



The Scottish Parliament  
Pàrlamaid na h-Alba

Liam McArthur MSP

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

17 June 2024

Dear Kenneth

**Re: Assisted Dying for Terminally Ill Adults (Scotland) Bill – Financial Memorandum**

This letter provides further clarification and explanation relating to aspects of the Financial Memorandum<sup>1</sup> for the Assisted Dying for Terminally Ill Adults (Scotland) Bill<sup>2</sup>. Please read this letter alongside the Financial Memorandum for ease of reference.

Specifically, it has come to my attention that Table 3 and Table 4 in the Memorandum conflate year one costs and ongoing costs relating to the Scottish Administration and NHS Scotland and therefore do not present the clear and accurate summary of those costs as intended.

This letter explains what those costs are and includes new versions of Table 3 and Table 4 in the Annex.

It is worth noting that overall cost estimates are not markedly changed. The Memorandum estimates year 1 and ongoing costs between £277,746 and £358,194, whereas the revised figures set out in this letter estimates year 1 costs between £263,434 and £313,882, and ongoing costs rising year on year from between £23,107 and £35,566 in year 2, to between £160,186 and £368,954 in year 20.

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<sup>1</sup> [Financial Memorandum accessible \(parliament.scot\)](#).

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

Therefore, the general conclusion of the Financial Memorandum – that the Bill will be approximately cost-neutral – is unchanged.

## Costs on NHS Scotland

Table 3, which is set out after paragraph 75 of the Memorandum, summarises the estimated health service costs (which are explained and set out in more detail in the preceding paragraphs). The table lists three cost items (anticipated clinician hours, staff training, and the substance provided to end life) and summarises, in one column, the costs in year 1, and ongoing costs per annum. However, the costs collated in Table 3 are a mix of estimated year 1 only costs and annual costs over a 20-year period and therefore, when presented together, do not give a clear and accurate summary of the estimated year 1 costs, and on-going annual costs up to year 20, as was intended. Table 4 shows estimated overall costs and carries across the NHS costs from Table 3. This letter therefore clarifies the estimated costs on NHS Scotland and provides new versions of Tables 3 and 4 in the annexe.

All of the costs related to clinician hours, staff training, and the substance provided to end life are set out in the Memorandum (paragraphs 54 to 62 set out the anticipated clinician costs, paragraphs 63 to 68 set out the estimated staff training costs, and paragraphs 69 to 75 set out the estimated costs of a substance provided to end life). However, a clearer summary of those costs is as follows:

### Year 1

- anticipated clinician hours - £6,795 - £19,254;
- staff training - £200,000;
- substance provided to end life - £2,000.
- **Total: £208,795 - £221,254**

### On-going annual costs (years 2<sup>3</sup> – 20)

- anticipated clinician hours – rising year on year from between £6,795 - £19,254 in year 2 to between £113,874 - £322,642 in year 20;
- staff training – minimal<sup>4</sup>;
- substance provided to end life – rising year on year from £2,000 in year 2 to £32,000 in year 20.
- **Total: rising year on year from between £8,795 - £21,254 in year 2 to £145,874 - £354,642 in year 20.**

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<sup>3</sup> It is expected that the number of people requesting an assisted death in year 2 will be similar to the numbers in year 1, so the year 1 figure is used here as a baseline indicator.

<sup>4</sup> Note that, following the initial cost of developing and rolling out relevant training, there will likely be on-going annual training costs which have not been estimated in the Memorandum. These are estimated to be less than the £200,000 estimated in year 1 to develop and rollout training, and to be far lower and absorbed by existing training budgets in future years.

Therefore, in year 1 the costs to the NHS are estimated to be in the range of £208,795 and £221,254. The ongoing annual costs after year 1 are then expected to be between a range of £8,795 and £21,254 in year 2 and, by year 20, be between a range of £145,874 and £354,642.

As explained in the Memorandum, and as these costs demonstrate, the number of people requesting to be provided with assistance for them to end their own lives, and the number ending their own lives, is estimated to rise steadily each year. It can therefore be expected that the related costs (in terms of clinician time and the substance provided) will also rise steadily each year. As noted above (including in footnote 4), staff training costs are expected to be minimal after being set up in year one and therefore a specific figure for this has not been included in the ongoing annual costs.

### **Costs on the Scottish Administration and estimated overall costs**

Table 4 in the Memorandum sets out year 1 and ongoing costs in a single column for both the Scottish Administration and NHS Scotland. The Scottish Administration figure shown is correct, in that it is estimated that the costs will be between £54,639 and £92,628 in year one, and then £14,312 from year 2 onwards. However, the total shown in Table 4 could be clearer, as it gives one range for year 1 and ongoing costs, instead of separating out the year 1 costs, and the ongoing costs. A revised version of Table 4 is included in the Annex.

The NHS Scotland costs shown in Table 4 in the Memorandum are read across from Table 3 and are therefore a mix of year 1 and year 20 costs. The NHS Scotland costs in Table 4 should be shown as noted above, i.e. in year 1, to be in the range of £208,795 and £221,254, with ongoing annual costs after year 1 expected to be between a range of £8,795 and £21,254 and, by year 20, be between a range of £145,874 and £354,642.

When the yearly estimated costs to the Scottish Administration are added, a total of the Bill's costs it was considered possible to realistically estimate is year one total costs of between £263,434 and £313,882 and annual ongoing costs, rising year on year, from between £23,107 and £35,566 in year 2, to between £160,186 and £368,954 in year 20.

### **Context and conclusion**

Finally, to ensure that the information set out in this letter is considered and understood in the context of the rest of the Memorandum, I would draw the Committee's attention to:

- the comment in the Financial Memorandum that other costs incurred on an ongoing basis will be dependent on the uptake of assisted dying and any relevant offences/convictions;
- the section on savings, which begins at paragraph 85; and to
- the conclusions set out in paragraphs 97 and 98.

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

Yours

Liam McArthur MSP

## ANNEX

**Table 3 (revised) – Estimated health service costs**

Item	Year 1 <sup>5</sup>	On-going annual costs from years 2 - 20 <sup>6</sup>	
Anticipated clinician hours	£6,795 rising to £19,254	rising year on year from £6,795 - £19,254 in year 2 to £113,874 - £322,642 in year 20	
Staff Training	approximately £200,000	staff training – minimal <sup>7</sup> ;	
Substance provided to end life	£2,000	rising year on year from £2,000 in year 2 to £32,000 in year 20	
Total	£208,795 rising to £221,254	rising year on year from £18,795 and £21,254 in year 2 to £145,874 - £354,642 in year 20	

<sup>5</sup> The figures in table 3 are best estimates and therefore, particularly where ranges have not been included, should be considered as approximate figures.

<sup>6</sup> Ongoing costs will be at least in part dependent on the number of terminally ill adults who wish to have an assisted death and inflation.

<sup>7</sup> Note that, following the initial cost of developing and rolling out relevant training, there will likely be on-going annual training costs which have not been estimated in the Memorandum. These are estimated to be less than the £200,000 estimated in year 1 to develop and rollout training, and to be far lower and absorbed by existing training budgets in future years.

**Table 4 (revised) – overall costs<sup>8</sup>**

	<b>Year 1</b>	<b>Additional Year 5 cost</b>	<b>Ongoing annual cost year 2 – year 20<sup>9</sup></b>
Scottish Administration	£54,639-£92,628	£33,556	£14,312
NHS Scotland	£208,795 to £221,254	N/A	rising year on year from £8,795 and £21,254 in year 2 to £145,874 - £354,642 in year 20
<b>Total</b>	£263,434 - £313,882	£33,556	Rising year on year from between £23,107 and £35,566 in year 2, to between £160,186 and £368,954 in year 20.

<sup>8</sup> Other costs incurred on an ongoing will be dependent on the uptake of assisted dying and resultant offences/convictions.

<sup>9</sup> Note, these costs have not taken account of estimated inflation.