

CHILDREN (WITHDRAWAL FROM RELIGIOUS EDUCATION AND AMENDMENT OF UNCRC COMPATIBILITY DUTY) (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 Children (Withdrawal from Religious Education and Amendment of UNCRC Compatibility Duty) (Scotland) Bill, (“the Bill”) introduced in the Scottish Parliament on 30 April 2025.
2. The following other accompanying documents are published separately:
 - Explanatory Notes (SP Bill 66–EN);
 - a Policy Memorandum (SP Bill 66–PM);
 - a Delegated Powers Memorandum (SP Bill 66–DPM);
 - statements on legislative competence made by the Presiding Officer and the Scottish Government (SP Bill 66–LC).
3. This Financial Memorandum has been prepared by the Scottish Government to set out the costs associated with the measures introduced by the Bill. It does not form part of the Bill and has not been endorsed by the Parliament.

BACKGROUND

Overview

4. The Scottish Government is committed to upholding the rule of law by ensuring that laws are clear, accessible and effective. It is also committed to fully realising the human rights of all people in Scotland, including complying with international human rights obligations.
5. This Bill therefore contains targeted and technical measures aimed at enhancing the coherence and clarity of the processes for withdrawal from Religious Observance (RO) and Religious and Moral Education (RME) in schools, as well as the operation of the United Nations Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024 (“the UNCRC Act”), in line with the Scottish Government’s commitment to children’s rights and the UN Convention on the Rights of the Child.

6. Specifically, the Bill will amend both the UNCRC Act and the Education (Scotland) Act 1980 (“the 1980 Act”) to provide clarity to public authorities on how they should interpret and apply their duties, and improve the clarity of our statute book, thus strengthening the legal framework for the rights of children and young people in Scotland. As well as ensuring consideration of pupils’ views, the changes to RO/RME will put beyond doubt the position in Scotland in relation to UNCRC obligations in this context.

THE BILL

RO/RME

7. Section 9 of the Education (Scotland) Act 1980 (“the 1980 Act”) gives parents a right to withdraw their child (of any age) from both RO and from RME (also called Religious Education (RE) in denominational schools) as a subject, without taking into account the views of the child. While longstanding non-statutory guidance on RO¹ notes that “schools should include children and young people in any discussions about aspects of their school experience, ensuring their views are taken into account”, there is no legal requirement to consider a pupil’s views as part of the withdrawal process.

8. Scotland, as part of the UK, is bound by the international obligations flowing from the UN Convention on the Rights of the Child (“UNCRC”). The current legislation on RO and RME in Scotland raises questions in connection with the Scottish Government’s obligations under the UNCRC, namely Article 12 of the UNCRC, which gives children the right to have their views considered in matters which affect them, with due weight being given in accordance with the age and maturity of the child. It also raises questions in relation to Article 14 of the UNCRC, which details the right to freedom of thought, conscience and religion. While the UNCRC was recently incorporated into Scots Law by the UNCRC Act, it is important to clarify that the provisions of the UNCRC Act do not apply to the 1980 Act so the UNCRC reasons for aspects of this Bill are connected to the UNCRC as a matter of international law, rather than domestic law.

9. To ensure clarity and put the position in relation to UNCRC obligations beyond doubt the Bill proposes to amend section 9 of the 1980 Act to qualify the parental right to withdraw to ensure that the child’s views are considered as part of any withdrawal request, with due weight being given in line with the child's age and maturity.

Amending the UNCRC Act

10. The Bill also adds an exemption to the section 6 compatibility duty in the UNCRC Act in circumstances where a public authority is compelled to act incompatibly with UNCRC requirements in fulfilment of another Act of the Scottish Parliament. The purpose of this change is as follows:

- To minimise complexity for public authorities in interpreting and applying their duties under the UNCRC Act;
- To ensure legal coherence; and

¹ [Curriculum for Excellence: religious observance - gov.scot](https://www.gov.scot/publications/curriculum-for-excellence/religious-observance/pages/11.aspx)

- To ensure that the delivery of essential services that support children can continue, where a potential incompatibility arises.

11. The exemption would make clear that the compatibility duty does not apply if a public authority is delivering its functions in fulfilment of another Act of the Scottish Parliament that prevents them from acting compatibly. Without this exemption, public authorities could potentially be left having to decide whether to act in a way that puts them in breach of the compatibility duty in the UNCRC Act or to act in a way that puts them in breach of another Act of the Scottish Parliament (or subordinate legislation made under such an Act). That uncertainty undermines legal coherence and could lead to disruptions in essential services if public authorities believe they cannot continue delivering them in a way that complies with both legal obligations.

Costs summary

12. An overall estimate of the costs, savings, and changes to revenue to which the Bill is expected to give rise is depicted in Table 1 below. Where upper and lower estimates were available, the upper estimate is typically selected as a cautionary measure and to account for variations in practice – except in cases where the lower estimate is more proportionate or likely. In the case of RO/RME, the upper estimated costs on ‘operators’ – i.e. education authorities or managers of grant-aided schools – are highly unlikely to materialise. A detailed examination of these costs is available from paragraph 28 onwards.

13. In Table 1 below and throughout this memorandum costings have been adjusted for inflation using the GDP deflator to reflect the years in which they are projected to fall.

Table 1: Summary of costs arising from the Bill

	2025-26 (£)	2026-27 (£)	Total (£)
Costs on Scottish Administration	<u>Initial start-up costs</u> RO/RME ongoing engagement; guidance development, training. - 21,417 (lower estimate) - 22,441 (upper estimate)	<u>Initial start-up costs</u> RO/RME ongoing engagement; guidance development, training; publications. - 26,101 (lower estimate) - 62,643 (upper estimate) UNCRC Act update to statutory guidance and potential comms activity - 5,220 (flat estimate)	
Lower total	21,417	31,321	52,738
Upper total	22,441	67,863	90,304

This document relates to the Children (Withdrawal from Religious Education and Amendment of UNCRC Compatibility Duty) (Scotland) Bill (SP Bill 66) as introduced in the Scottish Parliament on 30 April 2025

	2025-26 (£)	2026-27 (£)	Total (£)
Total costs on all local authorities	0	<u>Initial start-up costs</u> RO/RME handbook updates - 75,795 (lower estimate) - 151,590 (upper estimate) RO/RME Training - 207,825 (lower estimate) - 415,650 (upper estimate) <u>On-going administration costs</u> RO/RME withdrawal management - 0 (lower estimate) - 352,240 (upper estimate, annually recurring: GDP deflator will apply in subsequent years)	
Lower total	0	283,620	283,620
Upper total	0	919,480	919,480
Costs on other bodies, businesses and individuals	0	0	0
Total	0	0	0
Overall lower total	21,417	314,941	336,358
Overall upper total	22,441	987,343	1,009,784

CONSULTATION AND ENGAGEMENT

Section 1: RO/RME

14. In order to inform the legislation, further articulate the Scottish Government's position on the necessity of change, and obtain substantive evidence on the likely impact of such a change, a public consultation² was published on 14 November 2024 and closed on 26 January 2025. An independent analysis will conclude in Spring 2025³.

15. Responses to the consultation were almost exclusively qualitative in nature and for the most part did not provide detailed data on the current incidence of RO/RME withdrawal in schools, nor any indication of current cost of managing those withdrawals.

16. To supplement the limited consultation data, Scottish Government therefore conducted a literature search to identify relevant evidence, as well as additional targeted engagement including with the Association of Directors of Education in Scotland (ADES), a sample of schools in three local authorities. Throughout this process, Scottish Government remained closely engaged with relevant officers in Education Scotland to review, consult upon, and test gathered evidence and assumptions. Gathered data included the following key factors which inform our assessment of costs.

Current rights and guidance

17. The Education (School and Placing Information) (Scotland) Regulations 2012 ("the 2012 Regulations") sets out a series of requirements to be fulfilled by schools in the preparation of their school handbooks, including "*arrangements for a pupil's parent who wishes to exercise the parent's right [under section 9 of the 1980 Act] to withdraw that pupil.*" The Scottish Government publishes guidance⁴ to support the preparation and maintenance of school handbooks, including guidance on obligations under the 2012 Regulations. However research⁵ establishes some doubt as to whether schools reliably discharge their duty under the 2012 Regulations to make parents aware of their right to withdraw children from RO/RME.

Current practice

18. The Scottish Government publishes dedicated guidance⁶ on the delivery of RO, including the management of withdrawal from RO under section 9 of the 1980 Act. Engagement suggests that practical approaches to managing RO/RME withdrawal vary by school and depend on a number of factors including resource and staff complement, timetabling, the number of enrolled students, and the proportion of withdrawals across the wider student body. Certain consistent themes did however emerge, and on that basis a typical account of the process for withdrawal from RO/RME and brief remarks on the activities and costs associated with each stage is as follows:

² [Schools - religious observance and religious and moral education: consultation - gov.scot](https://www.gov.scot/publications/school-handbook-guidance/)

³ Consultation analysis report - <https://www.gov.scot/isbn/9781836915638> (available from May/June 2025)

⁴ <https://www.gov.scot/publications/school-handbook-guidance/>

⁵ Scholes, Stephen C. "Challenges and Opportunities in Religious Education: Re-Considering Practitioners' Approaches in Scottish Secondary Schools." *Religious Education*, vol. 115, no. 2, 2020, pp. 184–200

- **Notification to parents of their rights under the 1980 Act**
 - Notification to parents should be discharged as part of a school's routine preparation and maintenance of their school handbook per the duties in the 2012 Regulations. Costs will likely arise as a result of updates to school handbooks to outline the duty under this Bill.
- **Receiving, processing, implementing a parental request to withdraw a pupil from RO/RME**
 - This element will generally include engagement with parents and pupils to explore the basis for withdrawal and explain the process. It may occasionally result in the request for withdrawal proceeding no further. Such engagement requires resource, and will generate a cost proportionate to the time spent on these processes. Costs will likely arise if that engagement is prolonged as a result of taking into account the pupil's views.
- **Ongoing provision of alternative education or activities for the pupil if that request proceeds**
 - If withdrawal proceeds, the pupil will typically be placed into another class, subject, or activity which is operating concurrently to the activities from which they are withdrawn. However, in some cases they may also be 'present but not participating' either observing or undertaking separate activities within the same class or group. Where activities are observed by the entire school, it may be necessary to schedule dedicated supervision. Schools already have a duty under the 2012 Regulations to inform parents of their right to withdraw. Therefore while parental awareness of the right to withdraw may increase in the short term due to media coverage around the Bill's passage, the Scottish Government does not anticipate that the incidence of requests to withdraw pupils or the process of handling pupils once withdrawn will change as a result of the Bill itself, and as such costs are unlikely to arise. Further details can be found from paragraph 54 onwards.

Current rates of RO/RME withdrawal

19. Neither the Scottish Government nor individual local authorities conduct routine data gathering or publish regular statistical material on rates of withdrawal from RME/RO. These matters are typically left to schools.

20. In February 2025, the Scottish Government conducted a dedicated survey on RO/RME withdrawal in collaboration with ADES, sampling schools in three local authority areas, gathering data from both denominational and non-denominational schools. 116 schools responded accounting for approximately 48% of schools in the sample area. 36,166 pupils are currently enrolled in the responding schools. A total of 213 pupils were withdrawn from RO, RME or both (0.59%). 143 were withdrawn from RO only, while 9 were withdrawn from RME only. 61 pupils were withdrawn from both RO and RME.

21. The Scottish Government notes the consultation response returned by the Scottish Catholic Education Service (SCES) which included results of a withdrawal survey conducted on the Scottish Catholic school estate (covering 217 schools or approximately 60% of the Scottish

Catholic school estate across Scotland). Their results indicated slightly different rates of RO/RME withdrawal, reporting 0.09% of pupils withdrawn from RME (compared to 0.19% in the ADES survey), and 0.89% withdrawn from RO (compared to 0.56% in the ADES survey). It is important to note the SCES survey did not report on the degree of overlap between withdrawals in RO and RME (with the ADES survey reporting 0.59% of pupils being withdrawn from RO, RME or both), so it is difficult to draw comparisons. However, the SCES results were consistent with the ADES survey inasmuch as reported withdrawals overall occur at a rate of <1%, and reported requests for RO withdrawal occur at a higher incidence than requests for RME withdrawal. There is no information available on the methodology used by SCES to obtain their reported figures, and it is likely that the particular conditions surrounding RO/RME withdrawal in denominational schools mean they are not representative of the wider, non-denominational estate.

22. The Scottish Government recognises the limitations in the ADES survey, in particular the extent to which the sampled local authorities and respondent schools are representative of schools in Scotland generally and the rate of withdrawal specifically. Nevertheless, based on the absence of official statistical publications, the concerns about SCES's survey, and the necessity of establishing a rate of withdrawal to estimate costs associated with this Bill, the Scottish Government relies upon the ADES survey with these caveats.

23. Applying the survey figures to published statistics for 2024 on primary, secondary, and special schools amounting to 702,428⁷ total pupils across 2445 publicly funded schools, officials conclude that withdrawals occur approximately at the following rates across Scotland:

Table 2: Estimated incidence of RO/RME withdrawal

Rate of withdrawal from RO, RME or both	Estimated number of pupils withdrawn from RO, RME or both in Scotland
0.59%	4144

Section 2: Amending the UNCRC Act

24. The Scottish Government conducted targeted stakeholder engagement to explain the rationale behind the exemption and explore its practical implications, including financial aspects. This included engagement with the UNCRC Strategic Implementation Board, which has representatives from the Children and Young People Commissioner Scotland Office, Together, UNICEF, and the Scottish Courts and Tribunals Service. In addition, Scottish Government engaged with the Embedding Children's Rights in Public Services Group, COSLA, the UNCRC Peer Support Network, NHS Education Scotland and SOLAR. Together (Scottish Alliance for Children's Rights) also worked with the children and young people consulted on the original UNCRC Bill to explore this provision and develop a child-friendly explainer, which officials will share with key children's rights stakeholders.

25. All stakeholders consulted understood the rationale for this amendment and did not raise any concerns. When asked specifically about the financial implications for public authorities, COSLA and SOLAR indicated that they did not anticipate any negative financial impact. In fact, they suggested that the increased clarity provided by the changes could have a positive financial effect.

⁷ <https://www.gov.scot/publications/summary-statistics-for-schools-in-scotland-2024/>

COSTS

Summary

26. Table 1 presents an overall summary of costs. Subsequent sections illustrate specifically how those costs were estimated, relevant variables and evidence, and commentary on the selection of upper and lower estimates in calculations where appropriate.

COSTS ON THE SCOTTISH ADMINISTRATION

Initial start-up costs

27. For sections 1 and 2 of the Bill, taking steps to support alignment with international law regarding both RO/RME and amending the UNCRC Act is considered to be work in the normal course of government business that the Scottish Government would expect to be absorbed within existing budgets. Likewise staff resource associated with engaging with the public in development of policy and legislation, and preparing literature advising relevant authorities, practitioners, and decision-makers of changes to standards, practices, and legislation can be regarded as work in the normal course of government business.

Section 1: RO/RME

28. Ongoing engagement with children and young people; the preparation of guidance and training for schools to adapt to the duties of the Bill; and assorted publication costs, are all areas expected to contribute to the costs of the Bill.

29. In 2025-26 dedicated engagement with children and young people to inform the development of guidance has provisionally been estimated at £10,000, while £15,000 has been estimated for the development of guidance and training (£10,239 and £15,358 respectively adjusted for inflation). In 2026-27, up to £10,000 has been estimated for ongoing engagement with children and young people, to inform the development of guidance and inform other support for implementation, and an additional £15,000 for ongoing development of guidance and training (£10,440 and £15,661 adjusted for inflation). This initial forecast amounts to approximately £50,000 over two financial years to commencement in June 2026, or £51,698 adjusted for inflation as a lower estimate.

30. Using a preliminary upper estimate of £110,000 for overall delivery, illustrative upper estimates have also been provided for each year; up to £5,000 may be expended in 2024-25, approximately £45,000 is estimated in 2025-26, and the outstanding sum of the initial upper estimate (£60,000) is assumed to fall in 2026-27 – for a total upper estimate of approximately £113,717 adjusted for inflation. These figures are preliminary only; actual spend is unknown at this time and will depend on the scope of the activity undertaken and on future budget allocations.

Section 2: Amending the UNCRC Act

31. [The UNCRC \(Incorporation\) \(Scotland\) Act 2024 - Part 2: Statutory Guidance](#) for public authorities will be updated to reflect the changes to the UNCRC Act made through this Bill. The cost of these updates, falling in financial year 2026-27, is estimated at up to £3,000 currently or

£3,132 adjusted for inflation, while associated publications and potential communications activity is estimated at up to £2,000 currently or £2,088 adjusted for inflation. This amounts to a maximum estimated expense of £5,220.

32. The upper estimated initial start-up costs for the Scottish Administration for sections 1 and 2 are therefore likely to total approximately £90,304 over two years.

On-going administration costs

Section 1: RO/RME

33. Once the Bill is passed, all responsibilities to discharge its associated section 1 RO/RME duties fall to education authorities (which sit within local authorities) and grant-aided schools (the operators) (grant-aided schools operate independently, but are funded by the Scottish Government, with some grant-aided schools also receiving funding from fees charged to education authorities who place pupils at one of those schools). The Scottish Government foresees no formal ongoing administration costs.

34. Furthermore, the overarching objective of this section of the Bill is to place compliance with international law beyond doubt. The Bill's implementation serves to actively mitigate the risk of legal challenge – and therefore future costs associated with litigation – on those grounds.

Section 2: Amending the UNCRC Act

35. No on-going administration costs are expected to fall to the Scottish Administration for section 2 of the Bill.

36. The estimated on-going administration costs to the Scottish Administration for sections 1 and 2 of the Bill are therefore negligible.

Table 3: Summary of costs on the Scottish Administration

	2025-26 (£)	2026-27 (£)	Total (£)
Costs on Scottish Administration	<u>Initial start-up costs</u>	<u>Initial start-up costs</u>	
	RO/RME ongoing engagement; guidance development, training.	RO/RME ongoing engagement; guidance development, training; publications.	
	- 21,417 (lower estimate) - 22,441 (upper estimate)	- 26,101 (lower estimate) - 62,643 (upper estimate)	
		UNCRC Act update to statutory guidance and potential comms activity - 5,220 (flat estimate)	
Lower total	21,417	31,321	52,738
Upper total	22,441	67,863	90,304

COSTS ON LOCAL AUTHORITIES AND GRANT-AIDED SCHOOLS

Initial start-up costs

Section 1: RO/RME

37. Education authorities have a statutory responsibility to deliver education, including delivery of the RO/RME provision which section 1 of this Bill is concerned with. Any costs facing operators are considered to be costs on local authorities or grant-aided schools for the purposes of this section. Initial start-up costs for section 1 of the Bill falling to ‘operators’ – i.e. schools either operated by an education authority or grant-aided schools – are assumed to fall in 2026-27.

38. The Scottish Government anticipates that schools will conduct an exercise to update their handbooks to reflect the contents of this Bill. As school handbooks should already outline parents’ right to withdraw their children from RO/RME under the 2012 Regulations, and since Scottish Government will prepare dedicated guidance on managing the duty in this Bill, these costs are expected to be marginal.

39. This exercise will likely be conducted by non-teaching staff on an average job cost of £30 per hour in 2024-25, adjusted for inflation to £31 for 2026-27 when these costs are likely to fall. Current statistics place the publicly funded school estate at 2445 primary, secondary, and special schools in 2024⁸. At a lower estimate of 1 hour to perform the necessary work per school, this amounts to a lower estimate of approximately £75,795 in initial costs for updating school handbooks. An upper estimate of 2 hours of time yields approximately £151,590. Given that guidance emphasising the expectation that schools involve children in parental requests for withdrawal from RO already exists; that this Bill essentially formalises that expectation into law; and that the Scottish Government will prepare dedicated resources to support schools to discharge the duty in this Bill from which suitable handbook updates can be derived, it is not proportionate to select the upper estimate in this case.

40. The process of training and adaptation to new standards and practices for school staff forms part of their existing activities and responsibilities. The provisions of the Bill essentially codify a set of expectations, practices, and processes which already exist in guidance and with which relevant educational staff should be familiar. This existing material will form the basis for dedicated Scottish Government guidance on discharging the duty in this Bill.

41. The expected cost on local authorities and grant-aided schools to initially adapt to the duties contained in the Bill is therefore likely to be limited. Based on indications that withdrawal is typically managed by the school head teacher on average job cost of £82 per hour in 2024-25, adjusted for inflation to £85 in 2026-27 when these costs are likely to fall, and assuming 1 head teacher per school across 2445 schools, a lower estimate of 1 hour of training and adaptation time amounts to £207,825 in initial costs for this element. An upper estimate of 2 hours of adaptation and training time yields £415,650 in initial costs. It is proportionate to select the lower estimate in this case using on the same basis as the rationale described in paragraph 39.

⁸ <https://www.gov.scot/publications/summary-statistics-for-schools-in-scotland-2024/pages/headline-statistics/>

Section 2: Amending the UNCRC Act

42. Section 2 of the Bill, the UNCRC Act amendment, does not place any additional duties or obligations on local authorities, and relevant statutory guidance will be updated to enable relevant public authorities – including local authorities – to discharge their existing duties effectively. Costs are therefore estimated to be negligible.

43. The lower estimated initial start-up costs to local authorities for sections 1 and 2 of the Bill will therefore be £283,620.

On-going administration costs

Section 1: RO/RME

44. The primary on-going cost of managing pupil withdrawal from RO/RME originates in time and resource dedicated by schools to processing requests for withdrawal made by parents. The Scottish Government has estimated the current cost of withdrawal in order to establish any additional on-going administration costs arising from this Bill. All calculations relate to the 2024-25 school year; they are applied to 2024 pupil roll statistics and rely on average job costs derived from salaries as at August 2024. Where costs are expected to fall in future years, they are adjusted for inflation.

45. Based on the average head teacher job cost of £82 per hour dedicating approximately 2 hours of time to process each withdrawal request, a current upper estimate of approximately £164 per pupil withdrawal is established. At an estimated rate of 4144 withdrawals per year, this amounts to £679,616 per year at current job costs and estimated rates of withdrawal. A lower estimate, entailing a scenario in which head teachers process withdrawals in 1 hour, yields current costs of approximately £82 per withdrawal or £339,808.

46. The Scottish Government acknowledges that the addition of a legal duty on operators of schools to take into account a pupil's views on withdrawal from RO/RME may prolong or complicate the process of exercising the right of withdrawal, thereby leading to increased costs. An upper estimate that this may add 1 additional hour to this process in every case, using the same cost breakdown as at paragraph 41 adjusted for inflation to reflect hourly head teacher job costs of £85 in 2026-27 when the Bill is expected to commence, yields an additional annual cost of £352,240. However, it is unlikely that the time taken to process a request for withdrawal would be prolonged to this extent – and it is unlikely to be prolonged in every case where a parental request for withdrawal is received.

47. Schools may already involve pupils while managing a parental request for withdrawal, per current non-statutory guidance. In these cases, the creation of a duty to take into account a pupil's views would incur negligible additional costs or accommodations for schools, particularly as the Scottish Government will prepare dedicated resources to support schools to discharge this duty. Even in cases where a school does not already routinely involve children in parental requests for withdrawal, the duty is likely to be minimally burdensome in most cases; it will only be prolonged if a pupil does not immediately agree to be withdrawn from RO/RME.

48. There is no available evidence to inform an estimate of how often these disagreements will take place. Preliminary consultation analysis identifies some concern among respondents about increased rates of withdrawal, with no corresponding views about decreased rates of withdrawal as a result of the duty in this Bill. This appears to bear out the likelihood that many pupils are expected to consent to their withdrawal if their views are sought.

49. On that basis, disagreements are expected to occur in a limited minority of cases, and the additional burden on schools to accommodate the views of pupils is estimated to be marginal. In those limited cases where it is prolonged, it can likely be accommodated within existing time allotted to processing of parental requests for withdrawal, or with minimal extensions. As such, it is not proportionate to select the upper estimate in this case.

50. In a lower estimate, the average ongoing cost to schools arising as a direct result of this Bill – i.e. any cost it generates *in addition* to the existing costs currently met by schools for withdrawal – is therefore negligible except in a minority of cases. The number of these cases cannot be reliably estimated.

51. The Scottish Government acknowledges the risk that public discourse associated with this Bill's passage may lead to greater comprehension and greater use of a parent's existing right under the 1980 Act to withdraw their child from RO/RME. It may be that this greater understanding from parents increases the incidence of requests, which may lead to increased rates of withdrawal. On the other hand, schools already have a duty under the 2012 Regulations to inform parents of their right to withdraw, but this is usually done through school handbooks, which may not be read by parents in their entirety. Any increase as a result of the enhanced profile of the right to withdraw would be an indirect consequence of the Bill's passage, rather than a direct consequence of the Bill's provisions.

52. The actual substance of the Bill creates new scope for the views of pupils to materially impact whether parental requests for withdrawal proceed. While this may result in additional demands on schools to process requests in a minority of cases, this could conceivably result in a *reduced* rate of withdrawal from RO/RME, and reduced overall resource expended by schools on the on-going supervision and management of withdrawn pupils. However, it is not possible to reliably estimate the likelihood of a reduction in withdrawals as a result of considering the pupil's views during the withdrawal process, or how substantial this reduction might be, along with any potential savings.

53. Finally, the Scottish Government acknowledges the risk of judicial challenge or litigation in cases where a school gives effect to a child's preference over a parent's when implementing the Bill. In this scenario, operators would simply be complying with the law therefore any legal challenge would be based on the operator's assessment of a pupil's maturity and capacity. Based on discussions with key stakeholders, the incidence of disagreement between parent and pupil regarding withdrawal is expected to be low, with the expectation being that the majority of pupils will consent to withdrawal when their views are sought.

54. The risk of this challenge, and the risk of challenge on the grounds of non-compliance with the duty created by the Bill, will be substantially mitigated by the preparation and circulation of guidance and resources by the Scottish Administration.

Section 2: Amending the UNCRC Act

55. For section 2 of the Bill, amending the UNCRC Act, is not expected to have any financial impact on local authorities. Stakeholders, including COSLA and SOLAR, have been consulted, and no concerns have been raised regarding additional costs. They specifically indicated that any financial implications for public authorities would be negligible.

56. The Scottish Government already supports public authorities to interpret and apply their duties under the UNCRC Act. This support will continue within the existing implementation budget, ensuring that public authorities have the necessary guidance to apply the amendment effectively. Additionally, by clarifying legal obligations and reducing complexity, this amendment may make it easier for public authorities to interpret and apply their duties. A clearer legal framework means public authorities can work more efficiently, potentially reducing the time and resources needed for legal analysis and decision-making. This, in turn, could lead to cost savings, as less time is spent navigating legal uncertainties.

57. The lower estimate of on-going administration costs to local authorities for sections 1 and 2 of the Bill is therefore negligible. It may result in marginal savings, however in the absence of any evidence these savings cannot be reliably estimated.

Table 4: Summary of costs on local authorities

	2025-26 (£)	2026-27 (£)	Total (£)
Total costs on all local authorities	0	<u>Initial start-up costs</u> RO/RME handbook updates - 75,795 (lower estimate) - 151,590 (upper estimate) RO/RME Training - 207,825 (lower estimate) - 415,650 (upper estimate) <u>On-going administration costs</u> RO/RME withdrawal management - 0 (lower estimate) - 352,240 (upper estimate, annually recurring: GDP deflator will apply in subsequent years)	
Lower total	0	283,620	283,620
Upper total	0	919,480	919,480

COSTS ON OTHER BODIES, BUSINESSES AND INDIVIDUALS

Initial start-up costs

58. For sections 1 and 2 of the Bill, the initial start-up costs on other bodies, business and individuals are estimated to be negligible, with no specific costs being expected.

On-going administration costs

Section 1: RO/RME

59. For section 1 of the Bill, the on-going cost to individuals is limited to parents exercising their right to withdraw children from RO/RME under the 1980 Act. The Scottish Government again acknowledges that the addition of a legal duty on the operators of schools to take into account a pupil's views on withdrawal from RO/RME may in isolated cases prolong or complicate the process of exercising the right of withdrawal, but notes existing guidance which emphasises the involvement of children in parental requests for withdrawal, and that the number of cases in which these processes will be prolonged are likely to be a minority. Additional costs on parents are therefore likely to be negligible.

Section 2: Amending the UNCRC Act

60. For section 2 of the Bill, amending the UNCRC Act, there are estimated to be no on-going administration costs for other bodies, businesses and individuals.

Table 5: Summary of costs on other bodies, businesses and individuals

	2025-26 (£)	2026-27 (£)	Total (£)
Costs on other bodies, businesses and individuals	0	0	0
Total	0	0	0

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