

Guidelines

Revised April 2026



Concept

From concept to collaboration

The Culture & Business Scotland Fund (C&BS Fund) is a funding programme which receives direct investment from the Scottish Government.

The C&BS Fund is a programme which makes investments to not-for-profit organisations when they have a for-profit business organisation sponsoring cultural activity.

Not-for-profit organisations delivering cultural activity can apply to the C&BS Fund for up to **£1 for every £1 invested** by the business organisations. The minimum investment request is £1,000, so the minimum business sponsorship must be £1,000.

Organisations can apply up to two times between 1 April 2026 and 31 March 2027, provided the total C&BS Fund investment does not exceed **£10,000**.

Eligibility

What and who we fund

We make C&BS Fund investments to not-for-profit organisations delivering cultural activity in Scotland which have attracted a business to sponsor a cultural project or aspect of their work, either in the form of cash or in-kind sponsorship.

We make investments for sponsorships where funds, goods or services are provided by the business organisation in exchange for certain rights or benefits provided by the not-for-profit organisation that may be used for competitive advantage.

We encourage collaboration between business and culture, where a not-for-profit organisation and their sponsor take a broader approach to the relationship, resulting in a tangible return on investment and the achievement of mutually agreed objectives.

Our investments are made to enhance the sponsorship, potentially helping the not-for-profit organisation to bring the business on board or give them confidence to plan their project from a financial perspective.

We expect all applicants to be committed to becoming a Fair Work First employer as outlined in the Scottish Government's [Fair Work First guidance](#) and will be required to pay at least the Real Living Wage and provide appropriate channels for effective workers' voice as a minimum standard.

We also require the not-for-profit organisation and business sponsor to be in alignment with our Ethical Fundraising & Funding Policy.

Not-for-profit organisations eligible to apply to the C&BS Fund are as follows:

Registered Charities

Charities registered with OSCR (the Scottish Charity Regulator) and delivering activity related to culture (arts and heritage)

Scottish Charitable Incorporated Organisations

SCIOs registered with OSCR and delivering activity related to culture (arts and heritage)

Community Interest Companies

CICs registered with the Regulator of Community Interest Companies, delivering activity related to culture (arts and heritage), and with an asset lock in place

Companies Limited by Guarantee

Companies Limited by Guarantee registered with Companies House, delivering activity related to culture (arts and heritage), and with an asset lock in place

We require all applicant organisations to have the following:

- A governing document (your Constitution or Articles of Association)
- A bank account in the organisation's name (as written on the governing document)
- Latest annual accounts/return/statement filed with OSCR/Companies House
- A board, committee or advisory panel with a minimum of two unrelated members

Process

What you can expect

Eligibility

Our aim is that our guidelines and frequently asked questions will help you to establish whether your organisation is eligible to apply for a Fund investment. However, if you are unsure, please do contact us at fund@cultureandbusiness.scot or on 0131 243 2757.

Stages

Stage 1 | Submit your Expression of Interest

Stage 2 | Submit your Application (if invited to apply)

We aim to respond to your Expression of Interest within 10 working days. If invited to apply, we aim to respond to your Application within four weeks of submission.

Priorities

We reserve the right to prioritise applications in certain circumstances. For example, where the applicant has had a C&BS Fund investment within the last two years or their business sponsor is an existing one, other applications may need to take priority.

Changes

Culture & Business Scotland reserves the right to amend these Guidelines and the process itself at any point. Previous C&BS Fund recipients should check the website to ensure they have read the latest Guidelines before proceeding with an Expression of Interest.

Applications

In line with Culture & Business Scotland's environmental policy to support a greener Scotland, we encourage applications and associated documentation to be submitted by email with electronic signatures in PDF format to fund@cultureandbusiness.scot. If you would prefer the form in a different format, please contact us on 0131 243 2757 or at fund@cultureandbusiness.scot to request this.

Documentation

Before we can review your Application, we require the following documentation to be submitted:

- a signed and dated Sponsorship Agreement
- a signed Application Form
- a completed Fair Work Form
- a Project Budget showing all relevant income and expenditure (see our template)
- your child protection and/or vulnerable adults policy, if relevant

Evaluations

An Evaluation and financial statement must be submitted to Culture & Business Scotland within two calendar months of the end of the project to confirm appropriate use of the sponsorship and Fund investment, prior to release of the remaining 20% of the Fund investment. Satisfactory completion of the evaluation form is a condition of investment.

Applications

How we review applications

The following five areas of your application will be reviewed:

Collaboration

Does the application demonstrate clear business objectives for investing in culture? How collaborative is the relationship between the not-for-profit organisation and business?

Activation

In what ways is the sponsorship being used to create interaction and engagement with target audiences? Are there clear plans to promote the business sponsor?

Outcomes

What potential is there for the cultural experiences of the beneficiaries of the activity to have a positive impact? Are there clear plans for measuring sponsorship success?

Value

Do the benefits offered demonstrate value for money from a sponsorship perspective? Is there a good return on investment for the business sponsor?

Priorities

To what extent will the project enrich Scotland's social, civic or economic life? Should the application be given precedence in relation to the priority criteria?

Support

How we can help promote your sponsorship

Acknowledgment

We require all Fund recipients to recognise the support of their business sponsor and the Culture & Business Scotland Fund publicly. We will provide advice as to how best to do this and will provide a C&BS Fund logo toolkit to help with promotion.

Events

We ask that all Fund recipients invite Culture & Business Scotland to any events or performances supported through the C&BS Fund. This enables us to advocate for the positive impact Fund investments makes.

PR & Media

We aim to provide PR and media support to promote your sponsorship and project. We will be in touch with you and your business sponsor in relation to content creation.

Specifics

What additional conditions we require

Fund investments must go towards supporting cultural activities directly engaging with a public audience, for example a season of work, a production or exhibition, or a performance or public presentation.

Fund investments cannot be used for a capital project. However, the business sponsorship can support building or renovation costs if the Fund investment is used for cultural activities directly engaging with a public audience.

Fund investment requests should always relate to sponsorships exclusive of VAT.

We would expect your business sponsor to be a sole trader, partnership, limited liability partnership, or a limited company. We cannot accept applications where the business sponsor is a public body that supports or has a remit for cultural delivery, for example, universities or charitable trusts, any local authority organisations, or other not-for-profit organisations.

Fund investments cannot:

- be used to pay for corporate hospitality
- be used to support commercial trading activities such as attending trade fairs
- be paid to the business sponsor
- be used to pay or reimburse the business sponsor for goods or services

For in-kind sponsorship:

- the value of the goods provided is at cost price and not retail price
- any goods or services that the business does not provide as a part of its operations will not be eligible

- we reserve the right to ask for evidence to substantiate the estimated financial contribution
- we will require evidence that goods have been delivered up to the agreed value in the form of a delivery note/docket for products or a signed delivery statement for services

The following are not eligible to be used for an application for a Fund investment:

- core salary costs
- appeal funding or fundraising events
- pageants, processions or galas that are not part of a wider cultural festival
- corporate philanthropic donations
- grants from a charitable trust or foundation
- volunteering of business staff (non-professional skills) to support cultural activities
- use of business premises for meetings
- payments or fees to agents, such as sponsorship and fundraising consultants
- sponsorships where there is a service agreement in place with the sponsor
- sponsorships where there is a clear connection or relationship between a business owner and the not-for-profit organisation
- projects where scholarships, bursaries or awards are involved
- discounts on goods or services, including free rent for a period of time as part of a lease agreement, and free venue hire where the business will gain financially from exclusive catering, alcohol or retail sales

Dates

Applications must be submitted at least two months before the sponsored activity begins, unless otherwise agreed. The sponsorship may already have been publicised at the time of application. The proposed cultural activity should conclude within 12 months from the start of the sponsorship activity, unless otherwise agreed.

Payment

Fund investments will be paid in two instalments: 80% on receipt of the signed Declaration and evidence that the business sponsorship has been paid, and 20% once the Evaluation has been received and approved. For cash sponsorships, evidence should be in the form of a copy of the culture organisation's bank statement, clearly showing the date(s), amount(s) and source(s) of payment). For in-kind sponsorships, evidence should be in the form of a letter signed by the Chief Executive, Director or Chair of the business sponsor, providing a detailed cost breakdown of the in-kind sponsorship and dates for delivery.

Appeals

If there is no money left in the Culture & Business Scotland Fund, applications will be declined. If an application is turned down for any other reason, an applicant may appeal against the decision by writing to Culture & Business Scotland, Thorn House, 5 Rose Street, Edinburgh EH2 2PR, or emailing fund@cultureandbusiness.scot within 14 days of the date of our decision.

An independent panel consisting of a senior member of the management of Culture & Business Scotland (who was not involved in the assessment process) and a member of the Culture & Business Scotland Board will consider the appeal and respond within 21 days of receipt.

FAQs

Do you have a frequently asked question?

Do you make investments in sponsorships where a philanthropic donation is received?

We do not make investments where a philanthropic corporate donation is received by a non-for-profit organisation. An application for an investment must relate to a sponsorship, i.e. where funds, goods or services are provided in exchange for certain rights or benefits.

Do you provide multi-year investment?

We are not able to make multi-year investments due to the nature of our funding arrangement. However, we feel our one-off investments should incentivise new relationships and help get them off the ground.

Why do you only make investments to registered charities, SCIOs, CICs and Companies Limited by Guarantee?

We need to ensure we have a high level of confidence in the organisations to which we make investments and how the money would be managed. We believe the best way of doing this is to only make investments to organisations which have a strong level of governance requirements.

Why do you require CICs and Companies Limited by Guarantee to have an advisory panel?

We are strong advocates for good governance, but we recognise that the CIC framework is an increasingly popular one through which benefit can be delivered to communities. We are therefore keen to support CICs which enter into collaborative sponsorships with business organisations. However, similar to some major funders, we need to see evidence of the additional scrutiny that unconnected members to the organisations would provide.

Why has the maximum amount of investment reduced over the last few years?

As you can imagine, with increasing pressures on investment across all sectors and with our vision being for a Scotland where culture and business thrive, we need to ensure that we support as many sponsorships as possible. Analysis shows that the average Fund investment request is £8,000, so we can still support organisations at the right level.

What do you mean by unrelated members?

By unrelated, we mean not married to each other; not in a relationship with each other; not living together at the same address; or not related by blood.

What do you mean by collaborative sponsorships?

Not-for-profit organisations and their business sponsors have the potential to learn a great deal from each other and achieve mutually beneficial objectives. While we recognise that straightforward, traditional sponsorships are of value, we believe that a collaborative approach can generate much greater value. This might be, for example, a tech company providing in-kind support to a museum where they're collaborating on a digital project to showcase their services; an orchestra being sponsored to commission and record a new piece of music to feature as part of an ESG climate-focused campaign for a financial services company; or a local family firm sponsoring a performance at a community hub to drive customer engagement and brand awareness through a mutually beneficial partnership marketing campaign.