

Ms Clare Adamson MSP
Convener
Constitution, Europe, External Affairs and Culture Committee
Scottish Parliament
Edinburgh
EH99 1SP

10 September 2021

Dear Ms Adamson,

On behalf of the Accounts Commission, I would like to respond to the Constitution, Europe, External Affairs and Culture Committee's [call for views](#) on funding for culture in Scotland.

As noted in the call for views, local authorities provide significant funding for culture in their local areas, including libraries. As the independent body that holds councils and other local government bodies in Scotland to account, the Accounts Commission has a longstanding and strong interest in funding for culture. Cultural services play a significant role in health and wellbeing, place-shaping and helping communities to be more resilient. This should be considered within the broader thinking around what financial support for health really means.

We recognise that cultural services (excluding libraries) are often not statutory services and so tend to be subject to budget reductions when local authorities face financial constraints. We have highlighted the vulnerability of culture services to funding cuts in a number of our recent reports:

- In our report [Local government in Scotland: Challenges and performance 2018](#), we noted that cultural services were among a number of smaller service areas that have borne the brunt of service cuts in recent years. The trend has been one of larger reductions to relatively smaller service areas with no change in real terms to social care and education spending.
- In our 2018 report on [Council's use of arm's-length organisations](#) (ALEOs), we highlighted that reduced council funding for ALEOs has led to library closures in some communities. Around 20 councils fund ALEOs for cultural services, including museums, galleries, theatres and libraries.
- In our [Local government in Scotland: Overview 2020 report](#), we reported that spending on cultural and other related services had reduced by 13.9 per cent between 2013/14 and 2018/19. Attendance at culture and leisure services had increased over the same period but satisfaction had declined across all services.

The Commission has repeatedly reported on the importance of long-term financial planning for councils and they need the certainty of a multi-year financial settlement from the Scottish Government to do this. In May, in our [Local government in Scotland: Overview 2021](#) report, we highlighted the need for a funding model for local government that targets and supports those most in need.

The increased financial constraints created by Covid-19 are likely to create a further risk to recovery should culture services face further cuts. This will adversely affect councils' ability to provide services that people and communities rely on. Cultural services are important in supporting wellbeing and mental health. As such, they should be considered as an essential part of recovery from Covid-19.

We continue to consider cultural services as part of our audit work. For example:

- Together with the Auditor General for Scotland, in Spring 2022, we plan to report on how well the Scottish Government, councils and other public bodies are managing the public spending response to Covid-19. As part of this we will consider Covid-19 funding for cultural services. You can see all the audit work we plan to deliver alongside the Auditor General for Scotland over the next year [here](#).
- Following a number of library closures in recent years, alongside the impact of the pandemic, we are considering a specific piece of work on libraries in our future reporting.

I hope this information is of use to the committee as it considers its recommendations.

Yours sincerely,

A handwritten signature in black ink that reads "Elma Murray". The signature is written in a cursive, flowing style.

Elma Murray OBE
Interim Chair of the Accounts Commission