Written submission from Culture Counts, 21 September 2026

Europe, External Affairs and Culture Committee

Introduction

Recent annual budget processes have delivered much-needed funding uplifts to some parts of the Scottish culture sector that are funded directly by Scottish Government. Ahead of the 27-28 budget, this briefing provides Culture Counts' view on where the most urgent areas of need remain, as well as additional context where appropriate.

Support for individual artists and freelancers

Recent increases in Scottish Government's culture spending has had a positive and stabilising effects on a number of parts of the culture portfolio as outlined below.

However, these stabilising effects are not being felt by individual artists, freelancers and many organisations and collectives outside of Creative Scotland's Multi-year funding (MYF) portfolio. The primary source of investment available to these individuals and organisations to create new artistic works, undertake career and artistic development activities, generate opportunities and produce projects is Creative Scotland's Open Funds. **Since 2014-15, the Open Funds have made 6622 awards to around 4000 distinct recipients, in every one of Scotland's 32 local authority areas, and across more than 30 art forms and specialisms. However, over the last three years £74m of applications to the Open Funds went unfunded, with 3,566 applications refused.**

There is no art without artists, so Scottish Government must treat investment in their work as a strategic priority. We recommend that the 2027-28 budget sets a dedicated Grant in Aid (GiA) allocation for Creative Scotland's Open Funds, or similar future funding mechanisms, and that this allocation is maintained as a permanent feature of subsequent budgets.

A dedicated allocation would send an important signal about the value Scottish Government places on artists and the work they create. Making an investment now would give Creative Scotland and the sector a predictable basis on which to plan and build in future years and would be complementary to the planned commitment to the Scottish Artists Minimum Income pilot. It would demonstrate a commitment to artists not only in principle, but through the allocation of resources, at a time when this is urgently needed.

Until now, there has not been a coherent approach to Scottish Government's role in supporting this work. Appendix i highlights the enormous variance in Scottish Government Grant in Aid (GiA) reaching the Open Funds over the past ten years. This volatility has arisen because Scottish Government has never stated, at budget time, how much it intends to invest in artists making work. GiA contributions to the Open Fund budget so far have happened in-year, as underspend or headroom in other areas of Creative Scotland's activity have permitted (additional context provided in appendix I).

Lottery proceeds available to Creative Scotland have also not kept pace with inflation and are worth a third less in real terms than they were in 2015-16. Even with intermittent GiA contributions, the Open Funds are worth a sixth less. We expect this loss of purchasing power to continue. Alongside this, the UK Government is consulting on the future distribution of National Lottery Good Cause funding, creating further uncertainty about future the levels and distribution of funding available to culture. A predictable GiA contribution is therefore essential to give the Open Funds the security they need, and to ensure that artists, freelancers and grassroots organisations can continue to develop and deliver the work that underpins Scotland's wider cultural ecosystem.

The independent review of Creative Scotland made a number of recommendations for making the Open Funds more streamlined and proportionate, and Creative Scotland is developing its response. These improvements are important, but they are separate from the question of how much resource is available to support the funds. Better processes cannot resolve a lack of funding.

We discuss below the important role the Open Funds play within the wider cultural ecosystem and their relationship with self-employment in Scotland's culture sector and creative industries. The Open Funds are one of the principal sources of support available to self-employed artists and freelancers to make work, develop their practice and generate paid opportunities. At the same time, the financial health of this part of the workforce is fundamental to the capacity of the wider sector to create and deliver work.

The Scottish breakdown of the latest Employment in DCMS Sectors figures shows that in 2021-22, the Scottish culture sector and creative industries employed a combined 136,000 people, with another 81,000 self-employed. In 2024-25, the number of people in employment had remained roughly stable. But in the same year, **the number of self-employed people had fallen by 15%, to around 69,000.**[1]

Limitations of sample size mean the sector estimates are most useful in indicating a direction of travel over a multi-year basis. But the direction outlined above is cause for significant concern. Scottish Government's actions to date on culture spending, particularly in terms of multi-year funding, have clearly mitigated many of the worst potential job losses for employed roles. Yet the significant fall in self-employment highlights the persistent pressure facing individual artists and freelancers. It also raises an important question about the extent to which the lack of an inflation-resilient approach to investment in this

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[1] https://assets.publishing.service.gov.uk/media/69ce4221019a4faf2745b2c8/Corrected_Economic_Estimates_Employment_in_DCMS_sectors_April_2024_to_March_2025.ods

part of the sector is contributing to that decline.

The Open Funds have an important role to play in addressing that pressure. They provide artists with the opportunity to experiment, take risks and develop new work. That process of experimentation is an important source of the distinctive and ambitious work for which Scotland's cultural sector is recognised around the world. It is also part of what allows Scotland's cultural sector to produce work that can influence what happens at larger scale, reach audiences nationally and internationally, and contribute to Scotland's wider cultural offer.

The project-based work enabled by the Open Funds operates as an ecosystem. Projects are realised through collaboration between people with different skills, practices and perspectives. An award to an artist or collective therefore creates paid opportunities for other freelancers and small businesses, while the act of working together can generate new ideas, approaches and creative possibilities. The result brings new work to audiences, results in the delivery of participatory activity, and provides the experience, relationships and activity that supports the wider cultural economy.

The Open Funds are also one of the principal entry points into Scotland's cultural sector. Around half of awards made each year go to recipients who have not previously been supported through the funds. **Since 2014-15, 69% of all recipients have received a single award**. The funds therefore provide access to investment for people who have not yet established the track record, networks or financial resources that can open up other routes to funding. This gives the funds an important role in addressing inequalities in who has the opportunity to make and develop cultural work, as well as continually bringing new people and ideas into the sector.

The role of the Open Funds is fundamentally different from that of a basic or minimum income for artists. The Scottish Government's commitment to a Scottish Artists Minimum Income pilot is welcome and has the potential to address long-standing challenges to artists' ability to sustain a career, particularly where income from cultural work is insecure or uneven, as well as the unequal impact with which these challenges are felt across society. But income support and project funding address different needs. A minimum income can help create the conditions in which an artist can sustain their practice, while the Open Funds provide the resources through which that practice can become new artistic works and projects. They enable artists to develop ideas, bring other people into the creative process, make and present work, and create opportunities for audiences to experience it. Both forms of support therefore have a role to play, but neither is a substitute for the other.

It is also important to consider this alongside the recommendations of the Independent Culture Fair Work Task Force, of which Culture Counts was a member. The Task Force's recommendations recognise the need to improve fair work across the cultural sector, including for self-employed workers and within publicly funded activity.

Any erosion of the Open Funds risks undermining Fair Work within publicly funded projects. The Scottish Artists Minimum Income pilot is intended to support artists' own financial security, but if artists have to use that income to subsidise the costs of making work, it risks shifting pressure onto project budgets and the wages and conditions of others working on those projects.

We are now at a stage where the current approach is truly not meeting the needs, ambitions and talents of Scotland's artists. The erosion is also visible in the value of individual awards. **The average Open Fund award has remained almost exactly static for a decade, with an average award of £20,731 in 2015-16 compared to £20,324 in 2025-26.** Over the same period, cumulative inflation was 38.7%. **An average award would therefore have needed to reach approximately £28,752 in 2025-26 simply to have the same purchasing power as an average award in 2015-16**.

The scale of demand for the Open Funds is substantially greater than the resources available. **In 2025-26, artists and small organisations submitted applications totalling £32.3 million to the Open Fund. Just £13.6 million was awarded.** Of the 1,629 applications submitted that year, 688 were successful, giving success rates of 40% for individuals and 44% for organisations. As mentioned, across **the last three years, £74m of applications to the Open Funds went unfunded, with 3,566 applications refused.**

These figures almost certainly understate the true level of demand. We are hearing consistently from artists and freelancers that repeated unsuccessful applications and persistently low success rates are having a significant impact on morale, with some questioning whether there is sufficient resource in the system to make applying worthwhile. This is causing a situation where people who might otherwise seek support stop applying altogether.

The scale of unmet demand also demonstrates the opportunity presented by greater investment. The Open Funds turn public investment directly into cultural activity. Artists make work, freelancers and small organisations are paid, audiences are reached and new ideas are developed. Greater investment would have an almost immediate and visible impact - enabling more of this activity to take place across Scotland and creating significant artistic, economic and social impact.

Taken together, these figures demonstrate the growing gap between the role the Open Funds need to play in Scotland's cultural ecosystem and the resources available to them. Demand is substantially outstripping supply, while the real-terms value of the funds and individual awards has declined. This is not a sustainable basis on which to support the people and activity that Scotland's cultural ambitions depend upon.

National Performing Companies

National Performing Companies received £33 million in 2013-14. In 2026-27, their budget allocation is worth £17.9 million in 2013 prices - a

real-terms cut of 45.8%. In terms of operating revenue, this extent of this cut is higher still, as the 13-14 baseline figure includes £5.8m in capital expenditure.

We welcome Scottish Government's commitment to establish a new National Performing Company for Traditional Music. But this needs to be considered alongside the position of the existing National Performing Companies, which have experienced deep and sustained real-terms cuts in their budgets. How can Scotland realistically plan to expand its national company model while the companies already delivering it are being asked to do more with significantly less?

Culture is an ecosystem. The Open Funds support artists, freelancers and grassroots organisations to develop ideas, create work and build careers, while National Performing Companies undertake some of Scotland's largest scale, highest profile cultural production that reaches large audiences and contributes to Scotland's cultural profile at home and abroad. At the same time, the National Performing Companies make a substantial contribution of their own through touring, education, outreach, participation and engagement with communities across Scotland. Their own evidence to the committee will doubtless set out the scale of this activity.

A 45.8% real-terms reduction is not sustainable. We recommend that the 2027-28 budget provides a long overdue restoration of National Performing Companies budgets, enabling them to deliver at the scale and quality expected of Scotland's national cultural institutions and supporting the wider ecosystem in which they operate.

Context

This year, Culture Counts developed a Culture Spending Tracker resource, which measures the total of Scotland's public investment on culture over time (spending by Scottish Government and Local Authorities). The tracker measures the real terms value of that investment, how much is being spent per head population, and as a proportion of total public expenditure. It is intended to provide a long-term view on trends within Scotland's investment in culture. The tracker and accompanying analysis are the source of the figures provided here.

This is particularly important in considering the relationship between Scottish Government and local authority spending. Local authority culture spending is a relatively small line item within the overall budgets and activity of Scotland's 32 local councils and is therefore considered as a small part of the much wider local government portfolio. This is quite distinct from the scrutiny of Scottish Government culture spending by the Europe, External Affairs and Culture Committee. Yet local authorities account for a substantial share of overall public investment in culture, and their decisions have a significant impact on Scotland's cultural ecosystem. Taking this whole-system view is also central to our work on making the case for A Culture Act for Scotland, which could provide a framework for considering culture across government and public bodies rather than through individual budget lines or portfolios.

- Since the previous Scottish Government’s 2023 commitment to uplift culture spending in Scotland by £100m by 2028-29, we’ve seen SG controlled culture spending rise by £72.1m. This means that in order to meet the commitment in full, an additional uplift of £27.9m needs to be delivered over the next two financial years.

- The new Government were elected on a manifesto which included a commitment to further uplift in SG controlled culture spending of £50m by the end of the parliament (FY 31-32). In order to meet these commitments, we’d need to see an average increase in spending of £13.95m per year for the next two years, followed by an average increase in spending of £16.67m each year for the following three years.

- The 2026 budget set out SG spending commitments of £337m. When those 2026 commitments are expressed in 2013 prices, they are worth £246.1m, representing a 26% real terms increase in SG spending since 2013.

- However, increases in Scottish Government’s spending are still being offset by inflation driven cuts at Local Authority level. In 2013, total Scottish public expenditure on culture stood at £399.6m. In 2025, the real terms value of culture spend was £389m.

- Over that period, the balance of spending continues to shift considerably. In 2013, for every £1 Scottish Government spent, Local Authorities spent £1.05. In 2025, for every £1 SG spent, LAs spent £0.70.

- Recent increases in culture spending, achieved in no small part due to the rigorous scrutiny of the previous Constitution, External Affairs and Culture Committee have had a positive impact. Following years of inflation driven cuts, increases in spending delivered so far have brought much needed stability to a number of parts of the sector.

In headline terms, increases in spending have been concentrated towards four areas of the culture portfolio. In terms of Level 3 budget lines, these are: Creative Scotland, National Cultural Collections, Historic Environment Scotland and Other Arts and Activity (a further breakdown of these areas of expenditure is included in appendix ii). Within rising headline figures, it is important to note that the position of individual organisations varies. The category of National Cultural Collections, for example, encompasses a number of organisations, not all of which have benefitted equally from rising allocations. The committee will doubtless hear evidence from a range of organisations within SG’s culture spending portfolio who can provide the necessary detail on those specific contexts.

Similarly, it is crucial to note that a significant context shift has taken place with the introduction of Creative Scotland’s multi-year funding (MYF) portfolio. It replaced the previous Regular Funding for Organisations (RFO) portfolio. 2024/25 was the final year of that programme and £32.5 million was distributed from grant-in-aid to 119 organisations[2]. By 2026-27, the budget for MYF as the replacement providing core funding to cultural organisations had more than doubled to £73.9m[3], but so had the portfolio or organisations being supported – from 119 to 251 organisations. This means that the average annual value of an individual MYF award has risen slightly, from £273.1k to £294.4k.

About Culture Counts

Culture Counts is Scotland's advocacy network for arts, heritage and creative industries. Together, we make the case for the protection of culture as fundamental to our common future, and to seek to progress the conditions for a sustainable, long-term future for Scotland's cultural sector.

Our members include organisations that represent or support different parts of Scotland's cultural ecosystem, typically specialising by artform, geography, demographics or employment type. Some of our members are Scotland-specific, while others are UK-wide, but with a significant focus on work in Scotland. In practice, this means our membership consists primarily of representative bodies and networks, unions, National Performing Companies, Non-Departmental Public Bodies, Local Authority ALEOs, and some companies and events.

Contact

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[2] https://www.creativescotland.com/binaries/content/assets/creative-scotland/resources-and-publications/publications/annual-reports-and-accounts/2024-25/creative_scotland_24-25_annual_report_and_accounts.pdf

[3] https://www.gov.scot/binaries/content/documents/govscot/publications/corporate-report/2026/03/scottish-budget-2026-2027/documents/level-4-workbooks-2026-27-amended-stage-2/level-4-workbooks-2026-27-amended-stage-2/govscot%3Adocument/level-4-workbooks-2026-27-amended-stage-2.xlsx

Appendix i - Creative Scotland Open Funds, 2014-15 to 2025-26

Unless otherwise stated, all figures in this appendix are drawn from data on Open Fund applications and awards compiled by Creative Scotland and supplied to Culture Counts. Calculations derived from that data are identified in the notes to each table.

Real-terms figures are expressed in 2015-16 prices using HM Treasury GDP deflators at market prices (June 2026 quarterly national accounts release). In that series 2025-26 is set at 100, and 2015-16 at 72.090. Cash values are converted by multiplying by 72.090 and dividing by the deflator for the year in question.

The Open Funds launched part way through 2014-15. Unless noted otherwise, that partial year is excluded throughout.

Table A: Funding mix of Open Fund awards, by year

Each Open Fund award is financed either from a variable mix of Scottish Government Grant in Aid and from National Lottery proceeds. This table shows the value of awards made through each route.

Year	Grant in Aid	National Lottery	Total awarded	GIA share	Change in GIA on prior year
2015-2016	£1,036,676	£10,655,653	£11,692,328	8.9%	n/a
2016-2017	£375,045	£11,045,169	£11,420,214	3.3%	-64%
2017-2018	£718,110	£9,787,418	£10,505,528	6.8%	+91%
2018-2019	£215,441	£10,227,662	£10,443,103	2.1%	-70%
2019-2020	£630,627	£8,170,035	£8,800,662	7.2%	+193%
2020-2021	£4,021,289	£8,616,463	£12,637,752	31.8%	+538%
2021-2022	£4,153,317	£9,659,612	£13,812,929	30.1%	+3%
2022-2023	£647,908	£15,041,303	£15,689,211	4.1%	-84%
2023-2024	£424,686	£11,735,953	£12,160,639	3.5%	-34%
2024-	£4,423,350	£8,516,605	£12,939,955	34.2%	+942%

2025					
2025-2026	£515,258	£13,061,706	£13,576,964	3.8%	-88%
Total	**£17,161,707**	**£116,517,578**	**£133,679,285**	**12.8%**	

Notes: Grant in Aid and Lottery values are as supplied and reflect the funding route of each award. Total, GIA share and year-on-year change are calculated by Culture Counts. Totals reconcile to the award values in Table C. Additional context below provided in email correspondence with Creative Scotland.

The Open Funds have historically been financed predominantly from Creative Scotland's National Lottery Budget. Grant in Aid is used for Open Fund Awards where there is underspend in Creative Scotland's Grant in Aid budget, where an applicant objects to receiving funding derived from the Lottery (for example on religious grounds), or for other reasons that vary from year to year. Over the eleven years, Grant in Aid contributions ranged from £215,441 (2018-19) to £4,423,350 (2024-25). Grant in Aid was below £1m in seven of the eleven years, and 73% of all Grant in Aid reaching the Open Funds across the period was received in just three years: 2020-21, 2021-22 and 2024-25.

Three years account for 73% of Grant in Aid reaching the open funds across the period. In 2020-21 and 2021-22, emergency Grant in Aid funding related to the Covid-19 pandemic was distributed through the open funds and other funding routes; these years are anomalous across Creative Scotland's funding generally. In 2024-25, Scottish Government restored the £6.6m reduction made to Creative Scotland's Grant in Aid in 2023-24. Of this, £3m was initially allocated to the open funds, and a further £1.4m was added when the decision was taken not to proceed with the Create:Inclusion programme, giving a total of £4.4m.

Table B: Real-terms value of the Open Funds

Year	Total awarded (cash)	Value in 2015-16 prices	GDP deflator
2015-2016	£11,692,328	£11,692,296	72.090
2016-2017	£11,420,214	£11,195,755	73.535
2017-2018	£10,505,528	£10,170,258	74.466
2018-2019	£10,443,103	£9,884,516	76.164
2019-2020	£8,800,662	£8,115,790	78.174
2020-2021	£12,637,752	£11,075,478	82.259

2021-2022	£13,812,929	£12,076,517	82.455
2022-2023	£15,689,211	£12,816,089	88.251
2023-2024	£12,160,639	£9,437,162	92.894
2024-2025	£12,939,955	£9,649,810	96.669
2025-2026	£13,576,964	£9,787,633	100.000

Notes. Cash values as supplied. Real-terms column calculated by Culture Counts. Between 2015-16 and 2025-26 the real-terms value of Open Fund awards fell by 16.3%, and by 23.6% against the 2022-23 peak.

Table B(ii): Creative Scotland's income from the National Lottery

This is Creative Scotland's total annual income from the National Lottery. The Open Funds are principally financed from this income, but it also supports other Creative Scotland activity.

Year	**Lottery income (cash)**	**Value in 2015-16 prices**	**GDP deflator**
2015-2016	£34,290,000	£34,289,905	72.090
2016-2017	£29,063,000	£28,491,781	73.535
2017-2018	£29,175,000	£28,243,918	74.466
2018-2019	£28,604,000	£27,074,012	76.164
2019-2020	£31,908,000	£29,424,904	78.174
2020-2021	£32,610,000	£28,578,765	82.259
2021-2022	£32,662,000	£28,556,087	82.455
2022-2023	£31,866,000	£26,030,467	88.251
2023-2024	£30,919,000	£23,994,431	92.894
2024-2025	£32,291,000	£24,080,611	96.669
2025-2026	£32,013,000	£23,078,172	100.000

Notes: Income figures are taken from the National Lottery Distribution Fund annual report and accounts for each year. Real-terms column calculated by Culture Counts. Between 2015-16 and 2025-26 this income fell by 32.7% in real terms, from £34.3m to the equivalent of £23.1m, while the cash figure moved only from £34.3m to £32.0m.

Table C: Demand and supply, by year

Year	Applications	Amount requested	Awards	Amount awarded	Success rate	Applications refused
2015-2016	1,857	£38,037,902	564	£11,692,328	30.4%	1,293
2016-2017	1,655	£33,095,677	518	£11,420,214	31.3%	1,137
2017-2018	1,467	£29,885,422	460	£10,505,528	31.4%	1,007
2018-2019	1,170	£23,308,344	487	£10,443,103	41.6%	683
2019-2020	1,112	£23,498,822	447	£8,800,662	40.2%	665
2020-2021	1,294	£23,255,012	659	£12,637,752	50.9%	635
2021-2022	1,144	£24,319,310	627	£13,812,929	54.8%	517
2022-2023	1,474	£32,046,229	708	£15,689,211	48.0%	766
2023-2024	1,801	£38,384,180	634	£12,160,639	35.2%	1,167
2024-2025	2,126	£41,950,669	688	£12,939,955	32.4%	1,438
2025-2026	1,629	£32,299,933	668	£13,576,964	41.0%	961
Total	**16,729**	**£340,081,501**	**6,460**	**£133,679,284**	**38.6%**	**10,269**

Notes: Applications, amount requested, awards and amount awarded are as supplied. Success rate (awards divided by applications) and applications refused (applications less awards) are calculated by Culture Counts. All figures are cash terms, as each year is compared against itself. Amount requested is the total value of all applications received, including unsuccessful applications.

Across 2023-24, 2024-25 and 2025-26, applications totalling £74.0m went unfunded and 3,566 applications were refused.

Table D: Average award and purchasing power

Year	Amount awarded	Number of awards	Average award (cash)	Average award in 2015-16 prices
2015-2016	£11,692,328	564	£20,731	£20,731
2016-2017	£11,420,214	518	£22,047	£21,613

2017-2018	£10,505,528	460	£22,838	£22,109
2018-2019	£10,443,103	487	£21,444	£20,297
2019-2020	£8,800,662	447	£19,688	£18,156
2020-2021	£12,637,752	659	£19,177	£16,806
2021-2022	£13,812,929	627	£22,030	£19,261
2022-2023	£15,689,211	708	£22,160	£18,102
2023-2024	£12,160,639	634	£19,181	£14,885
2024-2025	£12,939,955	688	£18,808	£14,026
2025-2026	£13,576,964	668	£20,325	£14,652

Notes: Average award is calculated by Culture Counts (amount awarded divided by number of awards).

Cumulative inflation between 2015-16 and 2025-26 was 38.7%, so an average award would have needed to reach approximately £28,757 in 2025-26 to hold the purchasing power of the 2015-16 average of £20,731. The actual 2025-26 average was £20,325.

The composition of Open Fund awards has changed over the period, with a larger number of smaller awards made in later years. The average award figure should be read with that in mind.

Table E: Open Fund awards by local authority area, 2015-16 to 2025-26

Local authority area	**Awards**	**Share of all awards**	**Amount awarded**
Glasgow City	2,398	37.1%	£46,561,044
City of Edinburgh	1,567	24.3%	£33,401,329
Highland	309	4.8%	£6,032,880
Outside Scotland	200	3.1%	£4,745,293
Fife	179	2.8%	£3,346,289
Argyll and Bute	144	2.2%	£2,408,191
Dumfries and Galloway	141	2.2%	£4,542,448
Dundee City	130	2.0%	£2,995,376
East Lothian	108	1.7%	£2,405,532
Scottish Borders	108	1.7%	£2,860,454
Aberdeenshire	106	1.6%	£2,695,726

South Lanarkshire	99	1.5%	£1,583,727
Stirling	88	1.4%	£1,587,733
Perth and Kinross	86	1.3%	£1,164,446
Aberdeen City	85	1.3%	£2,157,503
East Dunbartonshire	65	1.0%	£916,301
Renfrewshire	65	1.0%	£1,327,792
Na h-Eileanan Siar	63	1.0%	£1,721,363
Moray	60	0.9%	£2,227,598
Shetland Islands	47	0.7%	£829,655
Angus	41	0.6%	£748,176
East Renfrewshire	38	0.6%	£642,506
West Lothian	38	0.6%	£743,548
Midlothian	37	0.6%	£612,869
North Lanarkshire	37	0.6%	£656,747
North Ayrshire	36	0.6%	£847,405
Orkney Islands	35	0.5%	£524,837
South Ayrshire	35	0.5%	£579,131
West Dunbartonshire	31	0.5%	£501,625
Falkirk	26	0.4%	£631,887
Inverclyde	25	0.4%	£949,035
East Ayrshire	22	0.3%	£431,011
Clackmannanshire	11	0.2%	£299,826
Total	6,460	100.0%	£133,679,285

Notes. Per-year figures for each area are as supplied; totals across the period are calculated by Culture Counts, as is the share column, which shows each area's percentage of all Open Fund awards rather than of the amount awarded. Awards were made in all 32 Scottish local authority areas, the table also includes a row for awards made outside Scotland.

Appendix ii

Level 4 breakdown of Scottish Government's culture spending (as of 26-27 budget):

National Cultural Collections: National Museums of Scotland (NMS), National Galleries of Scotland (NGS), National Library of Scotland (NLS), Non-National Museums (funding for museums and galleries across Scotland via Museums Galleries Scotland, and direct funding for the Scottish Maritime, Mining and Fisheries Museums)

Creative Scotland: Creative Scotland Multi-Year Funding, Youth Music Initiative, Screen Scotland, Creative Scotland Operating Costs, CS Depreciation.

Historic Environment Scotland: HES Running Costs plus HES Depreciation and Impairment plus HES Direct Capital less HES income

National Performing Companies: Scottish Opera, National Theatre of Scotland, Royal Scottish National Orchestra (RSNO), Scottish Chamber Orchestra, Scottish Ballet

Other Arts and Activity: Culture Arts Delivery and Policy, Sistema, V&A Dundee, Other Arts and Activity (other cultural opportunities and priorities including EXPO and Fest