

Greyhound Racing (Offences) (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 Greyhound Racing (Offences) (Scotland) Bill, introduced in the Scottish Parliament on 23 April 2025.
2. The following other accompanying documents are published separately:
 - Explanatory Notes (SP Bill 65–EN);
 - a Policy Memorandum (SP Bill 65–PM);
 - a Delegated Powers Memorandum (SP Bill 65–DPM);
 - statements on legislative competence made by the Presiding Officer and the Member in Charge of the Bill (SP Bill 65–LC).
3. This Financial Memorandum has been prepared by the Non-Government Bills Unit (NGBU) on behalf of Mark Ruskell, the Member-in-charge of the Bill, 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

4. The Bill makes it an offence to race greyhounds on racetracks in Scotland. Offences in the Bill make it illegal for a person (including racetrack owners/managers) to knowingly use, or permit the use of, greyhounds in racing at racetracks. The offence applies to any racetrack used for the purpose of racing greyhounds that is oval in shape, and therefore applies to greyhound racing at licensed and unlicensed racetracks and covers both commercial and non-commercial activities. The offences cover any racing activity, and as such apply to races, as well as time-trials and sales-trials taking place on racetracks. The racing of one or more greyhounds at a racetrack in Scotland, for whatever purpose, will be an offence.
5. Anyone found guilty of the offences faces maximum penalties as set out in the Bill, relating to fines and custodial sentences. In addition, the Bill allows for the courts to make deprivation, disqualification and seizure orders in relation to the offences.

Context

6. At present, the only greyhound track operating in Scotland is Thornton Greyhounds, an independent track in Fife (thought to be the only independent track operating in the UK). As the track is not licensed by the Great British Greyhound Board (GBGB)¹, there is no requirement for data to be recorded in relation to the number of races that take place, or the number of dogs that race there. However, the owner of the track told the Rural Affairs and Islands Committee² that the track hosts “approximately 40 meetings per year, when, on average 30 greyhounds will race in five or six races”.

7. Further to this, it is understood that a large proportion of the greyhounds which race at Thornton racetrack are kept as pets, with the owner of Thornton racetrack telling the Rural Affairs and Islands Committee:

“In general, for our dogs, an owner will probably have two or they may have only one. There are no big kennels and the dog will probably have the run of the house and the garden. It is treated as a family pet.”³

8. There will be a 12-month period from the point of the Bill receiving Royal Assent to its provisions coming into force. This is intended to allow time for Thornton racetrack (as the only racetrack currently operating in Scotland) to make appropriate preparations (for example, relating to the premises and staff and to ensure the welfare of any greyhounds which race at the track, including potential rehoming). Given that there is only one racetrack and that those involved in greyhound racing will have sufficient time to make preparations for the change in law, the member’s expectation is that the offences set out in the Bill will rarely, if ever, be committed and thus any investigation, prosecution and imprisonment costs incurred by the Bill will be very low.

9. The Bill does not seek to set up any new bodies nor to introduce any new schemes or licensing regimes. Therefore, in prohibiting greyhound racing on oval tracks in Scotland, the impact of the Bill will essentially be limited to the closure of one track. Where possible, estimates have been set out below as to the costs which this may occur.

¹ There are understood to be 21 dog racing tracks in Great Britain, 20 of which are registered and licensed by the Greyhound Board of Great Britain (GBGB).

² The Scottish Parliament Rural Affairs and Islands Committee considered Petition ‘PE1758: End greyhound racing In Scotland’ between 2022 and 2024 [PE1758 End greyhound racing In Scotland | Scottish Parliament](#).

³ [Official Report of the Rural Affairs and Islands Committee, Wednesday 26 April 2023 \(Session 6\) | Scottish Parliament](#).

Costs on the Scottish Administration

Scottish Courts and Tribunal Service and Crown Office and Prosecution Service

10. The Bill makes it an offence for a person who owns or is responsible for a greyhound to race it on a racetrack in Scotland, and also for the owner or manager of a racetrack to knowingly permit greyhounds to race on that track (a racetrack is defined in the Bill as being premises provided for the purpose of racing greyhounds that are oval in shape).

11. Anyone found guilty of these offences may face, on summary conviction, imprisonment for a term not exceeding 12 months or a fine not exceeding £20,000 (or both) or, on indictment, imprisonment for a term not exceeding 5 years or a fine (or both). Instead of, or as well as, these penalties, the Bill also allows for the courts to make deprivation, disqualification and seizure orders in relation to the offences set out in the Bill.

12. The process of prosecuting someone for offences created by the Bill would incur costs on the Crown Office and Procurator Fiscal Service (COPFS) and the Scottish Courts and Tribunal Service (SCTS). The costs of court procedures are likely to vary greatly depending on the complexity of the case in question. Scottish Government figures for 2016-17 provided the average costs of High Court, Sheriff Court and Justice of the Peace Courts as follows:

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

Court	Prosecution Costs	Court costs	Legal assistance costs
High Court	£67,568	£16,650	£16,080
Sheriff Court (Solemn)	£4,363	£2,190	£1,622
Sheriff Court (Summary)	£444	£430	£604
Justice of the Peace Court	£444	£243	£321

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13. Updating those figures to account for inflation⁴, expressed at 2025/26 prices, they are:

Table 2 – Estimated Scottish courts costs (2024-25)

Court	Prosecution Costs	Court costs	Legal assistance costs	Total
High Court	£89,510	£22,057	£21,302	£132,869
Sheriff Court (Solemn)	£5,780	£2,901	£2,149	£10,830
Sheriff Court (Summary)	£588	£570	£800	£1,958
Justice of the Peace Court	£588	£322	£425	£1,335

14. Although it is for the courts to determine, the member's expectation, given the circumstances and context of greyhound racing in Scotland as explained in this memorandum, is that any offences committed under the Bill would be dealt with in the Sheriff Court, most likely using the summary procedure. The estimated High Court cost is therefore included in Tables 1 and 2 for completeness. As this is not considered to be a likely cost it is therefore not included in Table 3 showing the estimated likely total costs of the Bill.

15. It is expected that, following the Bill's enactment, Thornton racetrack (the only greyhound racetrack currently operating in Scotland) will cease to operate, and there will be no additional greyhound racetracks established in Scotland. The member's view is that, given the decline in greyhound racing in Scotland over the last 30 years or more to the extent that only one track remains, the offences created by the Bill will therefore rarely, if ever, be committed. However, should an illegal race take place following the Bill's enactment, it is estimated that there may be up to 7 prosecutions per race. This figure is based on 6 greyhounds taking part in a race, and therefore there being up to 6 greyhound owners or keepers subject to prosecution.⁵ In addition, the person who allowed the race to take place – most likely the racetrack owner or manager – may also be subject to prosecution.

16. In such circumstances, if individual proceedings were to take place, the costs to SCTS and COPFS would be between £0 and £64,980 for a section 1 offence (on the basis that a single illegal race would feature up to six greyhounds, all of which may have different owners/keepers) and £0 and £10,830 for a section 2 offence (on the basis that one owner/manager of a racetrack is prosecuted).

17. However, it is the member's understanding that should an illegal race take place following the Bill's enactment, the courts may choose to bring charges against multiple individuals together for the same offence, allowing them to be tried simultaneously in court. Therefore, for the purposes of this memorandum, it has been estimated, on the

⁴ Using the SPICe real terms calculator – Available at: [Real terms calculator - SPICe Spotlight | Scottish Parliament](#) (accessed February 2025).

⁵ It may be that one greyhound owner/keeper races multiple greyhounds in one race, resulting in a lower number of prosecutions.

balance of likelihood, that 0 –2 prosecution cases will be brought each year. This is on the basis of an estimated maximum of one illegal race taking place each year, and charges being grouped together, with either all those charged being prosecuted in one case, or there being a separate prosecution for the greyhound owners or keepers and the racetrack owner or manager.

18. It is therefore estimated that prosecutions made under the Bill would cost the SCTS and COPFS between £0 and £21,660 per annum.

19. As noted, the Bill also allows for the courts to make deprivation, disqualification and seizure orders in relation to the offences set out in the Bill. However, while the average costs of court proceedings are set out in the tables above, it appears that there is no equivalent information available regarding the costs involved in administering and enforcing deprivation, disqualification and seizure orders (this may partly be due to the likelihood of orders mostly being made as part of original prosecution proceedings). Given that only a very low number of orders, if any, are expected to be imposed (and may be imposed as part of the prosecution proceedings), it is considered that minimal costs, which will be met by existing budgets, will be incurred to the SCTS and COPFS as a result of the power to make such orders being included in the Bill. In addition, the Bill allows the courts to require that any costs incurred in issuing seizure and deprivation orders are reimbursed by the person who is made subject to the order. It is therefore expected that the process of issuing and administering such orders may be broadly cost neutral.

20. However, for the purposes of this memorandum a cost per order has been estimated based on the estimated court costs for cases heard in the Sheriff Court, as set out in table 2 (between £1,958 and £10,830 per case). On the basis that between 0 and 7 (on the same basis as that set out in paragraph 15) deprivation, disqualification or seizure orders may be issued each time an illegal race takes place a cost of between £0 and £75,810 per annum may be incurred by SCTS and COPFS. However, on the same basis as set out in paragraph 17, for the purposes of this memorandum, it has been estimated that between 0 and 2 orders will be issued each year at a cost of between £0 and £21,660 per annum to SCTS and COPFS. Separate costs which may be incurred by animal charities and rehoming centres as a result of the issuing of orders is set out in paragraph 39.

21. As noted in paragraph 19 above, the above costs may be offset, should the court require reimbursement from the person issued with an order.

Scottish Prison Service

22. As stated above, there may be a small increase in court cases resulting from the Bill, which could correspondingly increase the number of people receiving custodial sentences. If convicted under an offence set out in the Bill, an individual may be sentenced to up to 12 months in prison on summary conviction or imprisonment for a term not exceeding 5 years on indictment.

23. Sentencing in any given case is a matter for the courts. However, the member considers it more likely that summary proceedings would be used to prosecute someone under the Bill. In such cases the person involved could potentially be sentenced to up to 12 months in prison.

24. Given that the member expects there to be very few, if any, prosecutions made under the Bill's offences, his view is that there may not be any prison sentences issued as a result of this Bill. However, for the purposes of this memorandum, an estimate of 0-1 prison sentences being issued per annum has been made.

25. Figures produced by the Scottish Prison Service suggest that in 2019-20 the average cost of a year in prison per prisoner was £38,213.⁶ Adjusted for inflation, the cost would be £47,680 in 2025-26. As noted above, it is for the courts to determine the length of sentence given, if any. However, for the purpose of this memorandum, a comparison is drawn from the Hunting with Dogs (Scotland) Act 2023. The financial memorandum for that bill set out that an average custodial sentence under that bill would be 147 days.⁷ Using this as comparator, an estimate has been made that the average costs to the Scottish Prison Service, should there be any custodial sentences received as a result of this Bill, would be £19,203.⁸

Costs on local authorities

26. It is not anticipated that there will be any new costs for local authorities as a result of the Bill.

Costs on other bodies, individuals and businesses

Thornton Greyhounds

27. As noted above, at present, the only greyhound track currently operating in Scotland is Thornton Greyhounds, an independent track in Fife. Should the Bill come into force, no further oval tracks could lawfully be established in Scotland. Therefore, the financial implications of the Bill will be largely limited to the impact of the closure of Thornton racetrack. It is understood that Thornton Greyhounds currently employs three⁹ members of staff (understood to be 2 FTE staff) who would lose any income received for this employment should the track be closed. Company accounts published in 2022¹⁰ set out that it spent £27,248 and £26,603 on staff costs in 2021 and 2022 respectively.¹¹

⁶ Scottish Prison Service Annual Report and Accounts 2019-20, available at: [Scottish Prison Service 2019-20 Annual Report & Accounts | Scottish Prison Service](#).

⁷ Hunting with Dogs (Scotland) Bill, Financial Memorandum: [Hunting with Dogs \(Scotland\) Bill, Financial Memorandum | Scottish Parliament](#).

⁸ £47,680/365 days x average custodial sentence of 147 days.

⁹ Company accounts dated May 2024 list 3 employees, retrieved from: [THORNTON GREYHOUNDS LIMITED filing history - Find and update company information | GOV.UK](#).

¹⁰ Thornton Greyhounds Limited, micro company accounts 2021/22 retrieved March 2025 from: [THORNTON GREYHOUNDS LIMITED filing history - Find and update company information | GOV.UK](#).

¹¹ Figures on staff costs for 2023 and 2024 do not appear to be publicly available.

28. Any profit obtained by the owners as a result of the operation of the track would also cease following its closure. Company accounts published in 2022 demonstrate an annual turnover of £8,265 and £20,639 in 2021 and 2022 respectively. However, during this period Thornton Greyhounds recorded a loss of £2,578 and £14,446 in 2021 and 2022 respectively.¹² It may be that the COVID-19 pandemic had a negative impact on the potential for the racetrack to make any profits. Taking into account any potential profit to be made from the sale of the racetrack, the financial impact of the Bill on the owners of Thornton racetrack is unclear.

29. In addition, anyone who works at the racetrack, but is not directly employed by Thornton Greyhounds may lose income following the track's closure. For example, bookmakers taking bets at the racecourse would no longer be able to do so. However, it is noted that Thornton racetrack is a small scale, track at which a relatively low number of races take place. As a result, any loss of income to such individuals or businesses is expected to be minimal.

Animal charities and rehoming centres

30. As noted above, it is understood that a proportion of the greyhounds that are raced at Thornton racetrack are family pets, and the expectation is that they will continue to be pets should Thornton racetrack close, with the owner of Thornton racetrack telling the Rural Affairs and Islands Committee that: "in many of the cases, when the greyhound retires, the people keep the dog as a pet for the rest of its life."¹³ It can therefore be assumed that any such dogs will not require to be rehomed following the track's closure.

31. Given that there is only one racetrack currently operating in Scotland, the financial memorandum is focused on the impact of the closure of that track. However, in order to provide context, it is noted that there are 27 GBGB-registered greyhound breeders and trainers in Scotland who keep their greyhounds in kennels in Scotland and race them on GBGB-registered tracks elsewhere in the UK¹⁴. As there is no current legislation seeking to prohibit greyhound racing in the rest of the UK¹⁵, the GBGB-registered breeders and trainers who are based in Scotland are expected to continue to breed and train greyhounds following the Bill's enactment. Therefore, it is expected that these dogs will not be rehomed as a consequence of the closure of Thornton racetrack.

32. Despite the above, the expectation is that some greyhounds may need to be rehomed following the closure of Thornton racetrack, with the Scottish Animal Welfare Commission stating in evidence to the Rural Affairs and Islands Committee that "it seems unrealistic to expect all [of the greyhounds which race at Thornton racetrack] to

¹² Equivalent figures for 2023 and 2024 do not appear to be publicly available.

¹³ [Official Report of the Rural Affairs and Islands Committee, Wednesday 26 April 2023 | Scottish Parliament](#).

¹⁴ [Interim report on petition PE1758: End greyhound racing in Scotland | Scottish Parliament](#).

¹⁵ It was announced on 18 February 2025 that the Welsh Government plans to ban greyhound racing in Wales: [Wales moves to ban greyhound racing | Welsh Government](#).

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become the pets of the current owners and trainers; indeed, our evidence gathering suggested that it often leads to worse welfare if the animals are not rehomed”.¹⁶

33. As noted, there is understood to be no records setting out the number of greyhounds that race at Thornton racetrack. However, the owner of the track told the Rural Affairs and Islands Committee that “on average 30 greyhounds will race in five or six races [at each meeting]”.¹⁷ For the purposes of this memorandum, it has been estimated that 50% of the estimated 30 greyhounds which regularly race at Thornton will need rehomed following its closure.

34. A number of rescue and rehoming centres based in Scotland, including the Dogs Trust and Scottish SPCA have already indicated their willingness to care for and find suitable homes for greyhounds previously used in racing. There are also centres dedicated to caring, fostering, and homing greyhounds previously used in racing, including Greyhound Trust, Scottish Greyhound Sanctuary, Tia Greyhound and Lurcher Rescue, Greyhound Rescue Fife, and others.

35. The estimated costs of rehoming a dog vary and are dependent on a number of factors, such as the age of the greyhound and how much veterinary treatment it requires. As noted, there is not thought to be any records available which would provide such information in relation to the greyhounds that may require to be rehomed following the closure of Thornton racetrack.

36. The GBGB offers funding to partnered rescue and rehoming centres through its Greyhound Retirement Scheme to support with costs associated with greyhounds used in racing at licensed racetracks in Great Britain. The scheme provides £400 to partnered rescue and rehoming centres for each greyhound that finds a home. However, the Dogs Trust highlighted that veterinary costs to treat 14 injured greyhounds between November 2018 and April 2021 shows that veterinary treatment alone ranged between £690 – £4,800.¹⁸ Anecdotally, one respondent to the member’s consultation stated that the average cost of rehoming is estimated to be £1000 per dog.¹⁹

37. While most rehoming centres charge a fee for someone to rehome a dog²⁰, it is understood that this may not cover the costs incurred by the centre. Further to this, it is difficult to determine how long a greyhound will require to stay in the rehoming centre, with some greyhounds potentially requiring to stay there on a permanent basis.

38. For the purposes of this memorandum and based on the estimates set out in paragraph 36, a rehoming cost of between £400 and £5000 per dog has been

¹⁶ [Official Report | Scottish Parliament.](#)

¹⁷ [Official Report of the Rural Affairs and Islands Committee, Wednesday 26 April 2023 | Scottish Parliament.](#)

¹⁸ [Official Report | Scottish Parliament.](#)

¹⁹ [Summary of Consultation Responses | Scottish Parliament.](#)

²⁰ For example, the SSPCA charge between £250 and £400 per dog depending on the dog’s age, Dog’s Trust charge £275 to adopt a dog.

estimated. On the basis that 15 greyhounds²¹ will need rehomed following the closure of Thornton racetrack, the costs incurred by animal charities and rehoming centres as a result of the Bill are estimated to be between £6,000 and £75,000.

39. In addition, should a person convicted of an offence under the Bill be made subject to a deprivation or seizure order, there may be an initial cost incurred (albeit that such orders can require the person to reimburse the associated costs) by animal charities and rehoming centres as a result of providing care for a greyhound until it has been otherwise provided for. For the purposes of this memorandum it has been estimated that between 0 and 2 such orders may be made per annum, and therefore an additional cost of between £0 and £10,000 has been included in the estimated total costs.

40. The costs set out above may be offset by long-term savings. As the Bill will end greyhound racing on oval tracks in Scotland, there will no longer be a cohort of greyhounds which need to be rehomed following their retirement from racing. As a result, there is expected to be a decrease in the number of greyhounds that need rehomed each year.

41. In term of other potential costs to animal charities, the Bill does not bestow any additional powers or duties on the Scottish Society for the Prevention of Cruelty to Animals (SSPCA). The expectation is that, should an offence be committed under the Bill, it would be investigated by the Police. Therefore, no additional costs to the SSPCA are foreseen as a result of the Bill's enactment. Should any costs be incurred, they are expected to be minimal.

Individuals

42. As set out above, individuals who are convicted of an offence under the Bill may be made subject to a fine²² or imprisonment. They may also be made subject to a deprivation, disqualification or seizure order. Therefore, there may be a cost to the individual involved, for example, if the court imposes a fine or if the court determines that they should reimburse the cost of a seizure or deprivation order. The amount to be paid by the individual will be for the courts to determine.

²¹ 50% of the 30 greyhounds understood to race there on a regular basis.

²² Up to the amount of £20,000 on summary conviction.

Table 3 – Total costs

	Estimated cost in year one	On-going cost per annum
Scottish Courts and Tribunal Service and Crown Office and Procurator Fiscal Service	£0 to £43,320 ²³	£0 - £43,320
Scottish Prison Service	£0 to £19,203	£0 to £19,203
Animal charities and rehoming centres	£6,000 to £85,000 ²⁴	£0 to £10,000
Total	£6,000 to £147,523	£0 to £75,523

Savings

43. It is anticipated that there may be some savings made following the Bill's enactment and the closure of Thornton racetrack. For example, there may be a reduction in veterinary costs as greyhounds will no longer be racing on oval tracks and therefore will no longer sustain injuries as a result.

44. Data available from GBGB operated tracks in England and Wales, and the previously operational track at Shawfield Stadium in Scotland, between 2018 and 2023, shows a consistent rate of injuries of between 1.12% and 1.28% of the total number of races in a year, and the number of fatalities being between 0.03% and 0.06% of the total number of races run.²⁵

45. There is no data available on the number of types of injuries sustained by greyhounds which race at Thornton racetrack. However, in its report on the welfare of greyhounds used for racing in Scotland, the SAWC concluded that it had “no reason to believe that the risks [of injury and fatality] are any different/lesser [at the unlicensed racetrack] in Scotland from elsewhere in the UK”.²⁶

46. Given the lack of data available, it is difficult to quantify what veterinary costs are incurred by greyhounds that race at Thornton racetrack, and therefore what savings may be made due to a reduction in vet fees following its closure. However, given the low number of greyhounds that are understood to race at Thornton and the relatively low number of races that take place there each year, it can be assumed that any savings made on veterinary fees as a result of the Bill will therefore be relatively minimal.

47. As detailed earlier in the document, there may be a short-term increase in rehoming costs to animal charities and rehoming centres once the Bill comes into force

²³ Based on the court costs for Sheriff Court proceedings and for the issuing of an Order, on the basis of 0-2 offences per annum being prosecuted as a result of the Bill.

²⁴ Based on the costs set out in paragraph 38 added to the costs set out in paragraph 39.

²⁵ [Injury and Retirement Data | Greyhound Board of Great Britain](#).

²⁶ [Report on the welfare of greyhounds used for racing in Scotland by the Scottish Animal Welfare Commission | Scottish Parliament](#).

as greyhounds that no longer race at Thornton racetrack may need to be rehomed as a result of its closure. However, in the longer term, there may be savings made by such organisations on the basis that greyhound racing will no longer take place in Scotland and therefore greyhounds will no longer require to be rehomed following their retirement from greyhound racing.

48. While it is difficult to quantify due to a lack of data, given the low number of greyhounds which are understood to race at Thornton racetrack, any long-term savings to rehoming centres and animal charities as a result of the Bill are expected to be relatively low.

49. There may be some savings associated with the sale and reappropriation of the land which is currently occupied by Thornton racetrack. A report by Biggar Economics, 'Economic Impact Assessment of Thornton Greyhounds and Alternative Use'²⁷, which was commissioned by GREY2K USA Worldwide which supports the prohibition of greyhound racing, estimates that, should the land be used to build a housing development it could generate a total of £1.5 million in Gross Value Added (GVA)²⁸ in Fife. In addition, it estimates that, once the homes are built on the land, the economic impact from the new residents' expenditure will have a value of £137,000 per annum to the Fife area.

50. As set out above, there may be various savings made as a result of the Bill. However, given the lack of data available and the variables involved, it has not been possible to quantify any such savings in a meaningful way.

²⁷ [Economic Impact Assessment of Thornton Greyhounds and Alternative Uses Final Report 08.10.2024 | www.scottishhousingnews.com](#).

²⁸ Gross Value Added is the value generated by any unit engaged in the production of goods and services. [Gross Value Added \(GVA\) | Office for National Statistics](#).

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