) services. This is part of their all-age service which also includes post-school support and support for adults seeking to transition careers.</p>

		<p>As well as professionally qualified staff providing face-to-face guidance in all State Secondary Schools, there are also digital channels including My World of Work and Apprenticeships.scot. The Developing the Young Workforce (DYW) Employer Network supports a complementary approach, focusing on promoting connections between students, schools and employers. Both SDS and DYW are already very engaged in promoting opportunities in the creative industries.</p> <p>The Scottish Government is already undertaking work to further improve career support for users of all ages as a specific project within our post-school education and skills reform programme. This aims to improve the overall careers offer and specifically to simplify and clarify the routes for users seeking support.</p>
48	<p>The Committee asks the Scottish Government whether the upcoming Spending Review will include consideration of a capital programme managed by Creative Scotland to support the refurbishment, retrofitting and upkeep of assets that are used for cultural activity.</p>	<p>Over the course of the 2026-30 Spending Review period, the CEAC portfolio will see a CDEL allocation of almost £220 million. This will ensure the ongoing maintenance and support of our essential cultural assets.</p> <p>The Independent Review of Creative Scotland recommends that Creative Scotland sets up a dedicated capital fund. The Scottish Government will take forward this recommendation working with Creative Scotland and other partners.</p>
55	<p>While acknowledging the challenging fiscal environment continuing to face the Scottish Government, the Committee reiterates the concerns outlined in our 2024-25 and 2025-26 Pre-Budget reports that there has been limited progress on the Scottish Government's 2021 commitment to agree 3-year funding settlements for the organisations it funds directly. We ask that the Scottish Government explains why its 2021 Programme for Government commitment to agree 3-year funding settlements for the organisations it funds directly has not been delivered.</p>	<p>The Scottish Government is supportive in principle that as many of our sector organisations as possible, where a compelling case can be made, should benefit from the ability to plan strategically and attract additional investment through the added financial security that multi-year funding can bring.</p>

		<p>It should be noted that a lack of multiyear funding from the UK Government until their Spending Review in 2025 has made it harder for the Scottish Government to issue multiyear allocations to portfolios and then on to public bodies.</p> <p>The Cabinet Secretary has recently discussed the potential of multi-year funding with a number of sector organisations including Museums Galleries Scotland and our National Performing Companies with the aim of providing what assurances he can on future funding pending the outcome of the current budget process.</p>
	Section - Multi Year Funding	
67	The Committee welcomes the expansion of Creative Scotland's Multi-Year Funding Programme and recognises the added stability and confidence it provides to the cultural organisations it supports.	Creative Scotland's move to multi-year funding is already helping provide greater stability for organisations and artists. For 2026/27, £74 million will be shared among 263 organisations. Across the three years of the programme, the total is over £210 million.
68	The Committee recognises that there is a potential for a tension to arise between the number of organisations supported through Creative Scotland's Multi-Year Funding Programme and the depth of support afforded to each organisation. We ask that Creative Scotland indicate how its approach will be evaluated in relation to maximising cultural outcomes and establishing clear metrics to assess the impact of the Multi-Year Funding Programme.	The level of budget provided by the Scottish Government for Creative Scotland's Multi-Year Funding programme, including a further £20m for 2026/27, has enabled both the breadth and depth of support provided to be enhanced. Not only has the number of organisations in receipt of core funding from Creative Scotland more than doubled, average grant levels for organisations that had previously received core support increased by 34% in 2025/26 and will increase by 54% from 2026/27.
69	We note the evidence received relating to the resource-intensive and complex nature of the Multi-Year Funding Programme application process. The Committee recognises that there is likely to be a tension between ensuring that applications are not overly onerous and Creative Scotland ensuring that the awards support high quality outcomes. The Committee therefore asks how Creative Scotland will evaluate whether the process for multi-year funding strikes the right balance.	This is primarily a question for Creative Scotland, however we recognise the need to ensure appropriate use of public money while also ensuring that funding processes are not prohibitive.
	Section – Strategic approaches	

82	<p>The Committee notes the evidence received that stakeholders remain concerned about the lack of strategic clarity in funding decisions for the culture sector. We ask that the Scottish Government sets out in detail what progress it has made towards adopting a strategic approach to the delivery of funding for the culture sector over Session 6.</p>	<p>The Scottish Government has increased multi-year funding to the sector through Creative Scotland meaning that more organisations than ever before enjoy the financial security that enables them to focus on their creative output and engagement and plan over longer timescales.</p> <p>After just six months, the £4 million Museum Futures Programme is already demonstrating real promise in shifting mindsets and approaches across the sector. This real-time, evidence based 'test and learn' approach is crucial to shaping effective strategic plans for the sector's future.</p> <p>Together with the learning taken from other major initiatives such as the Festivals Strategic Partnership and the Creative Scotland Review, this work will play an important role in informing a coherent, long term strategic direction for culture in Scotland.</p> <p>The Scottish Government is supportive of multi year funding in principle as evidenced by the Fairer Funding Pilot which gives selected organisations a commitment to two years of funding and early grant notification in 2025-26 and 2026-27. Sistema Scotland and the Youth Music Initiative are part of this pilot and an evaluation of this approach is underway.</p>
83	<p>Given the concerns about a lack of strategic clarity in funding decisions and questions raised in evidence about the relationship between the Scottish Government's Culture Strategy and increased culture funding, the Committee seeks clarity on the delivery of the Plan. We note that, in response to the Committee's 2025-26 Pre-Budget report, the Cabinet Secretary committed to providing an update on the delivery of the Culture Strategy Action Plan at the end of the 2024-25 reporting year. However, this update was not received. As such, we ask that the Scottish Government provides an urgent update on the delivery of the Plan.</p>	<p>Museum Futures launch letter of 2nd July 2025 to CEEAC Committee stated 'I would also like to take this opportunity to let you know that, as initially outlined in the 5th June 2024 letter to Committee, we still intend to provide a further update on our achievements in culture within the last Parliamentary period, alongside a forward look to our strategic priorities for the remainder of the current Parliamentary term in due course. The Scottish Government, with available resources, has continued to deliver against key strategies - A Culture Strategy for Scotland, corresponding action plan, and the International Culture Strategy.</p>

		<p>Within this financial year we have seen key actions from the Culture Strategy Action Plan come to fruition – such as the publication of the independent recommendations from the Culture Fair Work Task Force.</p> <p>From the International Culture Strategy, Scottish Government has initiated the key action to carry out a scoping study into the establishment of a support service for cultural export and exchange. Scottish Government is funding British Council Scotland to carry out a feasibility study into the establishment of a support service for cultural export.</p> <p>Key actions from these strategies have been delivered alongside other Government priorities such as the 2024-25 Programme for Government commitment to undertake an independent review of Creative Scotland - which saw the publication of the Chair's independent report in November 2025. This is a component of ongoing work as we continue our Public Sector Reform work.</p>
84	<p>We also note that the Cabinet Secretary's response to the Committee's 2025-26 Pre-Budget report stated that the ongoing review of how the culture sector is supported is intended to maximise the impact of the £100 million investment. We request that the Scottish Government provides an update on the ongoing review of the culture sector, including timelines for the review's completion and detail as to whether the review is considering the relationship between the Culture Strategy and increased culture funding. We ask that the Scottish Government outlines how the review's Constitution, Europe, External Affairs and Culture Committee Pre-Budget scrutiny 2026-27: funding for culture, 4th Report (Session 6) 14 85. findings will be used to inform a more strategic approach.</p>	<p>The Scottish Government informed the Committee by letter dated 4 March 2025 that the wider review of how the culture sector is supported would not take the form of a traditional review but would adopt an action-orientated approach to develop thinking from the outset and demonstrate a range of new practices on the ground at pace.</p> <p>This is an ongoing programme of work which is being delivered principally via the Museum Futures Programme (previously called 'Culture and Heritage Capacity Fund') but also across our ongoing work on Public Sector Reform including the Creative Scotland Review.</p> <p>The Scottish Government aims to fund Year 2 of the Museum Futures Programme in 2026-27 and the ongoing evaluation of the programme will inform where best to invest to achieve positive</p>

		<p>outcomes for organisations around sustainability, build on successes and learn from failures.</p> <p>Our Culture Strategy ambitions of strengthening, transforming and empowering were central principles in the development of the museums future programme. The programme is an actionable element of the wider review work designed to support the sector in working towards accelerating collaboration, innovation, and organisational sustainability.</p> <p>We are also committed to supporting community engaged creative activity driven by the communities they are based in to shape the future cultural life of Scotland. By providing £4m to restart the Culture Collective and £400,000 to our flagship community culture project Creative Communities, we are offering a package of support to expand the reach and impact of cultural activity in communities.</p>
85	<p>The Committee reiterates our view that the Scottish Government should seek to adopt an outcomes-based approach to prioritise and maximise the impact of funding, and that clear metrics should be established to assess the impact of cultural investment. We also remain of the view that budget choices could be more significantly aligned with the NPF and note that the ongoing reform of the NPF could offer an opportunity for the Scottish Government to explore greater alignment and to improve its strategic approach to funding for the culture sector.</p>	<p>The vast majority of Scottish Government funding is distributed through our culture public bodies and other delivery partners who have measures in place to monitor, evaluate and report on the impact of individual programmes on a regular basis.</p> <p>Previous Scottish Government-led work exploring how best to measure progress towards delivery of the Culture Strategy and approaches to data and evidence gathering and reporting for the sector was put on hold pending the outcome of the Creative Scotland Review. That work will now inform next steps on any related recommendations flowing from the Creative Scotland Review around data and evidence.</p>

		<p>In January 2025, following the latest statutory review of the National Outcomes, and the subsequent Scottish Parliament inquiry, the Scottish Government announced its intention to rethink and reform the National Performance Framework. The wider rationale for change includes Public Service Reform (PSR) which requires a reformed NPF “to ensure a clear connection between outcomes, ways of working and accountability across Scotland.” Culture officials and key stakeholders across the culture sector will be invited to participate in the review as it develops.</p>
	Section – Mainstreaming and cross-portfolio funding	
104	<p>The Committee notes that the Cabinet Secretary first committed to engage directly with other Cabinet Secretaries with regard to cross-portfolio working in 2021, and that this was followed by further commitments in 2022 and 2023 to engage in conversations with fellow Cabinet Secretaries to progress cross-portfolio working. In 2024 the Cabinet Secretary stated to the Committee again that he was engaging in discussions with partners about where collective priorities lie and how resources can be targeted. The Committee asks the Scottish Government to provide detail as to the content and outcomes of these discussions and how they have contributed to progress towards mainstreaming and cross-portfolio working over Session 6.</p>	<p>The Scottish Government engages across policy areas to mainstream culture in policy making. Mainstreaming work is delivered using existing resources.</p> <p>Given current and ongoing fiscal challenges and the need for the Scottish Government to remain flexible when managing budgets across portfolios, it is not expected to result in any immediate joint funding for additional programmes.</p> <p>Ultimately, allocations in other portfolios are not for the Culture Secretary to decide, however the Cabinet Secretary and culture officials continue to advocate for culture in the cross-policy space and to demonstrate the impact that culture has and can have across government.</p>
	Section – Alternative Funding Models	
124	<p>The Committee notes the progress on introducing the Visitor Levy, recognising that – should individual Local Authorities choose to implement the Levy – the revenues could be used to help with the cost of local services and facilities. Given the culture sector's contribution to tourism in Scotland, we request COSLA provide clarity as to what opportunities for support the Levy might bring to the culture sector.</p>	<p>This is a matter for COSLA.</p>

125	<p>The Committee invites the Scottish Government's view on the provision of basic income for artists in Ireland, which will be made permanent in 2026 following the culmination of the pilot program.</p>	<p>Creative Scotland's move to multi-year funding is helping provide greater stability for artists. For 2026/27, £74 million will be shared among 263 organisations.</p> <p>A basic income for artists is a complex issue and we need to fully assess the evidence, costs and potential impacts before considering any specific approach. We are aware of the pilot that in Ireland, and the commitment in the 2026 Irish Budget to develop a successor scheme from September 2026. However, it would appear be limited in scope (with around 2,000 participants) and application criteria are still being developed by the Irish Government.</p> <p>It is also worth noting that not all the policy levers and powers open to the Irish Government in moving forward with this policy are currently available to the Scottish Government specifically in relation to working age employment benefits.</p>
126	<p>Despite the Scottish Government's confirmation in 2022 that it was in the "initial stages" of scoping a Percentage for the Arts scheme, the Committee has not yet received an update on progress towards establishing the scheme. This is despite an additional commitment in 2023 to scope potential delivery options in 2024-25 and to keep the Committee updated on the scheme's progress. The Committee asks the Scottish Government why, despite the above commitments, there has been no further update on the progress towards establishing a Percentage for the Arts scheme. We ask that the Scottish Government provides an urgent update on progress towards establishing the scheme and detail as to what the scheme would look like in practice.</p>	<p>The Scottish Government has concluded initial scoping of a range of mechanisms that could deliver a 'percentage for the arts' scheme in view of what is at play internationally and what they could, or would not, achieve in Scotland.</p> <p>The Scottish Government is committed to focusing on proposals that demonstrably strengthen the support available to Scotland's culture sector and, where possible, increase the overall level of investment. Initial scoping of 'percentage for the arts' has identified a range of challenges to delivery and suggests it may not deliver the value envisaged for community arts and local artists.</p> <p>The Scottish Government restarted Creative Community Funding in 2025-26 whilst also increasing funding for Culture Collective. These programmes ensure that communities lead on the development of culture and the arts in their local area whilst also employing artists and creative producers across Scotland. These dual outcomes were part of the thinking behind the potential</p>

		benefits of a percentage for the arts scheme in Scotland and the Scottish Government is supporting delivery of those outcomes through dedicated funding.
127	<p>The Committee recommended in 2022 that, given the difficult fiscal environment, there was an increased urgency for the Scottish Government to work towards additional revenue streams for the culture and heritage sector. We ask that the Scottish Government sets out in detail what progress it has made over Session 6 on delivering alternative funding models for the sector.</p>	<p>Work is ongoing to fully consider other avenues of support, including place-based and collaborative models of fund raising and cost saving which will be tested through existing programmes of work funded by the Scottish Government, for example, Festivals Partnership and Museum Futures Programme.</p> <p>Museum Futures is providing space to explore alternative approaches, including the potential for different funding models as part of wider sector planning. This work sits within the broader Culture Sector Support Programme, which will continue to consider how philanthropy, corporate investment and a range of funding models can be utilised to strengthen and sustain the sector.</p> <p>The Scottish Government is also continuing to work with the sector's public bodies around optimising operating models, for example, the revised draft business model and Framework Document for Historic Environment Scotland to drive increased commercial income and reduce Grant in Aid over time, and increasing collaboration to deliver shared outcomes for the sector, for example, the partnership project between National Galleries Scotland and National Museums Scotland at the Artworks, Granton.</p>
	Section – Climate Change and Net Zero	
135	<p>The Committee recognises the role of the culture sector in shaping public understanding of, and attitudes towards, climate change. We recommend that the sector's role be recognised in the Scottish Government's Climate Change Plan and that the Scottish Government considers how funding to support net zero ambitions could be used to further the impact of the culture sector on public attitudes.</p>	<p>The Scottish National Adaptation Plan 3 includes a commitment to advocate for, and make best use of, opportunities to utilise culture's potential to support delivery on climate change priorities, including adaptation. Through their cultural assets, programming and content, our funded bodies work to inform public debate on climate change and enable subsequent behavioural change across society.</p>

		<p>In particular, Creative Scotland's Climate Emergency & Sustainability Plan and funding criteria sets out how the organisation will encourage and empower the sector to play an essential role in the transformational change that Scotland requires. Our National Collections have all incorporated public engagement activity on climate into their strategic plans and our National Performing Companies provide high quality outreach programmes that support learning and engagement with the global climate crisis.</p> <p>As recognised trusted messengers of the Scottish Government's Climate Public Engagement Strategy, cultural organisations are also regularly supported through the Climate Engagement Fund to influence public attitudes on climate change.</p>
138	We invite the Scottish Government to outline how it intends to address the substantial capital investment required in the culture and heritage sector in order to meet its climate change and net zero ambitions.	Over the course of the 2026-30 Spending Review period, the CEAC portfolio will see a CDEL allocation of almost £220 million. This will ensure the ongoing maintenance and support of our essential cultural assets.
145	The Committee notes the evidence heard that audience travel to and from cultural events and venues is the largest source of emissions associated with the cultural sector. As such, we welcome the Cabinet Secretary's confirmation that the Scottish Government is focussing efforts on public transport use. The Committee requests more details on how the Scottish Government is supporting greater use of public transport to cultural events or sites and how progress is being measured.	<p>Our public bodies and funded organisations make an active contribution to place-based initiatives and activities that seek to secure more sustainable transport options and public services more generally for those wishing to engage in cultural activities, for example, Festivals Edinburgh is a strategic delivery partner working with City of Edinburgh Council on mitigation of a range of environmental pressures.</p> <p>The Scottish Government also provides funding to 'Culture for Climate Scotland' via Creative Scotland who encourage and equip individuals, organisations and strategic bodies to harness the role of culture in achieving the transformational change to an environmentally sustainable Scotland. For example, <i>Transforming Audience Travel Through Art</i> was a year-long project run by Perth Theatre and Concert Hall, Culture for Climate Scotland (as Creative Carbon Scotland) and artist Helen McCrorie which used</p>

		creative methods to address the environmental impact of audiences travelling to and from cultural venues, working with participants drawn from PTCH's audiences. The resulting report is intended for sustainability and transport professionals and staff at cultural venues and draws on the specific context in Perth but offers learning relevant to equivalent work in other places.
146	Noting the evidence heard that there are "difficult questions for the culture sector about international travel", we also ask the Scottish Government to outline what steps it is taking to address aviation emissions associated with audience travel.	We are currently funding the British Council to carry out research into cultural exports and the sector's support needs. This will help us to gather data on the key issues and priorities of the sector in relation to international activity, including travel.