

# Scottish Languages Bill

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## Financial Memorandum

### Introduction

1. As required under Rule 9.3.2 of the Parliament's Standing Orders, this Financial Memorandum is published to accompany the Scottish Languages Bill, introduced in the Scottish Parliament on 29 November 2023.
2. The following other accompanying documents are published separately:
  - Explanatory Notes (SP Bill 39–EN);
  - a Policy Memorandum (SP Bill 39–PM);
  - a Delegated Powers Memorandum (SP Bill 39–DPM);
  - statements on legislative competence by the Presiding Officer and the Scottish Government (SP Bill 39–LC).
3. This Financial Memorandum has been prepared by the Scottish Government to set out the costs associated with the measures introduced by the Bill. It does not form part of the Bill and has not been endorsed by the Parliament.
4. The Policy Memorandum explains in detail the background to the Bill and the policy intention behind it. The Financial Memorandum should be read in conjunction with the Bill and other accompanying documents.

### Background

5. The Scottish Government has made a number of manifesto commitments to Gaelic and Scots languages. Among these are four which can be regarded as key commitments. These are to establish a new strategic approach to Gaelic medium education, to explore the creation of a Gàidhealtachd, to review the structure and functions of Bòrd na Gàidhlig and to take action on the Scots language.
6. The Scottish Government consulted on these commitments between August 2022 and December 2022. Over 750 responses were received. The responses and analysis of the consultation were published in June 2023. This is a Bill to ensure that there is a structure in place across government and the wider Scottish Administration to

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meet the needs of Gaelic and Scots communities and languages for the future. The provisions of the Bill take account of the consultation responses.

7. The Bill consists of three Parts. Part 1 is on Gaelic; Part 2 is on Scots and Part 3 contains final provisions. Parts 1 and 2 are each divided into two Chapters.

- Part 1: Chapter 1 – is titled “Support for the Gaelic language” and makes provision about the status of the Gaelic language and the functions of Bòrd na Gàidhlig, as well as making provision about the functions of the Scottish Ministers and relevant public authorities in relation to Gaelic.
- Part 1: Chapter 2 – is titled “Education” and makes provision about the functions of the Scottish Ministers and education authorities in relation to Gaelic education, as well as modifying various enactments relating to education to increase the support for Gaelic education.
- Part 2: Chapter 1 - is titled “Support for the Scots language” and makes provision about the status of the Scots language, as well as making provisions about the functions of the Scottish Ministers and relevant public authorities in relation to Scots.
- Part 2: Chapter 2 - is titled “School education” and makes provision about the functions of the Scottish Ministers and education authorities in relation to Scots language education in schools.
- Part 3: is titled “Final provisions” and contains provision for ancillary powers and commencement.

## Current funding

8. The Scottish Government provides funding to support both Gaelic and Scots. Scottish Government expenditure for Gaelic and Scots has remained relatively stable since 2010/11 with some increases for media, learning and Gaelic development throughout that time. The current 2023/24 budget for Gaelic and Scots is £29 million and is administered by the Gaelic and Scots Division, part of the Education Reform Directorate and wider Education and Skills portfolio.

9. From the current £29 million, just over £5 million of current Scottish Government funding is allocated to Bòrd na Gàidhlig as the principal public body in Scotland responsible for promoting Gaelic development. The 29 million also supplements other independent streams of public sector funding from local authorities and public bodies, such as Culture Scotland, Education Scotland and Highlands and Islands Enterprise. Local authorities and public bodies currently support a range of activities including Gaelic education in schools, Gaelic post-school learning, Gaelic arts, publishing, media, broadcasting, and matters relating to Gaelic teacher education and similar Scots activities.

10. Gaelic and Scots languages also attract a measure of support from other policy areas within the Scottish Administration such as initial teacher education, early learning and childcare, school education, tourism, arts, enterprise, islands, further and higher

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education, and environment and more. These areas of the Scottish Administration have commitments to Gaelic and Scots and support these from within their existing spending as part of their usual activity. It is not anticipated that this Bill will place an increased burden on these areas beyond their current developing commitments.

## Funding of the Bill provisions

11. In respect of Gaelic, the Bill policy priorities and proposed provisions are building on and streamlining structures that are already in place and required for a sustainable future for Scotland's indigenous minority languages. For example, many Scottish public bodies are already working positively for Gaelic and Scots as part of their usual activity. Powers being taken in the Bill however will allow for greater standardisation through strategies, language plans, standard-setting and statutory guidance and therefore support greater efficiency in public sector spend.

12. In respect of Scots, although this legislation is the first of its kind, there are also delivery structures in place. In both cases, the provisions of the Bill aim to put in place effective structures for the progress that is needed for Gaelic and Scots.

## Approach to cost estimations

13. The main impact of the Bill provisions is a shift in activity, a repurposing of resources in terms of effort and attention. The Scottish Government considers that provisions do not create wholly new costs or a requirement for wholly new spend.

14. A consistent approach has been taken to estimating the cost of staff input across the Scottish Administration and local authorities. For the preparation of documents required by the provisions the Scottish Government has considered the range of staff at different levels who are involved in drafting and clearing documents. This involves input across a range of levels at different stages of the process. It can include input from administrative, policy, operational and legal staff. The estimate is on the higher side of the likely staff costs but ensures that it allows for a mix of inputs from across the various levels of staff who would be involved.

15. In terms of a reference point for the consultation elements of the tasks costed, the most recent experience in this subject area has been the public consultation on the Scottish Languages Bill itself. This was initially to be conducted over a 3-month period but was extended by 2 weeks. The spend for cost associated with the consultation were around £24,000. This includes the publication of the consultation paper, external analysis of the consultation responses and publication of the report of the analysis. These documents were prepared and published in English, Gaelic and Scots. The £24,000 includes translation costs into Scots. Translation into Gaelic was carried out inhouse by Scottish Government staff.

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16. Where documents are anticipated to be translated the anticipated translation costs have been added as an outlay in addition to calculation of staff costs. This is on the basis that not all bodies will have access to in house translation expertise.

## Summary of costs for Bill provisions

17. The estimated combined costs for Gaelic and Scots of the Bill provisions being introduced over a 5-year period is estimated at £694,500. This breaks down as follows:

	Scottish Administration	Local Authorities	Other bodies, individuals or businesses	Total
Gaelic	76,500	323,000	120,000	519,500
Scots	47,000	128,000	-	175,000
Total	123,500	451,000	120,000	£694,500

18. These costs will be incurred across a 5-year period. This is explained in more detail within the sections and provisions outlined within the financial memorandum. Annex A provides an overview of the total costs associated with the Bill provisions split by Gaelic and Scots with an indication of in what year the costs are estimated to fall.

19. In terms of costs to Scottish Administration, these costs whilst directly associated with the Bill provisions will be covered by the current staffing resource. Costs to local authorities and other bodies are not wholly new costs or a requirement for wholly new spend but a repurposing of current effort and resources, as further explained.

## Part 1 – Chapter 1 – Support for the Gaelic language

### Status of the Gaelic language

20. Section 1 of the Bill inserts a new section before section 1 of the Gaelic Language (Scotland) Act 2005, providing for the official status of the Gaelic language. This provision is a statement in relation to status of the language. The statement is valuable for the prestige and the esteem of the language and value and importance that is placed on the language. However, no financial costs arise for the making of the statement in and of itself.

### Costs associated with status of the Gaelic language

#### Cost to Scottish Administration

21. There are no financial costs arising from the making of the statement.

### Cost to local authorities

22. There are no financial costs arising from the making of the statement.

### Cost to other bodies, individuals and business

23. There are no financial costs arising from the making of the statement.

## Bòrd na Gàidhlig

24. Through the Bill, Bòrd na Gàidhlig will be required to publish reports on progress with the Gaelic language strategy and on compliance by public bodies with the standards for Gaelic and their duties. Bòrd na Gàidhlig currently issue information and reports on their website, so this in itself is not an additional role. What is changing is the focus of their work so that they are looking at practice across the wider landscape. They will also be able to report direct to Parliament rather than only through Scottish Ministers. These measures will increase their voice and leverage making its work more impactful and efficient.

## Costs associated with reviewing functions of Bòrd na Gàidhlig

### Costs to Scottish Administration

25. Just over £5 million of current Scottish Government funding is allocated to Bòrd na Gàidhlig as the principal public body in Scotland responsible for promoting Gaelic development. There are no current plans for Bòrd na Gàidhlig to extend the number of bodies who will be subject to Gaelic language plans, and it is not expected that any additional staffing requirement will be needed for Bòrd na Gàidhlig. However, by focusing initially on moving the body of good practice from guidance and existing plans into regulations, the scope for advice and future planning can be more targeted and tailored to the activities and context of the relevant body.

### Costs to local authorities

26. There are no specific costs identified for local authorities through the adjustments to Bòrd na Gàidhlig functions.

### Costs to other bodies, individuals and businesses

27. The running costs for Bòrd na Gàidhlig, as a non-departmental body is £1.6 million from which they staff a team who work on Gaelic language plans and reporting. It is anticipated that with the shift in effort to include more provisions in standards and to refresh guidance the process of agreeing the content of the Gaelic language plans can be made more efficient in terms of staff cost within the Bòrd and the relevant body and local authority when the cycle for renewal of Gaelic language plan content arrives.

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28. This provision does not place any costs on any other bodies, individuals or businesses.

## Areas of linguistic significance – Designation by local authorities

29. The Bill will introduce areas of linguistic significance. These are areas which may be designated if the area has a significant number of people with Gaelic language skills, is historically connected with the use of Gaelic, has Gaelic education provided or has significant Gaelic activity. It will be for local authorities to consider their areas and communities and to designate which they wish to be classed as an area of linguistic significance. Several pilot initiatives are in place where groups in local areas are working together with the support of Bòrd na Gàidhlig to articulate their language planning needs and strategy for their local areas. Additional advice will be offered in guidance.

30. While no additional spend is anticipated, the Scottish Government and public bodies will be asked to consider the impact of their operations in areas of linguistic significance. Advice from Bòrd na Gàidhlig is free of charge to the Scottish Administration. The process of designation of areas is a one-off exercise and no time limits have been set for designation allowing local authorities to plan this into their work programs and prioritise depending on their communities. Scottish Ministers will have a role in approving designation with or without modification.

## Costs associated with designation of areas of linguistic significance

### Costs to Scottish Administration

31. Scottish Ministers will be required to consider each proposed designation and whether approval or modification of the area is required. This would be conducted within the existing Gaelic and Scots staffing compliment. There are no timescales set for decision making. The Scottish Government anticipate that the costs associated for checking each designation and processing whether they should be approved with or without modification would be on average £3000 of staff time per application, this takes into account any input from legal colleagues that might be required. Costs are estimated on the basis of 5 local authorities undertaking this task within the first 5 years of the commencement of the provisions of the Bill.

Table 2a – Cost to Scottish Government of checking and approving areas of designation. Total costs are based on estimate of up to 5 local authorities submitting a designation for approval, over a period of 5 years (2025/26-2029/30)	
Consideration, legal advice and approving areas of linguistic significance on behalf of Scottish Ministers	£3,000 per approval x 5
Total	£15,000

### Costs to local authorities

32. Local authorities will know the make-up and demographic of their areas. They will have channels of communication open with their communities who will have views on which areas would benefit from a designation as an area of linguistic significance. It is considered that much of the cost associated with this provision is the staffing costs associated with considering, scoping and proposing an area to be designated. Local authorities can consider this at any point and could build this into other local authority exercises which are planned. Advice from Bòrd na Gàidhlig to support this work is free. There are expected to be costs associated with requirement to take reasonable steps to publicise the proposed designation and reasons for making it.

33. It is estimated that this will be carried out by around five local authorities during the first five years of implementation. This cost will fall on each local authority which proposes to designate within its local authority area.

34. Table 2b below illustrates estimated costs, based on an assumption of 5 separate local authorities carrying out the designation task in the first 5 years.

Table 2b - Designation of areas of linguistic significance by local authorities. Total cost is based on 5 local authorities carrying out this task over a 5-year period (2025/26-2029/30)	
Officer time in considering local authority area and proposing area for designation (costs per local authority x 5).	£5,000 x 5 = £25,000
Costs associated with publicising and communications around the proposed designation and reasons, therefore (costs per local authority x 5).	£5,000 x 5 = £25,000
Total	£50,000

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## Costs to other bodies, individuals or businesses

35. These provisions place no costs on other bodies, individuals or businesses.

## Gaelic language strategy and standards

36. The Scottish Ministers will be required to prepare and consult on a Gaelic language strategy. The Scottish Government will also have powers to bring forward in legislation Gaelic language standards and to issue guidance in relation to Gaelic across the public sector. While the powers for these appear separately in the Bill the activities can be combined, and the costs shared.

37. Scottish Ministers will be required to prepare and consult on the Gaelic language strategy. The Gaelic strategy will replace the National Gaelic Language Plan and be given an increased status by being issued direct from Ministers. The National Gaelic Language Plan is produced once every 5 years and the expectation is the Gaelic language strategy would be issued in time for the most recent National Gaelic Language Plan to reach its stated end date.

38. The National Gaelic Language Plan is being finalised for publication at the point that this financial memorandum is being prepared. Assuming that the National Gaelic Language Plan will be published before the end of 2023 this is likely to take effect across financial years 2026/27 – 2027/28. Therefore, the costs to fall on the Scottish Ministers relating to the preparation of the Gaelic language strategy will not arise until 2027/ 2028. Activity in terms of consultation is anticipated to begin in 2027 with adjustment and publication occurring in 2028. At the same time, the costs to the Scottish Administration will be reduced to an equal amount in terms of cost that would have been expected to fall on Bòrd na Gàidhlig in 2027/2028, when they would have been due to draft, consult and publish the next National Gaelic Language Plan.

39. This financial memorandum sets out the estimated cost arising from the development of the Gaelic language strategy in Tables 3a-3c. Importantly this is not a new cost arising in respect of Gaelic but a shifting of spend from a non-departmental public body to Scottish Government. The reason for this change is as stated above to increase the status of the document and the visibility of the language, to ensure greater coordination across Scottish Government and to allow the relevant non-departmental public body to repurpose the resulting savings in staff time and costs to other activities for the benefit of Gaelic.



## Costs associated with the Gaelic language strategy

### Costs to Scottish Administration

Table 3a – Development and publication of a Gaelic language strategy 2026/27 – 2027/28	
Preparation of draft document, consultation meetings, analysis of feedback, preparation of final document	£14,000
Translation and publication costs	£6,000
<b>Total</b>	<b>£20,000</b>

### Costs to local authorities

40. Local authorities are not required to respond to a consultation however it is expected that each local authority would prepare a consultation response to a significant document like a Gaelic language strategy. Costs to local authorities of bringing their activity into line with the Gaelic language strategy are covered under the assessment of costs for Gaelic language plans. It is anticipated that preparation of consultation responses on the Gaelic language strategy would be undertaken from within existing resources. While costings have been provided it is important to note that these are not wholly new activities and costs as these local authorities would have likely incurred similar costs under existing legislation when the National Gaelic Language Plan would have been renewed. Costs provided are based on the earliest likely consultation response requirement on the Gaelic language strategy as being 2027/28.

Table 3b – Responding to consultation on Gaelic language strategy (2026/27-2027/28)	
Officer time for consideration and responding to consultation on Gaelic language strategy x 32 local authorities.	£2,000 x 32
<b>Total</b>	<b>£64,000</b>

### Cost to other bodies, individuals and businesses

41. Other bodies individuals and business are not required to respond to a consultation on the Gaelic language strategy, however it is expected that interested individuals may seek to respond to influence the direction of policy to be reflected. It is also expected that bodies which are active in the sector and are funded would respond to the consultation. Preparation of consultation responses to a significant document like a Gaelic strategy would be undertaken from within existing resources as business as usual. While costings have been provided it is important to note that these are not wholly new activities and costs as public bodies would have likely incurred similar costs under existing legislation when the National Gaelic Language Plan would have been

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renewed. Costs provided are based on the earliest likely consultation response requirement on the Gaelic language strategy as being 2027/28.

Table 3c – Responding to consultation on Gaelic language strategy (2025/26 – 2027/28)	
Officer time in considering and responding to consultation on Gaelic language strategy x 30 public authorities	£2,000 x 30
Total	£60,000

## Gaelic language standards

42. The Bill makes provision for Scottish Ministers to have a power to set standards for Gaelic language in regulations. The intended use of the standards powers in the initial period of implementation of the Bill will be to move content and requirements that have appeared in statutory guidance and Gaelic language plans into regulations. This will consolidate base line requirements that relevant public bodies will require to comply with as a matter of regulations. This will ensure that standards continue to be adhered to as a matter of regulations. However, for those bodies who have already had Gaelic language plans and have taken full account of statutory guidance there will be no new costs arising for implementation.

## Costs associated with Gaelic language standards

### Cost to Scottish Administration

43. The main cost arising will be for the Scottish Administration. This will be in the form of staff costs in preparation of the regulations and laying before Parliament. This is a power which follows the affirmative procedure. Therefore, there will be costs associated with publication of the draft instrument and publication of the final instrument once considered and approved by Parliament. Costs associated with the publication of a Scottish Statutory Instrument and associated accompanying documents includes a fixed cost of printing of £200 (SSI), £155 plus VAT (Policy Note) and £60 plus VAT per Business and Regulatory Impact Assessment. Where this is an affirmative instrument as in this power the costs will be incurred twice – once for draft and once for final.

44. It is estimated that staff costs to consider the existing suite of Gaelic language plans and statutory guidance and to instruct these into regulations would cost in the region of £5,000 of staff costs across policy and legal with under £1,000 for publication costs. The first exercise of this power is likely to fall in 2026 with a further exercise of power likely to occur every 2 to 4 years thereafter.

Table 4 - Development and publication of Gaelic standards (first iteration due in 2025/26, and likely every 4 years thereafter)	
Consideration, legal advice and drafting of standards in regulations	£5,000
SSI Publication	£1,000
Total	£6,000

### Costs to local authorities

45. Costs to local authorities of bringing their activity in to line with the Gaelic standards are covered under the assessment of costs for Gaelic language plans.

### Costs to other bodies, individuals and businesses

46. There will be no costs to individuals or businesses. Costs to other relevant public authorities are covered under the assessment of costs for Gaelic language plans.

### Functions of relevant public authorities

47. The duty to have regard to desirability of promoting, facilitating and supporting the use of the Gaelic language and developing and encouraging Gaelic culture is a cross cutting duty and one which informs the way in which a body's functions are carried out as opposed to adding additional functions.

48. Fulfilment of these could be demonstrated in several ways depending on the way of working of an organisation. For example, this could be achieved by consideration at Board level of the organisation of what its functions are and how interests with Gaelic language and culture intersect. It could be demonstrated by the body considering the guidance, strategy and standards and considering what changes may be required to ways of working or approach.

49. Gaelic has been recognised under the European Charter for Regional and Minority languages for some time. The Education (Scotland) Act 1980, Gaelic Language (Scotland) Act 2005 and the Education (Scotland) Act 2016 also have provisions which have built on and supported consideration of Gaelic as a matter of practice, commitment and good administration. This provision in the Scottish Languages Bill will build on this further by articulating this as a duty.

## Costs to relevant public authorities relating to their functions

### Costs to Scottish Administration

50. This duty will not in itself create any new costs. The provision was established in earlier legislation and will be maintained by this Bill.

### Costs to local authorities

51. This provision was established in earlier legislation and will be maintained by this Bill. This duty will not in itself create any new costs as it will be consistent with established practice. The Scottish Government would however anticipate officer time to undertake initial assessment of current activity and it continuing under the new provision. This would be a one-off cost.

Table 5a – Assessing opportunities for the promotion and support of Gaelic (2025/26)	
Officer time in considering and assessing opportunities for the promotion and support of Gaelic x 32 local authorities	£2,000 x 32
Total	£64,000

### Costs to other bodies, individuals and businesses

52. This provision was established in earlier legislation and will be maintained by this Bill. This duty will not in itself create any new costs as it will be consistent with established practice. The Scottish Government would however anticipate officer time to undertake initial assessment of current activity and it continuing under the new provision. This would be a one-off cost.

Table 5b – Assessing opportunities for the promotion and support for Gaelic (2025/26)	
Officer time in considering and assessing opportunities for the promotion and support of Gaelic x 30 public bodies	£2,000 x 30
Total	£60,000

## Gaelic guidance

53. Statutory Guidance is already in place however what is changing as a result of this Bill is the author of the guidance. This is changing from Bòrd na Gàidhlig to Scottish Ministers. This will not result in any change to the funding of Bòrd na Gàidhlig. It is more

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usual that statutory guidance be issued by Scottish Ministers. Cost overall can be reduced by ensuring that there is a more joined up and coordinated approach across government to the preparation of the guidance and it can benefit from internal legal expertise. As part of the activity to update guidance, the Scottish Government will seek input from relevant internal and external stakeholders with expertise. Bòrd na Gàidhlig will be a key partner in the development of any replacement guidance. This provision is aimed at increasing the status of guidance, ensuring that it is fully reflective of wider Scottish Government policies. Scottish Government will provide leadership whilst enabling Bòrd na Gàidhlig to target their resources more effectively on community and delivery.

54. Bòrd na Gàidhlig is currently reviewing statutory guidance and the need for a future further review and reissue of the documents will depend on the progress that is made with these before the Scottish Languages Bill completes its Parliamentary journey and comes to be implemented.

55. It is anticipated that each refresh and reissue would take place on average every five years and therefore the costs involved in drafting, publishing and consulting should fall to the Scottish Administration once in every five-year period at most.

## Costs associated with developing and publication of Gaelic guidance

### Costs to Scottish Administration

Table 6 – Development and publication of Gaelic guidance – 2025/26 and every 5/10 years thereafter	
Development and drafting of updated guidance including consultation	£10,000
Initial and final publication costs including translation	£4,000
Total	£14,000

### Costs to local authorities

56. Costs to local authorities of bringing their activity in to line with the Gaelic guidance are covered under the assessment of costs for Gaelic language plans. Education authorities are listed as consultees for guidance and their input would be welcome. There is no requirement on them to respond, however.

### Costs to other bodies, individuals and businesses

57. Comann nam Pàrant (Nàiseanta) and such other persons as Ministers consider appropriate are listed as statutory consultees. This is to ensure that there is an effective

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and efficient route for such bodies to feed in views and expertise from the sector. No additional costs or staffing are expected to arise from this provision.

## Gaelic language plans

58. Gaelic language plans have been in place since the Gaelic Language (Scotland) Act 2005. Around 60 Public Bodies already have Gaelic language plans. Where a relevant public authority with a Gaelic language plan requirement is also an education authority the Gaelic language plan should already cover the exercise of education functions as part of that plan. Bòrd na Gàidhlig advice to public bodies is free including in relation to education functions.

## Costs of Gaelic language plans

### Costs to Scottish Administration

59. The requirement to review and agree a plan content will still fall once every five years for the relevant public authority. This has not changed and therefore this is not a new requirement. This point in the review cycle will also provide an opportunity for Bòrd na Gàidhlig to work with the relevant authority to assess what elements of previous plans and guidance now form part of the standards which the body requires to comply with and an opportunity to reflect on most recent guidance.

Taking account of the strategy and guidance, liaising policy areas across Scottish Government to develop a Gaelic language plan including senior official sign-off and legal advice as required	£10,000
Publication, consultation and translation costs	£4,000
Total	£14,000

### Costs to local authorities

60. The increased detail in the Bill provisions in relation to the content of education delivery plans within the Gaelic language plan system articulates in legislation in more detail the range of aspects that the plans should cover. These are already areas where education authorities are engaged in planning and delivery however by standardising the inclusion of this information within the planning system it will increase awareness of what is available and facilitate further collaboration and sharing of good practice. The requirement to review the Gaelic language plan once every five years is not increasing. This point in the review cycle will also provide an opportunity for Bòrd na Gàidhlig to work with the local authority to assess what elements of previous plans and guidance now form part of the standards which the body requires to comply with.

61. The cost estimates provided are based on a full review of Gaelic language plans however noting that the requirement to update would remain as a statutory requirement without the new provision. The new provision simply clarifies that some of the content required of the plan. It is considered that the new system will be more efficient and will provide more detail on what's required in terms of content of Gaelic language plans.

62. Currently 25 local authorities have Gaelic language plans. The administrative cost associated with the task of reviewing could be less and provide savings. However, for some local authorities there may be an increased cost as a result of the Bill provisions where their current Gaelic language plans need significant amendment. The range of costs could therefore represent a saving to nil cost to an additional administrative cost. In order to err on the side of caution it has been anticipated £70,000 of additional administrative costs would flow from this task, across local authorities.

Increased administrative costs as a result of Bill provisions	£70,000
Total	£70,000

### Costs to other bodies, individuals and businesses

63. Funding for this purpose of £1.14 million is allocated yearly by Scottish Government to Bòrd na Gàidhlig. These funds are for Gaelic development and implementation of Gaelic language plans by public authorities and for related purposes. The Scottish Government expects Bòrd na Gàidhlig to take a strategic approach to the use of these funds and to distribute the funding in line with the priorities agreed in the National Gaelic Language Plan and Scottish Government's priorities for the language.

64. There will be costs associated with implementing the commitments set out in a Gaelic language plan including education delivery aspects. These implementation costs do not result from current legislation and the Bill provision is not necessary for them to continue.

### Land rights and responsibilities statement

65. Under section 1 of the Land Reform (Scotland) Act 2016, the Scottish Ministers must prepare and publish a land rights and responsibilities statement: a statement of principles for land rights and responsibilities in Scotland. Section 10 of the Bill adds the desirability of promoting, facilitating and supporting the Gaelic language to the list of matters which the Scottish Ministers must have regard to in preparing the statement.

## Cost of land rights and responsibilities statement

### Cost to Scottish Administration

66. Scottish Ministers already consider the statement periodically and at the next review this provision will act as a prompt for consideration of Gaelic as an additional consideration. Land Rights and Responsibilities statement is required under the Land Reform (Scotland) 2016 Act. The requirement to review the statement is every 5 years under that Act. It is therefore anticipated that the task would only occur once in the implementation period.

Table 8 – Review of land rights and responsibilities statement	
Providing advice to Scottish Government colleagues to ensure Gaelic is considered in the wider considerations of the land rights and responsibilities statement.	£1,500
Total	£1,500

### Cost to local authorities

67. This provision is considered not to result in an increase in costs to local authorities.

### Cost to other bodies, individuals and businesses

68. This provision is considered not to result in an increase in cost to other bodies, individuals and businesses.

## Part 1 – Chapter 2 – Education

### Functions of Scottish Ministers

69. This provision is about the functions of the Scottish Ministers and education authorities in relation to Gaelic education, as well as modifying various enactments relating to education to increase the support for Gaelic.

70. Section 11 of the Bill inserts a new section 6A into the Education (Scotland) Act 2016. This imposes a duty on the Scottish Ministers to promote and support the provision in schools of Gaelic learner education (GLE) and Gaelic medium education (GME). Those terms are defined in section 18 of the 2016 Act. Scottish Ministers already support and promote Gaelic language education and Gaelic medium education however this status provision seeks to ensure that that support and promotion is



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maintained and consistent. This support does not result from current legislation and the Bill provision is not necessary for them to continue.

## Functions of Scottish Ministers: Gaelic education standards, guidance and directions

71. This Bill makes provision to give powers to set standards, provide guidance and give directions in relation to Gaelic education. In relation to powers to set standards for Gaelic education. This fresh power will allow standards to be set more flexibly. Preparation of guidance in Gaelic language plans on Gaelic education is not a new task. Guidance on Gaelic education was published in 2017 and review of it has already commenced with Scottish Government, Education Scotland, and wider consultees already feeding in initial views

## Costs associated with the functions of Scottish Ministers

### Cost to Scottish Administration

72. The responsibility for education guidance will move from Bòrd na Gàidhlig to Scottish Ministers. Bòrd na Gàidhlig is currently re-issuing guidance under their current powers, so the first issue of guidance by Scottish Ministers is not likely to fall within the first five years of implementation. The exercise of issuing guidance has been costed at table 5 and this power would be exercised in combination with the power discussed there.

73. The main cost arising for the Scottish Administration will be in the form of staff costs in preparation of the regulations and laying before Parliament. This is a power which follows the negative procedure. Therefore, there will be no costs associated with publication of a draft instrument only publication of the made instrument when laid in Parliament. Costs associated with the publication of a Scottish Statutory Instrument and associated accompanying documents includes a fixed cost of printing of £200 (SSI), £155 plus VAT (Policy Note) and £60 plus VAT per Business and Regulatory Impact Assessment. Where this is a negative instrument as in this power the costs will be incurred once.

74. It is estimated that staff costs to consider the existing suite of Gaelic language plans and statutory guidance in relation to education and to instruct these into regulations would cost in the region of £5,000 of staff costs across policy and legal with under £1,000 for publication costs. The first exercise of this power is likely to fall in 2025/26 with a further exercise of power likely to occur every 4 years thereafter.

Table 9 - Costs associated with development and publication of Gaelic education standards (first iteration due in 2025/26 and every 4 years thereafter)	
Consideration, legal advice and drafting of standards in regulations	£5,000
SSI Publication	£1,000
Total	£6,000

### Cost to local authorities

75. Costs to Local Authorities of bringing their activity into line with Gaelic education standards are covered under the assessment of costs for Gaelic language plans. Education authorities are listed as consultees for guidance and their input would be welcome. However, there is no requirement on them to respond.

### Cost to other bodies, individuals and businesses

76. There will be no costs to individuals or businesses. Cost to other relevant public authorities are covered under the assessment of costs for Gaelic language plans.

77. Various relevant bodies are listed as statutory consultees for the preparation of guidance. This is to ensure that there is an effective and efficient route for such bodies to feed in views and expertise from the sector. There is, however, no obligation on them to input.

## General duties of education authorities relating to Gaelic education

78. The structures being put in place in relation to education are for long term planning and reframing the basis upon which Gaelic is considered. The range of education provisions will not create extra cost in themselves (unless otherwise stated). The basket of provisions across education seeks to provide clarity for the basis upon which Gaelic medium education is provided and allow future planning to move forward within the stronger structure that is provided. This includes the change to the Education (Scotland) Act 1980, the use of guidance and standards, power to seek information and refresh of Gaelic language plans which include Gaelic education delivery plans where the relevant authority is an education authority.

## **Costs associated with general duties of education relating to Gaelic education**

### **Cost to Scottish Administration**

79. The provisions will create no extra cost in themselves.

### **Cost to local authorities**

80. The provisions will create no extra cost in themselves – what they seek to do is provide clarity that Gaelic medium education is part of a local authority’s education functions. Any cost resulting from Gaelic medium education (GME) and Gaelic language education (GLE) provisions will never be consistent across all authorities and will always involve a range of costs. This provision does not result from current legislation and the Bill provision is not necessary for them to continue.

### **Costs to other bodies, individuals and businesses**

81. This provision will create no extra cost to other bodies, individuals and businesses.

## **Information sharing about Gaelic education**

82. Section 17 of the Bill inserts a new section 16A into the Education (Scotland) Act 2016. This allows Bòrd na Gàidhlig to serve a notice on an education authority requiring it to provide information about Gaelic learner education, Gaelic medium education or the teaching of the Gaelic language in its provision of further education. An education authority must comply with the notice.

83. Scottish Ministers currently have a general power in section 82 of the Education (Scotland) Act 1980 which allows them to require that every education authority shall make such reports and returns and give such information to the Scottish Ministers as they may from time to time require. For the purposes of Gaelic education, it is considered appropriate to future proof data requirements to ensure that there is a power for Bòrd na Gàidhlig to be able to require information relating to provision specific to Gaelic education. It is recognised that this may not be a power which is necessary to exercise in respect of each authority.

84. It is relevant to consider that education authorities will be required to report to Bòrd na Gàidhlig annually on their Gaelic education delivery plans as part of the Gaelic language plan structure and that this power to require reports has already been in place in the Gaelic Language (Scotland) Act 2005. The provision however is considered helpful in that it is specific in relation to education and can be used flexibly where needed. This may be particularly helpful to provide a statutory cover on an ad hoc basis where gaps in reporting occur or to support research which will allow Bòrd na Gàidhlig to fulfil its function of providing advice including in relation to advice on Gaelic education.

## Costs associated with information sharing about Gaelic education

### Costs to Scottish Administration

85. Costs to the Scottish Administration of information sharing will be nil.

### Costs to local authorities

86. This will not create any new costs. Local authorities already provide reports and respond to a range of information requests as part of their business as usual.

### Costs to other bodies, individuals and businesses

87. It is anticipated that Bòrd na Gàidhlig would exercise this power infrequently and would do so as part of their business as usual. Bòrd na Gàidhlig currently instruct some research by external partners and there are costs involved with that. Also, Bòrd na Gàidhlig are already active in the area of providing advice on Gaelic education so this power can support Bòrd na Gàidhlig to operate more effectively and efficient in that space ensuring that it has a clear power to request data to support this function.

## Gaelic education delivery planning

88. Education delivery planning forms part of the Gaelic language plan requirement for any relevant authority which is also an education authority. This is not a new requirement as Gaelic language plans have already covered education where the relevant authority is also an education authority. Gaelic language plans covering education matters are already periodically being prepared and the frequency of these will not be changed. Separately education authorities conduct planning and coordination activity as part of their delivery of education. These provisions seek to provide more clarity on what should be covered in the education related section of Gaelic language plans with an aim of over time ensuring more consistency and that information on planning will be available and published as part of the Gaelic language plan ensuring it is accessible to those who have an interest. The costs related to this element are covered under Gaelic language plans.

## Access to Gaelic education

89. This provision places a limited duty in certain circumstances for an education authority to extend support by providing transport for pupils accessing Gaelic medium education in a school under the management of another education authority.

90. There is also a duty to establish catchment areas for schools providing Gaelic medium education. The statutory guidance for Gaelic Education [Statutory-Guidance-for-Gaelic-Education.pdf \(gaidhlig.scot\)](#) has provided since 2017 that education authorities should establish catchment areas for Gaelic medium education provision. Paragraphs 2.53 – 2.56 of the guidance covers this and many local authority areas have engaged in

processes required to ensure that their authority area has suitably defined catchment(s) for Gaelic medium education provision. This provision ensures that the requirement to set catchment areas for Gaelic medium education provision is a clear legislative requirement.

## Costs associated with access to Gaelic medium education

### Costs to Scottish Administration

91. Provisions will create no extra cost in themselves. Any amendments required to guidance as a result of this change has been costed in relation to updating guidance.

### Costs to local authorities

92. It is possible that these access provisions related to GME catchment areas or to support access to GME could result in the need for transport provision. The Scottish Government is aware that less than 1% of pupils in local authority education in Scotland are being taught through the medium of Gaelic and the larger percentage of them attend schools in authority areas where transport provision is not uncommon. Given that GME pupils are 1% of the school population and statistically their portion of the annual school transport cost should be in the region of £1.24 million. A 2% increase in this figure would amount to about £30,000. The 2% is an estimate, on the high side, of those that might need transport support because of the Bill's provisions. The Scottish Government is aware of only four examples over the last five years where there has been an issue of access to GME, either as a catchment issue or travel from another authority area. If access to GME was to be supported the means of support could involve a range of costs which be from nil to £20,000 per year. The Scottish Government is not aware of large demand for this.

Estimated cost of increase in travel as result of Bill provision (2027/28-2029/30)	£20,000 x 3 years
Total	£60,000

### Costs to other bodies, individuals, and businesses

93. This provision will create no extra cost to other bodies, individuals, and businesses. Education authorities provide transport support in a range of ways and have a range of different approaches. It may be that some businesses will see an additional value to contracts available for school transport commensurate to the illustrative costs set out above under costs to local authorities.

## Assessments: Gaelic medium primary education and early learning and childcare

94. These assessments would follow a parental request for their child to have access to Gaelic medium in early years. A duty to consult and plan on delivery of early learning and childcare is already in place. The provision makes no change to the frequency of the requirement. The new provision, to request an assessment, merely adds a prompt to ask about Gaelic when this activity is being carried out. This provision could help local authorities to plan provision and therefore reduce the number of requests needed under the 2016 Act. As an illustration, only seven assessments have been done under Part 2 of the Education (Scotland) Act 2016, since that Act came into force.

## Costs of assessments in Gaelic medium primary education and early learning and childcare

### Costs to Scottish Administration

95. The provisions will create no extra cost in themselves. Costs attached with updating guidance is considered elsewhere in the financial memorandum.

### Costs to local authorities

96. The provisions will create no extra cost in themselves and will assist in ensuring that when this activity is periodically carried out it is actively considering Gaelic. While there may be a small increase in the number of requests for assessment, these have been very limited in number to date and not anticipated to increase significantly.

Officer assessment of the parental request, considering relevant criteria and reaching a decision, including senior officer sign-off x 5 additional assessments.	£3,000 x 5
Total (based on five requests being made over 5 years)	£15,000

### Costs to other bodies, individuals and businesses

97. The provisions will create no extra cost in themselves.

## Further and higher education

98. Section 25 relates to “Conditions of grants to the Scottish Further and Higher Education Funding Council”. This provision is a statutory provision aimed at increasing the likelihood of Gaelic being considered when this existing activity is carried out. This grant is issued every year by Scottish Ministers and Gaelic is already routinely included within it. However, the inclusion of Gaelic in this provision, increases the status of the language and ensures that Gaelic will continue to be embedded in future consideration of the exercise of this power.

## Costs relating to further and higher education

### Costs to Scottish Administration

99. This is already an activity being carried out and bears no cost to the Scottish Government. It is a statutory provision aimed at increasing the likelihood of Gaelic being considered when this existing activity is carried out.

### Costs to local authorities

100. This provision only applies to a power for the Scottish Government to impose conditions, therefore local authorities will bear no cost.

### Costs to other bodies, individuals and businesses

101. This provision only applies to a power for the Scottish Government to impose conditions, therefore no other organisations will bear any costs.

## Part 2: Chapter 1 – Support for the Scots language

### Status of the Scots language

102. This makes provision about the status of the Scots language.

103. This provision is a statement in relation to status of the language. The statement is valuable for the prestige and the esteem of the language and value and importance that is placed on the language. However, no financial costs arise for the making of the statement in and of itself.

104. The status of the language in section 26 is given effect to by the other provisions of the Bill referred to in section 26 and these are considered and costed where relevant.

## **Costs associated with status of the Scots language**

### **Cost to Scottish Administration**

105. There are no financial costs arising from the making of the statement.

### **Cost to local authorities**

106. There are no financial costs arising from the making of the statement.

### **Cost to other bodies, individuals and business**

107. There are no financial costs arising from the making of the statement.

## **Scots language strategy**

108. As referred to above, provisions in the Bill for Scots require some of the same work and preparation for Scots as they do for Gaelic. The Scottish Ministers must prepare and consult on a Scots strategy. Scottish Government currently have a policy for Scots however the strategy will have greater status and visibility. The Scottish Government will also have powers to bring forward in legislation Scots standards and to issue guidance in relation to Scots. These are powers that are being taken for the long term to ensure that Scots has a strong structure for the future. It is anticipated that the first exercises of these powers for Scots will be in relation to education. For example, there are many educational resources that are produced for schools in Scots which are free of charge however not all schools are aware of these or encourage their use within schools. The Scottish Government currently funds small Scots bodies to produce these resources to support teachers in schools. These grants amounting to £300,000 per financial year, are already in place and no increase is expected.

109. As part of the guidance power, it is intended to highlight for education authorities and relevant public authorities where advice on Scots and resources are available. Scottish Ministers will be required to secure the provision of reports on compliance by public bodies with standards for Scots. Initiatives are in place to support the Scots languages through central funding commitments and no additional spend is anticipated. The Scottish Government will undertake the task of preparing and issuing guidance.

## **Costs associated with the Scots language strategy**

### **Costs to Scottish Administration**

110. External translation cost has been added here as Scottish Government does not currently have any internal Scots translation capacity. Otherwise, the approach to assessing costs is the same for with Gaelic above. It is likely that need for Scots Strategy to be brought forward will arise earlier than for Gaelic given the lack of a current national plan for Scots. It is anticipated that this could take place in 2025/26.



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There is also a requirement for Scottish Ministers to prepare a report on their progress under the strategy. The cost described here should arise once every 5 years in respect of the development of a strategy and reporting on the progress being made under it. The power is wide enough to allow Scottish Ministers either to report on its own performance under the strategy or for that to be arranged through an external party.

Table 12a – Development and publication of a Scots language strategy (2025/26)	
Preparation of draft document, consultation meetings, analysis of feedback, preparation of final document	£10,000
Publication and translation costs	£6,000
Scottish Ministers to report on strategy	£4,000
<b>Total</b>	<b>£20,000</b>

### Costs to local authorities

111. Local authorities are not required to respond to a consultation. Scottish Government would however expect that local authorities with an interest would prepare a consultation response to a significant document like a Scots strategy, standards or guidance. Cost to local authorities of bringing their activity into line with the Scots strategy, Scots standards and Scots guidance will be difficult to predict until the precise content of those documents is known. However, the guidance and strategy will aim to encourage better consideration of Scots in policy development and in operation aspects of delivery where relevant. Strategy and guidance will be important in highlighting Scots, where advice on Scots can be obtained and where resources are available can be sourced. All measures related to Scots will ensure that time is given for capacity to be built and is not anticipated that these will require any increase to the existing independent spend that is already in place for Scots, however a small cost associated with an initial task of reviewing the strategy is anticipated, which would be carried out by an officer and senior colleague.

Table 12b – Responding to consultation on Scots language strategy (2025/26)	
Officer time for consideration and responding to consultation on a Scots language strategy x 32 local authorities.	£2,000 x 32
<b>Total</b>	<b>£64,000</b>

## Costs to other bodies, individuals and businesses

112. In developing a strategy and standards for Scots, the Scottish Ministers will require to rely on expertise across those individuals and bodies who are working in Scots, producing materials, writing, promoting and raising awareness of the written and spoken forms. Provisions that are appropriate to be introduced by way of regulations will be developed in close consultation with the sector. The bodies under consideration here already operate and are funded to provide materials and advice in relation to Scots, therefore linking them to the strategy will ensure they can affect improvement for Scots more effectively.

## Powers for Scottish Ministers to issue guidance

113. The Bill confers powers to issue statutory guidance to relevant public bodies in relation to Scots. Statutory guidance for Scots is not in place and therefore the task of starting guidance will be more complicated than for Gaelic. There will be a need to engage with stakeholder in the Scots speaking community, academics, writers, teachers and to capture their expertise. It is therefore likely that a working group will require to be established for a short period to allow this input to be achieved. This can be driven and supported by officials in Scottish Government to ensure that time for those inputting is maximised. The fact that Scottish Government will be issuing guidance will provide important leadership for the Scots language and enhance status and visibility. It is anticipated that the costs associated to prepare guidance would fall once every 5 to 10 years. For Scots it is anticipated that this activity would fall within 2025/26.

## Costs for Scottish Ministers to issue Scots guidance

### Costs for Scottish Administration

Drafting of guidance and consideration of feedback and publication of final version of guidance	£15,000
Initial and final publication and translation costs	£6,000
Total	£21,000

### Costs for local authorities

114. Local authorities are not required to respond to a consultation. Scottish Government would however expect that local authorities with an interest would prepare a consultation response to a significant document like a Scots Strategy, Standards or Guidance. Costs to local authorities of bringing their activity into line with the Scots Strategy, Scots Standards and Scots Guidance will be difficult to predict, however a

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small cost associated with an initial task of reviewing the guidance is anticipated, which it is expected would be carried out by and an officer and senior colleague. The guidance and strategy will aim to encourage better consideration of Scots in policy development and in operational aspects of delivery where relevant. Strategy and guidance will be important in highlighting Scots, where advice on Scots can be obtained and where resources which are available can be sourced.

Table 13b – Responding to consultation on Scots guidance (2025/26)	
Officer time for consideration and responding to consultation on Scots guidance x 32 local authorities	£2,000 x 32
Total	£64,000

**Costs to other bodies, individuals, and businesses**

115. Staff costs will arise for bodies and individuals which are active in the Scots Language in terms of contributing expertise to a working group to assist with the development of guidance. The bodies under consideration here already operate and are funded to promote Scots therefore inviting them onto a working group will allow them to affect improvement for Scots more effectively and incur no cost for the bodies themselves – costs for the working group would be covered by the Scottish Administration.

**Part 2: Chapter 2 – School education**

**Functions of Scottish Ministers and education authorities relating to Scots language education**

116. This is a provision about the functions of the Scottish Ministers and education authorities in relation to Scots language education in schools. The Bill provides powers for standards for Scots to be developed for relevant public authorities and for education.

**Costs associated with power for Ministers to set standards for Scots language in education in schools as part of its functions**

**Costs to Scottish Administration**

117. The main cost arising will be for the Scottish Administration. This will be in the form of staff costs in preparation of the regulations and laying before Parliament. This is a power which follows the negative procedure. Therefore, there will be no costs associated with publication of the draft instrument only publication of the made instrument when laid in Parliament. Costs associated with the publication of a Scottish Statutory Instrument and associated accompanying documents includes a fixed cost of

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printing of £200 (SSI), £155 plus VAT (Policy Note) and £60 plus VAT per Business and Regulatory Impact Assessment. Where this is a negative instrument as in this power the costs will be incurred once.

118. It is estimated that staff costs which will be incurred to bring forward regulations for Scots will be similar to those described for Gaelic. To instruct regulations would cost in the region of £5,000 of staff costs across policy and legal with under £1,000 for publication costs. The first exercise of this power is uncertain in terms of timing. It is considered that over a 3-to-5-year period significant progress can be made for Scots by utilisation of the other powers within the act such as strategy and guidance. However anticipated costs on a use of the power are set out below for information.

Consideration, advice and drafting of standards in regulations.	£5,000
SSI Publication	£1,000
Total	£6,000

### Costs to local authorities

119. These are powers that are being taken for the long term to ensure that Scots has a strong structure for future. It is not anticipated that the exercise of these powers within the first 5 years of implementation will result in any spend arising.

### Costs to other bodies, individuals, and businesses

120. In developing standards for Scots the Scottish Ministers will require to rely on expertise across those individuals and bodies who are working in Scots, producing materials, writing, promoting, and raising awareness or the written and spoken forms. Provisions that are appropriate to be introduced by way of regulations will be developed in close consultation with the sector.

## Annexe A

Table 15: Gaelic - Indicative summary of total costs generated by the Bill provisions

Gaelic Bill Provisions	Implementation costs for Gaelic				Cumulative costs by financial year (2024/25 – 2029/30)					
	Scottish Administration (SA)	Local authorities (LA)	Other bodies, individuals or businesses	Total Costs	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
Designation by Local authorities (LA) of areas of linguistic significance (Tables 2a-2b)	15,000  (3,000 per LA x 5)	50,000  (10,000 per LA x 5)		65,000 <sup>1</sup>		2 x 3k 2 x 10k  26,000	1 x 3k 1 x 10k  13,000	2 x 3k 2 x 10k  26,000		
Development and publication of a Gaelic language strategy (Tables 3a-3c)	20,000	64,000  (2,000 per LA x 32)	60,000  (2,000 per public body x 30)	144,000			72,000	72,000		
Development and publication of Gaelic standards (Table 4)	6,000			6,000		6,000				

<sup>1</sup> Total cost are estimated on basis of 5 local authorities undertaking the task of designation within the first 5 years of commencement at a cost of £10k per designation for the LA and £3k for Scottish Administration for work to approve the designation on behalf of Scottish Ministers – costs are estimated on basis of 2 x LAs carrying out this task in 2025/26, 1 x LA in 2026/27 and 2 x LAs in 2027/28

Table 15 (Continued): Gaelic - Indicative summary of total costs generated by the Bill provisions

Gaelic Bill Provisions	Implementation costs for Gaelic				Cumulative costs by financial year (2024/25 – 2029/30)					
	Scottish Administration (SA)	Local authorities (LA)	Other bodies, individuals or businesses	Total Costs	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
Functions of public authorities - assessing opportunities for the promotion and support of Gaelic (Tables 5a-5b)		64,000  (2,000 per LA x 32)	60,000  (2,000 per public body x 30)	124,000 <sup>2</sup>		124,000				
Development and publication of Gaelic guidance (Table 6)	14,000			14,000		14,000				
Development of Gaelic language plan (Tables 7a-7b)	14,000	70,000  (14,000 per LA x 5)		84,000 <sup>3</sup>			2 x 14k £28,000	2 x 14k £28,000	2 x 14k £28,000	

<sup>2</sup> Costs are difficult to attribute to this as this provision is about a commitment/ethos towards Gaelic – the task to consider would fall to all 32 local authorities and around 30 public authorities.

<sup>3</sup> Not all authorities have a Gaelic Language Plan and the cost would only fall at the point of a Gaelic Language Plan needing to be reviewed/renewed within the normal 5 year cycle. We have estimated on basis of 5 local authorities requiring to undertake this task, within the next 5 years i.e. 2 x LAs in 2026/27, 1 x LA in 2027/28 & 2 x LAs in 2028/29. Scottish Government/Administration will undertake the task in 2027/28.

Table 15 (Continued): Gaelic - Indicative summary of total costs generated by the Bill provisions

Gaelic Bill Provisions	Implementation costs for Gaelic				Cumulative costs by financial year (2024/25 – 2029/30)					
	Scottish Administration (SA)	Local authorities (LA)	Other bodies, individuals or businesses	Total Costs	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
Land Rights and Responsibilities Statement (Table 8)	1,500			1,500		1,500				
Development and publication of Gaelic standards (Education) (Table 9)	6,000			6,000		6,000				
Access to Gaelic medium education (Table 10)		60,000		60,000 <sup>4</sup>				20,000	20,000	20,000
Carrying out GME Assessments (Table 11)		15,000		15,000 <sup>5</sup>		3,000	3,000	3,000	3,000	3,000
Total	£76,500	£323,000	£120,000	£519,500		£180,500	£116,000	£149,000	£51,000	£23,000

<sup>4</sup> Costs are very difficult to estimate and could range from nil to £20k, the higher figure has been used for illustration. These costs are estimated to fall in years 2027/28-2029/30.

<sup>5</sup> Total cost has been estimated on basis of 5 requests for assessments being made to Local Authorities over next 5 years. Not all costs will be incurred in a particular year, hence the timeline shows this activity as falling as shown in the table.

Table 16: Scots - Indicative summary of costs generated by the Bill

Scots Bill Provisions	Implementation Costs			Totals	Cumulative costs by financial year (2024/25 – 2029/30)					
	Scottish Administration	Local authorities	Other bodies, individuals or businesses		2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
Development of a Scots language strategy (Tables 12a-12b)	20,000	64,000 (2,000 per LA x 32)		84,000		84,000				
Development and publication of Scots guidance (Tables 13a-13b)	21,000	64,000 (2,000 per LA x 32)		85,000		85,000				
Development of Scots standards (Table 14)	6,000			6,000		6,000				First exercise of the power may be expected after 5 years
<b>Total</b>	<b>£47,000</b>	<b>£128,000</b>		<b>£175,000</b>		<b>£175,000</b>				



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Table 17: Combined table for Gaelic & Scots - Indicative summary of costs generated by the Bill across 5 years as they fall respectively on Scottish Administration, local authorities and other bodies (2024/25-2029/30)

Implementation costs				
	Scottish Administration	Local authorities	Other bodies, individuals or businesses	Total
Gaelic	76,500	323,000	120,000	£519,500
Scots	47,000	128,000		£175,000
Totals	£123,500 <sup>6</sup>	£451,000	£120,000	£694,500

Table 18: Combined table for Gaelic & Scots - cumulative costs generated by the Bill in each financial year

Costs timeline 2024/25 – 2029/30							TOTAL
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	
Gaelic		180,500	116,000	149,000	51,000	23,000	
Scots		175,000					
Gaelic and Scots		£355,500	£116,000	£149,000	£51,000	£23,000	£694,500

<sup>6</sup> These are costs whilst directly associated with the Bill will be covered by the current staffing resource within Scottish Government.

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# Scottish Languages Bill

## Financial Memorandum

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