

# **The Business Purpose Commission Report:**

## **Scottish Government Response**

**January 2023**

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Our response to the Business Purpose Commission for Scotland report “Now is the time for purpose”.

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## Foreword



Businesses of all sizes are facing multiple challenges from rising energy costs and inflation as well as the impact of the war in Ukraine, EU Exit and recovery from the pandemic. The report provides convincing evidence that despite the current economic circumstances, *now* is the time for businesses to embrace purpose. Put simply, purposeful businesses are more successful and more resilient in times of crisis with further payoffs from increases in innovation, long-term profitability, productivity and growth.

I am very grateful to Commission co-chairs Colin Mayer and Amanda Young, for their leadership in this work; to the Commission members for their participation and support in advancing the business purpose agenda in Scotland; and to SCDI for their professional stewardship of the Business Purpose Commission for Scotland.

I warmly welcome the Report which sets out a series of wide-ranging recommendations for business, government, investors, consumers and educational institutions. The Scottish Government is grateful for the recommendations, recognising that business purpose sits assuredly within our wider approach to economic development and transformation, and supports our commitment to delivering a fairer, wealthier and greener economy, which serves and prioritises the wellbeing of current and future generations.

This response sets out where we are already making progress, and where we plan to build on our approach to promote purposeful business in Scotland. We focus on the specific actions where Government can lead the agenda but also explore ways in which we can provide supportive action across the broad range of recommendations.

The response also recognises the Commission's work marks an early stage in achieving enduring behavioural, cultural and potentially legislative change, and that action has to be a collective endeavour. Discussions will continue in the months and years ahead to support longer term ambitions. That will not deter us from taking immediate action where we can.

I share the Commission's belief that Scotland should strive to be a global hub for purposeful businesses that profitably solve the problems of our people and our planet.

Richard Lochhead

Minister for Just Transition, Employment and Fair Work

## Introduction

The Scottish Government believes that business contributes to the development and prosperity of our society and plays a pivotal role in achieving key policy goals around climate change, environmental sustainability, inequality and fair work. We were keen to build on global momentum on purposeful business and partnered with SCDI to establish the Business Purpose Commission for Scotland (the Commission).

Between Autumn 2021 and Summer 2022, the Commission examined how Scotland might nurture purposeful businesses which make positive impacts on economic prosperity, social wellbeing and environmental sustainability. The business-led Commission engaged widely with stakeholders and shared their findings and recommendations in their landmark report, “[\*\*NOW IS THE TIME FOR PURPOSE: Putting Purpose at the Heart of Scottish Business\*\*](#)”, (the Report) published on 28 June 2022.

The Report shares primary evidence and brings new data commissioned via a public opinion poll and the Fraser of Allander Institute to understand the views of people and businesses in Scotland, in relation to the role and reputation of business in society. This research is a strength of the Report, enabling recommendations which respond directly to the purposeful business and policy environment in Scotland, as well as the wider UK context within which companies in Scotland operate.

The Business Purpose Commission for Scotland has succeeded in breaking new ground by helping to define and illuminate specific challenges and opportunities for business purpose in Scotland. In preparing this response, careful consideration has been given to the report recommendations and action areas for Scottish Government.

## Background

Issues around business purpose, governance and company ownership have rarely featured in the public debate about Scotland’s economic performance. An approach to corporate governance which prioritises the short-term interests of shareholders above those of stakeholders (employer, employee, supplier, customer, community, planet), is often cited as a factor in explaining the UK’s poor relative performance on business investment, skills formation, productivity, R&D and inequality.

In recent years, business purpose discourse has moved firmly into the mainstream. The mounting evidence and growing support for the purposeful business agenda is reflected in a range of international publications and projects:

- The British Academy’s project on the [\*\*Future of the Corporation\*\*](#)
- The Big Innovation Centre’s [\*\*Purposeful Companies Taskforce\*\*](#)
- The [\*\*Enacting Purpose Initiative\*\*](#)
- The US Business Roundtable’s new [\*\*Statement on the Purpose of a Corporation\*\*](#).
- A range of publications and commentary from international institutions, prominent academics and private sector consultancies/ organisations (e.g.

[Purpose: Shifting from Why to How](#), McKinsey 2020; [Why business must harness the power of purpose | EY - Global 2020](#)).

In the wake of the 2008 global financial crisis, the weak and unequal recovery which followed, the challenges of Brexit and the Covid pandemic, and the clear and present climate and nature crises, the case for understanding the business purpose agenda and its relevance to Scotland's businesses, wider society and economy, was compelling.

The onset of economic recession in Autumn 2022 underlines once again the enormous potential in positioning business as a force for good in society, contributing to a thriving economy; healthy, prosperous, and more equal communities; and protecting and safeguarding our planet for future generations.

## Strategic Context

The Commission chose to work with the British Academy definition of business purpose. This states the purpose of a business is, **“to find profitable solutions to the problems of people and planet, and not profit from creating problems for either.”**

The Report is extensive and correctly identifies strategic alignment between business purpose and the Scottish Government's wider ambitions for a fairer, wealthier and greener economy. The Scottish Government is committed to tackling child poverty, achieving a just transition to net zero, improving environmental sustainability, becoming a Fair Work Nation, and building a wellbeing economy, which is described as *“an economic system operating within safe environmental limits that serves and prioritises the collective wellbeing of current and future generations”*. Purposeful businesses have a vital role to play in contributing to these agendas.

In the [National Strategy for Economic Transformation](#) (NSET), the Scottish Government's first economic strategy to explicitly emphasise wellbeing, we have committed to deliver prosperity for all of Scotland's people and places and transition to a wellbeing economy. Scotland's business communities are recognised as key partners in pursuing a fairer, wealthier, greener country. We have made a specific commitment in NSET to “Build on the findings from the Business Purpose Commission Report, to inform how businesses can deliver positive impacts on prosperity, wellbeing – including tackling child poverty – and environmental sustainability.”

The [Programme for Government 2022 to 2023](#) also sets out our ambition to create a better future beyond the cost crisis. A focus on actions to support resilience to future shocks is in alignment with the Commission's message on the business benefits of business purpose, which include profitability, resilience, and longevity.

The National Strategy for Economic Transformation identifies five transformational policy programmes to drive improvements in Scotland's economy. These focus on stimulating entrepreneurship; opening new markets; increasing productivity; developing the skills we need for the decade ahead; and ensuring fairer and more equal economic opportunities. Each of these is relevant to the discussion on purposeful business in the Report.

Below are some examples of current Government commitments which align with the purposeful business agenda and the Commission's recommendations:

- Publish a refreshed [Fair Work Action Plan](#) and introduce Fair Work conditionality for Scottish Government grants, subject to devolved competence.
- Undertake a review of how best to significantly increase the number of social enterprises, employee-owned businesses and cooperatives in Scotland.
- Launch a consultation on Community Wealth Building legislation in addition to the 2021/22 commitment to introduce Community Wealth Building legislation in this parliamentary term.
- Support the [Green and Sustainable Financial Services Taskforce](#) which has been established to transition Scotland into a global leader for Green and Sustainable financial services.
- Establish an investor panel, led by the First Minister, to convene investors to discuss how they are investing in the infrastructure that Scotland needs to ensure a just transition to net zero emissions.
- Intensify work to realise the trade, export and inward investment opportunities critical for Scotland's economic success. Action 1 of the [Inward Investment Plan](#) commits to placing our values at the centre of our engagement with current and potential inward investors. To ensure a strong partnership basis to our relationships around promoting sustainable, inclusive growth and creating a wellbeing economy with zero carbon and fair work at its core.
- Following publication of the [Environment Strategy](#), publish a 'pathway' exploring how the Scottish Government can help drive the just transition to a net zero, nature-positive, circular economy.
- Introduce a Wellbeing and Sustainable Development (WSD) Bill. The Bill is intended to strengthen Scotland's National Outcomes and ensure the interests of future generations are built into the decisions made today.

## Approach

The business benefits of purpose are stated clearly in the Report which opens with a Call to Action to all businesses in Scotland to develop and nurture business purpose. Evidence shows that embedding clear purpose in business will benefit customers, employees, suppliers, communities, the environment and the natural world, and shareholders; and will help steer business through economic challenges. The Report makes a strong case that purposeful businesses benefit from long term profitability, because they generate value for all stakeholders.

The Scottish Government is therefore interested in the ways business and government can, within the prevailing economic, environmental and legislative circumstances, promote the purposeful business agenda and support companies to develop purpose-driven approaches which benefit *all* stakeholders.

We recognise the purposeful business agenda raises a number of demanding issues particularly around company ownership, corporate governance, finance and investment, legislation and regulation. Therefore, we acknowledge that the Commission's Report is an early milestone in our ambition to progress towards longer-term, transformational change with stakeholders, in support of the Business Purpose Commission's 2030 vision.

Company and employment law are matters reserved to the UK Parliament. Whilst legislative reform for UK Government is included in the Report recommendations, this response will focus on the areas where the Scottish Government can create opportunities for business purpose to thrive within the current legislative and economic landscape.

## **Recommendations for the Scottish Government**

The Report makes 12 recommendations for business, governments and other stakeholders to lead. Each recommendation has multiple action areas to consider. Recommendations 10 and 11 are directed at the Scottish Government.

### **Recommendation 10: The Scottish Government should mainstream and scale-up public and private sector business support for business purpose.**

#### **Action Areas for the Scottish Government**

- Fund delivery of training on business purpose to groups of public and private sector business advisers, by a purposeful business network or organisation.
- Determine the effectiveness of initiatives which support business with their purpose and target funding on the one most capable of scaling and joining up their support at pace to achieve agreed targets to support far more businesses.
- Reform the values-based Scottish Business Pledge to promote and support a business purpose journey rather than be a one-off commitment. The Scottish Government should also explore whether other public sector values-based pledges, commitments, kitemarks etc could be made more consistent or consolidated with the Pledge. The Scottish Government should aim to increase the benefits to businesses of making the Pledge and connect Pledge making businesses.
- Create a Scottish Purposeful Business Maturity Index. This should measure and segment Scottish businesses into levels of purpose maturity every 3 years. It should be based on the elements of the reformed Scottish Business Pledge. The Scottish Government should at the same time survey and report on public opinion on business.

- Engage businesses with other stakeholders in the planned refresh of the National Performance Framework to inform the refresh, take advantage of the opportunity to align more businesses' Key Performance Indicators (KPIs) with its outcomes, and form collaborative partnerships between the private, public and voluntary sectors around its key missions.

## **Response**

We acknowledge there are many potential sources of and providers of business purpose support. There may be a role for government in facilitating the provision of business support for business purpose. Further detail on this commitment and future funding would be dependent on the outcomes of NSET project 17 to transform the way in which the public sector in Scotland provides support to workers and businesses. This includes reviewing the products and services available, tailoring them to reflect the priorities of the national strategy, and targeting support to delivery of local and national aims.

The first and foundational element in better targeting of business support towards enterprises that enhance our collective wellbeing is to improve the data that we collect and use in building our business support policies and products. We will work closely with the Business Support Partnership and indeed the wider business community to ensure that as these data-led improvements emerge, they deliver the intended outcomes and create value towards a wellbeing economy.

In the short to mid- term, we will promote the Commission's Report and the business benefits of business purpose by engaging with the partners currently delivering business support, (for example, via the Business Support Partnership), and recommending that delivery partners incorporate the business purpose framework, toolkit and case studies into existing business support and advisory services where possible.

Early engagement with the Enterprise Agencies has highlighted some impactful programmes with an implicit business purpose focus. Highlands & Islands Enterprise's Business Values Ladder is a useful tool used to benchmark businesses on their journey towards net zero, improved innovation and fair work practices. Scottish Enterprise (SE) has aligned its corporate plan with business purpose by placing fair work and net zero at the heart of its support to businesses. SE provides practical support to businesses including expert advice and peer to peer support to help them on their business purpose journey. To receive financial support from Scottish Enterprise all businesses must already demonstrate or commit to adopting fair work and net zero practices. From July 2023 all organisations receiving public sector grants must pay at least the real Living Wage to all employees and provide appropriate channels for effective workers' voice, such as trade union recognition. Further effort is needed to refine the messaging and the Scottish Government will work with partners to support a strong message on the business benefits of business purpose.

We agree it could be beneficial for the separate, planned review of the Scottish Business Pledge to consider opportunities to connect with business purpose and

wider accreditation schemes. There will be further communications on this in due course.

We acknowledge there may be value in a future Purposeful Maturity Index, and this might be considered pending the outcomes of existing NSET projects and the planned Scottish Business Pledge review. The capabilities of existing monitoring tools and frameworks to support and measure business purpose in Scotland should form part of any future consideration. While there may be a facilitation role for Government, it would be good to see business leadership in an index that is for and about business.

We agree with the recommendation to engage businesses along with other stakeholders in the upcoming statutory review of the National Performance Framework (NPF). Both the Commission and the Scottish Government believe businesses are key stakeholders, contributors and delivery partners for Scotland's National Outcomes and the United Nations Sustainable Development Goals (SDGs). The review will commence in the coming months.

### **Recommendation 11 'The Scottish Government should make business purpose a golden thread in the National Strategy for Economic Transformation Delivery Plan'**

#### **Action Areas for the Scottish Government**

- The National Strategy for Economic Transformation Delivery Board should adopt the proposed definition of business purpose in its Delivery Plan and embed it in all parts of its enterprise delivery programme
- The Scottish Government and the public sector should increase the weighting for and ensure delivery of long-term social value in public contracts e.g., in foundational sectors, social housing commissions or large contracts and subcontracts.
- The Scottish Government should ask businesses to complete a free tool associated with business purpose, such as the Fair Work Assessment, as a mandatory part of their application process for the new Digital Productivity Fund.
- The Scottish Government should work with business and stakeholders to explore the creation of an international business purpose partnership/ alliance through which policy and practice can be shared.

#### **Response**

The Delivery Plan for NSET recognises the way business operates is critical and commits the Scottish Government to building on the findings from the Business Purpose Commission Report to delivering positive impacts on prosperity, wellbeing and environmental sustainability.

We will work to raise the profile of business purpose across government, to enable Ministers and policy officials to apply the findings in the Report to their portfolio objectives, and embed business purpose across government, where there is fit and

relevance. For example, highlighting the shared objectives and strategic alignment with Just Transition and Child Poverty statutory commitments; the National Performance Framework, and Wellbeing Economy; Community Wealth Building, Fair Work, and a broad spectrum of NSET projects addressing business support, entrepreneurship, investment, business ownership models, and Artificial Intelligence Strategy.

This approach recognises the Commission's work is the first step in a longer process of behavioural, cultural and potentially legislative change with many actions requiring enduring engagement with a range of stakeholders across business, governments, tertiary education and training organisations. There are gains to be realised over the short to mid-term and much of this must start with educating and building awareness both internally in the Scottish Government, and externally with partners and the array of stakeholders in the business purpose agenda.

We agree it is useful to have a common vocabulary on business purpose in order to raise awareness with stakeholders and mainstream the business purpose narrative. We also recognise the Commission found positive levels of support from people, businesses and stakeholders in Scotland, for the description of business purpose adopted by the Commission. We agree the definition endorsed in the Commission's report ("finding profitable solutions to the problems of people and planet, and not profiting from creating problems for either") is a helpful framework for discussing business purpose. Company law is a reserved matter, and it is currently outside Scottish Ministers' competence to formally adopt the definition of business purpose. However, the third paper in the **Building a New Scotland** series acknowledges the findings of the Business Purpose Commission Report and that control over company law could support the evolution of a distinct Scottish system. The paper also suggested potential changes which could be implemented with full control over company law.

Community Wealth Building is a place based economic development model which focuses on addressing structural inequalities by taking practical action across five pillars: spending, inclusive ownership; land and property; workforce and finance, to ensure more Scots have a greater stake in producing and owning wealth, and improving local economic buoyancy and resilience. NSET includes a commitment to review how best to significantly increase the number of social enterprises, employee-owned businesses and cooperatives in Scotland, supporting regional regeneration and the wealth of local communities. This aligns to the action area identified in the Report to increase the number of employee-owned businesses in Scotland.

In relation to Fair Work First criteria and grants, we acknowledge the support for this action in the Report. As part of the landmark Bute House Agreement between the Scottish Government and Scottish Green Party, we are strengthening the approach to fair work through conditionality in public sector grants, subject to limits on devolved competence; and from 1st July 2023 introducing a requirement to pay at least the real Living Wage to all employees and provide appropriate channels for effective voice.

In relation to delivering social value in public contracts, we acknowledge and welcome the intent within the recommendation. Our current approach is committed

to being progressive, bold and ambitious in leveraging the full power of procurement to deliver better impact and outcomes for the people living in Scotland. Procurement is bound by clear legislation and regulations. Public bodies must adhere to the principles of non-discrimination, equal treatment, transparency and proportionality. The Procurement Reform (Scotland) Act 2014, in particular the sustainable procurement duty requires public bodies to consider and act on opportunities to achieve economic, social and environmental outcomes through procurement.

The Scottish Government includes Fair Work First criteria as part of the scored evaluation process in a contract, where relevant and proportionate to do so. As part of annual reporting obligations, we require public bodies to publish progress on addressing fair work in procurement processes. Sustainable Procurement and related tools are also available to support Scottish public sector buyers to consider climate change criteria. Through the Climate and Procurement Forum, we work collaboratively across sectors to maximise the opportunity to address climate through procurement.

We take a supportive position in relation to international business purpose partnerships and would welcome a leadership role from business in this space. We agree there is benefit in sharing best practice and welcome opportunities to support Scotland's progress on business purpose through existing international networks and partnerships, for example via the Wellbeing Economy Governments (WEGo) network policy labs and Scotland's Global Affairs Framework. As business purpose matures, there is potential for future integration with Brand Scotland business policy objectives.

## **Additional Opportunities**

Beyond the lead recommendations, there are additional areas for the Scottish Government to further support the business purpose agenda.

### **Finance and Investment**

We are committed to supporting opportunities in financing purposeful growth. The Scottish Government publicly launched a new industry led Green and Sustainable Financial Services Taskforce on 28 Feb 2022. This presents a unique opportunity to create connections between financial services sector, industry, regulators, the UK Government and academia to work together to demonstrate global leadership in green and sustainable financial services.

The Financial Services Growth and Development Board (FiSGAD), co-chaired by the First Minister and Scottish Financial Enterprise (SFE) also launched in 2022 and supports partnership between the Financial and Professional Services industry and Scottish Government. The Board also oversees the work of the Green and Sustainable Financial Services Taskforce.

Since opening for business in November 2020, the Scottish National Investment Bank (SNIB) has committed £300.7 million across 22 investments, a further £526 million has been made in these investments by third part capital. Each investment has aligned with at least one of the missions set by Ministers (just transition to net zero, improving equality of opportunity through place, harnessing innovation to enable our people to flourish). The 2023/24 budget has recently committed an additional £244 million so that the SNIB can continue to invest in Scottish businesses, projects and communities across all three of the missions set for it by Scottish Ministers: Net Zero, place and innovation. This mission-oriented approach allows the Bank to fully develop and catalyse private investment, create and shape new markets, spark innovation and deliver a range of environmental, social, and economic returns.

### **Artificial Intelligence (AI) Strategy**

There is common ground between business purpose and AI strategy, which is built on the principles of being *ethical, inclusive, trustworthy*. AI as a force for good mirrors the business purpose affirmation that business should be a force for good in society. We will explore opportunities to embed business purpose in AI Strategy, recognising that the competitive advantage of purposeful business (talent attraction and retention, resilience to shock, long term profitability) could be powerful when seeking investment in AI.

### **Real Living Wage**

We will work with partners to share the business benefits of business purpose in employer engagement initiatives to support payment of the real Living Wage. The public opinion poll referenced in the Report asked people about the three most important things a business could do to secure public confidence and trust. Paying the real living wage as a minimum was the highest priority (52%, followed by paying fair levels of tax (38%), and providing job security for employees (32%). The connection between paying a living wage and the business purpose journey which recognises the value of employees as key stakeholders presents a compelling case for employer businesses who are yet to start their purposeful journey.

### **Fair Work**

Fair Work offers effective voice, respect, security, opportunity and fulfilment; balances the rights and responsibilities of employers and workers; and can generate benefits for individuals, organisations and society.

The workplace is where we apply peoples' skills and talents to create value, which we know drives productivity. The evidence shows a positive correlation between structured leadership and management practices which empower workers to learn, develop, problem solve, and participate in decision making, resulting in high employee engagement. Employee engagement is correlated with productivity. The

Report shares evidence of a relationship between wellbeing and higher rates of productivity (p38) and concludes, “economies with a larger share of purposeful businesses are more likely to have higher rates of productivity as well as be more inclusive and sustainable.”

For employer businesses therefore, being a fair work employer supports enhanced value creation, productivity and wellbeing - at the individual, firm and ultimately, national level. There is a role for the Scottish Government to build on the Report’s compelling business case for business purpose, to support Fair Work objectives and the vision for Scotland to be a leading Fair Work Nation by 2025, where fair work drives success, wellbeing and prosperity for individuals, businesses, organisations and society.

## **International Trade**

The aim to embed purpose throughout the Scottish economy is shared by Scotland’s Vision for Trade (the *Vision*), which provides the framework for decisions on trade to be guided by our principles: inclusive growth, wellbeing, sustainability, net zero and good governance. It also positions our approach to trade within a broader economic, social and environmental context. The *Vision* then sets out concrete actions that the Scottish Government could take to improve the trading environment, while applying our principles.

In line with the Business Purpose Commission’s recommendations, the Vision identifies the opportunity to build relationships with like-minded countries, organisations and businesses based on those principles. It also recognises that social enterprises often lead the way in their contribution to a wellbeing economy.

As a result of the publication of Scotland’s Vision for Trade, the Scottish Government has also taken a critical look at its trade support and promotion activities, and we are actively working to integrate values-based trade into our approach. This includes:

- Ending all Scottish Government overseas trade support and promotion activities solely focused on new fossil fuel goods and services.
- Building values into our grant offer as part of our International Trade Partnership with the Scottish Chambers of Commerce. This means our trade missions are delivered in line with the principles outlined in Scotland’s Vision for Trade.
- Considering a range of values-based parameters before support is approved for businesses as part of our International Recovery Programme.

## **Environmental Sustainability**

The Environment Strategy creates an overarching framework for Scotland’s environment and climate policies, and sets out the Scottish Government’s commitment to tackling the climate and nature crises. It recognises that this will require transformative changes across Scotland’s economy and society, in order to thrive within the planet’s sustainable limits. These transformations will, in turn, create new opportunities for green jobs and businesses, for tackling inequalities and for improving the health and wellbeing of current and future generations. We have

committed to publishing 'pathways' for achieving the strategy's outcomes. These include an outcome focusing on our goals for driving the just transition to a net zero, nature-positive, circular economy. In connection with this work, we will explore the role that business purpose can play in supporting progress towards this outcome.

## Next Steps for the Scottish Government

Government has a leadership role in understanding the business case for business purpose, setting direction, and creating the enabling environment (where it has the capability) for business purpose to flourish in Scotland.

The Commission understood the value of bringing business to the solutions of people and planet, and the Scottish Government will continue its partnership approach with business as key leaders in progressing the purposeful business agenda in Scotland. This ongoing collaboration will be underpinned by [The Principles Agreement](#) between Scottish Government and Business.

The Report presents multiple opportunities for other stakeholders (public, private, third sector) to consider and act upon. We are eager to see how businesses respond to the Commission's Call to Action. We support the need to tackle difficult problems together and very much welcome the Commission's approach in this Report, which focuses on, **how are we solving this together?**

In summary, we will:

- Pursue a knowledge building approach to educate policy makers in the Scottish Government on the business benefits of business purpose. The toolkit and case studies in the report provide resource material to get started.
- Build on our ambitions for a Wellbeing Economy, Fair Work Nation, tackling Child Poverty, improving environmental sustainability and delivering a Just Transition to Net Zero through mainstreaming business purpose language in related policies and promoting this positive agenda at every opportunity. Businesses are essential stakeholders in these strategies with important contributions to make.
- Engage with business support delivery partners to promote the business purpose agenda and seek opportunities to introduce purpose into existing business support and advisory services where possible. There are various potential providers of business support for business purpose. However, further detail on the role for government and future funding is dependent on the outcomes of existing review projects.
- Consider opportunities to link the review of the Scottish Business Pledge (SBP) with business purpose. The SBP review is independent of the Report recommendation, with a broader focus, but can reflect the Report's perspective in its approach.

## Conclusion

The business case for Business Purpose is well evidenced and the challenges and opportunities for Scotland are stated clearly and convincingly in the Commission's Report. As the country moves from crisis to crisis, persistent shocks to the economy and the subsequent pressures facing business and society are a reminder that waiting for the right time to act is elusive. It must be now.

We support a swift uptake of the business purpose agenda within existing policies, strategies, business support delivery structures and initiatives where possible. We commit to continued engagement with the business purpose agenda and look ahead to the beneficial, long-term gains for the economy, society, and planet, in the growth of purposeful companies in Scotland to 2030 and beyond.



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