

Desecration of War Memorials (Scotland) Bill

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 Desecration of War Memorials (Scotland) Bill, introduced in the Scottish Parliament on 14 May 2025.
2. The following other accompanying documents are published separately:
 - Explanatory Notes (SP Bill 68–EN);
 - a Policy Memorandum (SP Bill 68–PM); and
 - statements on legislative competence made by the Presiding Officer and the Member in charge of the Bill (SP Bill 68–LC).
3. This Financial Memorandum has been prepared by the Non-Government Bills Unit on behalf of Meghan Gallacher MSP (the Member) 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.

Background

Provisions of the Bill

4. The aim of the Bill is to create a specific criminal offence of destroying, damaging or desecrating a war memorial (hereafter, the offence will be referred to simply as desecrating a war memorial), with a maximum sentence of 10 years in prison and/or an unlimited fine. To many individuals, groups and communities (including serving Armed Forces personnel, veterans, bereaved families and wider communities) war memorials carry a special meaning and significance. As a result of the sentimental and emotional value that many people ascribe to war memorials, any attempt to desecrate them can cause significant distress to those affected.
5. Desecrating a war memorial currently falls under the statutory offence of vandalism, and related offences such as the common law crime of malicious mischief, which typically attract relatively minor penalties. For example, vandalism can only be

This document relates to the Desecration of War Memorials (Scotland) Bill (SP Bill 68) as introduced in the Scottish Parliament on 14 May 2025

tried summarily (i.e. before a sheriff or a justice of the peace, without a jury), which limits the maximum penalty for vandalism to 6 months in prison or a £10,000 fine.¹

6. The Member believes that these maximum penalties are not a sufficient response to the distress caused to affected communities by the desecration of war memorials. The Member's view is that the current law treats the vandalism of a war memorial no more seriously than vandalism of a less sentimental structure, such as a park bench or a public bin. Therefore, she believes that a specific offence is required to better protect war memorials from destruction, damage and desecration. Desecration is defined in the Bill as including, but not limited to, spitting, urinating or defecating upon, or otherwise defacing (whether temporarily or permanently) a war memorial.

7. It is envisaged that the existence of a specific offence will raise awareness of the emotional, historical, cultural and educational significance of war memorials, and encourage the courts to take into account the significant distress caused to communities by their desecration, and not just the monetary value of undoing the damage inflicted on the war memorial. The Bill therefore allows for the new offence to be tried on indictment (i.e. a jury trial), introducing higher maximum penalties at the courts' disposal. The Member considers that this wider range of penalties will act as a deterrent to future offences.

Incidence of desecration of war memorials

8. It is estimated that there are over 100,000 war memorials in the UK.² Responding to the Member's consultation on her draft proposal for this Bill, the War Memorials Trust indicated that it has records for 10,300 war memorials in Scotland.³

9. Given that desecrating a war memorial is currently captured by the offence of vandalism (and other related offences) and most likely to be recorded as such, it is not possible to rely on official crime and policing statistics to forecast how many cases of desecrating a war memorial will take place per year for the purposes of this Memorandum. Non-official sources have therefore been used to estimate how many cases take place each year for the purposes of costing the provisions of the Bill.

10. A 2024 press release by the War Memorials Trust set out data on the "levels of theft, vandalism and other forms of anti-social behaviour directed at war memorials" across the UK.⁴ The UK-wide data provided in the press release is broken down by year from 2019-20 to 2023-24, and also by type of issue (anti-social behaviour, graffiti, attempted theft, theft and vandalism). It recorded between 29 and 38 incidents per year. The numbers included in this data are based on cases reported directly to War

¹ The Policy Memorandum accompanying the Bill sets out the detail of existing offences, including sentencing for the common law crime of malicious mischief.

² [Maintaining and funding war memorials - House of Commons Library | UK Parliament](#)

³ [Proposed Desecration of War Memorials Prevention Scotland Bill Consultation Summary | Scottish Parliament](#), page 9

⁴ [War Memorials Trust, 2023-24 war memorial theft, vandalism and anti-social behaviour cases \(news statement\)](#)

Memorials Trust or those that it picks up from various media, so this is unlikely to capture all cases. Based on the information above regarding the number of war memorials in the UK in total and in Scotland, for the purposes of scaling, it is assumed that around 10% of these incidents took place in Scotland. Therefore, this data would suggest that approximately 3 to 4 incidents take place in Scotland each year.

11. The consultation document accompanying the Member's draft proposal for this Bill was published in 2023. It set out research carried out by the Member's office, which found that, since 1996, there had been 66 "attacks" on war memorials in Scotland reported in the online media.⁵ According to this research, almost 70% of these had occurred since 2014. The Member considers that this data highlights an increase in the occurrence of such acts in recent years. The media reporting compiled as part of this research identified a range of between zero and 12 cases being reported in online media in any single year, with the most cases being reported in 2018.⁶ Again, given that this data is based on online media analysis, it is unlikely to comprehensively capture all incidents that would fall under the new offence. To account for any potential underestimate, for the purposes of this Memorandum, it is assumed that there will be **between zero and 15 cases per year**.

12. The use of this range accounts for the possibility that not all cases will be reported, investigated, charged, prosecuted and convicted. As it is already a criminal offence to desecrate a war memorial, cases should already be getting dealt with under the law of vandalism and other offences. Insofar as it is used as a basis for estimating any additional costs resulting from the new offence, it is therefore worth noting that the 15 figure is likely to be an overestimate. However, it is envisaged that the introduction of the new offence, which makes desecrating a war memorial a more serious crime, ought to lead to more cases being successfully captured by the criminal justice system in the short term, with additional costs associated with longer potential prison sentences for offenders. The use of the upper end of the range also serves to give an indication of the likely upper end of potential costs based on current levels of such crimes.

13. The Member hopes, though, that the number of cases will decrease over time as a result of the deterrent effect of this new offence being created and used. The Member therefore considers that the range of costs set out in this Memorandum, based on the assumption that zero to 15 incidents will take place per year, provides a generous estimate of the maximum potential costs of implementing the provisions of the Bill, while also recognising the potential that no (or very few) additional costs will be incurred in some years.

⁵ [Proposed Desecration of War Memorials \(Prevention\) \(Scotland\) Bill Consultation | Scottish Parliament](#)

⁶ [Consultation | Meghan Gallacher](#)

Costs on the Scottish Administration

Cost of the new offence of desecrating a war memorial

Overview

14. The following paragraphs seek to project the costs of dealing with additional cases of desecrating a war memorial, from the point of the offence being reported to conviction with a potential fine or prison sentence. By nature, these costs largely fall on four organisations:

- Police Scotland;
- Crown Office and Procurator Fiscal Service;
- Scottish Courts and Tribunals Service; and
- Scottish Prison Service.

15. There are also some costs in respect of community payback orders (CPOs) that will fall on local authorities which are noted under the “Costs on local authorities” section below but, for ease of reference and accounting, are factored into the costs in this section.

16. Desecration of war memorials is relatively rare when compared with other criminal offences, and it should be taken into account when estimating costs that desecrating a war memorial is already a criminal act that may be prosecuted as vandalism or malicious mischief. To account for this, the costs expressed throughout this Memorandum are assumed to represent an estimate of the maximum potential costs that may result from the provisions of Bill. In all instances, the potential minimum cost is assumed to be £0.

Costs on Police Scotland

17. Firstly, there may be a cost to Police Scotland arising from the potential increase in the number of cases of desecrating a war memorial that may be recorded as a result of the provisions of the Bill. This is estimated at **between zero and 15 cases per annum**, as set out in the previous section.

18. As explained above, the use of this range is intended to provide a breadth of potential additional costs that may be incurred by any new cases of desecrating a war memorial after the new offence comes into force. It also recognises the possibility that no additional incidents will be investigated in some years, on the assumption that police resources are already being used to investigate such incidents under the law of vandalism. The Member therefore considers that, in order to present the range of potential additional costs, it is reasonable to assume that the provisions of the Bill will result in between zero and 15 additional cases being investigated by Police Scotland each year under this new offence.

19. Assessing any average range of costs to Police Scotland of recording a crime, creating and investigating a case, and arresting and charging an individual is challenging. There are many variables, including: the nature of the crime and scale of the associated investigation; whether a suspect is identified; and whether charges can be brought, among others. There is limited data available on this range of costs.

20. The Financial Memorandum accompanying the Dogs (Protection of Livestock) (Amendment) (Scotland) Bill, published in May 2020, stated that Police Scotland estimated the average cost of a constable's time to be £60 per hour.⁷ Adjusted for inflation, it therefore assumed that the equivalent cost in 2024-25 would be £70.20 per hour.⁸

21. For the purposes of this Memorandum, it is assumed that, on average, each case carried through to charges being made might require around 25 hours of work in total at constable level or similar grade (an estimate which would include responding to the report, taking statements, investigations, arrest, interviews, charging and making a report to the procurator fiscal). This would mean that the average cost per case carried through to charges being made in respect of Police Scotland time would be £1,755.⁹

22. In practice, it is highly unlikely that all cases investigated by the police will lead to prosecution. For example, some cases may warrant limited investigation due to limited available evidence and/or a lack of resource to investigate the crime. It is also possible that a number of cases go unreported, although there is little evidence to suggest that this is a specific concern in relation to war memorials. Therefore, to provide a generous estimate of the potential maximum costs on Police Scotland resulting from the new offence, the Member considers it reasonable to assume that **up to 10 cases per year** may lead to charges being brought and prosecution.

23. Based on the information above, this could create costs on Police Scotland of up to £17,550 per annum.¹⁰ It is possible that there may also be minimal costs on top of this figure associated with recording and investigating additional incidents that do not ultimately lead to charges being brought. Moreover, the Member recognises that there will be some further costs in respect of police time after charges have been brought by way of officers being required to give evidence in court or follow up on particular aspects of the case (for example, working with the procurator fiscal's office to ensure that suspects attend court when required). While noting that the £17,550 figure is likely to be a generous estimate of the costs on Police Scotland of carrying cases through to prosecution in any given year, to account for the additional costs outlined above, the Member estimates that the total cost on Police Scotland could be **up to £25,000 per annum**.

⁷ [Financial Memorandum - Dogs \(Protection of Livestock\) \(Amendment\) \(Scotland\) Bill | Scottish Parliament](#)

⁸ [Real terms calculator – SPICe Spotlight | Solas air SPICe](#). All real terms calculations in this document are based on the March 2025 GDP deflators update.

⁹ 25 hours at £70.20 per hour.

¹⁰ 10 cases costing £1,755 each.

Costs on the Crown Office and Procurator Fiscal Service (COPFS) and the Scottish Courts and Tribunals Service (SCTS)

24. In respect of the cost of bringing prosecutions and court costs, the most up-to-date available figures for the costs of prosecution and court costs are held in Table 2 of the Scottish Government document, 'Cost of the criminal justice system in Scotland dataset'.¹¹ This document sets out estimates of the unit expenditure of criminal procedures for 2016-17. It gives the average costs of procedure in each court: High Court, Sheriff Court (both solemn and summary procedure) and Justice of the Peace Court. It also projects the average costs of prosecution, which would fall on the Crown Office and Procurator Fiscal Service, and projects the average costs per procedure of legal assistance. Table 1A shows that, in 2016-17, the average cost of procedures for different courts was:

Table 1A – Scottish courts costs (2016-17)

Court	Prosecution costs (£)	Court costs (£)	Legal assistance costs (£)	Total (£)
High Court	67,568	16,650	16,080	100,298
Sheriff Court (solemn)	4,363	2,190	1,622	8,175
Sheriff Court (summary)	444	430	604	1,478
Justice of the Peace Court	444	243	321	1,008

25. Updated figures, which have been adjusted for inflation and expressed at 2024-25 prices,¹² are set out in Table 1B, below. For the purposes of estimating the likely additional costs of the provisions of this Bill, this Memorandum uses column 5 of Table 1B (Total) as a baseline for the average cost of a case of desecrating a war memorial being considered in court.

Table 1B – Scottish courts costs (2024-25)

Court	Prosecution costs (£)	Court costs (£)	Legal assistance costs (£)	Total (£)
High Court	88,408.70	21,785.50	21,039.70	131,233.90
Sheriff Court (solemn)	5,708.70	2,865.50	2,122.30	10,696.50
Sheriff Court (summary)	580.90	562.60	790.30	1,933.80
Justice of the Peace Court	580.90	318	420	1,318.90

¹¹ [Scottish Government, Cost of the criminal justice system in Scotland dataset](#)

¹² Using the SPICe real terms calculator: [Real terms calculator – SPICe Spotlight | Solas air SPICe](#) (accessed April 2025)

26. While the provisions of the Bill allow for cases of desecrating a war memorial to be prosecuted in any of the courts mentioned in tables 1A and 1B, it is unlikely that such a case would end up in the High Court, as vandalism and other antisocial behaviour offences are typically disposed of in the Sheriff Court of the Justice of the Peace (JP) Court. Therefore, this Memorandum assumes that any new cases resulting from the Bill's provisions would be prosecuted in the sheriff and JP courts, with the majority prosecuted under summary procedure in those courts.

27. As mentioned above, at paragraph 22, for the purposes of this Memorandum, the Member assumes that the Bill may lead to **up to 10 new cases** being prosecuted in the courts in each year. Given that desecrating a war memorial, when compared to other crimes such as murder, arson and robbery, is a relatively low-level crime that would generally be prosecuted in the lower courts, this Memorandum assumes that the majority of these new cases will be prosecuted in the Sheriff Court under summary procedure (around 40%) and in the JP Court (around 40%), with a small number of cases prosecuted in the Sheriff Court under solemn procedure (around 20%).¹³ The Member acknowledges that where such cases are prosecuted will depend on a number of variable factors, most notably the circumstances surrounding the offence and whether other offenders were on the charge sheet.

28. Based on the assumptions above, for the purposes of estimating maximum potential costs, in the event that 10 additional cases are prosecuted in a single year (over and above those prosecuted as vandalism or malicious mischief at present):

- 4 cases would be heard in the JP Court;
- 4 cases would be heard in the Sheriff Court under summary procedure; and
- 2 cases would be heard in the Sheriff Court under solemn procedure.

29. The “cost per case” figures in Table 2 are based on the figures in column 5 of Table 1B, which project the cost of a case in the JP Court, the Sheriff Court (summary) and the Sheriff Court (solemn). Table 2 projects the estimated cost of additional cases of war memorial desecration being brought following the creation of a specific statutory offence. As set out earlier in this Memorandum, this is intended to represent the maximum potential cost on a range starting with £0.

¹³ This estimated percentage share of cases between different courts and procedures was also used in the Financial Memorandum accompanying the Dog Theft (Scotland) Bill: [Financial Memorandum – Dog Theft \(Scotland\) Bill | Scottish Parliament](#). In relation to this Bill, the Member considers it appropriate to make the same assumptions in this respect.

Table 2 – Maximum potential cost of additional cases being brought (based on 10 new cases)¹⁴

Court (proportion of offences)	Cost per case (£)	Maximum cost (£)
JP Court (40%)	1,319	5,276
Sheriff Court – summary (40%)	1,934	7,736
Sheriff Court – solemn (20%)	10,697	21,394
Total		34,406

30. It is therefore estimated that the costs on COPFS and SCTS of bringing and disposing of additional prosecutions under the new offence of desecrating a war memorial, at 2024-25 prices, will be **up to £34,406 per annum**. Note that this estimate is based on the assumed distribution of cases set out above and – for example – fewer or more cases being dealt with under solemn proceedings at the Sheriff Court would lead to lower or higher overall costs. However, there is no accurate way to predict where cases will end up being heard.

Costs on the Scottish Prison Service

31. The provisions of the Bill may also give rise to additional costs on the Scottish Prison Service. The Bill provides for a person convicted of desecrating a war memorial to be punished by a prison sentence of up to 12 months on summary conviction or up to 10 years on conviction on indictment, and/or the maximum fine level available to the court that the accused is tried in. It is recognised that sentencing is a matter for the courts, and furthermore that there will be significant variables depending on the nature of the case.¹⁵ However, in light of the Bill's policy objective to create a strong deterrent against desecrating war memorials, the Member envisages that some cases will result in prison sentences.

32. According to Appendix 9 of the Scottish Prison Service's Annual Report for 2023-24, the annual cost per prisoner in that year was £47,140.¹⁶ Adjusting for inflation, this means that the annual cost per prisoner (in 2024-25 terms) is projected to be £48,931.¹⁷

33. Turning first to the additional cases to be prosecuted under solemn procedure, the Member assumes that some cases will result in imprisonment for the maximum period of 10 years. The Member envisages that this sentence would be used for the most serious of offences, for example if a war memorial were completely destroyed or severely damaged, and/or in the case of a repeat offender. Should an offender be sentenced for 10 years, it would be for the Parole Board for Scotland to decide how much of that sentence is served in prison. However, for the purposes of this

¹⁴ The figures in Table 2 have been rounded up or down to the nearest pound.

¹⁵ For example: the nature and extent of the destruction, damage or desecration caused to the war memorial; the level of distress caused to those affected by the offence; the age of the offender; and whether the offender is a first-time offender or a repeat offender.

¹⁶ [Scottish Prison Service Annual Report and Accounts 2023-24 | Scottish Prison Service](#)

¹⁷ £48,931.30 rounded down to the nearest pound. [Real terms calculator – SPICe Spotlight | Solas air SPICe](#) (accessed April 2025).

Memorandum, it is assumed that a person handed a 10-year sentence will serve not more than five years in prison.

34. The cost of a five-year sentence is estimated to be **£244,655**.¹⁸ As outlined above, this Memorandum assumes that **up to 10** additional cases will be prosecuted in the courts in each year, of which **up to 2** additional cases will be prosecuted under solemn procedure. Assuming that one of those individuals receives a 10-year sentence, and five of these years are served in prison, then the cost of such a sentence would be **£244,655**. It is possible that this figure is an overestimate, especially if the maximum sentence is not handed down in solemn cases. However, it also covers the possibility that two cases are prosecuted under solemn procedure but given shorter sentences. It is also worth noting that individuals could be required to pay large fines, potentially of several thousand pounds, either in addition to or instead of being given punishments that generate costs. This is covered below under “Savings” and would act to offset any costs incurred.

35. In respect of the additional cases prosecuted under the summary procedure, which this Memorandum estimates could be **up to 8** cases per year,¹⁹ the Member considers it unlikely that these would lead to custodial sentences, especially in light of the presumption against prison sentences of 12 months or less.²⁰ It is more likely that alternative community-based sentences would be handed down in summary cases, for example, CPOs. According to the Financial Memorandum accompanying the Dogs (Protection of Livestock) (Amendment) (Scotland) Bill, the average cost of an offender undertaking a CPO in 2020-21 was £1,894.²¹ Adjusting for inflation,²² this would be **£2,215.20** in 2024-25 terms.

36. If all 8 summary cases were to result in CPOs, the cost of this would be **up to £17,722** per annum.²³ As CPOs do not involve incarceration but are instead supervised by local authority criminal justice social workers, it is assumed that these represent costs to local authorities rather than to the Scottish Prison Service. As such, they are highlighted in the section on “Costs to local authorities” below but have been included as a separate entry in Table 3 for ease of reference.

37. Taking into account that the cost of CPOs will fall to local authorities rather than the Scottish Prison Service, the Member estimates that the maximum annual cost on the Scottish Prison Service would be **£48,931** in the first year of the legislation’s operation,²⁴ with an ongoing cost of up to **£244,655**.²⁵ The first year and ongoing costs

¹⁸ Annual cost per prisoner (£48,931) x 5

¹⁹ JP court and sheriff court (summary) figures combined – i.e. 4 cases in the JP court and 4 cases in the sheriff court under summary procedure.

²⁰ [Presumption against short sentences extended | gov.scot](https://www.gov.scot/presumption-against-short-sentences-extended)

²¹ [Financial Memorandum - Dogs \(Protection of Livestock\) \(Amendment\) \(Scotland\) Bill | Scottish Parliament](#), page 17

²² Using [Real terms calculator – SPICe Spotlight | Solas air SPICe](#)

²³ £2,215.20 x 8 = £17,721.60, rounded up to the nearest pound.

²⁴ The cost of the first year of sending one person to prison on a 10-year sentence.

²⁵ £48,931 x 5 – assuming that each prisoner sentenced to 10 years in prison will serve half of their sentence before being released.

are captured in Table 3 below, and are based on the assumption that there may be multiple people serving prison sentences that run for over one year in any given financial year. It is worth restating that this assumption is made to reflect the maximum potential costs; it possible that no offenders will receive prison sentences for committing this crime in any given year, which means the minimum potential costs on the Scottish Prison Service resulting from the provisions of this Bill would be £0 per annum.

Total costs on the Scottish Administration

38. Table 3, below, sets out the total (maximum) estimated costs on the Scottish Administration arising from the provision of this Bill. As noted above, actual costs could be substantially lower, depending on the number of offences per year and how they progress through the criminal justice system.

Table 3 – Estimated total (maximum) costs on the Scottish Administration

Item	Year 1 cost (in 2024-25 terms) (£)	Year 5 cost (in 2024-25 terms*) (£)	Ongoing annual costs (in 2024-25 terms*) (£)
Costs on Police Scotland	25,000	25,000	25,000
Costs on COPFS and SCTS (of additional cases)	34,406	34,406	34,406
Costs on Scottish Prison Service	48,931	244,655	244,655
Cost of CPOs**	17,722	17,722	17,722
Maximum total costs (incl. cost of CPOs)	126,059	321,783	321,783
Maximum total costs (excl. cost of CPOs)***	108,337	304,061	304,061

* expressed in 2024-25 terms but likely to be higher due to inflation.

** included in this table for ease of reference and accounting, but is technically a cost on local authorities (as highlighted below) rather than the Scottish Administration.

*** figures provided to reflect costs on the Scottish Administration (i.e. not including costs on local authorities).

Costs on local authorities

39. As highlighted above in the section on “Costs on the Scottish Prison Service”, there is likely to be a cost to local authorities of additional CPOs resulting from additional cases prosecuted. The maximum potential cost of this is estimated to be **£17,722 per annum**. For ease of reference, this has been included in Table 3 above

and marked with a double asterisk (**). The Member considers that there is likely to be a reduction in the costs for local authorities of cleaning, restoring or repairing war memorials to their original state in the longer term, which will offset these costs to some extent. This is discussed below in the “Savings” section of this Memorandum.

Costs on other bodies, individuals and businesses

40. It is not anticipated that the provisions of the Bill will give rise to any significant additional costs to businesses or bodies other than those mentioned in relation to costs on the Scottish Administration.

41. Individuals accused of the new offence of desecrating a war memorial could, if they do not use legal aid, be required to pay legal fees to a solicitor to cover the costs of their defence.

Savings

42. It is anticipated that an increase in the number of prosecutions for desecrating a war memorial will result in increased income to the Scottish Consolidated Fund (SCF) through a greater number of fines being issued and paid. As highlighted earlier in this Memorandum, the Bill allows for an unlimited fine to be imposed as a result of a conviction on indictment under the new offence. On summary conviction, the fine can be up to the statutory maximum depending on the court the case is tried in. Given there will be no limit on the level of fine which can be imposed on indictment, there may be some increase in the income to the SCF in the event that persons are convicted of the new offence and significant fines are imposed, but it is not possible to quantify the scale of any income generated.

43. The Policy Memorandum accompanying the Bill sets out what the Member considers to be the benefits to individuals, communities and society more broadly of the provisions of the Bill. The Member’s intention in introducing this Bill is to ensure that the significant distress that desecration of war memorials can cause to affected groups and communities, especially Armed Forces and veteran communities, is recognised in law by treating war memorial desecration as a more serious offence than vandalism of less sentimental structures such as picnic benches or telephone boxes.

44. Although the above does not represent a saving in financial terms, it is the Member’s view that this heightened awareness – together with media coverage of stricter penalties being issued for desecrating a war memorial – will over time create a deterrent effect, which could lead to a reduction in such acts and consequential longer-term savings. In particular, the Member envisages that this deterrent effect would lead to longer-term savings for local authorities (including in terms of resources for maintenance and repair of war memorials, and time for war memorial officers) and volunteers in community action groups who typically take responsibility for cleaning, repairing or restoring war memorials to their original condition after an act of desecration.

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