



The Scottish Parliament
Pàrlamaid na h-Alba

Liam McArthur MSP

Kenneth Gibson MSP
Convener
Finance and Public Administration
Committee
c/o Clerk to the Committee

14 October 2024

Dear Kenneth

Re: Assisted Dying for Terminally Ill Adults (Scotland) Bill – Financial Memorandum and my letter of 17 June 2024

This letter follows up my letter to you of 17 June 2024 and provides some further clarification relating to aspects of the Financial Memorandum¹ for the Assisted Dying for Terminally Ill Adults (Scotland) Bill². Specifically, following further analysis of the figures in the Financial Memorandum, it provides details of minor changes to the total estimated costs of the Bill. Please read this letter alongside the letter of the 17 June, and the Financial Memorandum, for ease of reference.

As I set out in my letter to you of 17 June, following the publication of the Financial Memorandum, it came to my attention that Table 3, which sets out estimated costs to the health services, and Table 4, which sets out estimated overall costs, conflated some of the year 1, ongoing, and year 20 estimated costs. I subsequently wrote to you, as well as to the Health, Social Care and Sport Committee, the lead Committee looking at the Bill at Stage 1, to amend and re-set out some of those costs, to present them more accurately and clearly.

In addition to the points made in that letter, there is a minor discrepancy in the Financial Memorandum relating to the estimated number of clinician hours. In the revised Table 3, the anticipated clinician hours for year 20 was calculated using an estimated number of

¹ [Financial Memorandum accessible \(parliament.scot\)](#).

² [Assisted Dying for Terminally Ill Adults \(Scotland\) Bill \(parliament.scot\)](#).

people entering the process of 553 – whereas the correct estimated figure, as set out in paragraphs 17, 18 and 38 of the Financial Memorandum, is 533. Based on this 553 figure, the Financial Memorandum estimates the number of clinician hours in year 20 as being between 3,318 and 9,401 hours, whereas the correct estimate (based on 533) is between 3,198 and 9,061 hours. The effect of this is that the actual anticipated clinician costs and the overall estimated health service costs in year 20 are lower than those indicated in my letter of 17 June (please see the revised Table 3 at the Annex below).

Further to that, the estimated possible costs on the Crown Office and Procurator Fiscal Service and the Scottish Courts and Tribunals Service, resulting from offences created by the Bill, set out in the Financial Memorandum do not include (in Table 3 or Table 4) the ongoing and year 20 costs on the Scottish Administration. They are however accounted for in year one. The Financial Memorandum includes the costs involved for one prosecution, and states that this would rise depending on how many prosecutions there were, and that using an assumption of prosecutions in 1% of cases of those who enter the process, there may be five prosecutions in year 20, at an estimated cost of £4,945. Therefore, in Table 4 of my letter of 17 June, the ongoing annual costs on the Scottish Administration from year 2 to year 20, should include a cost of between £0 and £4,945. For completeness, a figure of £989 (the estimated costs resulting from one prosecution of the offence of coercing or unduly pressuring a terminally ill adult into making a first or second declaration that they wish to have an assisted death) has also been added to the estimated upper end total year 2 costs shown in Table 4.

The net effect of these revisions is that the revised Table 4, which sets out the estimated overall costs of the Bill, shows year 20 estimates as being between £156,067 and £362,230. This is a lower end estimate decrease of £4,119 and an upper end estimate decrease of £6,724 on the overall costs estimated in my letter of 17 June, and an increase of £4,036 on the upper end total costs estimated in the Financial Memorandum (please see the revised Table 4 at the Annex below).

I hope this letter is helpful in informing scrutiny of the Bill and its associated costs. Please do contact me, or the Non-Government Bills Unit which is supporting me with the Bill, if you have any questions. I have written in identical terms to the Convener of the Health, Social Care and Sport Committee.

Yours

Liam McArthur MSP

ANNEX

Table 3 (further revised) – Estimated health service costs

Item	Year 1 ³	On-going annual costs from years 2 - 20 ⁴
Anticipated clinician hours	£6,795 rising to £19,254	rising year on year from £6,795 - £19,254 in year 2 to £109,755 - £310,973 in year 20
Staff Training	approximately £200,000	staff training – minimal ⁵ ;
Substance provided to end life	£2,000	rising year on year from £2,000 in year 2 to £32,000 in year 20
Total	£208,795 rising to £221,254	rising year on year from £8,795 and £21,254 in year 2 to £141,755 - £342,973 in year 20

³ The figures in table 3 are best estimates and therefore, particularly where ranges have not been included, should be considered as approximate figures.

⁴ Ongoing costs will be at least in part dependent on the number of terminally ill adults who wish to have an assisted death and inflation.

⁵ Note that, following the initial cost of developing and rolling out relevant training, there will likely be on-going annual training costs which have not been estimated in the Memorandum. These are estimated to be less than the £200,000 estimated in year 1 to develop and rollout training, and to be far lower and absorbed by existing training budgets in future years.

Table 4 (further revised) – overall costs⁶

	Year 1	Additional Year 5 cost	Ongoing annual cost year 2 – year 20⁷
Scottish Administration	£54,639-£92,628	£33,556	£14,312 and between £0 and 4,945 (with £989 estimated as the maximum year 2 figure)
NHS Scotland	£208,795 to £221,254	N/A	rising year on year from £8,795 and £21,254 in year 2 to £141,755 - £342,973 in year 20
Total	£263,434 - £313,882	£33,556	Rising year on year from between £23,107 and £36,555 in year 2, to between £156,067 and £362,230 in year 20.

⁶ Other costs incurred on an ongoing will be dependent on the uptake of assisted dying and resultant offences/convictions.

⁷ Note, these costs have not taken account of estimated inflation.