THE WHITE PAPER PROJECT

Preparing Scotland Digitally for Independence

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COMMON WEAL POLICY

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Preface

The moment that Scotland becomes an independent country will be the moment that it takes responsibility for a large proportion of the IT systems currently being used to administer not only devolved government departments but reserved ones as well. Many of these IT systems will be difficult to transfer to Scottish control or may be badly outdated or simply unsuited for their role within the new Scottish state, particularly if Scotland chooses to diverge its policies from those of the UK at present. Independence offers the opportunity to re-assess the needs of Scotland with regard to government IT systems and how they may benefit Scotland. This paper examines several areas of government IT and produces a timetable and cost estimate for the transition to independence.

Key Points

- Several important areas of Scottish governance, like the NHS, Local Government, and Police and Fire Services, are already devolved. However, other areas like most tax collection, borders and customs, and foreign affairs, are mostly reserved areas and would need to new IT systems established upon independence.

- A tentative estimate of the total cost to build new IT systems for all required areas has been identified at around £1,250 million to be spent over a three year independence transition period. This is comparable to the budgets being identified to reform and upgrade current government IT systems within Scotland in recent years.

- A well designed IT system will aid in quickly recouping this investment in the form of revenue from the customs agency and central bank.

Introduction

Once Scotland votes for independence, a number of immediate questions are raised about its IT systems:

- What new computer systems and changes to existing systems will be required before we can operate the new Scottish state independently of the rest of the UK?
- How long will it take to implement these systems and make the changes?
- How much will it cost?
- How can we best ensure the new systems are reliable, accessible to citizens and users, reflect their individual needs and when circumstances change are easily updated?
- What can we do prior to a vote for independence to ensure the timescales and costs are minimised and that the systems developed reflect the needs and wishes of the Scottish people to live in a fair, just and prosperous nation?

This report is a first attempt to answer these questions as part of the Common Weal White Paper project.

The ICT costs shown are clearly estimates and assume that the Scottish Government has sufficient skilled staff to manage the programme and adopts some of the methods suggested for developing ICT. They are our "medium" estimates for the costs that should arise.

It is worth noting, however, that as the work will be carried out in Scotland, and use mainly Scottish skilled workers, the Scottish Treasury will benefit from increased tax from their employment and many of the staff will remain in government employment, boosting the economy and the IT sector going forward.

Scotland's Devolved Powers

Scotland since 1997 has been responsible for many devolved services most notably the NHS, Local Government, Police and Fire as well as control of the Scottish Government's financial budget, environment infrastructure etc. Each of these has its own Information Computer Technology (ICT) systems which where they work will largely continue after independence.

Under the 2012 and 2016 Scotland Acts, the Scottish Government has been devolved responsibility for new tax, welfare and borrowing powers.[1] It is establishing agencies to administer these and has developed or is developing ICT systems for these. The UK Government has allocated a one off £200 million to the Scottish Government to implement these new powers.

More powers may be devolved as a result of Brexit and it is assumed that ICT for these will also be in the course of development prior to a vote for Scottish Independence.

All of these systems may not be fully developed by the time of an independence vote so it is important they are designed in such a way as to permit radical policy changes to for instance tax and welfare, which an incoming Scottish Government may adopt after the vote, to be incorporated without delaying the introduction of the new systems to exercise these new devolved powers.

In addition a successful vote for Scottish independence will require new agencies and departments of state to be established, and new ICT systems to be developed.

Government Agencies Required for Independence

In the White Paper version 1, we identified the following agencies that were required to establish an independent Scottish State:

- Scottish Treasury responsible for budgets and borrowing
- Tax Collection Agency
- Department for Social Security and Pensions
- Central Bank responsible for a Scottish Currency and Banking Regulation
- Department of Trade and Industry
- Department of Defence and Cyber Security
- Borders and Customs Agency and a Passport Agency
- Foreign Office and Consular network
- Department for Energy and an Independent Energy Regulator
- Scottish Statistics Agency
- Scottish Broadcasting Corporation and a Media Regulator
- Supreme Court and modified Parliament following adoption of a new constitution

After examining the complexity, likely cost and timescale of ICT systems associated with these, we will look at wider issues associated with Government ICT and opportunities for new forms of ICT development.

Independent Scottish Government Agencies' ICT Requirements

Scottish Treasury

Estimated ICT cost: £50m

The core of this agency exists and new limited powers over Revenue Borrowing, capital borrowing and managing a Scottish Reserve will be devolved and ICT monitoring mechanisms implemented by 2021.

With independence, all the additional functions of the Scottish state will need to be established and budgets allocated to all the agencies set out below. Clearly additional civil servants, data analysis and feedback mechanisms will be required to manage and report and monitor this expenditure and new income streams.

Although the scope of managing other taxes and expenditure will increase and borrowing limits will rise, this should not require a significant alteration to the core systems which should be in place. However, the incoming Scottish Government may well choose to alter these mechanisms and systems particularly to incorporate climate change targets in budget planning. Ideally this work will be completed prior to 2020.

Assuming that post-independence the systems are largely unchanged and reporting mechanisms are merely expanded, the timescale for implementation should be less than two years and additional ICT costs should be around £50 million.

Tax Collection Agency

Estimated ICT cost: £200m

The devolution of Income Tax from April 2017, to be followed by the Air Departure Tax from 2018 and a portion of VAT in 2019, has ensured that bodies will be established to collect tax from Scottish individuals and companies by 2020.

Although Scotland does not have powers to change for instance the tax on investment income, or National Insurance rates, it will have a record of every Scottish resident's tax returns.

Although Corporation Tax will not be devolved, VAT returns for all companies trading in Scotland will be held. Smaller companies not subject to VAT can have their records incorporated from Companies House.

This additional information should enable the Scottish Government through the National Statistical Agency to get a better understanding of the Scottish economy and work towards a draft budget more reflective of the possibilities of independence.

Should the new Social Security system decide to incorporate a negative income tax, significant changes to the tax coding system will be required by 2021. The costs of these changes are included in the costs of the new benefits system.

The Scottish Government has adopted the term Scottish Fiscal Commission for this agency and is establishing structures which report to the Steering Committee of the Scottish Government to oversee and monitor its work and ensure it is properly staffed. Professor Richard Murphy has outlined the need for a separate minister for tax and for a tax committee of the Scottish Parliament to be established after independence and there would be advantage in establishing this now.[2]

After independence new systems will be required to collect National Insurance, Corporation Tax, Excise Duties and various other non-devolved taxes. ICT costs for Excise collection are included in the Borders and Customs agency.

Consideration should be given to abolishing National Insurance and incorporating it directly into the income tax codes at little extra cost.

All the ICT relating to these additional existing taxes should be readily introduced and incorporated into the work of the Scottish Fiscal Commission within a two year timescale following an independence vote, assuming the terms of the taxes are not radically altered and systems are largely taken from existing UK systems.

Additional ICT costs, mainly relating to Corporation Tax and Investment Income monitoring, should be in the order of £200 million over the implementation period. For example ICT costs of establishing a separate Scottish Income Tax were £50 million spread over three years.[3]

The overall staff of this agency will increase significantly, particularly if an incoming government is serious about tackling tax evasion.

Department for Social Security and Pensions

Estimated ICT cost: £150m

The devolution of powers over social security is an exceptionally complex and unsatisfactory partial devolution of these powers. The main payments of Unemployment Benefits, Universal Credit and State Pension are not being devolved but are retained at UK level.

The Scottish Government has simply been devolved the administration of these (except Pensions) and has the right to alter the payments of DLA, Attendance Allowance, PIP, Carers Allowance, Winter Fuel Allowance, Industrial Injury Benefits, Severe Disablement Allowance and Cold Winter Payment.

Nevertheless, the Scottish Government has decided to establish its own agency which will administer Social Security in Scotland, this will be formalised in the Social Security Bill which is about to be published. It will also establish its own ICT systems which will integrate "eventually" with the DWP systems and pass citizen related data between Scotland and the DWP.

The total expected cost of these developments is uncertain, however, £80 million has been allocated for 2017-18 and total ICT costs for the Scottish Social Security system could well amount to £400 million by 2021.

This moreover will be a system which cannot fully meet the objectives for addressing poverty and inequality which would require devolution of all benefits or full independence.

It is worth pointing out that by 2021, Scotland should have a functioning ICT system capable of paying all benefits not just devolved benefits.

Hopefully all that will be required is to use this system to incorporate the new control over Unemployment Benefit and Universal Credit. There is concern that the UK system administering Universal Credit has suffered delays and will not be fully functional until 2022. This may delay full integration with the DWP system although Scotland need not worry about achieving this if independence is achieved before then.

Following an independence vote, arrangements for the transfer of Pensions rights would pass to Scotland, however it remains the case that existing Pensioners would formally be entitled to continue to receive their pension from the UK Government. This matter will be the subject of a further Common Weal paper.

The cost of a pensions system should be fairly small for new pensioners and readily set up if based on the existing UK pensions system, approximately £50 million. The by then existing Scottish social security system will have to notify the UK pensions agency of new and deceased pensioners, change of address etc.

In a separate Common Weal paper Dr Craig Dalzell set out options for a new social security system in an independent Scotland.[4] The two main options for this were around a Universal Basic Income (also known as a Citizen's Income) and a negative income tax.

The news that the Scottish Government has included a Feasibility Study of Basic Income as one of its items in the 2017/18 Programme for Government may allow scope for discussion about the practicalities of the ICT involved.

It is also useful that four Scottish councils are looking at a Basic Income to be piloted in their areas and the benefits and ICT costs of this should be established to allow an incoming Scottish Government to decide if it chooses to adopt this approach.

From a purely ICT viewpoint, the negative income tax would be easier, quicker and more predictable to implement and the Social Security system could be developed to allow for links with the tax system.

After independence or further devolution, with control over the remaining welfare powers and over National Insurance Rates more radical welfare reforms and closer integration of benefits with the tax system will be possible.

More work is needed to estimate the costs of this integration, for the purposes of Negative Income Tax, as it is the tax code which would ensure each citizen received the minimum income they were entitled to. This, however, is the case even before independence and it is to be hoped that the design of the benefits system seeks to build these links.

For the purposes of this paper a figure of £100 million for ICT amendments to link the Social Security system with the Income Tax system is assumed by 2021.

The Social Security system which would result from this would not be ideal as Housing Benefits are administered by Local Authorities and it is unlikely that the new system will be designed to integrate these benefits.

This clearly can be more fully addressed by the incoming Scottish Government and the associated ICT costs would be budgeted for after independence.

Central Bank responsible for a Scottish Currency and Banking Regulation

Estimated ICT cost: £150m

Common Weal advocates that a Scottish Currency be introduced as soon as practical after a successful vote for independence. Initially it would be an electronic currency and only after two years would a physical currency be introduced.[5] For an initial period the currency would be priced 1 to 1 with pounds sterling.

The Scottish Currency would be supervised by a Scottish Central Bank which would not be a commercial bank and indeed would initially act as a Currency Board until the date independence was enacted. It would also establish a banking regulator which would initially ensure that banks complied with transferring customer accounts from sterling to "scots" (£scot).

Each financial institution would be required to establish ICT systems to hold their customers' accounts in either sterling or £scot according to each customers wishes. This cost would be negligible for larger organisations which have a foreign exchange facility. Smaller organisations such as credit unions would be given a grant to ensure they could amend their systems. A budget of £40 million would likely cover this.

ICT systems would need to be established to administer, control and monitor the evolution of the currency which would largely be held in commercial banks, however, the cost of these systems would be paid for within two years through the savings made from "fiat" cash or seigniorage. Other income from for instance the operation of a clearing scheme could also ensure the Central Bank operated at a profit.

We would expect costs of around £100 million to establish the ICT for the central bank over a two year period, although commercial banks would require time and cost to establish accounts in £scots with the main cost being customer interaction.

A decision would need to be made whether to operate the currency electronically as a traditional ledger or a distributed ledger or cryptocurrency as is being introduced in China and is being examined for introduction in the UK by the Central Bank and by most large UK banks.

Planning for this in advance of the referendum would shorten the timescale and clarify the costs.

The financial regulator would be established independently of the central bank however, a similar set of rules is in place throughout the EU and it is assumed this organisation could be established using existing ICT at a cost of £10 million.

Department of Trade and Industry

No significant new ICT costs

The functions of this proposed department largely exist within the current government structure under the direction of the Cabinet Secretary for Economy, Jobs and Fair Work. With the need to adopt a full industrial and trade strategy, some reorganisation of responsibilities is likely. Although greater economic levers would be available and more personnel would be required to boost trade and grow industry, no substantial new ICT projects would be necessary.

Department of Defence and Cyber Security

Estimated ICT cost: £200m

Common Weal believes an open debate is required as to the threats an Independent Scotland would face and the nature of the Defence Department to deal with these. Based on coastal defence and anti- smuggling, environment protection and support for international peacekeeping we believe a non-nuclear Scotland Department of Defence would have running costs of £1.95 billion which is substantially less than is currently spent but would provide greater employment and protection. It is also in line with earlier reports such as the Royal United Services Institute's 2012 report.[6]

The standard military ICT costs would be part of this and we envisage taking over existing logistical and operational defence ICT as part of the settlement process.

The threat of Cyber-Warfare however, is not part of the standard military and at UK level is largely covered by GCHQ which is linked in with the NSA and also shares information with EU allies.

The UK Government has spent over £1 billion on cyber security through GCHQ over the past five years and expects to spend £3.2 billion over the next 5 years. Assuming this is spent across the country we would expect an independent Scotland to require around £100 million a year to replicate this or £200 million over two years leading to independence, although this would be across all ICT services not just central government or intelligence services.

That this is a live issue was brought home by the attempted hacks on the NHS and that the independent report on the CAP ICT system cannot be published in full by the Scottish Government as it will open the door to cyberattacks.[7]

The EU has also introduced a mandatory reporting of data breaches by commercial banks which are investing several billion in updating their cybersecurity.

An independent Scotland would be concerned about the way leaks from the NSA precipitated cyberattacks across the world. We would also be concerned that US corporations producing "security devices" and hardware seemingly leave access or "backdoors" to the NSA and other agencies and that sometimes these devices can be exploited to damage critical infrastructure.

We would expect investment in new "chips" for infrastructure sites to ensure that foreign powers have no access to secure government sites. This should be part of our ongoing defence against cyberattacks and would not substantially increase post-independence. Indeed Scotland seems well placed to develop and manufacture these secure chips.

Scottish universities and colleges are training cyber-security professionals and we would envisage the Scottish Government setting up a cyber-security division of the Scottish Police which will expand after independence to merge with military intelligence.

This will be an ongoing process and we do not envisage dramatic changes in the ICT resources required as a result of independence.

Borders and Customs Agency and a Passport Agency

Estimated ICT cost: £300m

Common Weal produced a report setting out how to establish a Customs and Borders service for an Independent Scotland.[8] This set out how to establish a "smart border" which would have the advantage of reducing the £40 billion lost in VAT and Excise duties through the "shadow economy".

Although it does not specify this, ICT interconnectivity between the Tax Collection Agency and the Customs operators would be essential to establishing this new Customs service which does not currently operate at UK level in this way since being absorbed into the Immigration service.

Much of this will require fast recording of Ship, Aircraft and Container manifests and providing Customs officers with powers to search these and check for discrepancies against VAT and Excise returns at receiving points.

Each of the 820 officers would require access to recording devices and portable IT units. An estimated cost of these devises, the establishment of a Borders and Customs Agency IT Centre and the access to the revenue systems is £200 million, however, this would be greatly exceeded by the increased tax take.

Advance work could ensure these systems were established rapidly and clarify costs.

A separate Scotland will require a register of its citizens and must establish a passports agency. Much of the ICT for this agency will be inherited from the UK Government systems which are installed at ports and airports and only over time will those citizens who wish one be issued with a Scottish Passport.

The existing passport ICT system will require amendment to establish a Scottish database capable of interfacing with the UK passport system. The costs of the ICT amendments will be modest, around £50 million, however, considerable interaction with citizens will be required to establish and issue new passports, approximately a further £50 million.

The opportunity should be taken to issue a citizens identifier, much as a national insurance number is issued and establish a person centred approach which allows all residents to update their key information such as their address and work status. This is discussed further below.

Foreign Office and Consular network

Estimated ICT cost: £100m

As Scotland expands its role on a world stage, a network of embassies and consuls will be required and a Scottish Foreign office established.

We do not envisage any ICT costs for establishing these other than new ICT secure diplomatic communications links from each embassy or consular office to the Scottish Foreign office.

Clearly the cost will grow with the network of countries we have diplomatic links to and we assume an initial cost of £100 million to serve the initial network of embassies and consuls and the new Scottish Foreign Office headquarters.

Department for Energy and an Independent Energy Regulator

Estimated ICT cost: £100m

Energy remains a reserved power, although the Scottish Government has significant powers over planning, housing and transport which allow it to significantly influence the development of energy use and production in Scotland. On April 2017, one of the main mechanisms for promoting and generating revenue from offshore wind and tidal, the Crown Estates, was devolved to Scotland.

It is clear from the initial draft consultation on Energy and from remarks since that a further consultation is planned. The Scottish Government is conscious of the damaging effects a UK Energy policy fixated on Nuclear Power and fracking can have on Scotland's renewable energy sector and on industrial development in general.

It is hoped that over the next few years, a proper Scottish Department of Energy can emerge, which can promote new policies to tackle heat generation and transport.

Following a successful independence vote, Scotland would establish an independent Scottish Energy Regulator to represent the interests of Scottish energy consumers and a Scottish Transmission Systems Operator will take over the responsibility for Scotland's national grid, initially working with Scottish Power and SSE with input from National Grid.

Based on the Irish example we envisage £50 million for two years to establish the Scottish Energy Regulator, this will include ICT costs.

As regards ICT, no immediate post-independence costs would result, however, significant investment in smart grids, cyber security, traffic management and pollution monitoring will require the energy department and academic institutions to invest significantly in modelling of future energy and climate predictions.

This work should start now in order to improve the Scottish Government calculation of its progress in meeting its targets and setting its budgets with these targets firmly integrated across all services. It is suggested that the Scottish Government urgently seeks advice and consults on how to start this process from 2018.

Scottish Statistics Agency

No significant new ICT costs

Scotland is woefully short of reliable statistics that are not simply estimates based on UK data.

Most notorious is GDP, however, the fact that Scotland was found to have 420,000 more tax payers than HMRC had estimated before Income Tax was devolved shows that many statistics are purely estimates.[9]

Clearly we already have a Statistics Agency, and other than the cost of collection, there will be little cost of establishing ICT for this, however, it is an area that Common Weal will work with others to clarify how the data can be collected and what data is needed.

Common Weal believes that investment in credible statistics on the Scottish economy can only aid the argument for independence. The weakness of UK data has been long known and argued over for more than 20 years by amongst others Richard Murphy and Margaret Cuthbert. It is time for the Scottish Government to remedy these defects.

Common Weal intends to produce a further paper outlining the structure and costs of establishing a Scottish Statistics Agency capable of producing credible statistics on the Scottish Economy.

Scottish Broadcasting Corporation and a Media Regulator

No significant new ICT costs

Powers to establish a separate Broadcasting Corporation for Scotland could be devolved now and the Scottish Government has argued for this. It would not involve significant ICT costs.

This will be the subject of further Common Weal papers.

Supreme Court and modified Parliament following adoption of a new constitution

No significant new ICT costs

Other than the costs of the consultation and referenda, we do not expect significant ICT costs associated with any measures arising from these possible changes.

The Scottish Government should however, introduce automatic registration to vote for everyone in Scotland based on its interaction with Government of Council services. This should be done by the 2021 election.

The ICT costs associated with this should be small and budgeted for within the cost of election administration. The Scottish Government should also examine electronic secure voting by text or email.

Summary Costs and Timescale for ICT Developments

The following ICT development costs were identified above and exclude running costs:

• Scottish Treasury	£ 50 million
• Tax Agency	£200 million
• Social Security and pensions	£ 150 million
• Central Bank and currency set up	£ 150 million
• Defence costs would evolve over time and be part of budget	
• Cyber security costs	£ 200 million
• Borders and Customs and Passports	£ 300 million
• Foreign Office, Embassies and consuls	£ 100 million
• Energy Regulator	£ 100 million
Total ICT costs resulting from independence	***£1,250 million***

Clearly other costs and running costs will greatly add to these figures. As stated at the beginning these are our medium estimates and the actual cost could be as low as £800m or as high as £1,700m depending on how much preparation work is done and whether we have adequate staff in place.

However, the Scottish public sector spent £856 million on Information Technology in 2015/16 and has spent over £4 billion over the last 5 years, so ICT costs should not be underestimated.[10]

It is clear the ICT investment required for independence can be delivered within a three year timescale and would not greatly add to the overall Scottish Budget.

Moreover these investment costs would be greatly outweighed by the increased revenue income expected to result from, for example, the Customs Agency and the Central Bank.

Additionally, the investment itself would see increased Income Tax paid and a boost to the Scottish IT sector from increased Government skilled employment. These factors alone should amount to some £200 million over the two years and around £100 million thereafter.

Scottish Government ICT Management

Most people only learn about ICT projects when they fail and there is an enquiry into the loss of public money.
Certainly at UK level there are many examples including the reputed £10 billion spent on the National Programme for IT in the NHS which failed to deliver a patient record system as promised.[11]

This is a common experience not just at Westminster but also in Scotland where the i6 Police System which was abandoned after 2 years in 2015 and has not yet been replaced and the Common Agricultural Policy Futures programme which has been beset with delays, may suffer EU penalties and is not judged by Audit Scotland to have delivered value for money.[12]

In a further report in June 2015 Audit Scotland noted that despite progress, management of ICT continued to be beset by a lack of skills and effective leadership at both management and political levels. Over-optimism is still seen as a major cause of concern.

As a direct consequence of these reports the Scottish Government established a Digital Transformation Service in 2015 which is responsible for developing a digital strategy, developing the case for new systems and recruiting ICT staff across Central Government. It is responsible to a Scottish Government Digital Directorate which includes three cabinet ministers including the Cabinet Secretary for Finance and Constitution. A new civil service Director General and a Director Digital were appointed to manage this service, in May and June 2017. As Audit Scotland noted:

> *This is an ambitious project that requires strong leadership and the right skills to ensure that it can quickly address the skills shortage facing the sector.*[13]

It is not the purpose of this report to repeat the findings of Audit Scotland, nor to criticise the Scottish Government for past failures. There is much to commend in how for example NHS

Scotland avoided the failures at UK level by testing new systems thoroughly before rolling them out successfully across the service.

Common Weal believes the new proposed Social Security system is the biggest ICT challenge facing the Scottish Government both in its effect and challenging timescale. It is vital that full consultation takes place with all citizens and the talents of the ICT professionals are fully engaged otherwise it will fail to deliver. That in turn would damage the SNP Government and indirectly the confidence of the people in seeking independence.

As was discussed above, only limited powers over benefits have been devolved and there is a distinct danger of overselling the potential of the new system to combat poverty. It is important that the anticipated Scottish Social Security Bill spells out clearly the objectives of the ICT system.

The most robust systems are those which are designed in public, use open published code with no ownership, are subject to user and peer review and are rolled out after rigorous testing by users and the ICT community at large. This has given us Linux and a host of robust, secure, free-to-use software.

Even if this approach is deemed impossible in the timescale for the new Social Security System, the Scottish Government must ensure that contracts enforce the publication of all user code and design manuals so that alternative policies and amended ICT systems such as integration of tax and welfare can be developed in parallel and problems with the system being developed can be highlighted by the wider academic and ICT community.

After all, there are some 70,000 ICT professionals and academics in Scotland who could be used to ensure the systems developed best meet the needs and wishes of the Scottish people and are robust and secure. This also is the desire of service users who wish systems to be developed in partnership.

Common Weal urges the Scottish Government and Digital Directorate to be as transparent as practical in its development of the system, to commit to timescales, open about problems and enter into an online dialogue with academics, Local Authorities, third party agencies and other parties to ensure the system meets the timescale and is fit for purpose.

Common Weal also hopes the system is not viewed in isolation, but takes account that the same information affects Housing Benefit, Council Tax rebates and indeed Income Tax. We must end the situation where vulnerable people have to notify many agencies whenever they change their address or income status.

An alternative approach is to adopt Person Centred Services which would give each individual secure access to update their personal information once and place the onus on organisations which were granted access to this information, by the individual, the need to check when their details changed. It would prevent people falling out of the system when, for example, they moved house or turned ill as these material changes could be altered once and alert organisations their needs have changed. A separate planned Common Weal paper will examine this proposal in more detail.

Common Weal awaits the publication of the Scottish Social Security Bill with interest as we do the Climate Change Bill.

Developing ICT to fulfil the objectives of these two Bills will fully engage the Scottish Government and its Digital Directorate for the next four years. It is vital that these systems are developed transparently to ensure they function as we all desire, and that this acts as a strong template for a more systemic, comprehensive approach to IT management in an independent Scotland.

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