

Pre-Budget Scrutiny 2023-24: Funding for Culture



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To consider and report on the following (and any additional matter added under Rule 6.1.5A)—

- (a) the Scottish Government's EU and external affairs policy;
- (b) policy in relation to the UK's exit from the EU;
- (c) the international activities of the Scottish Administration, including international development; and
- (d) any other matter falling within the responsibility of the Cabinet Secretary for the Constitution, External Affairs and Culture and any matter relating to inter-governmental relations within the responsibility of the Deputy First Minister.



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Introduction

- 1. Ahead of Budget 2023-24, the Constitution, Europe, External Affairs and Culture Committee ('the Committee') sought views on the impact of budgetary decisions, including the Resource Spending Review, on the culture sector in Scotland.
- 2. This aligned with the Committee's agreed approach to focus primarily on the culture spending portfolio in our pre-budget scrutiny throughout Session 6, and followed up on our scrutiny for Budget 2022-23, Funding for Culture, and on the Resource Spending Review Framework.
- 3. The call for views was open from 24 June until 19 August 2022 and received 37 submissions which have been published online. The Committee took evidence at its meetings on 22 September, 29 September, and 6 October 2022, and held an online focus group with grassroots cultural organisations.
- 4. In our previous budget scrutiny, the Committee recommended a number of potential innovative responses to the significant budgetary challenges faced by the culture sector. Since then, the challenges have become much more acute. As discussed below, the sector now faces a "perfect storm" as it struggles to recover from the COVID-19 pandemic, compounded by the cost of living crisis, and following on from longer term budget pressures.
- 5. Our view is that this means there is an increased urgency for the Scottish Government to accelerate consideration and implementation of an innovative approach to the funding of the culture sector. We discuss some of these approaches below.

The current operating environment: A "perfect storm"

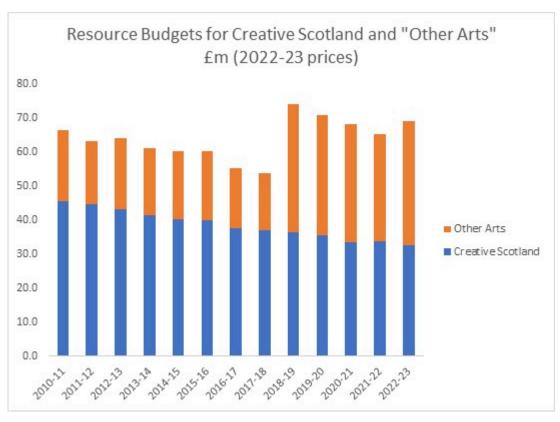
- 6. The Committee heard sobering evidence that the culture and heritage sectors are experiencing significant financial pressures, contributed to by a "perfect storm" of—
 - Long-term budget pressures
 - Reduced income generation
 - · Increased operating costs
 - · Workforce issues.
- 7. The extent of this challenge is well summarised by the National Galleries of Scotland—
 - After the immediate crisis experienced by our sector during COVID, which was eased with significant Government support, we now face what is if anything an even greater short and medium-term challenge. Visitor numbers and the related income generation are still below pre-COVID levels and this is likely to be the case until at least 2025. At the same time, costs are increasing rapidly (energy costs are a major factor for museums and galleries) and there is intense pressure to address the cost of living crisis being experienced by staff; there is also increased demand on private sources of funding; and additional pressures arising from the need to address the climate emergency. In addition, current salary levels in the public sector meant that it is often hard to recruit and retain staff in key technical roles. ¹
- 8. Creative Scotland suggest that the recovery of the culture sector is "fragile and gradual", with the benefits delivered by the COVID-19 emergency support being "more than overtaken by a 'perfect storm' of factors." ² We consider some of these factors below.

Long-term budget pressures

- 9. A key theme in the submissions the Committee received is the extent to which long-term budget pressures—combined with further fiscal pressure arising from the Scottish Government's Resource Spending Review (RSR)—are impacting on the culture sector. The Committee notes that these budgetary pressures were previously identified by the Session 5 Culture, Tourism, Europe and External Affairs (CTEEA) Committee.
- 10. The CTEEA Committee considered budget lines relevant to the funding of the arts in the Scottish Government's budget between 2010-11 and 2019-20 in its inquiry on a sustainable arts funding system for Scotland. This included the level 3 budget line for Creative Scotland and the Other Arts. SPICe have updated the figures to include 2020-21 to 2022-23 and these are shown in Figure 1 below.
- 11. The CTEEA Committee noted the "real-terms reduction in funding for the arts." Its

report highlighted that Creative Scotland's "core revenue budget has reduced over the period by approximately £9.2m at 2019-20 prices." ³ SPICe advise that in real terms, Creative Scotland's core revenue budget has reduced by approximately £13.1m (2022-23 prices) between 2010-11 and 2022-23.

Figure 1: Creative Scotland and Other Arts Budget Line (Level 3), 2010-11 to 2022-23, real terms (2022-23 prices)



Source: SPICe

12. The CTEEA Committee also noted the "relatively low proportion of GDP spend on the arts compared to other EU countries." ³ Similar issues were raised in the evidence we received. Festivals Edinburgh contrasted the approach to funding culture in Scotland with that of Europe, identifying that "there is a gap of about a third between the average levels of funding across the European Union and the levels of funding in Scotland and the United Kingdom" which "represents hundreds of millions of pounds a year". ⁴ Similarly, Culture Counts highlighted that "Scotland's spend on culture as a percentage of GDP is one of the lowest in Europe". ⁵

Real terms calculated using HM Treasury deflators, Sep 2022. HMT GDP deflators are generally the best measure of inflation when considering spend on public services. However, the current high inflation is being driven by high energy prices. This is not covered by the GDP deflator because it is largely an import cost and the GDP deflator looks at all goods and services produced in the UK, not imports. This means that rather than running in line with CPI inflation of approaching 10%, the estimates of inflation in the GDP deflator for this year and next is considerably lower than CPI. The "real" cost of delivering public services, as measured by the GDP deflator, is likely to be artificially low this year with energy price inflation running so high. More information can be found in a SPICe Briefing on the RSR.

- 13. Historic Environment Scotland suggested there was a need to "change the narrative" from the culture, heritage and historic environment sectors being seen as "nice-to-haves" to being "fundamental" to many Government priorities. It noted that the sector contributes to "the agendas of today", including climate, net zero, wellbeing, inclusion, education, economic development, and community wealth building. ⁶
- 14. Dance Base outlined that "if we believe in the value of culture, there must also be an understanding that we have to fund the sector properly", but also suggested that "if we have an envelope that cannot be expanded, we must understand that we might need to have slightly fewer ambitions than we have currently to ensure that we have a sector that works properly". ⁷
- 15. The Committee was told that the emergency financial support provided by the Scottish Government during the COVID-19 pandemic had been essential in helping many cultural organisations to stay afloat. Museums Galleries Scotland noted that it was "remarkable" that no museums or galleries were lost as a result of the pandemic, owed to the sector being "very generously supported by the Scottish Government" during this time. ⁶
- 16. Creative Scotland cited a recently published report from an independent review of their COVID-19 emergency funding programmes from March 2020 to September 2021, the value which totalled £85m. The review found that the emergency funds had "played a vital role in sustaining the creative sector throughout the worst of the pandemic", with 82% of organisations surveyed saying that the funds had prevented job losses and insolvency. ⁸ The Committee also heard from grassroots cultural organisations that they benefited from this emergency funding being more flexible, less outcomes-focused, and placing trust in them to deliver.
- 17. A number of our witnesses emphasised the impact of the longer-term real decline in the culture budget. Creative Scotland considered that there is a longer-term issue underpinning "the financial fragilities in the sector" which "pre-date the pandemic" and are "once again being accentuated in the current climate". ² National Galleries of Scotland said that "the roots" of the current financial challenges—"the like of which never before witnessed or, indeed, imagined"—"lie in patterns of funding across a longer period". ⁶ Dance Base and Festivals Edinburgh also pointed to there being a "mismatch between how we value culture and how we fund it". ⁷
- 18. The independent review of Creative Scotland's COVID-19 emergency funding programmes found that there was a view in the sector that "the pandemic had exposed years of under-funding for cultural organisations and structural weaknesses", with questions about "the future shape and scale of the sector" remaining. ⁸
- 19. National Museums Scotland explained that "even without Covid, over the last 10 years we have experienced a real-terms decrease in Grant-in-Aid of over 18%", with "no allowance for inflation". It added that "any increases in Grant-in-Aid since 2017/18 have been directly attributable to Scottish Government Pay Policy which has increased payroll costs by £3.1million, with Grant-in-Aid increased by £2.9million". Without increases in grant-in-aid, "the shortfall in funding will have a direct impact" on the services it offers. ⁹

- 20. Historic Environment Scotland warned that investment in the historic environment despite current financial pressures was vital, to avoid "long-term implications" and meet the Scotlish Government's net zero ambitions. Museums Galleries Scotland said it had not assessed the cost of achieving net zero through the building infrastructure as "there is no sight of where the funding would come from". National Galleries of Scotland said these costs would be "substantial" but that funding to meet net zero targets is as yet "not identified". ⁶
- 21. Creative Scotland recognised that many organisations it funds on a regular, multi-year basis "have received unchanged levels of funding, for a number of years" and that this is "increasingly unviable" as it represents "an increasing year-on-year cut for organisations". ² Scotland's Workshops said that organisations in its network had "seen 7 years of standstill funding" from Creative Scotland, ¹⁰ while Dance Base said that in 2023-24 it would be receiving standstill funding from Creative Scotland and City of Edinburgh Council at the same cash levels as 2011. ¹¹
- 22. At the local authority level, COSLA and CIPFA Directors of Finance Section said that culture and leisure services "have already seen decreased investment as a result on pressure on Council's core budgets". ¹² The Accounts Commission previously highlighted to the Committee that local government spending on cultural and other related services had reduced by 13.9% in real terms between 2013/14 and 2018/19. ¹³
- 23. A number of submissions also raised concerns about the level of indicative funding for the culture sector in the RSR. The allocation for the Constitution, External Affairs and Culture portfolio is set out in Table 1.

Table 1: Constitution, External Affairs and Culture Portfolio Spending Plans

Table 1. Constitution, External Arians a	and Culture Fortion	io spending i	rialis		
Level 2*	2022-23	2023-24	2024-25	2025-26	2026-27
	£m	£m	£m	£m	£m
External Affairs	33	35	38	39	40
Referendum	- -	20	-	-	-
National Records of Scotland	22	23	25	23	23
Historic Environment Scotland	61	63	58	55	48
Culture and Major Events	177	173	173	177	183
Total	294	314	294	294	294

Source: SPICe

- 24. SPICe advise that should these spending plans prove accurate, there would be an estimated real terms fall of 7.8% in the overall Constitution, External Affairs and Culture portfolio budget between 2022-23 and 2026-27ⁱⁱ. The funding for Culture and Major Events would fall in real terms by an estimated 4.7%. The fall in spending on Historic Environment Scotland is also significant; however, this is substantially due to modelling of increased income as visitor numbers increase. For context, the resource grant-in-aid budget of Historic Environment Scotland in 2019/20 was £33.8 million.
- 25. COSLA said that the RSR would represent a 7% real terms reduction in funding for local government to 2026-27, with therefore less to spend on frontline culture and leisure services. ¹²

- 26. National Galleries of Scotland outlined that the "draft decisions set out in the RSR", with its "grant-in-aid remaining static", would "inevitably lead to reduced levels of service" and a reduced ability "to meet the expectations and needs of the public from a national cultural body". ¹
- 27. Director-General Sir John Leighton said that National Galleries of Scotland faces a "crisis" which will "lead to a severely reduced offer". He added: "it would be no exaggeration to say that, as I look to next year and beyond, I am thinking that this is about how we protect the collection, keep the lights on and doors open—and that is it." However, the Committee heard that reducing services and closing premises would have an impact on organisations' abilities to generate income—a "vicious downward spiral". ⁶
- 28. Creative Scotland stated that while it does not have certainty as regards its budget allocation from Scottish Government, "the indications are that significant cuts are likely" following the RSR. As a considerable proportion of Creative Scotland's grant-in-aid supports its Regular Funding programme for cultural organisations, it anticipates the budget available for this would therefore reduce. ²
- 29. The Committee consistently heard that the current model of funding for culture is unsustainable. In Creative Scotland's view, "sustained public funding is the lynchpin" to supporting the culture and creative sector, warning that "we are at a pivotal moment". ² Festivals Edinburgh identified that "increasing financial resilience is a vital component of rebuilding a more sustainable culture sector" and called for a recognition of this fact to "be at the core of budgetary policy into 2023-24 given the inflation shocks being sustained". ⁴
- 30. The Musicians' Union concluded that the culture sector "now requires significant investment in order to recover and thrive". ¹⁴ This was a view shared by National Galleries of Scotland, which said the priority for the Scottish Government should be to "support the sector with additional funding to allow organisations to recover until income streams return". ¹
- 31. The Cabinet Secretary for the Constitution, External Affairs and Culture ('the Cabinet Secretary') told us that the RSR "envelope for culture and major events for the next financial year is £172.8 million, which is a cash reduction of £4.2 million, or 2.3 per cent." He also pointed out that this "does not include the impact of inflation, which shows that there is already a challenge before inflation is factored in and, indeed, before the possible further public spending cuts that are being trailed by UK ministers." ¹⁵
- 32. In June 2022, the Cabinet Secretary for Finance and the Economy told the Committee that the Scottish Government had "worked extremely hard to protect the culture lines—albeit in cash terms rather than real terms" and highlighted that "there is no way round the fact that inflation is eating our spending power." ¹⁶ The Medium-Term Financial Strategy which accompanied the RSR estimated that "increased cost of living and inflationary pressures" would have "significant impacts on the purchasing power of budgets". ¹⁷
- 33. However, several organisations identified that standstill, flat cash funding settlements equate to real terms reductions in funding when considering inflation,

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and that this long-term pattern in public funding for culture is a central component of the "perfect storm" that is posing cultural organisations significant financial challenges at present.

Reduced income generation

- 34. The Committee also heard that reduced income generation is an additional challenge as the culture sector struggles to recover from the COVID-19 pandemic, with this compounded by the cost of living crisis.
- 35. National Galleries of Scotland cited that visitor numbers and related income generation were below pre-pandemic levels, with this likely to be the case until 2025. ¹ The trade union Prospect said that it would take "years" for the culture sector to recover from the pandemic. ¹⁸
- 36. Historic Environment Scotland told the Committee that "recovery has probably happened a bit faster than we had anticipated", with visitor numbers "ahead of where we expected them to be". However, Museums Galleries Scotland thought recovery had "stalled", with reduced visitor numbers and "those visitors who are coming are spending about half what they did in the past". ⁶ Dance Base pointed to a decline in paid-for-activity of around 20%, while Community Leisure UK said that its members had reported that return rates had "stagnated at between 70 and 80 per cent of pre-Covid footfall [including in] free-to-access cultural facilities". ⁷
- 37. Wider budget pressures in the heritage sector were also cited, with Institute for Conservation (ICON) pointing to the increasing "burden of maintenance and repair", ¹⁹ while Historic Environment Scotland said its ability to generate income has been impacted by its inspection programme and associated access restrictions at many of its sites. ²⁰ Its Chief Executive, Alex Paterson, suggested that there are ways in which Historic Environment Scotland could generate income if it had the ability to "retain and invest" that income, noting that the organisation "cannot carry reserves across multiple years" and operates within other restrictions. ⁶
- 38. Concerns were also raised in submissions to the Committee that the cost of living crisis would further adversely affect income generation, anticipating that consumers would deprioritise leisure spending due to reductions in disposable incomes. Recent research by Historic Environment Scotland found that "65-70% of people in the UK are already cutting back on disposable income spend". ⁶ Dance Base told the Committee that "in a situation in which people's discretionary spending is really under pressure, it is pretty difficult to imagine that that market will perform well over the next few months." ⁷

Increased operating costs

39. While cultural organisations remain in a process of recovery from the pandemic, the Committee heard of significant concerns regarding the impact of increased operating costs resulting from the cost of living crisis. National Galleries of Scotland

characterised the crisis as "an even greater short and medium-term challenge than Covid". ¹ Community Leisure UK said its members saw this as a "crisis far beyond" the levels of the pandemic. ⁷

- 40. Organisations reported various increased costs, including for materials, rent for premises, staffing, and, in particular, energy bills. Examples included Dance Base Scotland, which said its energy costs were estimated to rise from £35k to £160k, ¹¹ Historic Environment Scotland, which could see a quadrupling in its energy bill from £1 million to £4 million, ⁶ and Scotland's Workshops, whose member organisations face up to a 300% increase in energy bills. ¹⁰ Scottish Artists Union also pointed to a 16% rise in some studio rents. ²¹
- 41. Music Venue Trust warned that commercial energy prices are placing the grassroots music venue sector "at risk of closure", with the work of stabilising venues throughout the pandemic "at risk of being undermined". ²² Similarly, Museums Galleries Scotland said that many grassroots civic museums face "a very real, immediate risk of closure". ²³
- 42. Dance Base described the reality facing building-based cultural organisations as "dire", with it facing the potential threat of "significant staff reductions, closure or sale of premises and a cessation of activity". It called for financial support to bridge into the new long-term funding arrangements from Creative Scotland planned for 2024, noting that the organisation "may not survive until that point". ¹¹
- 43. In September 2022, the UK Government announced an Energy Bill Relief Scheme, which would provide discounts on wholesale gas and electricity prices for businesses, charities, and the public sector, and an equivalent Energy Price Guarantee for households. However Dance Base suggested that while "the support will certainly make a big difference", the "announcement might not be quite as good as it seemed" and would still lead to vastly increased costs. ⁷
- 44. Festivals Edinburgh suggested there should be "an emergency review" of the Regularly Funded Organisations that have "early cliff edges" in their energy deals. ⁷ Community Leisure UK called upon the Scottish Government to provide "emergency support for local authorities and culture charities who are facing financial crisis as a result of soaring energy and operating costs". ²⁴

Workforce issues

- 45. The Committee heard that organisations were experiencing significant challenges of recruitment and retention—referred to by Community Leisure UK as a "staffing crisis" —and concerns were raised of how a reduction in the skilled cultural workforce could impact the future of the sector. National Galleries of Scotland said that public sector salary levels presented challenges for them in recruiting and retaining staff. ¹
- 46. According to Prospect, many of its members are reporting that "it is becoming harder to be able to afford" to work in the culture sector, and that there was a risk of

- skilled staff leaving the sector. However, that organisations "cannot afford inflationary pay rises because their budgets simply do not allow that". ⁷
- 47. This challenge was also reflected in the focus group discussion with smaller, grassroots cultural organisations, with it recognised that cultural organisations in the community and voluntary sectors are often low paying. One organisation said it had not been able to offer staff a pay rise in eight years, while another argued that offering staff the living wage needs to be factored into funding packages.
- 48. COSLA also outlined that "the flat cash settlement for local government gives no scope to recognise appropriately within the context of the now increasing cost-of-living crisis, the essential work of staff and the value placed on such roles", which "exacerbates the staff recruitment and retention issues that have been increasing for a number of years". ¹²
- 49. In response to recommendations from the National Partnership for Culture (NPC), the Scottish Government outlined the commitment to "introduce a requirement on public sector grants recipients to pay at least the real Living Wage to all employees" by Summer 2022, adding that it will "take forward work with Creative Scotland on implementing Fair Work First amongst the organisations that they fund." However, in "the context of Covid recovery and renewal, and the cost of living crisis, the Scottish Government acknowledges that it will take time to implement this agenda in a sustainable way." ²⁵
- 50. Historic Environment Scotland, which identified "skills gaps and shortages in key trades such as stone masonry" also called for more investment in education and skills "to make sure Scotland has the workforce needed to carry out the work" of maintaining, restoring and adapting historic buildings. ²⁰
- 51. Edinburgh Printmakers warned of the costs of losing the skills in Scotland's cultural base and called upon this to be preserved: "We have spent the past 65- or 70-years training and educating people and building expertise in arts organisations. If we let that go, what would it cost to get it back in the future?".
- 52. In Museums Galleries Scotland's view, "sustainable funding could ensure long-term security for the sector through a more permanent workforce as well as maximise the benefits of skills training to ensure the value of that training can be realised and retained within the culture sector." ²³
- 53. The Committee also heard that many freelancers, which represent a significant proportion of the culture workforce, had already left the sector, having struggled to access financial support during the pandemic. Creative & Cultural Skills said that the pandemic accentuated "the instability of the freelance network on whom the sector depends", with this precarity continuing "to create challenges which inhibit recovery" as skilled workers leave the sector for more secure employment. ²⁶ Federation of Scottish Theatre's view was that "recovery for the freelance workforce overall is painful and protracted" and "remains a real crisis". ²⁷
- 54. Bòrd na Gàidhlig said there is a "need to understand how any reduction in freelance numbers has affected the organisations that use them". ²⁸ With a "critical shortage of technical staff", Community Leisure UK warned that there is an "urgent need for

investment in the workforce to ensure that any skills gaps are met and addressed".

- 55. The Committee recognises the impact on the culture sector of the long-term budget pressures previously identified by the Session 5 CTEEA Committee and the further fiscal pressure arising from the RSR. The Committee also recognises that the culture sector's fragile recovery from the COVID-19 pandemic is vulnerable due to the significant additional challenges arising from the cost of living crisis and increased operating costs, especially higher energy costs. At the same time, the Committee recognises that other areas of the Scottish Government's budget are also under considerable pressure and there are therefore no easy budgetary solutions in tackling the considerable difficulties facing the culture sector.
- 56. The Committee is therefore strongly of the view that the current crisis provides an opportunity to accelerate innovative solutions to the budgetary pressures within the sector. We consider these in more detail below.

An innovative response

- 57. The Committee examined some of the potential responses to this "perfect storm" while recognising that the challenges which are being faced by the culture sector are also being faced more widely across all areas funded by the Scottish Government. The Cabinet Secretary told us that the "combination of the on-going cost of living crisis, high inflation and the forecast recession has increased demand for Government funding." He also explained that the Scottish Government's Budget "is worth about £1.7 billion less than when it was announced in December, with inflation having risen from 4 per cent to 9.9 per cent in the meantime." ¹⁵
- 58. Within the context of the impact of the tight fiscal environment, the Committee considered the following areas, some of which have arisen in our previous budget scrutiny, as possible ways of responding to budgetary pressures within the culture sector—
 - · Additional public and private investment
 - · Mainstreaming culture
 - Multi-year funding.

Additional public and private investment

59. The Scottish Government's independent Advisory Group on Economic Recovery in the wake of COVID-19 recommended that Ministers should, in relation to the creative sector, seek "ways to increase public and private investment across the sector to allow it to recover and compete". ²⁹ Some of these are discussed below.

Percentage for the Arts

- 60. Culture Counts were among several organisations to argue that additional revenue could be raised through a 'Percentage for the Arts' scheme, which would create a requirement for a percentage of the overall cost of a construction project for new public buildings, places or spaces to be spent on public art. ⁵ The Session 5 CTEEA Committee recommended that the Scottish Government investigate how such as policy "could be established in Scotland to create additional investment in arts and culture and to embed it in planning for Scotland's creative future."
- 61. The then Cabinet Secretary for the Economy, Fair Pay and Culture responded that "the principle of a percentage for the arts scheme is worth further consideration" but "we need first to take into account the current economic context and the challenges, in particular, faced by the construction sector." ³⁰ The Programme for Government 2021-22 stated that the Scottish Government would "begin work on establishing a 'Percentage for the Arts' scheme to require that a small percentage of spending on all new public buildings and spaces is channelled into support for culture and community art commissions." ³¹
- 62. Festivals Edinburgh said the resulting proceeds of a Percentage for the Arts scheme could "reportedly be much more than Creative Scotland's annual budget"

and that "this is a potentially transformative opportunity that must be a priority to develop". 4

- 63. The Committee notes that the Scottish Government stated in reply to a written question on progress in establishing a Percentage for the Arts scheme on 29 April 2022 that "we are currently in the initial stages of scoping this commitment, which requires us to take into account analytical, regulatory and legislative considerations. We expect to be able to share more information on this work in the coming months." 32
- 64. The Committee's view is that, given the "perfect storm" facing the culture sector, there is an increased urgency to progressing additional revenue streams such as the Percentage for the Arts scheme. The Committee urges the Cabinet Secretary to provide an update as soon as practical on progress in establishing the Percentage for the Arts scheme.

Transient Visitor Levy (TVL)

- 65. Other organisations, including Community Leisure UK, suggested that Transient Visitor Levy (TVL) schemes could provide ringfenced funding for culture. ²⁴ The Programme for Government 2022-23 indicated the Scottish Government's intention to introduce a Local Visitor Levy Bill, which would "create a discretionary power for local authorities to apply a levy on overnight visitor stays in accommodation, applying in all or part of their area, to help fund relevant local activities and services." ³³
- 66. Festivals Edinburgh said the revenue could be reinvested "to enhance the annual cultural offer for residents and visitors". ⁴ They told us that the work on the TVL, "with a percentage going to the arts, needs to be accelerated." ⁷
- 67. Community Leisure UK said such a levy would recognise "culture's role in attracting tourists" and "of the importance, therefore, of supporting culture to be able to continue to provide some of the world-class attractions that we have in Scotland". It said there was a "desire for a steer from central Government to mandate that, if there is a visitor levy within a certain area, at least a proportion of that would go towards culture". Festivals Edinburgh agreed that the revenue raised should not be diverted into "a general pot for general needs" but as "stimulus for more sustainable and good growth in tourism". ⁷
- 68. The Scottish Government's consultation on the proposal noted that the intention was that receipts from a visitor levy within a local authority area should be spent on tourism-related activities, including responding to tourism pressures, in that local authority area. ³⁴ The Scottish Government's analysis of the consultation responses states that there was support for some "revenue being used to carry out the objectives of other strategies, such as in relation to placemaking, heritage, or arts and culture. A specific suggestion was that a proportion of revenues should be ringfenced for use in supporting the arts and culture sector." ³⁵

- 69. SPICe highlight that the extent to which any TVL "would increase spending on culture, and the potential impact of geographical variation of any resulting additional funding is not yet set out." ³⁶
- 70. The Committee invites the Cabinet Secretary to provide greater clarity in relation to how the proposed Transient Visitor Levy scheme might support the culture sector at a local level.
- 71. The Committee recommends that if such a scheme is introduced then, given the benefits which the culture sector provide in attracting visitors, consideration should be given to how the sector could benefit from the levy.

Culture and Business Fund Scotland (CBFS)

- 72. The Culture and Business Fund Scotland (CBFS) is funded by the Scottish Government via Creative Scotland and Historic Environment Scotland. Arts & Business Scotland, which administers the CBFS, stated that the fund is "a proven, unique catalyst for establishing mutually beneficial partnerships between businesses and culture organisations." It highlighted investment of over £2.5 million since the fund's launch in 2017 with £1.4 million of that investment coming from business, and cited that it has attracted £1.21 of business investment for every £1 of public funds distributed.
- 73. The Committee asked the Cabinet Secretary for Culture to explain the rationale for the 33% cut in CBFS funding for 2022-23 when it took evidence on the RSR in June 2022. He committed to providing a written response which stated: "I appreciate that the reduction in funding for Arts & Business Scotland will have an impact on the projects that they fund." He pointed out that applicants to the fund "may be eligible for the Creative Scotland's Open Fund which is available for individuals and organisations who have projects involving the arts, screen and creative industries."
- 74. Several respondents were critical of the Scottish Government's decision to decrease its investment in the CBFS by 33% for 2022-23. Culture Counts stated that this "goes entirely against the advice of the Economic Recovery Group", ⁵ while Federation of Scottish Theatre said it was a "surprising and concerning" decision. ²⁷
- 75. Arts & Business Scotland state that the reduction of funding for 2022-23 meant that "fifteen eligible project applications, totalling £111,590 received no CBFS funding which will endanger the match investment secured from business, potentially doubling the impact to project budgets". ³⁷
- 76. It added: "we must also consider applications that were eligible for year two or year three funding, and others in development or planning to apply for CBFS funding for projects from October 2022 to March 2023. Our analysis estimates this total to be around £558,000 of projects that will not secure investment from business in these cultural activities without the incentive of CBFS match funding to double the value

and return on that investment." 37

- 77. Arts & Business Scotland recommend that given the fund "significantly contributes to social and economic and well as cultural targets and aspirations" there is a case to explore cross Scottish Government portfolio budget investment in the CBFS going forward. ³⁷
- 78. Given the weight of evidence in this pre-budget report, the Committee asks the Cabinet Secretary to explain the rationale for the 33% cut in CBFS funding for 2022-23.

Mainstreaming culture: A whole system approach

- 79. The Committee noted in our pre-budget 2022-23 report that the Scottish Government's *A Culture Strategy for Scotland* detailed its vision, ambitions, and guiding principles for the culture sector. This included identifying culture as a central consideration across all policy areas including: health and wellbeing, economy, education, reducing inequality and realising a greener and more innovative future. A focus was placed on collaboration to realise the transformational power of culture in achieving a broad range of policy outcomes including the development of cross-government policy compacts embedding culture at the centre of policy-making. ³⁹
- 80. The Committee noted the view of the Cabinet Secretary for Finance and the Economy that the then forthcoming Resource Spending Review (RSR) provided a "significant opportunity to align budget choices with the National Performance Framework in a significant way because that will be multi-year and most outcomes will not be delivered in the space of a year". ³⁹
- 81. We recommended that the RSR "should include detailed consideration of how budgetary decisions can support the mainstreaming of culture across the Scottish Government including the impact on health and wellbeing." ³⁹
- 82. In responding to the Committee's report, the Cabinet Secretary for Culture noted that he was "starting a series of conversations with fellow Cabinet Secretaries in the key complementary areas of education and skills; health and wellbeing; economic development; and net zero". The Cabinet Secretary said this would enable them to "identify areas of joint collaboration and action to inform our portfolios' part in the multi-year Resource Spending Review" and "inform both the outcome of that spending review and a longer-term cultural recovery plan". ⁴⁰ SPICe suggest that "it is not clear how these discussions were reflected in the RSR". ³⁶
- 83. National Museums Scotland welcomed the ambition of cross-portfolio working but indicated that there was no sign that "this thinking has translated into cross-departmental opportunities for diversifying and strengthening sustainable funding streams for cultural organisations." ⁹
- 84. COSLA agreed that "we are not yet seeing the transformational change that is needed in terms of a cross-cutting approach and increased budgetary support for

- culture across spending areas". ¹² Community Leisure UK identified that "many services both at local and national government level" are continuing to work "in a siloed approach, with limited cross-policy working". ²⁴
- 85. The Committee heard that "the primary impetus for considering any such crosscutting outcomes seems to come from the culture sector and cultural policy makers", with this posing a "fundamental challenge in embedding culture across the wider Government and public sector" according to Festivals Edinburgh. It suggested that "seeing the demand coming from non-cultural players in other government and public sector portfolios" would be a "sign of culture becoming embedded across public policy priorities". ⁴
- 86. The Committee heard that the facilitation of relationships between the culture sector and public and third sector partners was important. Arts & Business Scotland suggested "local forums of culture, third, public and private sector stakeholders" should be established "to share knowledge and best practice of the impacts that culture can bring", which would be beneficial in assisting "public sector bodies in sourcing creative solutions to increasing demand around social prescribing". ³⁷ Culture Counts proposed that the Scottish Government host a Cultural Value Summit to improve understanding of cultural value at a local level. ⁵
- 87. Aberdeen City Council suggested that "the Scottish Government should consider updating, resourcing, and reinstating the role of Culture Co-ordinators or Creative Community Link posts to ensure culture representatives are sitting at the same table as social care, health and justice when creating regional or national strategies." ⁴¹
- 88. Several organisations including Industrial Museums Scotland noted that they had experienced challenges in forming and maintaining "productive partnerships" with government departments outwith culture. ⁴² National Museums Scotland agreed that "there is no easy way of accessing other government departments" and said it needed "traffic the other way", with Ministers across portfolios recognising the value of investing in culture. ⁹

Health and wellbeing

- 89. A key strand of the Committee's work on the culture spending portfolio has focused on the wider outcomes that are supported by cultural activity, in particular the impact of culture on health and wellbeing.
- 90. As part of our consideration of the RSR, the Committee heard that while the benefits of culture on health and wellbeing are well-established, this "had not led to transformational change in terms of both a cross-cutting approach within Government and increased budgetary support for culture across a number of spending areas". The Committee recommended that in seeking to increase investment across the sector, this should include "consideration of investment from budget lines beyond the culture portfolio and in particular from the health budget."
- 91. The Committee further said that we would "welcome an indication of Scottish Government's intended timescales for delivering the required upscaling of culture

projects supporting health and wellbeing and the redirection of funding towards demonstrable preventative approaches." ⁴³ The Scottish Government response did not address this recommendation specifically.

- 92. The evidence we received suggests that a strategic approach to embedding culture and health and wellbeing is still lacking. Community Leisure UK drew comparisons with sport and leisure, highlighting that sportscotland has "created a strategic partnership with Public Health Scotland that allows much closer working across health, sport and leisure" but that there is nothing similar on the cultural side "which is a missed opportunity." ⁷
- 93. ICON identified that despite "some successful small 'one-off' projects there is little visible evidence of tangible investment in permanent, broad-impact change". ¹⁹ In Scottish Contemporary Art Network's view, "the Scottish Government Cultural Strategy has not yet created many consistent formal mechanisms for a cross-cutting approach to culture". ⁴⁴
- 94. Likewise, National Galleries of Scotland highlighted that while there are "many individual cultural projects and initiatives relating to health and wellbeing across Scotland, these are fragmentary and not joined up by any national strategy or framework". ¹ Sir John Leighton's view was that the ambition to embed culture and health and wellbeing is "still rotating in mid-air in rhetoric" while no changes were being seen on the ground. ⁶
- 95. The Committee heard from COSLA and the Directors of Finance Section that "the need to invest in a whole systems approach is not recognised in the RSR", with it failing to "recognise the need to focus on upstream investment, instead proposing real terms cuts to the areas that can prevent more costly downstream intervention". In other words, their view is that the RSR "prioritises funding for health and social care and social security directing spending at addressing the problems and not preventing them from occurring". ¹²
- 96. COSLA told us that "we need a whole-system approach to investing in the determinants of health, which will involve not just the national health service and is not just about putting a sticking plaster on the problems that have been caused by poverty." ¹⁵
- 97. The Committee asked whether health and wellbeing will be further embedded in cross-portfolio workstreams or whether the current pressures are too high to allow any measurable or identifiable progress in that area. Creative Scotland responded that we "must proceed in a determined way and continue to pursue conversations and opportunities" but even in a better fiscal environment "it takes time for those conversations to come to fruition and open up opportunities." ¹⁵
- 98. Creative Scotland highlighted the Well-being Future Generations (Wales) Act 2015, pointing out that culture "is written into that legislation, which says that listed public bodies need to work together with people and communities to ensure that culture is a consideration in the delivery of their services and that there should be a greater contribution through culture to the wellbeing economy." Its view is that "in the longer term, that would unlock the true potential of culture's contribution to the wider cross-policy agenda on the wellbeing economy." ¹⁵

- 99. The Committee heard of the need to 'match' the relevant funders with cultural organisations able to deliver health and wellbeing services, and vice versa. Bòrd na Gàidhlig pointed out that "most cultural organisations have little or no awareness of funding that is based on health and wellbeing objectives". ²⁸ Festivals Edinburgh outlined that the sector is "not in a good position to identify who could most benefit from the things that we can offer", suggesting there was a need for "intermediaries" to fill that role. ⁷
- 100. The Committee also heard that the partnership working between the culture and health sectors could be improved. It was noted by Culture Counts that there was a lack of understanding within the health sector that cultural organisations need to be commissioned, and "don't have people on a permanent contract ready to deliver". It posed the question: "Are Health waiting for Culture to make them an offer, and Culture are waiting for Health to make them an offer?" ⁵ Dance Base suggested that "both sides of the equation are looking to the other for funding" and that "we have yet to see a way" for the sectors to work together. ⁶
- 101. Scottish Contemporary Art Network called upon the Scottish Government to take a leading role in sharing messaging on the importance of investment in cultural activity across portfolio spending areas, and to other public sector bodies, local authorities, and third sector interfaces (TSIs). 44
- 102. Festivals Edinburgh told the Committee that while "we have heard a lot about how we need to have whole-system thinking", "collaboration has an overhead" and "innovation needs investment". It said there was a "deeper issue" of needing to provide cultural organisations with "headroom and space" to enable transformative change—so that they are "not in survival mode but are able to replumb and rewire the system". ⁷
- 103. Museums Galleries Scotland agreed that "it is hard for organisations at all levels to commit to long-term changes of direction while, as at present, they are operating under significant pressures and uncertainties", although "these ongoing pressures make the case for new funding approaches". ²³
- 104. The National Partnership for Culture made a number of recommendations which "build on the vision and ambition outlined in the Culture Strategy, whereby culture is 'mainstreamed'". This included a number of recommendations in relation to health and wellbeing—
 - The Scottish Government should be charged with ensuring that culture is employed as a key part of delivering Health and Social Care priorities and contributing to an overall wellbeing economy;
 - Scottish Government should make connections at Ministerial and policy level to highlight the impact that social prescribing can play and identify the role of culture in nurturing and scaling work in this area;
 - A dedicated funding stream for culture initiatives should be developed within the health portfolio. ⁴⁵
- 105. The Scottish Government's response to the first recommendation stated that there "is significant work underway in this area across the Scottish Government, through

- programmes such as the Communities Mental Health and Wellbeing fund for adults which has been allocated £21 million in 2021-22 and £15 million 2022-23." ²⁵
- 106. However, in response to the recommendation for a funding stream dedicated entirely to culture initiatives within the health portfolio the Scottish Government stated that it is not in a position at this point to deliver this due to the challenging fiscal context as set out in the RSR. At the same time, the response highlights "existing ongoing initiatives, and provision made for dedicated funds for social prescribing and community mental health." ²⁵
- 107. The Cabinet Secretary told us that he has "set up a short-life working group with health colleagues to agree a clear set of actions for collaboration" including "colleagues with particular expertise in policy interests regarding social prescribing. However, the group will have a broader remit than that, as it will cover a range of policies that cross various bits of government." ¹⁵
- 108. However, he cautioned that "it does not take long before people ask questions about additional funding. We are back to our new initiatives; this would be a new initiative. How do we make a new initiative happen? At some point, money comes into the equation." There is also an additional challenge which is if there "is a growing cultural dimension to health and wellbeing, as there should be, should the health portfolio fund it, or should the culture portfolio fund it? Those are bridges that we will have to cross." ¹⁵
- 109. In our report on the Resource Spending Review Framework, we recommended that within the spending review there needed to be "a reappraisal of what is considered as health spending". ⁴³ As noted above, the Scottish Government's independent Advisory Group on Economic Recovery in the wake of COVID-19 recommended that Ministers should in relation to the creative sector seek "ways to increase public and private investment across the sector to allow it to recover and compete." The Committee recommended that this should include consideration of investment from budget lines beyond the culture portfolio and, in particular, from the health budget. Specifically, there needs to be consideration of the contribution which preventative spend in areas like the arts and other cultural activities makes towards health and wellbeing.
- 110. The Committee, recognising the "perfect storm" facing the culture sector, reiterates these recommendations and invites the Scottish Government to address them in Budget 2023-24.
- 111. The Committee notes the Well-being Future Generations (Wales) Act 2015 and asks the Scottish Government for an update on progress in embedding culture in its plans for a wellbeing economy including through a legislative approach. The Committee would also welcome regular updates on the progress of the short-life working group set up by the Cabinet Secretary.

Multi-year funding

- 112. A key theme in the Committee's budget scrutiny in Session 6 to date has been the need for long-term funding. In our pre-budget 2022-23 report, we welcomed the Scottish Government's commitment in the Programme for Government to "invest in much-needed stability for the cultural organisations that we provide regular funding for, by agreeing 3-year funding settlements, to allow them to plan for a sustainable recovery." ³¹ We stated that it is essential that, wherever practical, that this level of certainty is passed on to the groups and individuals being funded who should also receive 3-year funding settlements. ³⁹
- 113. The Cabinet Secretary responded that the Scottish Government intended "to develop and publish multi-year portfolio spending plans by the end of May 2022" which "will provide the culture sector and others with greater certainty for future planning." ⁴⁰ The response also noted the intention of Creative Scotland to "develop a multi-year funding approach from April 2023, recognising from its Funding Review that a greater number of organisations require funding on a multi-year basis" and that "our forthcoming Resource Spending Review will support that aim." The Cabinet Secretary also stated that the "funding for Creative Scotland in the 2022-23 budget will enable it to implement the planned transition from its current funding model to the new approach." ⁴⁰
- 114. SPICe note that the RSR, which provides indicative funding to 'level 2' budget level, is less detailed than the normal budget document which presents budgets to 'level 3' with 'level 4' numbers published alongside. It is also less detailed than the previous Spending Review which also provided budget information to level 3.
- 115. SPICe state that "given what the Cabinet Secretary [for Finance and the Economy] said when launching the RSR consultation in December, about providing greater certainty to public bodies, this may disappoint public bodies who have not received details of their broad spending envelope." However, the Cabinet Secretary explained that it is "extremely difficult to be any more granular than level 2" due partly to inflation being at 3.1 per cent when the UK Spending Review was published and 9 per cent at the time of the RSR. ⁴⁶
- 116. There was a consistent view presented by organisations that there had been little progress made towards multi-year funding over the last year. Many were of the view that the RSR had not helped provide greater certainty for future planning.
- 117. National Galleries of Scotland "could not take anything from the published figures", ⁶ and said "there is no evidence as yet of multi-year funding allocations at organisation level to allow for future planning". ¹ National Museums Scotland indicated that the RSR had not given them sufficient information about future funding to plan and prepare, saying the plans were at "too high a level" to be practically helpful. ⁹ University Museums in Scotland's view was that some grant giving bodies are "having to re-assess" their commitments to multi-year funding, "given the uncertainty around their funding settlements from the Scottish Government". ⁴⁷
- 118. Museums Galleries Scotland, which receives and distributes funding from the

Scottish Government, noted that there has "been no specific progress on moving towards multi-year funding" from within its own grants budget. It would "strongly welcome a multi-year funding settlement", as this would "give us the much-needed ability to forward plan for the sector's continued recovery, following a period of financial instability and unpredictability." ²³

- 119. Historic Environment Scotland, which issues around £14m a year in grants, said the RSR had helped to inform its multi-year planning scenariosⁱⁱⁱ, "both for our own operations and those we fund through our grants' programmes", but recognised that this "is not without risk as funding is indicative". ²⁰ It cautioned that "the world has changed in the intervening months" and therefore the indicative spending plans may be subject to change as "the Scottish Government's budget will be under even more pressure" ⁶. National Galleries of Scotland suggested the RSR had been "derailed" by current events. ⁶
- 120. Two thirds of the Regularly Funded Organisations supported by Creative Scotland have also been receiving local government funding. ¹² Community Leisure UK said there had been "no progress" in multi-year funding for its members, "who are facing year on year cuts to funding" and whose budgets are "set on an annual basis, based on local authority financial support". ²⁴
- 121. COSLA notes that the "financial and service planning of Local Government and culture organisations is severely compromised without multi-year funding commitments". As the RSR provided "very little detail", it says that this approach to annual budget setting will continue. ¹²
- 122. Community Leisure UK outlined that as cultural services at a local level are not statutory, it becomes an "easy-to-cut" service—not "in terms of taking that decision lightly", but "there is often no choice other than to cut the non-statutory elements". It revealed that some culture and leisure trusts have now been "given a timeline for moving towards zero local authority funding" which will "radically change the delivery of those services". ⁷
- 123. Several organisations receiving Regular Funding from Creative Scotland noted the delays in developing its new Multi-Year Funding Programme, which was set to be introduced from Autumn 2022. The 2018-21 tranche of Regular Funding provided three-year funding to 121 organisations, supported by £101.6m grant-in-aid and a three-year budget commitment from the Scottish Government
- 124. In August 2022, Creative Scotland provided an update that the implementation of the Multi-Year Funding Programme would be pushed back to early 2023, with the funding contracts not beginning until April 2024. It said this delay was due to budget uncertainties, with the initial schedule "based on having a degree of budget certainty following the outcome of the Scottish Government Resource Spending Review". 48
- 125. Creative Scotland stated in its written submission that a "major consideration in the successful implementation of this revised funding approach will be the level of

iii Unlike other bodies in the culture sector, Historic Environment Scotland's budget appears at Level 2 of the Scottish Budget

budget made available to us by the Scottish Government." However, it added: "we will not know what the budget available to us is from Scottish Government until December 2022, nevertheless, we continue to prepare and work to this timeline, but it may require to be revisited should we not secure sufficient budget certainty from the Scottish Government at the end of 2022." ²

- 126. Creative Scotland told us that having "a forward-planning horizon—and the confidence and stability that it enables—is fundamental to the sector's delivering the best-quality outcomes." ¹⁵ The Committee was told that longer-term funding was of central importance to adopting a 'whole system' approach. Volunteer Scotland's view was that "the lack of commitment to multi-year funding in the Spending Review is at odds with the commitment to a 'whole system' collaborative approach." ⁴⁹
- 127. Aberdeen City Council identified the challenge of the funding available to support this way of working being "nearly always short term", with funding available "to support pilots and new ways of working but little in the way of support for longer-term transition." It highlighted that "far too often successful pilots are not continued because there is a lack of follow-up funding available to support the embedding process to make changes mainstream." ⁴¹
- 128. Several organisations pointed to the prevalence of short-term 'initiative-driven' or project-based funding within the cultural funding model, and the need to move away from this approach to deliver more sustainable funding.
- 129. The Committee heard that the arts funding system "favours new initiatives, developments, expansion and additionality". Community Leisure UK identified that there are "little pots of money out there" for new initiatives. However, that considering the time and resource required, its members are of the view that "it is almost not worth their while" putting in funding applications. This is especially the case as these funding pots are often time limited, meaning that "at the end of that programme, no matter how successful it is, they will quite possibly not be able to sustain it."
- 130. The Cabinet Secretary for Culture told the Committee that the Scottish Government "appreciate the need for the maximum certainty about medium and longer-term budgetary projections, regardless of whether people get the happiest news" and "still aim to give projects and organisations the maximum possible longer-term understanding of their financial outlook." ¹⁵
- 131. The Cabinet Secretary also told us that he is "keen to conclude some work on multiyear funding, even if economic uncertainty means that the figures for later years can be at most only indicative, because I know that multiyear figures would help the sector to plan ahead." ¹⁵
- 132. The Committee recognises that multi-year funding has been a consistent ask from the culture sector across our budget scrutiny this session and in evidence to our predecessor Committee in Session 5, but that the current fiscal environment, including significant inflationary pressure, makes it challenging to provide certainty in relation to multi-year funding. However, the Committee recommends that indicative level 3 figures should be

provided for the period of the Spending Review alongside Budget 2023-24.

- 133. In our report on the Resource Spending Review Framework, we welcomed the aim within the document to redirect funding towards demonstrable preventative approaches. The Committee recommended that this should include consideration of a more systemic approach to multi-year funding of scalable culture projects supporting health and wellbeing.
- 134. The Committee's view is that the shift towards increased multi-year funding should allow much greater progress in delivering the mainstreaming of culture across all policy areas and health and wellbeing in particular.

Annexe A - Minutes

Constitution, Europe, External Affairs and Culture Committee - Meeting Minutes - 20th Meeting, 2022 - Thursday 22 September 2022

- **2. Pre-Budget 2023-24 Scrutiny:** The Committee took evidence in a roundtable format from—
 - · Jim Hollington, Chief Executive, Dance Base Scotland;
 - David Avery, Negotiations Officer, Prospect;
 - Kirsty Cumming, Chief Executive, Community Leisure UK;
 - Julia Amour, Director, Festivals Edinburgh;
 - Janet Archer, Chief Executive, Edinburgh Printmakers (on behalf of Scotland's Workshops).

Constitution, Europe, External Affairs and Culture Committee - Meeting Minutes - 21st Meeting, 2022 - Thursday 29 September 2022

- 2. Pre-Budget 2023-24 Scrutiny: The Committee took evidence from—
 - · Sir John Leighton, Director-General, National Galleries of Scotland;
 - Lucy Casot, Chief Executive Officer, Museums Galleries Scotland;
 - Alex Paterson, Chief Executive, Historic Environment Scotland.

Constitution, Europe, External Affairs and Culture Committee - Meeting Minutes - 22nd Meeting, 2022 - Thursday 6 October 2022

- 2. Pre-Budget 2023-24 Scrutiny: The Committee took evidence from—
 - Iain Munro, Chief Executive, Creative Scotland;
 - Cllr Steven Heddle, Vice President, COSLA;
 - Martin Booth, Executive Director of Finance, Glasgow City Council (on behalf of Directors of Finance Section);

And then from—

- Angus Robertson, Cabinet Secretary for the Constitution, External Affairs and Culture;
- Lisa Baird, Deputy Director, Culture and Historic Environments, Scottish Government.

Annexe B - Evidence

Oral evidence

- 22 September 2022
- 29 September 2022
- 6 October 2022

Informal engagement

26 September 2022 - online focus group with grassroots cultural organisations

Written evidence

- Aberdeen City Council
- · Arts & Business Scotland
- · Bòrd na Gàidhlig
- Built Environment Forum Scotland
- Community Leisure UK
- Conor O'Hara
- COSLA and CIPFA Directors of Finance Section
- · Creative & Cultural Skills
- Creative Lives
- · Creative Scotland
- Culture Counts
- Cryptic Glasgow Ltd
- · Dance Base Scotland
- Donald MacKay
- · Federation of Scottish Theatre
- Festivals Edinburgh
- · Historic Environment Scotland
- · Industrial Museums Scotland
- Icon (Institute of Conservation)
- · Katrina M. Brown

- Making Music
- · Museums Association
- · Museums Galleries Scotland
- · Musicians' Union
- Music Venue Trust
- · National Galleries of Scotland
- · National Museums Scotland
- Prospect (Trade Union)
- · Red Note Ensemble Ltd
- Robert Livingston
- Scotland's Workshops
- Scottish Artists Union
- Scottish Contemporary Art Network
- The Glasgow Barons
- The Necessary Space
- University Museums in Scotland (UMIS)
- Volunteer Scotland

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