

SCOTTISH LANGUAGES BILL

[AS AMENDED AT STAGE 2]

SUPPLEMENTARY FINANCIAL MEMORANDUM

INTRODUCTION

1. As required under Rule 9.7.8B of the Parliament’s Standing Orders, this Supplementary Financial Memorandum is published to accompany the Scottish Languages Bill as amended at Stage 2.
2. The Memorandum has been prepared by the Scottish Government. It does not form part of the Bill and has not been endorsed by the Parliament. It should be read in conjunction with the original Financial Memorandum published to accompany the Bill as introduced.
3. The purpose of this supplementary Financial Memorandum is to set out the expected costs associated with the new and amended provisions included in the Bill following the amendments made at Stage 2. This document addresses those amendments with anticipated or potential cost implications. Amendments agreed at Stage 2 which are not covered in this Supplementary Financial Memorandum are considered not to significantly or materially affect the assumptions in the original Financial Memorandum.

Summary of Costs for Stage 2 amendments

4. Paragraphs 13-16 in the Financial Memorandum as introduced set out the approach to cost estimations. This same approach has been taken to cost Stage 2 amendments. A link to the Financial Memorandum as introduced can be found here - [Scottish Languages Bill - Financial Memorandum](#).
5. The estimated combined costs for Gaelic and Scots of the Stage 2 amendments over a 5-year period are estimated at **£6,966,806**. This breaks down as follow:

	Scottish Administration	Local Authorities	Other bodies, individuals or businesses	Total
Gaelic	£5,685,847	£713,949	£450,259	£6,850,055
Scots	£53,760	£173,680	-	£227,440
Total	£5,739,607	£887,629	£450,259	£7,077,495

* *The latest GDP deflator calculations have been applied to cost estimates.*

6. These costs will be incurred across a 5-year period. This is explained in more detail within this supplementary memorandum. **Annex A** provides an overview of total costs attributed to Scottish Administration, local authorities and other bodies, individuals, or businesses as well as the combined costs for all three categories, for both Gaelic and Scots.

PART 1 – GAELIC - CHAPTER 1 – SUPPORT FOR THE GAELIC LANGUAGE

Functions of Bòrd na Gàidhlig

Costs associated with Bòrd na Gàidhlig’s provision of advice

7. New section 2(2)(c) amends section 1 of the Gaelic Language (Scotland) Act 2005, inserting new subsection (3C). This builds on section 2(2) of the Bill, which inserts the function of, ‘advising and assisting (either on request or when it thinks fit) any person on matters relating to the development of the Gaelic language, Gaelic education and Gaelic culture in a particular area.’. The new provision will require Bòrd na Gàidhlig to provide or procure the provision of, advice, assistance and support to any person in the preparation of a plan for the development or promotion of the Gaelic language, Gaelic education and Gaelic culture in relation to a community in a particular area.

8. This adds a specific obligation in relation to supporting the preparation of community language plans as part of Bòrd na Gàidhlig’s general function referred to above. This deals with something that Bòrd na Gàidhlig has started to do in its normal work tasks. It is expected that this may increase and become slightly more formalised because of this provision and other provisions in the Bill. The new provision will require a measure of support from Bòrd na Gàidhlig for distinct community areas. It may also involve the preparation of formal advice on community language planning. This will involve standard officer tasks, a measure of community involvement, senior input, and Board approval.

Cost to the Scottish administration

9. There are no costs associated to the Scottish Administration in respect of this provision.

Cost to local authorities

10. There are no costs to local authorities associated with this provision.

Costs to bodies, individuals or businesses

11. The Scottish Government expect there will be standard administrative tasks associated with this new provision and the preparation of advice is estimated at £15,000 in any given year. It is envisaged that this advice will be requested and provided once in the first two years after the Bill coming into force and then twice per year for the following three years. This estimate is based on knowledge of the sector and an anticipation that initial take up of the offer will be slower until familiarity with this opportunity becomes more widely known and communicated.

Table 2 - Costs associated with Bòrd na Gàidhlig's provision of advice (2025/26 – 2029/30)	
Standard administrative tasks associated with the new requirement and the preparation of advice per request/offer of advice. <i>(Estimated costs are £15k for years 1&2 and £30k for years 3-5)</i>	£15,000
Total	£15,000

Areas of Linguistic Significance (ALS)

Area of Linguistic Significance – Community Involvement

12. The amendment to section 4 of the Bill, which inserts a new section 1C into the Gaelic Language (Scotland) Act 2005, seeks to make changes in relation to the provisions on areas of linguistic significance and the route for these to be considered and taken forward.

13. The provision in inserted section 1C gives Bòrd na Gàidhlig a power to request that a local authority make a designation under powers that were included at introduction. Bòrd na Gàidhlig is under a duty to request that a local authority consider making a designation where the Bòrd considers that there is evidence of demand for a designation by persons residing in the local authority's area. Where Bòrd na Gàidhlig makes a request under the newly inserted section 1C and the local authority decides not to submit a proposed designation to the Scottish Ministers, the local authority is under a duty to publicise the decision and its reasons for making that decision. The new section 1C requires that Bòrd na Gàidhlig and the local authority have regard to any guidance given by Scottish Ministers.

14. Costs for the administrative tasks associated with designation for local authorities and for Scottish Government were estimated at introduction. With the new provision which allows for community input via Bòrd na Gàidhlig, this is now expected to increase. There is now also an additional role for Bòrd na Gàidhlig, as outlined in paragraph 17.

Cost to the Scottish administration

15. The increased activity resulting from community involvement will increase the cost estimate at introduction from £3000 to £6000 per annum. Only the difference of £3000 is attributed to the cost of new section 1C.

Cost to local authorities

16. In the Financial Memorandum at introduction it was estimated that there could be five designations over a 5-year period. With the addition of community input, costs associated with this will slightly increase. This was previously estimated at £10,000 each year and is now estimated at £20,000 as a result of new section 1C. Only the difference of £10,000 is attributed to the cost of new section 1C.

Costs to bodies, individuals or businesses

17. There is now a more formal role for Bòrd na Gàidhlig in supporting a measure of community input to this process and this will require Bòrd na Gàidhlig to make an assessment before they ask a local authority to consider designation. The staff costs to Bòrd na Gàidhlig will need to be included in any estimated increased costs. This new provision will require additional activity for Bòrd na Gàidhlig of assessing evidence of demand from a local authority area and making representation to the relevant local authority. This will involve standard officer tasks, senior input and Board approval for the request to be forwarded to the local authority. Scottish Government estimate that these standard administrative tasks will cost £15,000, occurring twice in any given year. The total estimate for any given year would be £30,000.

Table 3 - Costs associated with additional community activity in designation of Areas of Linguistic Significance	
Standard officer tasks, senior input and Board approval for the request to be forwarded to the local authority. It is estimated that this task will occur twice in any given year at a cost of £15,000 for each occurrence.	£15,000 x 2
Standard policy officer tasks following input from BnG on community involvement. Costs that would incur to Scottish Administration on estimate twice any given year.	£3,000 x 2
Standard officer tasks following input from BnG on community involvement. Costs that would incur to Local Authorities, on estimate twice any given year.	£10,000 x 2
Total	£56,000

Costs associated with a local authority publishing the decision not to designate an area of linguistic significance

18. New section 1B(1A) of the Gaelic Language (Scotland) Act, as inserted by section 4 of the Bill, provides that if a local authority considers that all or part of its area meets the test for being designated as an area of linguistic significance because the area contains a significant number of people (at least 20%) with Gaelic language skills, but decides not to propose to designate that area, the authority must make public the decision and its reasons. Under new section 1C(3), if, following a request from Bòrd na Gàidhlig and community representation, a local authority decides not to designate an area as an area of linguistic significance it must make public the decision and its reasons. This provision would add a further duty to a task that has already been costed in the Financial Memorandum at introduction. It is estimated that this would cost a local authority an additional £5,000 in any given year, following consideration for preparing the decision and for publication. This includes administrative task, senior, legal and elected member approval as well as translation costs.

19. The costs of local authorities making the decisions were included in the Financial Memorandum at introduction. The cost associated with this provision is only required where outcome of the process is a decision not to designate. This cost has been added for every decision that is estimated will be required in relation to a designation, although it is anticipated that not all the decisions on areas of linguistic significance will be a decision not to designate.

Cost to the Scottish administration

20. There are no costs to the Scottish Administration associated with this provision.

Cost to local authorities

21. There will be an additional cost, estimated at £5,000 to the local authority, associated with publishing the decision not to designate an area as an area of linguistic significance. Scottish Government estimate that this occurrence will take place by one local authority per year, over a 5-year period. This is difficult to estimate but to err on the side of caution £5,000 has been added at each decision point though it is anticipated that this is likely to only occur once in every 5 decisions. However, this is untested.

Costs to bodies, individuals or businesses

22. There are no costs to bodies, individuals or businesses associated with this provision.

Additional cost to the local authority for publishing the decision not to designate an area of linguistic significance.	£5,000
Total	£5,000

Scottish Ministers' powers relating to research etc..

Costs associated with Scottish Ministers' powers relating to research

23. New section 9B inserts a new section 7C into the Gaelic Language (Scotland) Act 2005 giving the Scottish Ministers power to conduct research and inquiries, collect data and publish statistics or other information, provide training or encourage or assist other persons to do any of those things, for the purposes of or in connection with their functions under the 2005 Act. This highlights Scottish Government's commitment to include Gaelic where possible in existing research and data collection. Costs will mainly be administrative for both the Scottish Government and local authorities and are not anticipated to incur significant additional cost as it is largely about adding language to current tasks and analyses. This task, if used, is likely to be included with other research and data collection tasks. There is likely to be a cost for both the local authority and the Scottish Government.

Cost to the Scottish administration

24. The cost of research would be dependant on the detail, complexity and scope which is to be determined by the Scottish Ministers. An important aspect of language planning is ensuring that minority languages are present and visible in public life, including in legislation. While existing powers, for example in relation to education or training, could and are used to conduct activities that may be envisaged by this provision the existence of a bespoke provision for Gaelic puts the legitimacy of activity in this space beyond doubt for present and future purposes. A bespoke power in and of itself raises the status of the language. The existence of the bespoke provision will support the case to maintain inclusion of Gaelic in relevant data

collections, research and publications. Where routine activity or new activity in Government is being developed, a bespoke power can be used to support the case for Gaelic to be included.

25. It is estimated that the costs associated with this provision in any one given year will be £25,000 for the Scottish Government for each of the years being costed, which would cover the estimated cost of maintenance of or adding Gaelic specific questions to existing research activity and inclusion of Gaelic specific data tables to planned publications. A further £100,000 is being estimated to fall in the final year of costings as an indicative estimate of a larger piece of research or training (including any inquiries which may be carried out) which it is considered likely will be necessary to support better awareness of minority language issues across the public sector. These estimates are based on understanding of current practice, research activity and expenditure. For training in relation to minority language awareness, while such training is currently a small proportion of the work of one staff member of the Scottish Government, a larger campaign or pre-recorded training sessions could be developed to reach a wider audience of public sector staff over a concentrated period. This is an estimate in recognition that, and while detail is not yet available on what the precise scope and timing of this activity will be, it is expected that an increase in expenditure will fall within the period being costed.

26. This cost estimate acknowledges that there will be a separate cost for several local authorities but also takes into account structures and data collection processes that are already in place.

Cost to local authorities

27. The estimated cost associated with this provision in any one given year is £5,000 for individual authorities. Fifteen authorities currently deliver Gaelic medium education; therefore a total of £75,000 has been estimated. This is estimated on the basis that the most likely area for research and returns from local authorities will be in relation to education and where the authority already provides Gaelic medium education as well taking account of structures and data collection processes that are already in place.

Costs to bodies, individuals or businesses

28. There are no costs to bodies, individuals or businesses associated with this provision.

<i>Table 5 - Costs associated with Scottish Ministers' powers relating to research (2025/26 – 2029/30)</i>	
Cost associated with this provision in any one given year is £25,000 for the Scottish Government.	£25,000
Cost estimate for one off research, training and inquiry - £100,000 for the Scottish Government.	£100,000*
Cost associated with this provision per annum based on fifteen authorities delivering Gaelic medium education (£5,000 x 15).	£75,000
Total	£200,000

*Note – The cost estimate covered in relation to one-off research, training and inquiry for the Scottish Government included in Table 5 above does not require to be repeated in Table 11 (paragraph 60) as any such activity would cover both Gaelic and Scots.

Financial assistance for the promotion etc., of the Gaelic Language

29. New section 9C gives Scottish Ministers new powers to provide financial assistance including grants or loans.

Cost to the Scottish administration

30. This is a statutory power that allows Scottish Ministers to issue grants or loans. A wide range of grants are already provided for the Gaelic language; however, this is a new and wider power and there will be costs associated with considering this power and amending grant letters in relation to any new areas where grants are being awarded. The cost to the Scottish Government is estimated to be £5,000 per annum for the administrative task of consideration, advice on and distribution of grants under the updated powers. It will be valuable to have this power to provide future flexibility for areas in which Scottish Ministers may wish to give future funding commitments. Gaelic in Scotland is growing and changing as is language planning policy and the understanding of what interventions may be helpful to support minoritised language. All current grants issued by Scottish Ministers for Gaelic could be repurposed and issued through this new bespoke power.

31. The costs of resource funding to be made available through the refreshed powers in future years is not being included in the table below. This is because the vast majority of the existing grant funded activity which is paid out under existing powers will be able to be distributed through the new power and therefore no increase or decrease to the overall expenditure is anticipated. The value in this power being refreshed is to ensure future flexibility for the purposes to which expenditure can be made to support promote and facilitate the use of Gaelic. There are a wide range of grant powers currently in use for example the National Heritage (Scotland) Act 1985 is used for fund Sabhal Mòr Ostaig (circa £1,18 million annually). The Grants for Gaelic Language Education (Scotland) Regulations 1986 are used to distribute the scheme of Gaelic grants (circa £4.48 million annually). Gaelic capital grants (circa £4 million annually) have been distributed with recourse to power to pay for example for regeneration, education and culture depending on the best fit for the purpose for which the grant is made. However, each of these powers has a different emphasis, some have constraints and conditions and may limit the future uses or needs of Scotland's minority languages. The opportunity is being taken to refresh and update the powers to pay to ensure that they can keep pace with the changing and future potential needs and focus of minority language planning. These funding streams are not being included in the tables as they are not considered to be new or as a direct consequence of the new provisions of the Bill. Including the value of future grants to be made under the bespoke power could be misleading in this context.

32. This power will sit alongside the other powers that are mentioned above. A cost estimate has been provided for the cost of the administrative task of considering advice on and distribution of grants under the new power. This activity is very similar to the annual activities that are incurred for existing distribution of grants and how these have developed and been refocused over time. All-Gaelic annual grant funding could potentially be issued under the new power going forward but in doing so that would be a redistribution of expenditure.

Cost to local authorities

33. There are no costs to local authorities associated with this provision.

Costs to bodies, individuals or businesses

34. There are no costs to bodies, individuals or businesses associated with this provision.

Table 6 - Financial assistance for the promotion etc., of the Gaelic Language (9C)	
Costs associated with administrative task by the Scottish Government to amend grant letters etc.	£5,000
Total	£5,000

PART 1 – GAELIC - CHAPTER 2 – EDUCATION

All-Gaelic schools: viability of establishment

Costs associated with a process whereby parents can request a local authority to consider the establishment of an all-Gaelic school

35. New section 22A allows a request to be made to an education authority to consider the establishment of an all-Gaelic school. The request can be made by a parent of a pupil attending a school in the education authority’s area, by Comann nam Pàrant (Nàiseanta) or by Bòrd na Gàidhlig. The education authority must seek advice from Bòrd na Gàidhlig, Comann nam Pàrant, His Majesty’s Inspectorate of Education and other education authorities which have established all-Gaelic schools within their areas. The education authority must consider representations from parents of pupils attending schools in their areas, pupils attending schools in their areas and such other persons with expertise or an interest in the Gaelic language as the authority considers appropriate. The authority must also take into consideration a range of relevant factors and publish its assessment. If the assessment is that an all-Gaelic school is viable the education authority is then under a duty to take reasonable steps to establish an all-Gaelic school and should set out the detail of the decision taken. The Scottish Ministers have a power of direction in this matter if the authority fails to take these steps when the outcome is that an all-Gaelic school is viable.

36. Following the parental request the local authority will have to complete a number of administrative tasks with the aim of assessing whether an all-Gaelic school is viable or not. An authority may want to be clear on demand, future projections, location, staffing, travel and cost. These tasks would normally involve a piece of work allocated to an officer, professional advice provided, senior level approval, advice from HM Inspectors of Education, Bòrd na Gàidhlig and Comann nam Pàrant, parents and interested parties considered and a paper or report provided to committee or elected members.

37. There will be administration costs associated for local authorities considering an all-Gaelic school and for those bodies whose input would be sought in the process such as Bòrd na Gàidhlig, HM Inspectors of Education and Comann nam Pàrant (the parent representative body for Gaelic medium education). The assessment of costs are most likely to be in respect of officer time. The estimate of the new cost to a local authority to consider if a Gaelic school is

viable would be in the region of £25,000 to £30,000 and £5,000 to each of the bodies asked to provide advice. It is anticipated that only one request per year is made to one local authority. These costs estimates are based on familiarity with the nature of the tasks both in the Scottish Government and in other public authorities.

38. It is possible that this process would lead to a relevant proposal under the terms of the Schools (Consultation) (Scotland) Act 2010. This has not been costed as this is not new legislation and has been in place for a number of years. The provision gives Scottish Ministers the power to direct an education authority to take the step of establishing an all-Gaelic school only if the authority has already concluded that it would be viable to do so. If the authority has concluded that it would be viable, they will have taken costs into consideration as part of their existing duties to provide education under the Education (Scotland) Act 1980.

39. Although the focus on costing has been on the new process that the Bill will introduce, it is recognised that there will be a further cost if an authority proceeds with its intention of establishing an all-Gaelic school. A number of education authorities already have all-Gaelic schools and from previous experience of working with authorities would indicate that a broad range of costs could result, ranging from £0 upward to £50 million. An example of the lower cost of £0 would be where the Gaelic stream in a two-stream primary (Gaelic and English) increased to the point of being close to 100% of Gaelic pupils. At this point, the education authority could propose to nominate the school as an all-Gaelic school without any additional cost. An example of the higher end of the scale, would be an inner-city location where the local authority had to buy the land, possibly offer compensation and proceed to build a new school. Scottish Government has had experience of both of these examples in working with local authorities in recent years. The £50 million figure has been provided to give an example of the possible range of total cost, but mostly all-Gaelic primary schools in, for example, Fort William, Portree and Inverness have not been so expensive, and any Scottish Government capital investment would be somewhere in the region of £2 million to £5 million

Cost to the Scottish administration

40. There are no costs to the Scottish Administration associated with this provision. It is acknowledged, however, that if the process leads to a local authority deciding to establish an all-Gaelic school, the Scottish Government may contribute to the total capital costs identified by the local authority when it conducts its assessment of all Gaelic school viability. The level of this contribution would vary and over recent years, local authority plans to establish all - Gaelic school have attracted contributions from the Gaelic schools capital fund and, as above, amounts would be more in the region of £2 million to £5 million.

Cost to local authorities

41. It is estimated that the new cost to a local authority to consider whether a Gaelic school is viable would be in the region of £25,000 to £30,000. This could include officers involvement in related administrative tasks, seeking advice and consulting with parents and stakeholders. These costs estimates are based on familiarity with the nature of the tasks both in the Scottish Government and in other public authorities. As mentioned above, if this new Bill process should lead to the establishment of an all-Gaelic school, then there would be a cost attached to this and the range of potential costs is outlined in paragraph 37. Due to a wide range of factors and variables associated with a new school, these costs have not been included as they would

be considered as part of any viability exercise carried out by local authorities under their existing powers and duties and are uncertain.

Costs to bodies, individuals or businesses

42. The estimate of the new cost to the bodies asked to provide advice would be in the region of £5,000 per annum each for three bodies.

<i>Table 7 - Costs associated with a process whereby parents can request a local authority to consider the establishment of an all-Gaelic school (2025/26 – 2029/30)</i>	
Officers time to consider if a Gaelic school is viable based on one request being received per annum.	£30,000
Cost to bodies asked to provide advice (HMIe, Comann nam Pàrant, Bòrd na Gàidhlig) £5,000 x 3	£15,000
Total	£45,000

Further and Higher Education

Costs associated with a review of the status of Sabhal Mòr Ostaig (SMO)

43. New section 25A places a duty on the Scottish Ministers to conduct a review of the status of SMO within one year of the relevant section coming into force. Scottish Ministers will be required to publish a report on their review and lay a copy of that before the Scottish Parliament. The review must consider whether SMO should be designated as a Higher Education Institution under the Further and Higher Education (Scotland) Act 1992. The process of review as set out in this provision will involve a detailed look at the current status of SMO and all aspects of the ambition to be an independent institution. Following this review, conducted independently, there will be a cost associated with this task in both the Scottish Government and the Scottish Funding Council. The estimate is £50,000 for an independent review to be carried out and separate costs of £15,000 to £20,000 for the process, separately, that need to follow in both the Scottish Government and the Scottish Funding Council. In total this gives a cost of between £80,000 to £90,000 which is a one-off cost.

Cost to the Scottish administration

44. The estimated cost is £50,000 for an independent review to be carried out and a separate cost in the region of £15,000 to £20,000 for the Scottish Government to consider the outcome of any review. These costs are comparable with other externally commissioned reviews.

Cost to local authorities

45. There are no costs to local authorities associated with this provision.

Costs to bodies, individuals or businesses

46. The estimate is a separate cost in the region of £15,000 to £20,000 for the Scottish Funding Council to consider the outcome of any review. There is an additional estimate of

£15,000 to £20,000 for Sabhal Mor Ostaig to engage with the review and provide information and representation for the review.

Table 8 - Costs associated with a review of the status of Sabhal Mòr Ostaig (2025/26 one-off cost)	
Independent review and costs for the Scottish Government to consider the outcome.	£70,000
Cost for the Scottish Funding Council to consider the outcome.	£20,000
Cost for SMO to respond and engage to review	£20,000
Total	£110,000

Costs associated with developing SMO as a small specialist institution with degree awarding powers

47. New section 25B places a duty on the Scottish Ministers to encourage and facilitate the development of SMO as a small specialist institution with degree awarding powers, and in doing so to make appropriate grants to Scottish Funding Council under the Further and Higher Education Act 2005 (the 2005 Act) and to take such other action as they consider appropriate. Small specialist institution does not have a definition in law. It may be inferred the intent is for Ministers to encourage and facilitate the development of SMO as a Higher Education Institution (HEI) with degree awarding powers. This could only be progressed if provision is considered to be of an appropriate standard by the Quality Assurance Authority and Scottish Funding Council. In relation to the duty to fund SMO for this purpose, it is for the Scottish Funding Council to determine how funding is distributed to individual post-16 education bodies. Except in some limited circumstances, the Scottish Ministers cannot specify that grants under the 2005 Act are directed towards a particular body. It is difficult to see how this provision could operate in practice and consideration is being given to whether this provision will need further adjustment at Stage 3. Scottish Ministers have other grant making powers which can be used in support of education and culture, and these may also be relevant in this context. In view of the difficulties with the terms of the provision it is not possible to estimate the associated cost of the provision with any degree of certainty.

48. In view of this, the estimate offered below estimates the same administrative costs as with the review. The nature of a review exercise may be distinct under this provision however the scale and cost of the exercise are estimated to be the same. The estimates provided assumes that to honour the intent of the provision additional investment will be required to support SMO and ensure its future sustainability. This is estimated as being a range of costs and would be in the region of £500,000-£1,000,000 additional investment per annum from the Scottish Government. These estimates are based on close working with SMO to understand the financial pressures on the college as well as financial projections and information provided to Scottish Government by SMO over several years. To ensure optimal use of public money, any additional investment would require to be tested and assured. This could be achieved as part of the review process.

Cost to the Scottish administration

49. The estimate is £50,000 for an independent review to be carried out and a separate cost in the region of £15,000 to £20,000 for the Scottish Government to consider the outcome of

any review and the level of any additional investment required. In addition investment in the region of £500,000-£1,000,000 per annum is estimated as being required.

Cost to local authorities

50. There are no costs to local authorities associated with this provision.

Costs to bodies, individuals or businesses

51. The estimate is a separate cost in the region of £15,000 to £20,000 for the Scottish Funding Council to consider the outcome of any review. There is also an additional cost of £15,000 to £20,000 for SMO to engage with the review and provide information and representation for the review.

<i>Table 9a - Costs associated with developing Sabhal Mòr Ostaig as a small specialist institution with degree awarding powers (2025/26 one-off cost)</i>	
Cost of independent review and cost to the Scottish Government to consider the outcome.	£70,000
Cost for Scottish Funding Council to consider the outcome.	£20,000
Cost for SMO to engage and respond to review	£20,000
Total cost of review	£110,000

<i>Table 9b - Costs associated with developing SMO as a small specialist institution with degree awarding powers (2025/6 -2029/30)</i>	
Cost of additional investment per annum	£500,000-£1,000,000
Total additional cost of investment over 5 years	£5,000,000

PART 1 – GAELIC - CHAPTER 3 – ENFORCEMENT OF DUTIES

Power to enforce duties of public authorities

52. New section 25C appears to be based on section 70 of the Education (Scotland) Act 1980. The power in section 70 is useful where there is a complaint by parents for example and the consideration process by Scottish Ministers allows a dialogue which often leads to improvement or resolution of the underlying issue without recourse to the direction or need to require an order for specific implementation.

Cost to the Scottish administration

53. This task would involve a range of administrative tasks and officer time in both the Scottish Government and the local authority. It would require Scottish Government officials to assess the complaint received and approach the authority to provide additional detail. Senior officer, legal input and clearance would be required at both Scottish Government and local authority level and advice to ministers along with concluding letter would also need to be prepared to complete this process. The estimate for the Scottish Government to assess the complaint and reach a decision would be £10,000. Based on the frequency with which Scottish Ministers receive complaints under section 70 of the Education (Scotland) Act 1980 Act, Scottish Government estimate there will be two complaints in any 5-year period.

Cost to local authorities

54. The estimate for a local authority to engage with this process is £10,000.

Costs to bodies, individuals or businesses

55. There are no costs to bodies, individuals or businesses associated with this provision.

<i>Table 10 - Power to enforce duties of public authorities (25C)</i>	
Cost to the Scottish Government of reviewing a complaint	£10,000 x 2
Cost to Local Authority of engaging with review process	£10,000 x 2
Total Costs	£40,000

PART 2 - SCOTS - CHAPTER 1 – SUPPORT FOR THE SCOTS LANGUAGE

Scottish Ministers’ powers relating to research etc.,

Costs associated with Scottish Ministers’ powers relating to research

56. New section 30A gives the Scottish Ministers power to conduct research and inquiries, collect data and publish statistics or other information, provide training or encourage or assist other persons to do any of those things, for the purposes of or in connection with the exercise of their functions under the Bill. Costs will mainly be administrative for both the Scottish Government and local authorities and are not anticipated to incur significant additional cost as it is largely about adding language to current tasks and analyses. This task, if used, is likely to be included with other research and data collection tasks. There is likely to be a cost for both the local authority and the Scottish Government.

57. An important aspect of language planning is ensuring that minority languages are present and visible in public including in legislation. While existing powers for example in relation to education or training could and are used to conduct activities that may be envisaged by this provision the existence of a bespoke provision for Scots puts the legitimacy of activity in this space beyond doubt for present and future purposes. A bespoke power in and of itself raises the status of the language. The existence of the bespoke provision will support the case to maintain inclusion of Scots in relevant data collections, research and publications. Where routine activity or new activity in Government is being developed a bespoke power can be used to support the case for inclusion in that routine or new activity. The cost estimate covered in relation to cost for Gaelic at section 9B – costs for which are set out in paragraphs 23 to 28 - do not require to be repeated as any minority language training developed would also cover Scots.

Cost to the Scottish administration

58. The estimate for the cost associated with this provision once in every 5-year period is £25,000 for the Scottish Government.

Cost to local authorities

59. The estimate for the cost associated with this provision once in every 5-year period is £5,000 per authority. All authorities in Scotland will require to engage for base line collection

of data in relation to Scots. This is estimated at £5,000 per local authority x 32. This equates to £160,000 for 5-year period.

Costs to bodies, individuals or businesses

60. There are no costs associated with this provision.

<i>Table 11 - Costs associated with Scottish Ministers' powers relating to research (2025/26 – 2029/30) (30A)</i>	
Cost associated with this provision once in every 5-year period	£25,000
Cost estimate for one off research, training and inquiry for the Scottish Government.	*
Cost associated with this provision for each local authority once in every 5-year period.	£160,000
Total	£185,000

*Note – The cost estimate covered in relation to one-off research, training and inquiry for the Scottish Government included in Table 5 (paragraph 28) does not require to be repeated here as any such activity would cover both Gaelic and Scots.

Financial assistance for the promotion etc., of the Scots Language

61. New section 30B provides a power under which Scottish Ministers can provide financial assistance including grants or loans. Procedures and structures are already in place for this task to be extended to Scots and the cost estimated reflects this.

Cost to the Scottish administration

62. A wide range of grants are already provided for the Scots language; however this is a new and wider power and there will be costs associated with considering this power and amending grant letters in relation to any new areas where grants are being awarded. The cost to the Scottish Government is estimated to be £5,000 per annum for the administrative task of consideration, advice on and distribution of grants in new areas. It will be valuable to have this power to provide future flexibility for areas in which Scottish Ministers may wish to give future funding commitments. Scots is constantly growing and changing as is language planning policy and the understanding of what interventions may be helpful to support minoritised language. All current grants issued by Scottish Ministers for Scots using existing grant powers for education and culture as explained and referred to above in relation to section 9C – costs for which are set out in paragraphs 29 to 34 - could be repurposed and issued through this new bespoke power. Including the value of future grants to be made under the bespoke power could be misleading in this context.

Cost to local authorities

63. There are no costs to local authorities associated with this provision.

Costs to bodies, individuals or businesses

64. There are no costs to bodies, individuals, or businesses associated with this provision.

<i>Table 12 - Financial assistance for the promotion etc., of the Scots Language (30B)</i>	
Costs associated with administrative task by the Scottish Government to amend grant letters etc.	£5,000
Total	£5,000

ANNEX A

The latest GDP deflator calculations have been applied to the future year figures in this section (source: [GDP deflators at market prices, and money GDP – GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/statistics/gdp-deflators-at-market-prices-and-money-gdp)).

SUMMARY OF COSTS - STAGE 2 AMENDMENTS FOR GAELIC

Total Costs of Stage 2 Amendments to Scottish Administration	2025-26	2026-27	2027-28	2028-29	2029-30
BnG Provision of advice	-	-	-	-	-
Community activity in designation of Areas of Linguistic Significance	£6,143	£6,264	£6,387	£6,513	£6,641
Publishing of decisions by LAs not to designate ALS	-	-	-	-	-
Scottish Ministers' powers relating to research etc.,	£5,119	£5,220	£5,322	£5,427	£116,223
Financial assistance for the promotion etc., of the Gaelic language	£5,119	£5,220	£5,322	£5,427	£5,435
A right for parents to request for a LA to consider the establishment of an all-Gaelic school	-	-	-	-	-
Review status of SMO	£71,673	-	-	-	-
Developing SMO as an SSI	£1,095,573	£1,044,070	£1,064,534	£1,085,505	£1,106,890
Power to enforce duties of local authorities			£10,645		£11,068
Total Costs	£1,183,628	£1,060,775	£1,092,212	£1,102,874	£1,246,358

Where a range has been offered, the highest figures has been included.

This document relates to the Scottish Languages Bill (SP Bill 39A) as amended at Stage 2

Total cost of Stage 2 Amendments to Local Authorities	2025-26	2026-27	2027-28	2028-29	2029-30
BnG Provision of advice	-	-	-	-	-
Community activity in designation of Areas of Linguistic Significance	£20,478	£20,881	£21,290	£21,710	£22,137
Publishing of decisions by LAs not to designate ALS	£5,119	£5,220	£5,322	£5,427	£5,534
Scottish Ministers' powers relating to research etc.,	£76,792	£78,305	£79,840	£81,412	£83,016
Financial assistance for the promotion etc., of the Gaelic language	-	-	-	-	-
A right for parents to request for a LA to consider the establishment of an all-Gaelic school	£30,717	£31,322	£31,936	£32,565	£33,206
Review status of SMO	-	-	-	-	-
Developing SMO as an SSI	-	-	-	-	-
Power to enforce duties of public authorities	-	-	£10,645	-	£11,068
Total Costs	£133,107	£135,729	£149,034	£141,115	£154,964

This document relates to the Scottish Languages Bill (SP Bill 39A) as amended at Stage 2

Total cost of Stage 2 Amendments to Other Bodies, Individuals or Businesses	2025/26	2026/27	2027/28	2028/29	2029/30
BnG Provision of advice	£15,358	£15,661	£31,936	£32,565	£33,206
Community activity in designation of Areas of Linguistic Significance	£30,717	£31,322	£31,936	£32,565	£33,206
Publishing of decisions by LAs not to designate ALS	-	-	-	-	-
Scottish Ministers' powers relating to research	-	-	-	-	-
Financial assistance for the promotion etc., of the Gaelic language	-	-	-	-	-
A right for parents to request for a LA to consider the establishment of an all-Gaelic school	£15,358	£15,661	£15,968	£16,282	£16,603
Review status of SMO	£40,956	-	-	-	-
Developing SMO as an SSI	£40,956	-	-	-	-
Total Costs	£143,346	£62,644	£79,840	£81,412	£83,016

SUMMARY OF COSTS - STAGE 2 AMENDMENTS FOR SCOTS

Total Costs of Stage 2 Amendments to Scottish Administration	2025-26	2026-27	2027-28	2028-29	2029-30
Scottish Ministers' powers relating to research	-	-	-	£27,137	-
Financial assistance for the promotion etc., of the Scots language	£5,119	£5,220	£5,322	£5,427	£5,534
Total Costs	£5,119	£5,220	£5,322	£32,565	£5,534

Total Costs of Stage 2 Amendments to Local Authorities	2025-26	2026-27	2027-28	2028-29	2029-30
Scottish Ministers' powers relating to research	-	-	-	£173,680	-
Financial assistance for the promotion etc., of the Scots language	-	-	-	-	-
Total Costs	-	-	-	£173,680	-

Total Costs of Stage 2 Amendments to Other Bodies, Individuals or Businesses	2025/26	2026/27	2027/28	2028/29	2029/30
Scottish Ministers' powers relating to research	-	-	-	-	-
Financial assistance for the promotion etc., of the Scots language	-	-	-	-	-
Total Costs	-	-	-	-	-

This document relates to the Scottish Languages Bill (SP Bill 39A) as amended at Stage 2

SCOTTISH LANGUAGES BILL
[AS AMENDED AT STAGE 2]

SUPPLEMENTARY FINANCIAL MEMORANDUM

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