Registers
of Scotland

Adapting in challenging circumstances

**Annual Report
and Accounts**

2020-21

Contents

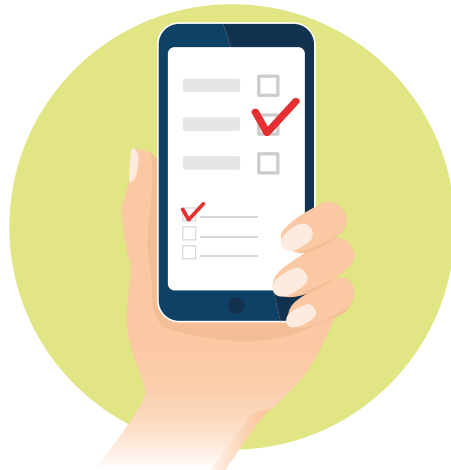# 2020-21: the year in numbers

20 Days

88.8% of registrations completed in 20 days (up 0.1% from 2019-20)

90% customer satisfaction score (up 7% from 2019-20)

1,248 colleagues enabled to work remotely (up 149.6% from the start of the first national lockdown)

Five new digital submission systems built in four months

Registers of Scotland — Applications received

572,303 applications received (down 16.4% from 2019-20)

Income £65.3 million (down from £78.4 million in 2019-20)
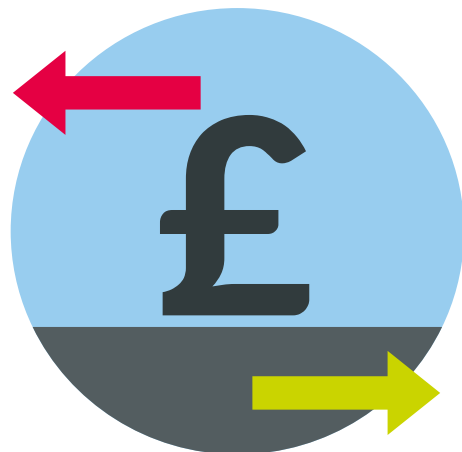
Costs*: £83.2 million (up from £80.9 million in 2019-20)

Colleague engagement 66% (up 7% from 2019-20)

Registers of Scotland — ros.gov.uk

2.8 million views of our website homepage (up 718% from 2019-20)

Average number of persons employed 1,252 (up 1.3% from 2019-20)

83% of employees participated in the Civil Service People Survey (up 10% from 2019-20)

ScotLIS

1,760,258 sessions on ScotLIS (up 0.27% from 2019-20) with a 33% increase in public ScotLIS usage

94.2% of applications received digitally (up from 38.7% in 2019-20)

*Costs have been restated to show cash items only and exclude notional / non cash items. Full details can be found on page 18.

Continuing to deliver in 2020-21: a snapshot

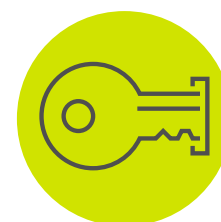**Despite beginning 2020-21 in the midst of the COVID-19 pandemic, we worked hard to continue to deliver for our customers and for the people and economy of Scotland.**

We:

Arranged emergency provision to ensure that anyone with an urgent need to complete a property transaction in Scotland could do so

Developed a resilient digital approach to support the property market and the other functions dependent on our registers, helping to protect the Scottish economy

Contributed to emergency legislation to ensure the Scottish property market could continue to function

Created innovative digital solutions – collectively known as the Digital Submissions Service (DSS) - which saw five new systems being created, tested, and launched remotely, within a four-month period
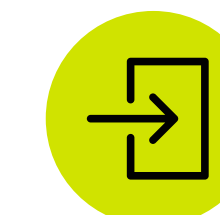
95% Provided colleagues with wellbeing support, IT and home office kit to enable over 95% of employees to work remotely

Worked to make our Edinburgh office building COVID secure to allow the operation of the Register of Deeds to continue – our only register that cannot be operated digitally

Mitigated the impact of reduced income through deploying the UK Government Coronavirus Job Retention Scheme (CJRS), reviewing the use of contingent workers and updating fees

Fully re-opened the Land Register application record on 1 March 2021

Foreword

Over the last year the COVID-19 pandemic has dominated all of our lives and we have had to learn to adapt to a new way 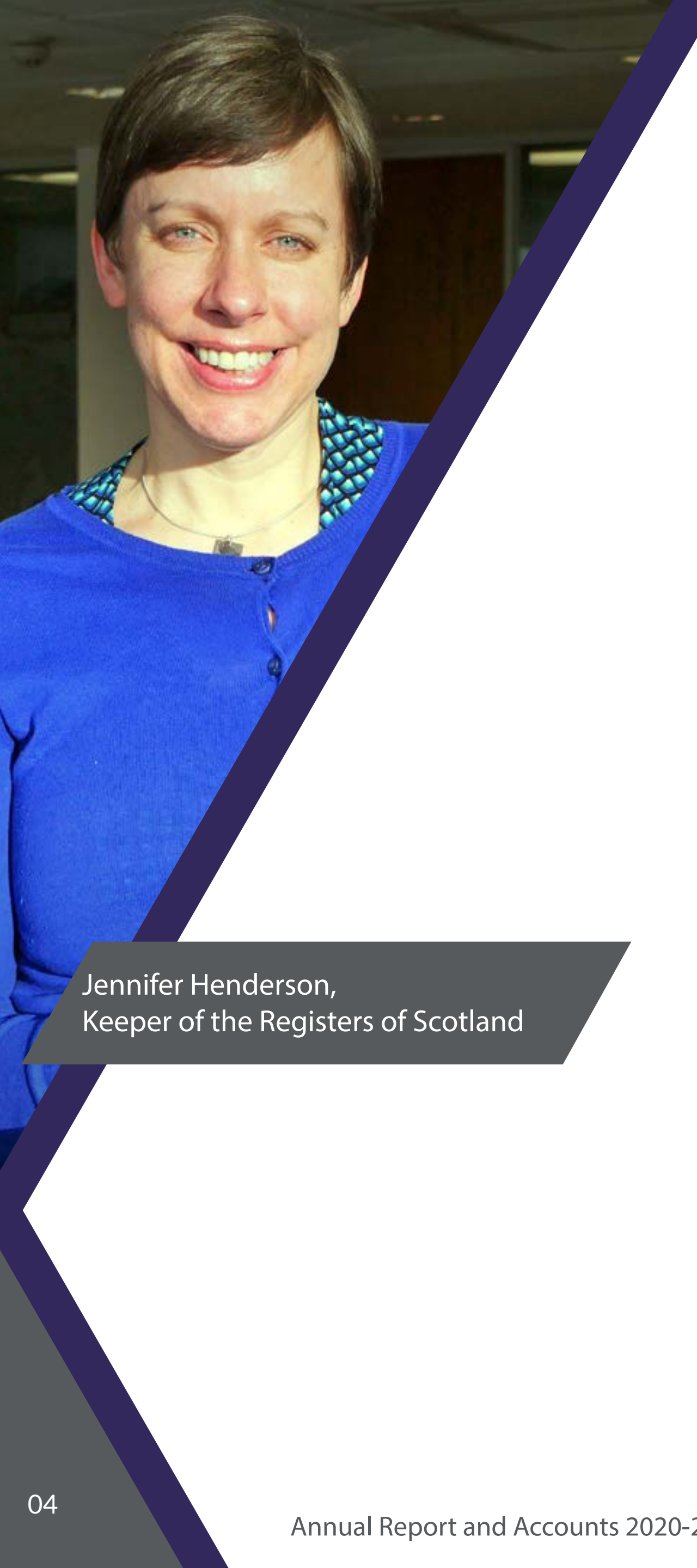of life and a new way of working. For Registers of Scotland (RoS), this has meant meeting the challenge of keeping everyone safe while also ensuring the Scottish property market has been able to continue functioning.

Having sent all of our colleagues home for their safety on the day of the first national lockdown, within hours we had implemented an emergency process that allowed urgent property transactions to take place before we developed a more sustainable solution over the days and weeks that followed. We created a new digital submission system for registration applications and enabled almost all of our colleagues to work from home. We also achieved the necessary legislative change to underpin what we needed to do, condensing a process which would normally take several months into a period of less than two weeks.

I am proud of what we were able to achieve in such a short period of time and I am extremely grateful to colleagues, customers, stakeholders and citizens for embracing the changes, particularly given that moving rapidly from a paper to digital system has been one of the most significant advancements in Scotland's registration system in decades. In fact, it's incredible to see that 94 per cent of our applications have been received digitally in the past year – compared to 38 per cent the year before.

Despite happening in difficult times, these are positive changes, that have been welcomed by our customers, and we intend to make them enduring for the business. Transforming our services so more of them were delivered by digital channels was already fundamental to the RoS

roadmap but the particular challenges which resulted from the COVID-19 pandemic meant we were able to fast track our plans. We are now planning how we can best build on these new ways of working and continue to help customers to fully embrace digital submissions, equip colleagues to work as effectively as possible remotely and ensure we have the right systems and procedures in place for the one register that does need to keep operating physically from our Edinburgh office.

There have, of course, been negative impacts too. In particular, while I believe that the necessary and right choices were made in our response to the pandemic, I do regret that they have slowed down our progress when it comes to Land Register completion and clearing the backlog of cases that had not been delivered to service standard. This is something that we addressed at our mid-year point as we regrouped and focussed on identifying how to keep going with this important work alongside our new ways of working.

It's also important to reflect on the toll that the last year has taken on colleagues and customers. It has been an incredibly challenging time for everyone not just professionally but personally too. Supporting personal wellbeing has therefore

Jennifer Henderson,
Keeper of the Registers of Scotland

been something we have continued to take very seriously at RoS. This includes having extended support to colleagues on furlough when we participated in the Coronavirus Job Retention Scheme between March and October.

Supporting our staff has also supported diversity and I am pleased to have received many comments from colleagues that homeworking has transformed how they can better balance their life and work – for example, caring responsibilities. There has also been a positive environmental impact with reductions in our carbon footprint primarily related to less electricity use, no staff business travel, and significantly decreased paper and water use.

Despite the numerous challenges of the past year, I am immensely proud that we have managed to continue to deliver business as usual, albeit in a very different way. This includes maintaining good governance around our decisions, continuing to work to mitigate risk and delivering on core underpinning activities that will allow us to move forward such as our cloud computing journey and new HR system.

To support our future agenda, we ran two public consultations this year. We secured parliamentary approval for our new fee structure after receiving strong support in a public consultation and, due to its proven robustness and success, we are looking at how our digital submissions offering can be made permanent across a number of our registers. Our public consultation on digital submissions received our highest ever response to a RoS consultation as well as extremely positive feedback. And beyond these changes, we have risen to the challenge of taking on new requirements by initiating work on the Register of Persons

Holding a Controlled Interest in Land (RCI), which will become our 21st register, work that will continue in the year ahead.

Customer, stakeholder and colleague engagement has played a crucial part in everything we have achieved this year. Regular updates and the delivery of a number of virtual events have kept our customers both informed and involved. Our customer satisfaction score has risen to 90 per cent, testament to the hard work of our customer services team and other colleagues in supporting our customers during this difficult period. Parliamentary engagement has continued including regular correspondence with MSPs and MPs, as well as two appearances at the Economy, Energy and Fair Work Committee. And, of course, we have kept our colleagues engaged too with increased communications activity and support in light of the major changes to our working lives. Across all of this, transparency and honesty have been central to our approach.

To help get the business back on track, we established a transition project to not only help mitigate the impact of the pandemic but to ensure that, wherever possible, we were in a better position to move RoS forward in 2021 and beyond. As you read through this report, you'll see that while some challenges remain, we have finished the year in a good position to deliver our plans in the years ahead. This has only been possible because we have worked in partnership with colleagues, customers and stakeholders. Collaboration has, in fact, underpinned everything that we have managed to achieve this year and will continue to play a vital role as we progress and continue to support the Scottish economy and add value for the citizens of Scotland.

Looking back on everything we have done over the past year has also made me reflect on the importance of our organisational values in helping to make it all happen.

Being **customer focussed** means we have managed to keep delivering when it would have been much easier to close our phone lines, pause applications and just wait for everything to return to normal. Being **forward thinking** means that we have been able to look beyond the immediate crisis and ensure that the solutions we develop not only solve today's problems but represent a better way of working for the future. And in being both **impartial** and **professional**, irrespective of pressure, we have managed to remain consistent in responding to customer requests and carried out our work with pace, passion and pride. Ensuring the integrity of our registers also remains central to what we do. I'm very pleased that despite the many difficulties faced, we've held firm to our organisational values. This shows that they are our true values and that living them has been key to enabling us to deliver everything we've achieved in this past year. More than that, the actions we've taken, driven by our values, have stood us in good stead to move forward in the weeks and months ahead.

I would like to end by saying a huge thank you to everyone who has played such an important role in enabling us to rise to the challenges of the last year and overcome them. Resilience, fortitude and creativity have been vital – and sheer hard work has got us through 2020 and left us ready to take on whatever is ahead in 2021.

Jennifer Henderson

Jennifer Henderson
Chief Executive and Keeper of the Registers of Scotland*
14 September 2021

*   From hereon in, the title used throughout the report will be 'the Keeper'.
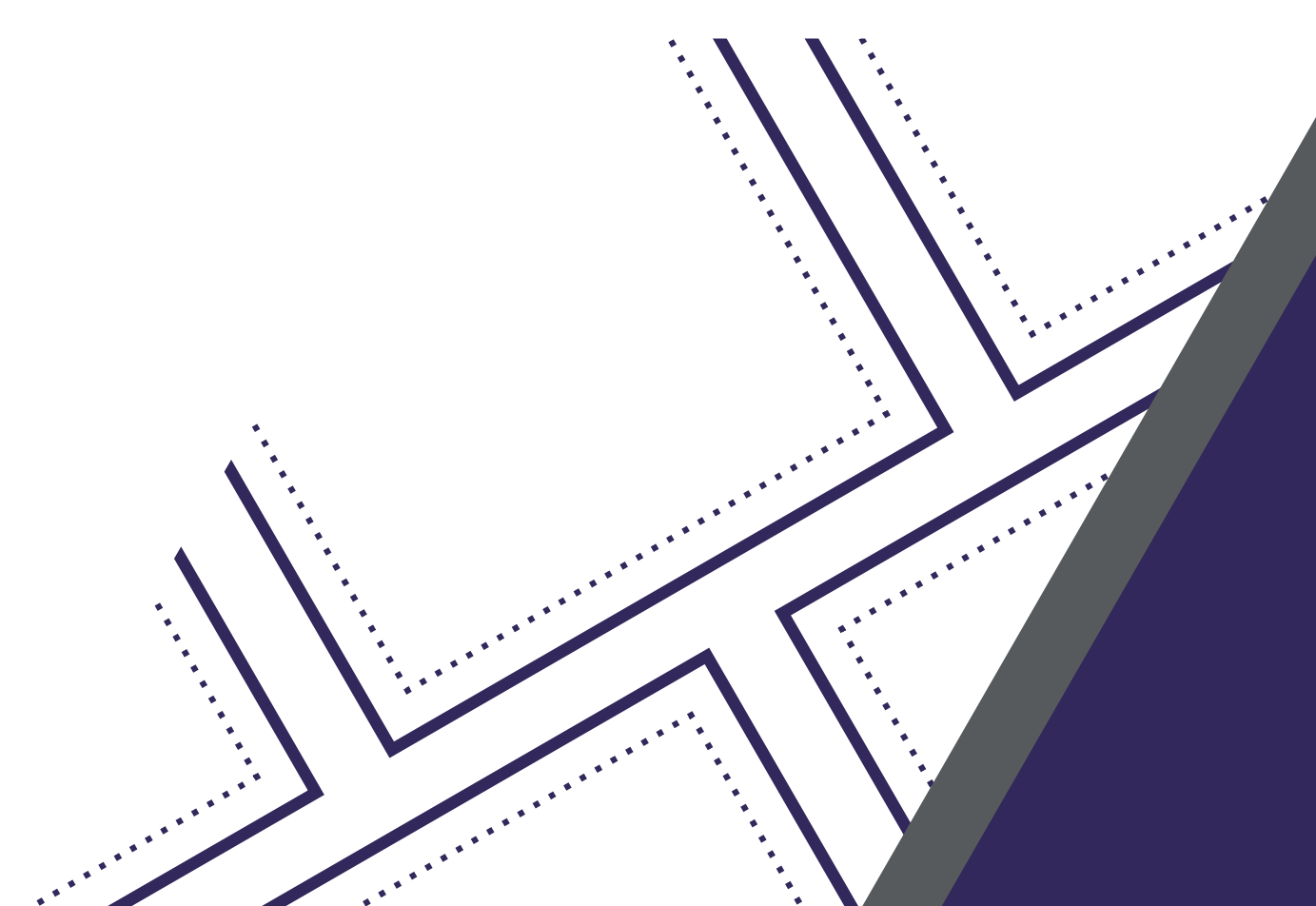
Performance overview
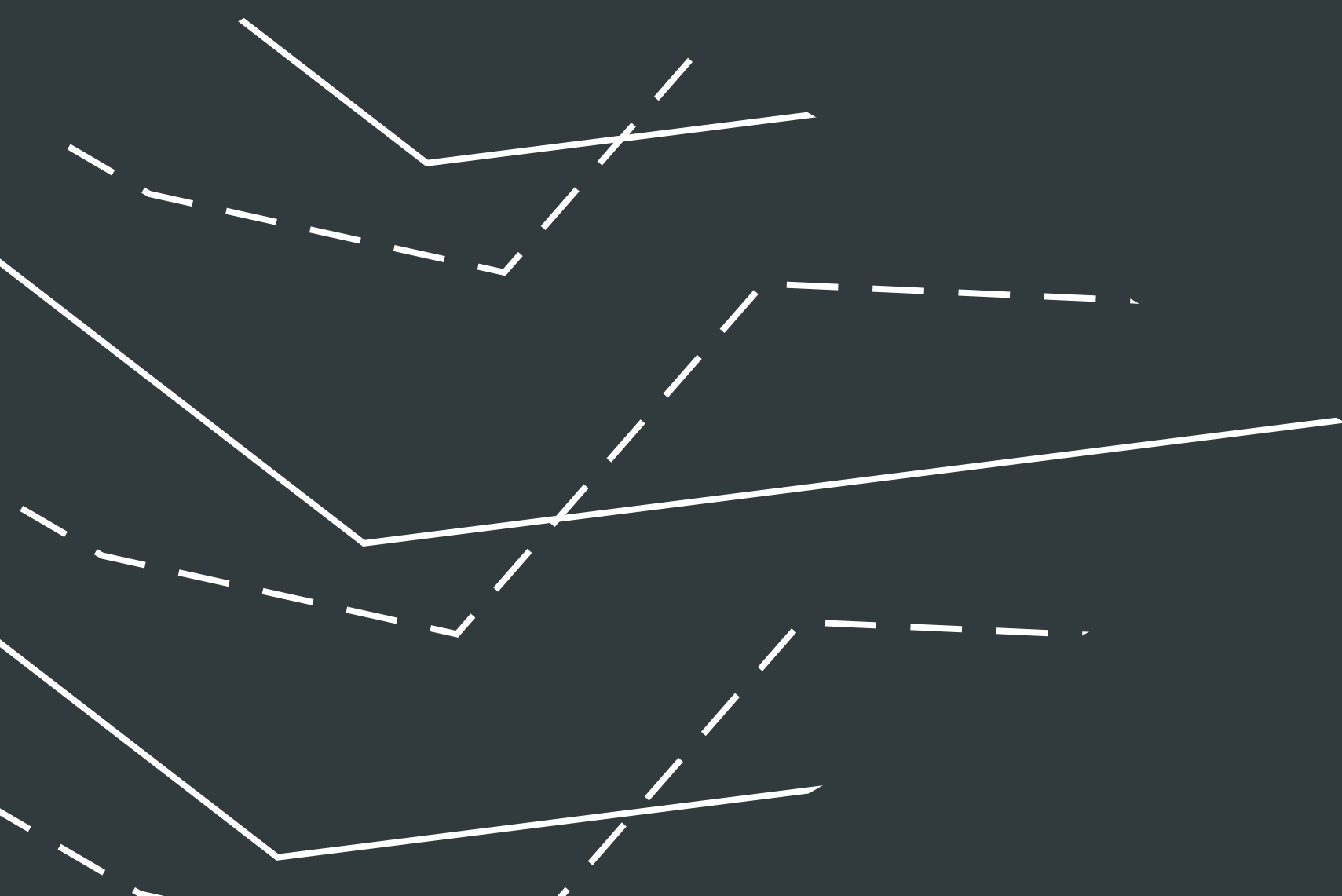
Overview

Registers of Scotland (RoS) is responsible for managing public registers of land, property and other legal documents in Scotland. Our work secures people's rights in land and property and helps to underpin the Scottish economy.

We are a non-ministerial office and part of the Scottish administration. Following reclassification by the Office of National Statistics, our financial arrangements have been formally part of the annual Scottish Budget process since 1 April 2020.

Our vision:

To be a digital registration and information business trusted for our integrity.

Our values:

At the heart of our business are our values. We are:

• Customer focussed – we strive to understand what our customers need and why so that we can design our processes and services for them;

• Forward thinking – we must always add value for the public of Scotland, finding better ways to deliver what they and the Scottish economy need;

• Impartial – we act without bias, keeping information secure and presenting it accurately; and

• Professional – we recognise that customers need us to be efficient and effective and to work with pace, passion and pride.

Statement of purpose and activities

Principal activities

RoS maintains 20 public registers in Scotland with two of our main registers relating to land ownership: the General Register of Sasines and the Land Register of Scotland.

Dating back to the 1617 Registration Act of the old Scots Parliament, the General Register of Sasines is a register of deeds for property in Scotland. It was the first of its kind in the world and inspired the creation of similar registers across the globe.

The Land Register of Scotland is gradually replacing the General Register of Sasines. It was introduced by the Land Registration (Scotland) Act 1979 and subsequently updated through the Land Registration etc. (Scotland) Act 2012. The Land Register is a state-guaranteed register of title to land, which results in the creation of a title sheet in which the extent of the property is shown on the Ordnance Survey map.

Wider activities

The other registers in our care help underpin the Scottish economy. The Crofting Register – which covers crofts, common grazings and land held in runrig (divided into strips and belonging to different people) - provides a public record of these rights. We also hold the Register of Sites of Special Scientific Interest, the Register of Community Interests in Land and the Register of Applications by Community Bodies to Buy Land (RoACBL).

We maintain the Chancery and Judicial Registers, comprised of nine registers, in addition to the three that make up the Books of Council and Session. These hold vital legal information, from the names of parties unable to grant property deeds due to sequestration (Register of Inhibitions), to Royal Assent for official documents like Acts of the Scottish Parliament (Register of the Great Seal). We also deliver the Landlord and Letting Agent Registers in partnership with both the Scottish Government and local authorities.

More information on our registers, and how they support the people and economy of Scotland, can be found on our website.

Our objectives

As set out in our [corporate plan for 2020-25](#), we have four strategic objectives; each driving core business requirements and ambitions.

To help us achieve these objectives, our main activities and Key Performance Indicators (KPIs) are grouped under three corresponding themes – Do, Consolidate and Create – as illustrated opposite. Organising our work in this way ensures that we keep focussed on the right parts of what we do to deliver for our customers, for each other and for Scotland.

CREATE

DO

Eradicate
2017 First Registration
arrear by March
2021

Quality of cases
above 93%

Geovation Scotland

Business as usual

OUR STRATEGIC OBJECTIVES AND VALUES

FORWARD THINKING

IMPARTIAL

Clear the arrear

Future services

Lead on
the innovative
provision of land
and property data so
that it is accessible and
used to create
value for
Scotland's
people and
economy

Complete
Scotland's
Land Register by
2024 and provide
transparent, accurate
and impartial
information
for all

Complete 60
per cent of
applications
within 35
days

Increase
CSPS 63%
participation
rate &
59%
engagement
score

Vision
To be a digital
registration and
information business
trusted for our
integrity

Develop and
deliver digital
improvements
that support a
forward-thinking
sustainable business
where the needs of
our customers are
exceeded

Invest in our
people so they
can support a
professional
flexible business
that works at pace to
deliver value and
fulfils our public
task

New services

CUSTOMER FOCUSSED

PROFESSIONAL

LRC

Data

Digital

50%
of Land
Mass
complete
March 2021

CSAT score to
improve to 80% or
above Sept 2020

CONSOLIDATE

Our contribution to the National Performance Framework

Our strategic objectives and KPIs also reflect our public task and support the Scottish Government's National Performance Framework and connected National Outcomes.

The National Performance Framework is Scotland's wellbeing framework. It reflects the issues that affect people in Scotland now as well as for future generations. The National Outcomes are aligned with the United Nations Sustainable Development Goals (SDGs) which set out the major global challenges to be achieved by all nations by 2030.

The graphic opposite outlines how our work helps to deliver the National Outcomes.

National Outcome: Health
We are healthy and active

National Outcome: Fair Work & Business
We have thriving and innovative businesses, with quality jobs and fair work for everyone

National Outcome: Human Rights
We respect, protect and fulfil human rights and live free from discrimination

National Outcome: Economy
We have a globally competitive, entrepreneurial, inclusive and sustainable economy

National Outcome: Communities
We live in communities that are inclusive, empowered, resilient and safe

National Outcome: Education
We are well educated, skilled and able to contribute to society

National Outcome: International
We are open, connected and make a positive contribution internationally

National Outcome: Environment
We value, enjoy, protect and enhance our environment.
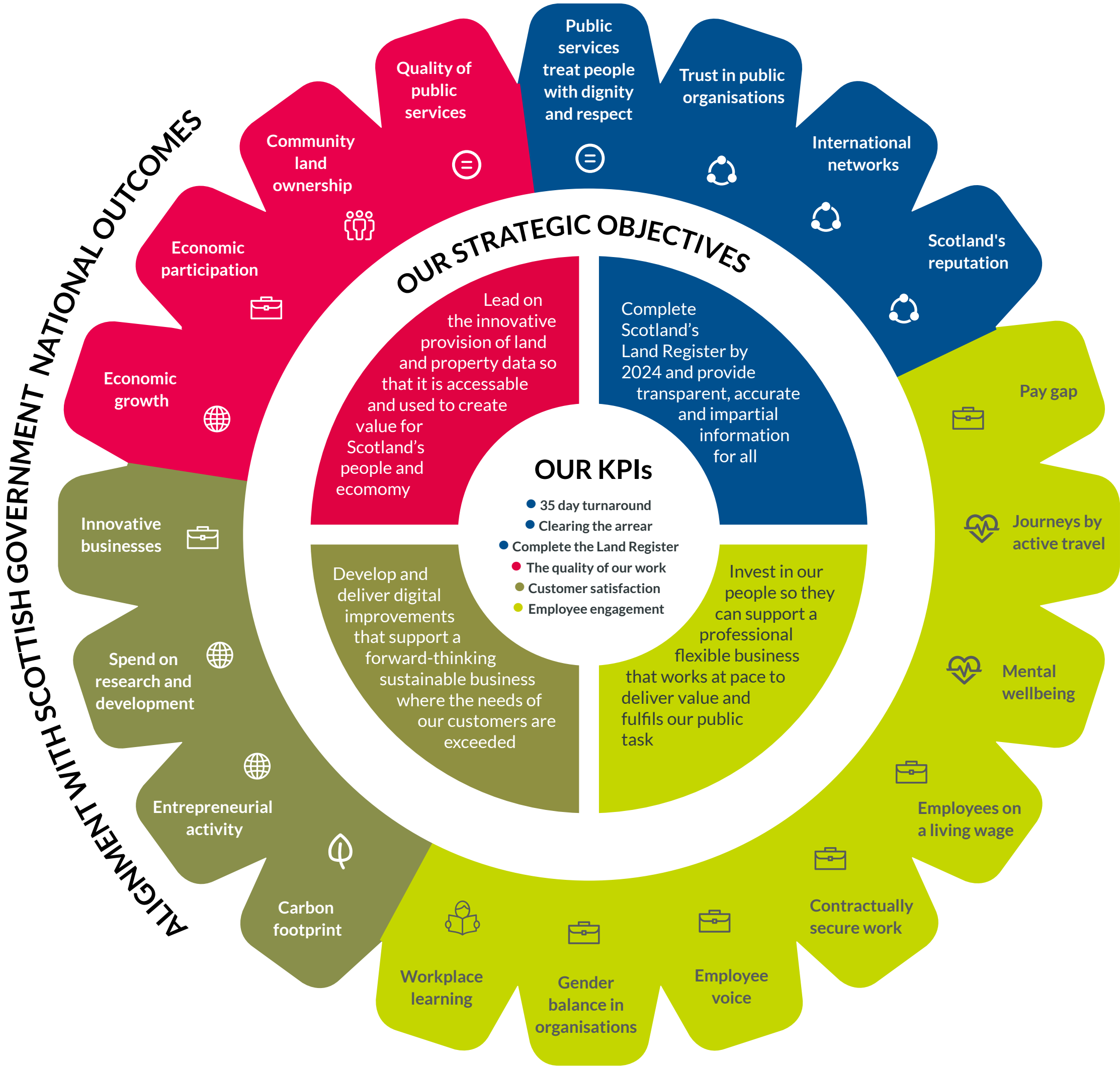
A year like no other: COVID-19's impact on registration

The past year for RoS – like the wider world – has been shaped by the COVID-19 pandemic. Not only has the impact on the Scottish housing market been hugely significant for us but as a traditionally office and paper based organisation, there has also been a requirement for a wholesale shift in the way that we work.

Following the introduction of a national lockdown in March 2020, the property market in Scotland was significantly curtailed for three months. As illustrated in the graph opposite, this resulted in a fall in volumes of property sales in March, April and May 2020. After restrictions were eased towards the end of June, the market became buoyant with sales exceeding the usual levels in the months that followed.

As the organisation responsible for maintaining all property records in Scotland, including where ownership of new property is formally recorded, this unusual year has impacted on registration as never before. This is illustrated by trends in registration across the past five years.

Volume of residential property sales by month, Scotland, 2017 to 2021

Residential property sales registered

Source: Registers of Scotland
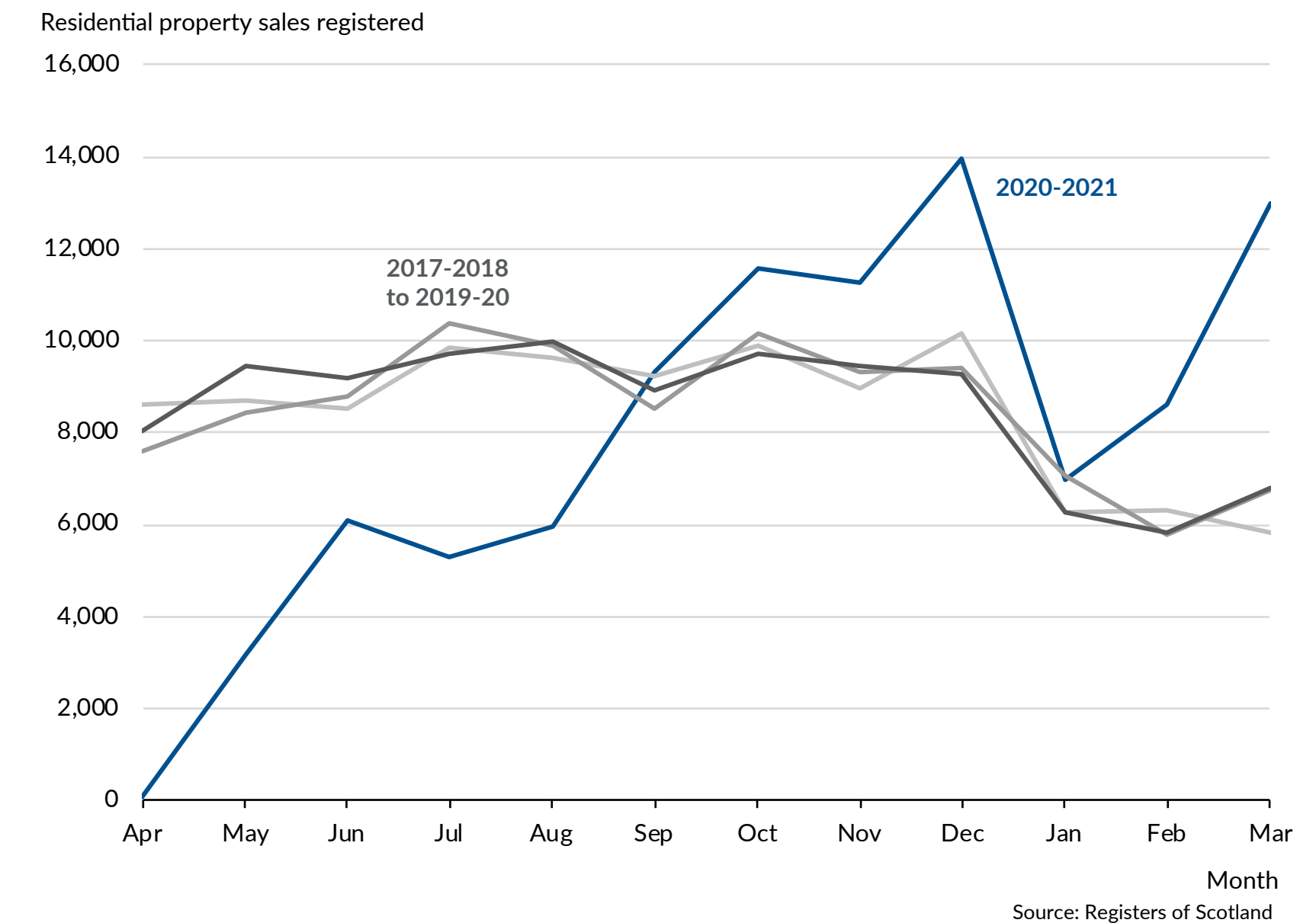
Registration applications received 2016-2021
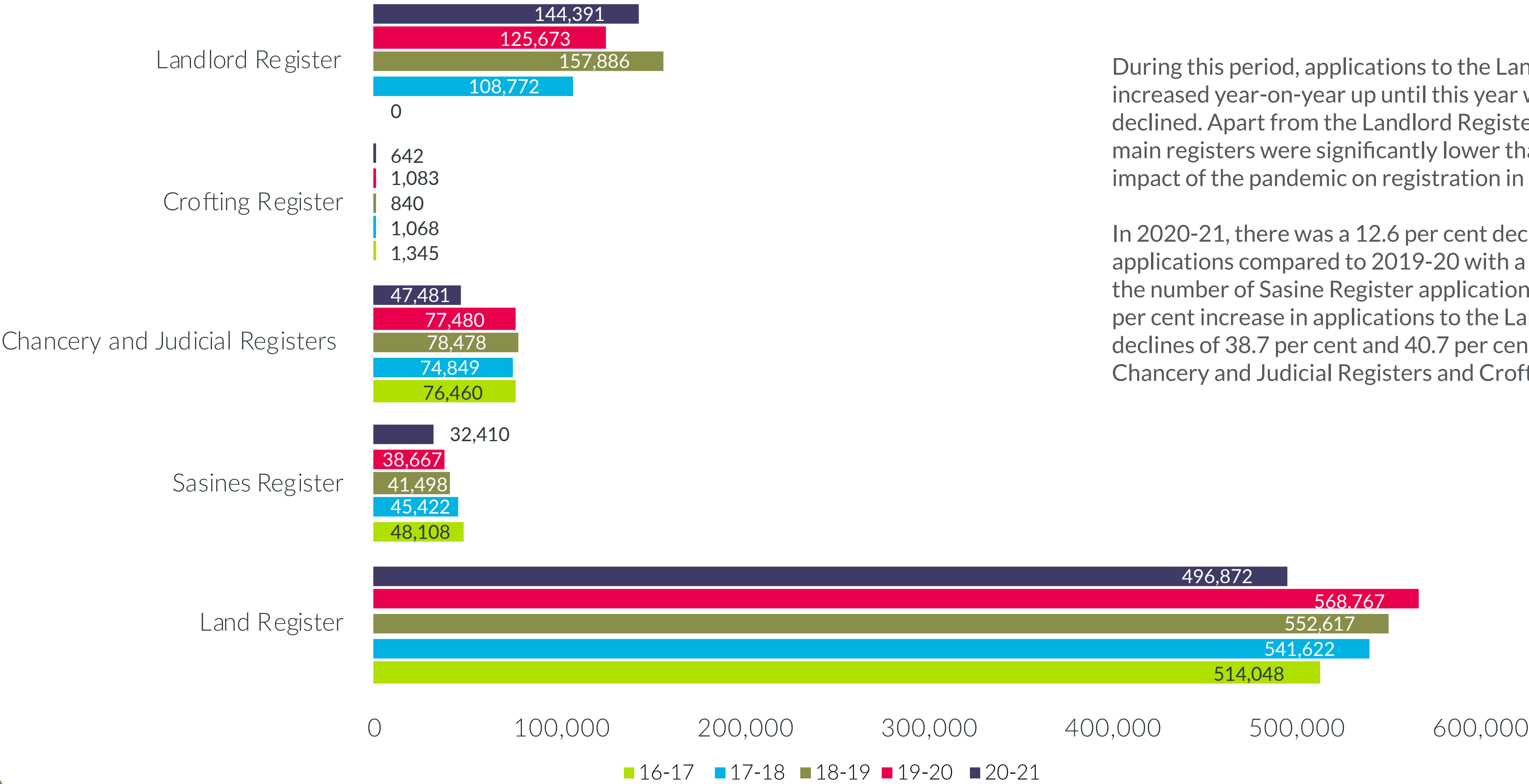
During this period, applications to the Land Register generally increased year-on-year up until this year when application numbers declined. Apart from the Landlord Register, applications to all of our main registers were significantly lower than usual, highlighting the impact of the pandemic on registration in Scotland.

In 2020-21, there was a 12.6 per cent decrease in Land Register applications compared to 2019-20 with a 16.1 per cent decrease in the number of Sasine Register applications. While there was a 14.9 per cent increase in applications to the Landlord Register, there were declines of 38.7 per cent and 40.7 per cent in applications to our Chancery and Judicial Registers and Crofting Register respectively.

Landlord Register
- 144,391
- 125,673
- 157,886
- 108,772
- 0

Crofting Register
- 642
- 1,083
- 840
- 1,068
- 1,345

Chancery and Judicial Registers
- 47,481
- 77,480
- 78,478
- 74,849
- 76,460

Sasines Register
- 32,410
- 38,667
- 41,498
- 45,422
- 48,108

Land Register
- 496,872
- 568,767
- 552,617
- 541,622
- 514,048

0   100,000   200,000   300,000   400,000   500,000   600,000

■ 16-17 ■ 17-18 ■ 18-19 ■ 19-20 ■ 20-21

* This graph details the highest volume registers we hold. The figures for the Land Register and Sasines Register include advance notices received. The Landlord Register first went live in 2017.

To see all the registers we hold, visit ros.gov.uk.

Our KPIs 2020-21

As we move through our five-year corporate plan, this report gives us the opportunity to reflect on overall progress towards it.

Our plan sets out four strategic objectives that are ambitious in what they want RoS to achieve by 2025. Our KPIs act as targets to help us accomplish these. Both the plan and its objectives were agreed prior to the COVID-19 pandemic.

While progress has been made towards our objectives over the past year, there have been challenges too. In particular, the impact of COVID-19 has been felt across the whole business. After the introduction of the first national lockdown, we experienced a period of lost productivity as we needed to set colleagues up to work from home. The situation also required us to divert our efforts onto creating the digital submission systems to keep the registration process moving, resulting in some of our KPIs being directly affected.

That said, we have worked hard to continue to deliver for our customers and to steer the business back on track. Our need and ability to adapt has been the focus of 2020-21 and we foresee that many of the positive changes that have taken place as part of our COVID-19 response are here to stay.

A high-level overview of each KPI broken down by objective is provided over the next pages.

Objective one: Complete Scotland's Land Register by 2024

Complete 50 per cent of land mass coverage by March 2021			
Performance indicator	**Score**	**Target**	**Progress**
Land Register completion	44.5%	50%	Behind target

While progress towards completion has been made over the last year, we missed our interim target to reach 50 per cent of land mass coverage by the end of March 2021. This work is, however, ongoing and completing the Land Register remains our ultimate goal. We believe that our registration strategy should help push this forward in the year ahead.

Eradicate 2017 arrear by March 2021			
Performance indicator	**Score**	**Target**	**Progress**
First Registration	75	0	Achieved target
Transfer of Part	3,160	2,500	Behind target

While we originally planned to eradicate the whole First Registration* arrear by September 2020, the loss of productivity in the first six months of COVID-19 made this impossible. We therefore reset our approach in the second half of the year with the aim of eradicating the 2017 First Registration arrear by March 2021.

First Registrations are where many of our most complex cases are left in the arrear and to address this specific teams, or 'squads', have been set up to trial a new collaborative approach to working on this casework. The small number of cases left in the First Registration 2017 arrear (75 cases) were all being worked through, and with the majority (40 cases) we were in direct contact with the customer.

While we have been working closely with a number of stakeholders to process Transfer of Part applications within developments more efficiently, those outwith developments have proven more difficult to stabilise. To help with this, we have had teams of experienced staff working with customers to improve the efficiency and flow of these applications.

60 per cent of applications despatched within 35 days			
Performance indicator	**Score**	**Target**	**Progress**
Dealing with Whole	86.8%	60%	Ahead of target
First Registration	64.1%	60%	Ahead of target
Transfer of Part	24.10%	60%	Behind target

The KPI to complete 60 per cent of applications within 35 days was introduced mid-year as part of our revised registration strategy. While we have delivered this target for First Registration and Dealing with Whole applications, further work is required to ensure we can also deliver it for Transfer of Part applications.

* **First Registration** - applications that trigger first registration into the Land Register
Transfer of Part - applications requiring the creation of a new title sheet where the land is already registered
Dealing with Whole - applications, or dealings, over the whole of registered plots

Objective two: Lead on the innovative provision of land and property data

Performance indicator	Score	Target	Progress
Quality (applications) above 93%	91.5%	93%	Approaching target

Our quality assurance team has worked extensively with registration teams over the past year to achieve an average of 91.5 per cent of applicable cases with no quality fails or errors. Quality checks have helped to pinpoint the common reasons that specific data points fail and enabled the team to investigate the cause and provide additional support to help raise standards.

Objective three: Develop and deliver digital improvements

Performance indicator	Score	Target	Progress
The Customer Satisfaction (CSAT) score to consistently improve and be above 80% by September 2020	90%	80%	Ahead of target

Our March 2021 customer satisfaction survey showed an overall satisfaction score of 90 per cent, up from 83 per cent in 2019-20. We are continually looking for ways to improve services for our customers and the success of our new digital submissions systems has played a huge part in increasing this score.

Objective four: Invest in our people

Performance indicator	Score	Target	Progress
Improve overall employee engagement from 59% by March 2021	66%	59%	Ahead of target

Supporting colleagues has been hugely important this year and we have placed enormous emphasis on wellbeing, development, and engagement. To help improve overall engagement, the results from the annual Civil Service People Survey (CSPS) are analysed to agree RoS-wide action themes which are shared and signed-off by all colleagues. CSPS 2020 saw our engagement index rise to 66 per cent, a 7 per cent increase on the previous year.

Financial performance

Our financial performance for 2020-21 reflects the impacts of COVID-19, with income reduced to £65.3 million (£78.4 million in 2019-20) and total expenditure increased to £101.2 million (£86.7 million in 2019-20). Costs include cash and non-cash/notional costs both of which increased to £83.2 million (£80.9 million in 2019-20) and £17.9 million (£5.8 million in 2019-20) respectively.

The increase in cash costs is attributed to increased headcount, pay awards and holiday accruals within staffing, and a reduction in administrative costs. The increase in non-cash costs is due to the relatively high stock level being held at the end of the financial year within work in progress.

Comparatives for 2019-20 have been restated, to reflect the recognition of a provision for the leased property at St Vincent Plaza. The impact of which has caused a material adjustment to the administrative and work in progress costs.

Details can be found in the summary table opposite, and from onwards.

Financial Performance

	Notes*	2020-21	Restated 2019-20
		£'millions	£'millions
Continued operations income	SOCNIE	65.3	78.4
Costs (cash and non cash)	SOCNIE	(101.2)	(86.7)
Net interest income and charges	SOCF	(0.1)	0.4
Capital expenditure	SOCF	3.5	4.3
Change to retained surplus	SOCNIE	(36.0)	(7.9)
Costs comprised:			
Cash Costs			
Staff costs	SOCNIE	68.5	63.6
Restructuring costs	SOCNIE	0.1	0.0
Administrative costs	SOCNIE	14.6	17.3
Total Cash Costs		83.2	80.9
Non-Cash Costs			
Amortisation, depreciation and impairment	SOCNIE	4.6	4.8
Work in Progress	SOCNIE	13.3	1.0
Total Non-Cash Costs		17.9	5.8

*'Statement of comprehensive net income and expenditure' and 'Statement of cash flows'

Following reclassification by the Office of National Statistics, this year saw RoS formally become part of the annual Scottish Budget process for the first time. As a non-ministerial office of the Scottish administration, our expenditure forms a section within the Scottish Government Finance portfolio and the results will be recorded in the Scottish Government Consolidated Accounts for 2020-21. As part of this new arrangement, our reserves were transferred in 2019-20. The cash balance of our reserves (£8.25 million) was transferred to the Scottish Consolidated Fund in the reporting period, following the transfer of £50 million on 31 March 2020. Given that we no longer maintain these long-term reserves, the financial risks associated with an unpredictable housing market and unusual compensation payments have also been transferred to the Scottish Government as part of these changes.

The Scottish Parliament approves funds to the Scottish Government and related bodies at the start of the year and variations to this in-year through revisions in the Summer, Autumn (ABR) and Spring (SBR). The Scottish Parliament approved a Departmental Expenditure Limit (DEL) budget for RoS of £12.4 million, details of which are contained in the Budget (Scotland) Bill 2020-21 Supporting Document. Details of the revisions made in-year can be found on the Scottish Government website.

Owing to the lower activity in the housing market because of the COVID-19 pandemic and associated reduction in income, an increase in resource DEL of £26.0 million was agreed at the SBR in December 2020, along with additional Annually Managed Expenditure (AME) to cover expected changes to provisions and impairment charges (£14.1 million). Prior to reclassification these pressures would have been managed by RoS and met from accumulated reserves.

During the latter part of the year, the housing market, and our associated demand-led income, recovered more quickly than anticipated, resulting in higher income than anticipated from December and an outturn of a net DEL underspend of £12.7 million. The total expenditure for the year was £39.5 million against the final budget position of £52.9 million.

A summary of RoS' final outturn with the SBR for 2020-21 is detailed below.

	2020-21				
	Draft Budget 2020-21	Budget Adjustments	Final Budget	Outturn	Variance
	£'000	£'000	£'000	£'000	£'000
Capital – DEL	4,000	450	4,450	5,020	(570)
Resource – DEL	8,400	26,010	34,410	20,950	13,460
Net DEL outturn before exceptional costs	**12,400**	**26,460**	**38,860**	**25,970**	**12,890**
Exceptional costs	0	0	0	126	(126)
Net DEL outturn after exceptional costs	**12,400**	**26,460**	**38,860**	**26,096**	**12,764**
Auditors remuneration	0	0	0	54	(54)
Total Outturn	**12,400**	**26,460**	**38,860**	**26,150**	**12,710**
Capital - AME	0	0	0	0	0
Resource – AME	0	14,051	14,051	13,339	712
Total	**12,400**	**40,511**	**52,911**	**39,489**	**13,422**

Payment policy

We are committed to the Scottish Government's prompt payment policy. Our policy is to pay all invoices, not in dispute, within 10 days or the agreed contractual terms if otherwise specified. We aim to pay 100 per cent of invoices, including disputed invoices once the dispute has been settled, on time in these terms. During the year which ended 31 March 2021, our payment performance was 96 per cent within ten days (compared to 93 per cent in 2019-20) and an average turnaround of 2.4 days (compared to 3.6 days in 2019-20).

Fee review 2020

RoS reviews its fees on an annual basis to ensure it operates on a cost-recovery basis as required by the Scottish Public Finance Manual (SPFM). Aside from minor exceptions, our statutory fees have remained unchanged since 2011.

While efficiency improvements have enabled us to absorb cost increases without raising fees since 2011, our recent financial forecasts showed that it was no longer possible for our income to cover our expenses. In October 2020, a £10 increase took effect in response to the impact of the health emergency on the housing market and consequent income from registration.

On behalf of Scottish Ministers, we then ran a fee review public consultation between 26 October and 24 December 2020. It proposed that some fees increased, some stayed as they were and for the rejection fee (previously £30) to be removed. Responses showed strong support for the proposed changes. The Registers of Scotland (Fees) Amendment Order 2021 was approved by the Scottish Parliament on 10 March 2021 and came into effect from 1 April 2021.

RoS will continue to monitor the fees we charge for both our statutory and non-statutory activity to ensure they are set at the appropriate level. Documents relating to the Fee Review 2020 can be found on our website.

RoS income is generated from charging fees for both statutory and non-statutory activity. Statutory activity is set out in legislation, primarily registering deeds and writs, but also includes copies and extracts of registrations. Non-statutory activity includes the provision of information services and products based on the data held in the registers.

Performance analysis

Our [corporate plan for 2020-25](#) identified priorities across the themes of Do, Consolidate and Create. As outlined below, our performance analysis for 2020-21 will broadly follow these same themes while incorporating some wider aspects too.

Do

Delivering despite COVID-19

- Emergency legislation
- Digital Submissions Service
- Operating remotely and safely
- Re-opening the application record
- Transition project
- Coronavirus Job Retention Scheme

Registration

- Business as usual
- Our registration strategy
- Clear the arrear
- Land Register completion
- Other registers
- A service aligned organisation
- Ongoing improvements

Consolidate

Information

- ScotLIS
- Data
- New registers
- Plan Assistance Service

Digitising

- Digital Submissions Service – the detail
- Building the service
- Benefitting customers and protecting the economy
- Future plans
- Evolving our wider digital services
- Delivering resilient services

Create

Innovation

- Unlocking Sasines
- Cloud strategy
- Geovation Scotland – supporting start-ups

Making it happen

Delivery

- Working with our customers
- Stakeholder engagement
- Islands (Scotland) Act 2018
- Our people
- Equality, Diversity and Inclusion
- Fair Work First and the Fairer Scotland duty
- Becoming a more sustainable organisation
- Risks, future-proofing and opportunity

Do

Delivering despite COVID-19

In response to the COVID-19 pandemic and following the introduction of government restrictions, the decision was taken to close RoS offices on 24 March 2020. This had the effect of closing our registers to paper applications - by far the most common route of submission of registration applications to RoS, with some 2,000 items of post typically received per day.

Whilst much of the registration process could be carried out by staff electronically, and therefore remotely, this process was reliant on an initial step where paper applications were manually opened and scanned on site.

By closing our offices, all of our registers reliant on paper applications, including the Land Register, had to temporarily close. This meant that if no alternative way of accepting applications was found then Scotland's

property market could have been prevented from functioning, and transacting parties could have been subject to personal and financial hardship.

Emergency legislation

We worked at pace with the Law Society of Scotland (LSS) and UK Finance to put emergency measures in place to ensure that no one with an urgent need to complete their property transaction was prevented from doing so.

We then developed a more resilient approach to support the property market and the other functions dependent on our registers. This was based on:
- The development of a digital service to allow paper applications to be submitted for registration electronically
- Legislation to underpin this system
- Legislation to extend the existing 35-day period of protection that an advance notice* provided to applicants until the application record was fully re-opened

RoS policy colleagues worked closely with the Scottish Government to include provision to this effect in the Coronavirus (Scotland) Act 2020 and Coronavirus (Scotland) (No.2) Act 2020. The emergency legislation brought greater flexibility to the registration process and enabled our most frequently used registers to continue to function by accepting applications digitally.

The first act came into force on 7 April 2020 and the second on 27 May 2020. This work involved condensing a process which would normally take several months into a period of less than two weeks. The RoS provisions contained within both acts remain predominantly in force, and following a successful public consultation, work is now underway to place these on a permanent statutory footing.

* An advance notice is a notice providing protection for a deed between two named parties that is intended to be registered in the Land Register of Scotland.

Digital Submissions Service

Collaborating across the business, RoS' operational, digital, product and service design teams worked quickly and closely together to look at how a series of digital submission systems could be rapidly created. A huge amount of work went on, remotely, to create, build and test the digital solutions. This included gathering vital contributions from customers in supporting the design and ensured that good service design principles weren't compromised despite the urgency. Customers and stakeholders were also updated regularly on progress.

The first of the services - for advance notices - was successfully launched in early April 2020 and was subsequently followed by a service for Land Register applications in late April and for the Register of Inhibitions and the Register of Judgments in June. A final service for applications to the Sasine Register was opened in July.

The creation of these innovative digital solutions – collectively known as the Digital Submissions Service (DSS) - meant that across just a four-month period, five new systems were created, tested, and launched remotely, signalling one of the most significant advancements to the operation of our registers in decades.

During 2020-21, 484,871 digital submissions were received, highlighting the importance of the new systems' creation and rollout. Due to their proven robustness and success, RoS is now looking at how DSS can be made permanent across a number of our registers. More details on how the systems were created and our future vision for them can be found in the digitising section.

Operating remotely and safely

In order to keep the business operating, we had to go from being a completely paper and office-based enterprise – where people sat side by side with their colleagues all day every day – to almost everyone working digitally and remotely. Transferring over 1,000 people from two offices in two cities to working from home practically overnight was a huge challenge which required coordination across all departments. Transitioning to a new digital way of working was also a significant change for our workforce in terms of practice and culture.

We worked hard to help colleagues adjust to working from home as quickly as possible. IT and office kit were rolled out and a dedicated COVID-19 working group was established to help colleagues make the transition. A wide range of communications activity ensured colleagues were kept informed including messages directly from the Keeper. There was also a huge focus on wellbeing – as outlined in more detail on page 50 – to ensure that colleagues felt appropriately supported while working away from the office.

Although most of our services have been able to function digitally over the past year,

one register – the Register of Deeds – has had to operate from our Edinburgh office with a small number of essential workers accessing the building for this purpose. A great deal of work has been done by our Estates team to create a COVID secure workspace for now as well as for when more colleagues are able to return in the future. This includes bookable desks, a large open plan meeting and social space, and increased outdoor seating.

Re-opening the application record

The Land Register application record and the Sasine Register were fully re-opened on 1 March 2021. This meant that advance notices which were extended by the Coronavirus (Scotland) Act 2020 expired, 10 days later, on 11 March 2021. The DSS continues to be the main way to submit applications for registration and signals a major step-change for registration in Scotland.

Transition project

Following the initial impact of COVID-19, a dedicated transition project was established to get the business back on track and to help move it forward in pursuit of our vision of being a fully digital registration and information business. The project identified success factors as being critical in delivering these goals and then established these as business workstreams.

The success factors were:
- Ensure our services were resilient
- Enable the environment to safely deliver our services
- Enable the right people with the right skills
- Have financial sustainability
- Ensure productivity returned to pre-COVID levels before the end of March 2021

The resulting workstreams were:
- Resilient services - enabled customers to transact remotely by providing the DSS. Feedback from customers was positive, expressing a desire to ensure the improved ways of working remain in place.

- Workplace environments - delivered remote enablement to a large proportion of the workforce through virtual desktop infrastructure and laptop build and deploy missions. Other IT and home office kit was also rolled out to colleagues. By the end of March 2021, over 95 per cent of the RoS workforce had been remotely enabled.

- People - developed a strategic workforce people database providing key data on colleagues' availability, core skills and capability. This enabled short term resource deployment as well as longer-term strategic workforce planning. This workstream was also responsible for coordinating additional wellbeing support to colleagues.

- Financial sustainability - worked with business areas to review directorate budgets and reduce forecasted spend including assessing whether investment initiatives should be paused or stopped. To mitigate the risk of reduced income, the UK Government Coronavirus Job Retention Scheme (CJRS) was enacted, and the use of contingent workers was reviewed. Overall, changes made have contributed to a saving of £8.2 million, enabling the business to become more financially sustainable.

- Productivity - worked across the business to ensure a supporting network was in place to enable managers to boost productivity in the short to medium term. This included identifying key blockers and issues that were hindering productivity and addressed these via an action plan.

A significant amount of work has been delivered through the transition project in the past year and the plan is near completion to move RoS as far as possible back on track with the delivery of our corporate plan. Risks within the project continue to be monitored and mitigated against while external factors for which assumptions have been made are being continually reviewed in line with the everchanging landscape and government guidance.

Coronavirus Job Retention Scheme

On 20 March 2020, the UK Government announced the introduction of the Coronavirus Job Retention Scheme (CJRS) which allowed businesses to claim a grant to cover part of the salaries of furloughed employees. It also enabled employers to claim part of the employers' National Insurance costs and pension payments. This was initially available for three months to 30 June 2020.

Following advice from the Scottish Government, clarifying that public sector bodies that are only partly funded by the public purse and have lost income due to COVID-19 were eligible for the CJRS, RoS chose to participate in the scheme. We claimed for all colleagues who were not digitally enabled to work from home, through to the period when we were able to provide laptops, making up their salaries to the full 100 per cent. We agreed a collective position on furlough with the Public and Commercial Services union (PCS), informed all colleagues that we were making retrospective claims for the time they had not been digitally enabled, and kept those who were still on furlough informed of the position through measures such as tracked letters to their home addresses.

The March claim was for 465 employees, rising to 512 employees in April, and then subsequently reducing through the months to October. Overall, RoS claimed £2.6 million from the CJRS during 2020-21.

Throughout the period that colleagues were furloughed, a monthly round-up newsletter was issued (with consent) to furloughed colleagues' personal email addresses to keep them up to date on any organisational news. Bespoke 'welcome back' webinars were also created to ensure colleagues returning from furlough were supported in adjusting to the new ways of working.

Registration

As a registration and information business, we have a statutory duty to register land and property. Our core function remains the processing of applications for registration and in a typical year, we would normally receive approximately 700,000 applications. However, the impact of COVID-19 resulted in a drop in applications over the past year with less than 600,000 being received in 2020-21.

Business as usual

The introduction of the Digital Submissions Service (DSS) in April 2020 largely allowed business as usual to resume for our customers. Advances in technology also enabled us to 'auto create' applications across our core registration products – First Registrations, Transfers of Part and Dealings. This has made the process of entering an application on our system quicker, with less manual intervention required and increased accuracy of information.

In 2020-21, 58 per cent of work despatched was completed within five working days, with 88.7 per cent of work despatched within 20 working days. Our overall turnaround times are illustrated in the table below.

Turnaround times for Land Register applications in 2020-21

0 to 2 days	52.9%
3 to 5 days	5.2%
6 to 20 days	30.6%
21 days – 3 months	4.6%
3 to 6 months	2.6%
6 months +	4.0%

In 2020-21, we continued to focus on the service standards that have the most impact on our customers, particularly ensuring property rights were protected through entering new applications on to the application record and expediting any applications where our failure to have completed the registration process could cause an issue for customers.

The table opposite sets out our performance over the last year. It also shows that some of our service standards were the same or close to those achieved in 2019-20, highlighting that despite the challenges of the past year, we have managed to continue to deliver. We also continue to strive to improve those services where we are not meeting our service standards.

Register(s)	Service standard	Applications completed	Cases meeting service standard 2020-21	Cases meeting service standard 2019-20
1. Enter new Land Register applications on the application record	Within 1 working day	496,872	100%	100%
2. Register applications in:				
// Chancery and Judicial Registers (registration process)	Within 3 working days	47,481	100%	100%
// Crofting Register		642	96.4%	100%
3. Register applications in:				
// General Register of Sasines[1]	Within 20 working days	20,671	0%	100%
4. Register[2] Land Register applications for deeds affecting:				
// Registered Land	Within 20 working days	182,240	85.1%	99.3%
// Unregistered Land (standard)[3]		7,716	41.4%	39.5%
// Part of Registered Land where the Keeper has given Development Plan Approval (DPA)[4]		4,744	37.4%	100%
5. Register other applications for deeds affecting Unregistered Land	Within 6 months	9,470	41.7%	47.7%
6. Register other applications for deeds affecting part of Registered Land	Within 9 months	8,811	27.5%	40.5%

(1) The systems in place for the General Register of Sasines required additional work in order to allow them to be fully operated by staff remotely. This meant that while Sasines applications were completed on the minute book, presentment book and search sheet within the usual timeframes, they could not be formally 'despatched' until all system changes were implemented.
(2) Where an application is reliant on an earlier or same day application the relevant service standard will be the longer one.
(3) Relevant applications are those upon which RoS has carried out pre-work (research areas).
(4) The pandemic and consequent closure of the application record impacted DPA. Once the application record reopened, we prioritised getting DPA cases onto it.

In terms of registration quality, our measures cover a wide spectrum of key data aspects. Our current quality KPI was introduced in 2019-20, with the aim of completing 93 per cent of applicable cases with no quality fails or errors. In that initial year we achieved an average of 90.5 per cent against this target. In 2020-21, despite the many issues and challenges faced, we managed to increase this average to 91.5 per cent.

In addition to the quality KPI, we have a data point accuracy health measure that assesses the accuracy of the individual elements of data - for example within a title sheet. This aims to ensure that 98 per cent of data elements are correct. In 2020-21, we increased this average to 98.6 per cent (from 98.3 per cent in 2019-20) and exceeded the target in every month.

Our quality assurance team has worked extensively with registration teams to help achieve these improvements. Our quality check pinpoints the common reasons that specific data points fail. This enables the team to investigate the cause and provide additional support to help raise standards. Teams and individuals are kept informed of their monthly quality scores which encourages high standards and provides data that can be used to address any aspects that are below expectations.

For the first time, quarterly reports showing a comparison by teams and an analysed breakdown of common fail reasons and improvement activities have been provided to registration. Quality data is also now aligned with productivity data across all registration teams. These changes coupled with the introduction of a 'squads' way of working in registration – as outlined in more detail on - will lead to additional detailed reports relating to performance and should help to further improve it.

As illustrated in the table below, the number of applications that were rejected remained low throughout the past year. Having listened to customer feedback over the years, we consulted on removing the rejection fee in 2020-21. This change was well supported and has since been implemented with the new fee order that came into force on 1 April 2021.

Product	Rejection rate 2020-21	Rejection rate 2019-20	Rejection rate 2018-19	Rejection rate 2017-18
Dealing of Whole	4.3%	3.9%	4.6%	5.8%
First Registration	11.3%	12.0%	10.4%	19.2%
Transfer of Part	14.8%	13.2%*	14.4%	15.9%

*Restated from 15.9% to 13.2%

Our registration strategy

We reviewed our registration strategy in 2020-21 to ensure that we continued to focus our efforts on providing exceptional service and value for our customers. This included implementing a different approach to the arrear in the latter half of the year which looked at the overall volume of cases in our backlog, rather than the age of the cases.

New teams or 'squads' have been introduced in the First Registration space, tasked with increasing the efficiency of new applications that come in upfront. Each squad is comprised of multi-disciplinary, multi-skilled and multi-graded colleagues, who work collaboratively to keep cases flowing to completion. These teams are showing very promising data on completing cases in a timely manner, arresting any further cases from entering the arrear and preventing future backlogs from occurring.

We believe that by tackling new work quickly and efficiently, we can reduce the cycle time of applications for customers, develop the skills of our registration colleagues and ultimately process more applications in a shorter period of time. A number of ringfenced teams continue to work on the oldest cases to complement this and ensure these cases are still being dealt with. Ultimately, this will mean that the overall number of applications in our backlog will reduce as we prevent new applications from being added to it.

Our strategy is built on three key strands:
- People
- Systems
- Processes

People - In 2019-20, we undertook significant internal and external recruitment for registration, followed by a comprehensive training programme. The pandemic seriously impacted this and although we worked hard to get training back up and running, we did lose a lot of time. Our mentors and trainers successfully redesigned the training to deliver it remotely and we are now starting to see the benefits of having more people working on our most complex cases.

Systems - As well as the introduction of DSS, we worked on developing and introducing new mapping tools to streamline and improve our spatial processes and data, a deed text recognition system to help speed up the transferring of paper deed content to digital, and workflow management systems to enable us to manage digital applications.

Processes - We are committed to investing in individual learning and collaboration, so we have been building multi-talented, flexible squads to process applications. Organising our teams in this way has allowed them to take ownership of an application from the start through to completion, continuously learning from each other, reducing waiting times and avoiding duplication of effort.

Clear the arrear

Throughout the past year, due to the pandemic, we haven't been able to clear the arrear at the pace we would have liked. Nevertheless, we have continued to try to make progress. This work has two key goals – to remove the arrear and to prevent another one from developing. To help achieve this, we have continued to offer a comprehensive training programme for colleagues working on the arrear by switching to online learning.

First Registrations are where many of our most complex cases are left in the arrear. In order to address this, specific teams, or 'squads', have been set up to trial a new collaborative approach for this casework. As previously outlined, this has proved successful, enabling teams to work more efficiently on targeted pieces of work.

While we have been working closely with a number of stakeholders to process Transfers of Part applications within developments more efficiently, those outwith developments have proven more difficult to stabilise. To help with this, we have had teams of experienced colleagues working with customers to improve the efficiency and flow of these applications. We also now have over 400 developers signed up to our Development Plan Approval Service – more information on this can be found on .

Since April 2020, we have completed 8,826 cases that were older than two years (in working days). As of 31 March 2021, we have completed the 2016 arrear with just over 3,000 Transfers of Part and associated Dealing with Whole cases outstanding from 2017. We have 21,979 cases outstanding from 2018, 29,428 cases outstanding from 2019 and 34,516 cases outstanding from 2020.

The pandemic has had a substantial impact on our ability to work on these cases, which are often the most complex. Two enduring nationwide lockdowns have impacted significantly on the number of skilled caseworkers available to complete this work. We have also experienced a buoyant housing market, with higher than anticipated intakes of applications. Despite this, we have managed to move closer to a position where the amount of despatches is closer to applications received each week.

Our goal is to complete 60 per cent of new applications within 35 days from April 2021. By turning off the tap of applications joining the arrear, we will create the right conditions to improve our processes, turnaround times and free up resources to help us to achieve our target of reducing the arrear.

While we work to clear the arrear, we are aware that there may be circumstances where urgent completion of a pending application for registration is required. To meet that need, we introduced the Expedite Request Service in 2018, where customers can request that their application be fast tracked based on specific criteria. In the past year, we have made improvements to this service by setting up a dedicated team of registration experts to work on expedite requests. In 2020-21, we received 1,359 requests - 728 of those met the criteria and were expedited. The current turnaround time from approval of the expedite request through to completion is six working days.
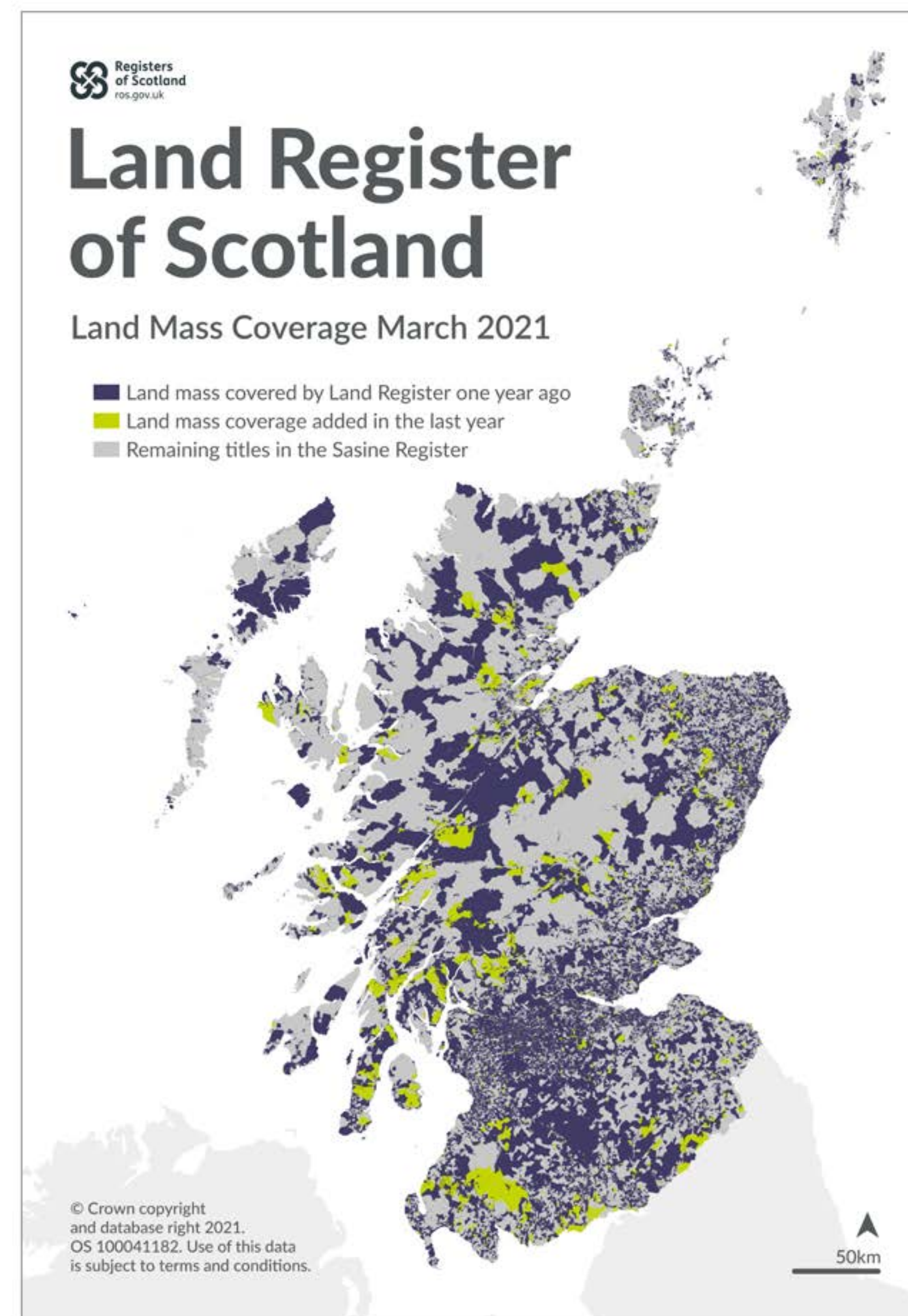
Land Register completion

As one of our strategic objectives, completing the Land Register by 2024 is a key aim for RoS. A completed Land Register will be a national asset for Scotland, making property transactions quicker and easier. It will also provide a comprehensive, map-based record of property ownership across the country and ultimately help us to answer the question 'who owns Scotland?'

We have now registered an estimated 44.5 per cent of land mass coverage - or 3,570,902 million hectares. The graphic opposite highlights the land mass coverage added to the Land Register in the past year.

While we have worked hard to keep pushing forward completion, the impact of COVID-19 has been significant and we have fallen short of our target to reach 50 per cent of land mass coverage being completed by the end of March 2021. Work in this area is, however, ongoing and as the organisation recovers from the effects of the pandemic, completing the Land Register remains our ultimate goal. We believe that our registration strategy should help drive progress towards this in the year ahead, particularly in terms of reaching functional completion i.e. where land and property that is likely to transact regularly is registered.

As outlined further on , we have also been working on a project to unlock information from our Sasine Register and we will publish our roadmap to functional completion, alongside our proposal for making Sasine information more accessible, later this year. We believe that our approach to Land Register completion across these various strands of work will not only achieve our ultimate goal but allow us to realise some of the benefits of completion more quickly. It will also provide greater value to Scotland and its citizens earlier than anticipated. At the same time, land and property information that is made available through the unlocked sasines approach will eventually move to the Land Register through either Voluntary or Keeper Induced Registration.

Registers of Scotland
ros.gov.uk

Land Register of Scotland

Land Mass Coverage March 2021

- ■ Land mass covered by Land Register one year ago
- ■ Land mass coverage added in the last year
- ■ Remaining titles in the Sasine Register

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50km

Other registers

While our two main registers relate to land ownership, we maintain 20 public registers in total. All of these registers have continued to function throughout the pandemic including the Register of Community Interests in Land, the Register of Applications by Community Bodies to Buy Land (RoACBL), the Landlord Register and the Letting Agent Register.

The Landlord and Letting Agent Registers are delivered in partnership with both the Scottish Government and local authorities. These are registers where RoS brings its experience of registration and delivering digital services to support other parts of government in the private rental sector.

Throughout 2020-21, the COVID-19 pandemic had a significant impact on Scotland's private rental sector, with guidance and legal obligations for landlord and tenants changing frequently. To help keep citizens up to date, and to reduce the burden on local authorities, we worked with partner organisations to deliver bulk communications capability for the Landlord Register. This allowed us to support the Scottish Government to deliver over 1.3 million emails, text messages and letters to landlords, letting agents and tenants. With letting agents in Scotland also being legally obliged to renew their registration in 2020-21, we worked with the Scottish Government to engage with a wide group of stakeholders within the private rental sector to incorporate improvements learned from the first two years of operating the register.

A service aligned organisation

During 2020-21, our work towards being a service aligned organisation existed in parallel with the work necessary to respond to the pandemic and ensure the continued receipt of registration applications.

Our Service Alignment Team (SAT) is responsible for the delivery and governance of six domains, or key areas of focus, bringing together people, policy, processes and products. The domains are: Customer Facing, Data, Land Register, Other Registers, Supporting and Mapping. During 2020-21 the work to deliver digital submissions touched each of these.

The Customer Facing domain delivered the new digital journey for customers, enabling the upload and submission of deeds to form applications on the registers. Just as the look and feel of registration changed for customers, it changed too for our caseworkers with the Data domain supporting the management and transition of colleagues from office-based to home working as well as supporting the governance of our data products.

The Land Register and Other Registers domains worked to digitally route applications to colleagues replacing the physical case bags which, until a year ago, would move around our offices. The ability to deliver digital extracts from these was also developed by the domains working with customer experience colleagues.

A critical feature of the registers maintained by RoS is the maintenance of archives for these; new archives have been built in the cloud, by the Supporting domain, for all digital submission services. This approach supports our cloud strategy, outlined further on , to improve security and resilience, consolidate multiple archive locations and, in doing so, simplify our estate. Recognising the leading work being done in this space, RoS was invited to speak at the global Amazon Web Services (AWS) re:invent conference in November.

Work in our Mapping domain continued with the release of new tools to colleagues in our First Registration and Transfer of Part teams. This is part of our strategy to provide improved mapping features to colleagues to help this often complex process, while also providing RoS with greater future capabilities in the display of spatial data. Turning to textual data, our Customer Facing team has been further building upon digital submissions by running a pilot that enables the creation of applications built, in part, from property information already validated by RoS.

The work over this reporting period has reduced reliance upon our legacy IT estate, enabling not only the release of new tools to colleagues but also a review of how teams are structured. These principles are also key to how we work with customers with co-design a continuing feature of our submission services, the current iteration in pilot and future digital registration service.

Ongoing improvements

We have already seen successes in individual areas of registration through our squads approach and believe this will continue to improve the way we work. A key feature is that squads working gives us the ability to flex and pivot to meet ever changing demands and consequently improves our resilience and sustainability. This has been particularly important in the past year when the volume of housing transactions has been more difficult to predict than ever.

We have also sought new ways of processing our most complex applications. Traditionally these would require our most senior, experienced registration officers to complete. However, applying the squads approach means that we can have teams of people contributing to our most complex applications. This has helped us to become more efficient in processing both new applications and those already contained within our backlog.

A key piece of work in 2020-21 has seen us make further progress towards updating our mapping systems. Mapping not only underpins everything we do but is vital as we look to the future and a data driven Land Register.

Over the past year, we have replaced the majority of our older mapping systems with a range of web tools such as Plan Creator, a new cadastral map database, as well as new tools and processes for maintenance of the Land Register. This new approach should ultimately allow us to produce a complete cadastral map as described in the 2012 Act.

As the new tools have been introduced, mitigating risk and avoiding disruption to the day to day work of colleagues has been critical. A phased roll out of the new system has transitioned 82 per cent of colleagues from the old to new system at a carefully managed and monitored pace. These developments have already made mapping more efficient and saved the business time – for example, 75 per cent of our First Registration casework now has map data associated that is reused and approved using the new mapping tools. Training on the new tools also takes days whereas it used to take months to be trained on the old system.

Delivering these improvements requires the migration and maintenance of 1.9 million registered titles, and the connected 10 million individual data entities, into a new data structure defining Scotland's Land Register and cadastral map for the future. Our technological development incorporates open standards, utilises open-source software and is influenced by innovative approaches to service and product design. It is also underpinned by our adoption of the International Organisation for Standardisation (ISO) Land Administration Domain Model (LADM ISO19152) which provides terminology for land administration that is as simple as possible in order to be useful in practice. The terminology allows a shared description of different formal or informal practices and procedures in various jurisdictions.

Our Policy and Practice Group has also looked at ways in which we could further improve mapping practices within RoS. This includes how and what information could be displayed on the cadastral map to provide more clarity and certainty for the end user.

Having modern mapping platforms that work with structured data will help RoS to better deliver information from the Land Register, adapt to improvements in geospatial and location technology, and to quickly answer questions such as 'who owns Scotland?'

Finally, our Development Plan Approval (DPA) service has continued to provide end to end support throughout the process of registering new developments. This free service gives certainty that what is built actually falls within the registered title, helping to resolve any title extent issues and giving reassurance to both developers and solicitors. We have over 400 developers using the service and in 2020-21, 274 DPA requests and 6,960 individual plots were approved.

Consolidate

Information

As an information business, we provide trusted products and services about land and property data to meet the information needs of members of the public and business customers.

ScotLIS

RoS launched Scotland's Land Information Service - ScotLIS - in October 2017. ScotLIS enables members of the public and registered business account holders to explore the Land Register on a map and find information on land and property in Scotland. It provides access to our main property registers and is vital for legal professionals transacting on property in Scotland. In 2020, ScotLIS won the Legal Technology Award at the Scottish Legal Awards for helping to transform the way in which members of the public and legal professionals interact with Scotland's land and property information.

There are two distinct ScotLIS offerings to meet different customer needs and it has been developed in close consultation with customers and stakeholders. The core offering is for members of the public to explore a map and find out information about land and property in Scotland. The second is an enhanced offering for account-holding business customers to access a broader range of information to transact upon land or property.

Key improvements to ScotLIS over the past year include:
- Improved downloads by combining title sheets and plans for the Land Register and combining search sheets with search sheet entries and images for the Sasine Register
- Enhanced the property information request customer journey with the ability to pay for manual searches online
- Improved accessibility through design enhancements

Between April 2020 and March 2021, we reached 1,760,258 sessions overall with a 33 per cent increase in public ScotLIS usage.

Data

Throughout 2020-21, our work included statistical analysis, Geographic Information Systems (GIS) development, business analytics, data architecture and infrastructure development. We have also been reviewing the licensing infrastructure that supports our data products and services in order to update and streamline the process.

Information quality is key to enabling added value through reuse and we are continuing to invest in resources to improve our existing data products and develop new ones. We have a robust quality assurance framework which supports high quality data coming onto our registers. We also work closely with other organisations to understand their needs so that we can continuously develop our data and information products.

Our dedicated domain team has implemented a data warehouse, providing managed access to structured data and enhancing data governance. Its focus has been on automating data reports and extracts, looking at opportunities to standardise and add value to our data, and investigating ways in which we could structure the Land Register in the future.

As a producer of official statistics, we provide data and analysis to support society's need for information on the Scottish land and property market. The information provided is used to improve decision making, stimulate research, and inform debate both in the public and private sectors. Our data products and services have a wide range of users, including policy makers within the Scottish Government, other public bodies, banks and other financial institutions, the legal profession, property experts and property service providers, academic bodies, utilities companies, citizens and the media.

While engagement activities have been somewhat different during 2020-21, we continue to engage with our stakeholders to develop our understanding of the potential uses for the data we hold, and to tailor our products and service experiences to user needs. Following feedback from our user feedback survey and statistics user day in 2019, we introduced changes to our quarterly statistics, adding in more comprehensive calendar year information as spreadsheet tables instead of a PDF. We also introduced urban/rural analysis to our Land and Property Titles by Country of Origin Report and our Property Market Report. We will continue to listen and respond to user needs and views as well as raise the profile of RoS as a data and statistics organisation.
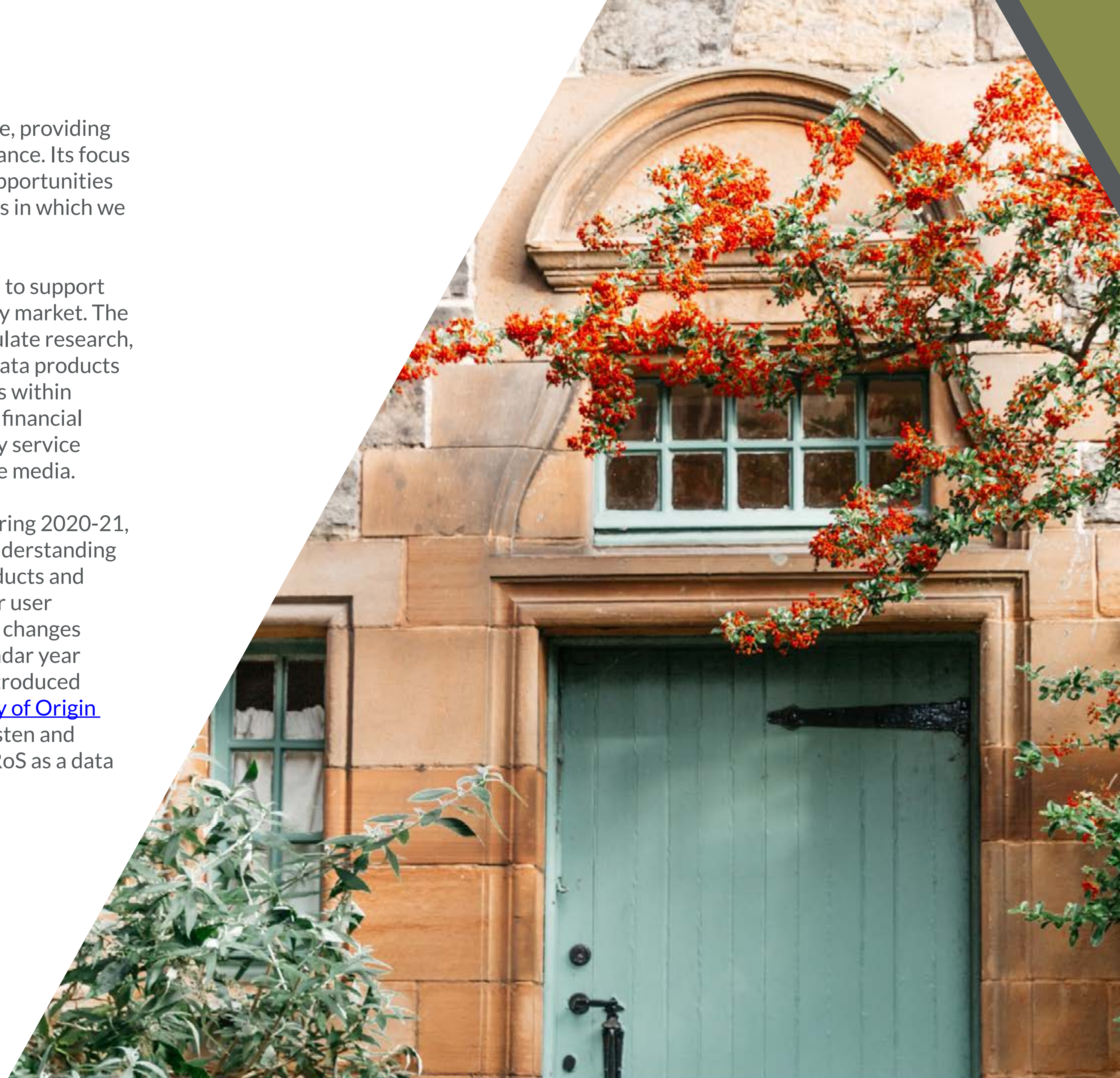
We support the evolution of new services and business through our commercial users and the products that they in turn create, supporting data driven innovation and new economic activity. One example of this in practice is Geovation Scotland which is outlined in more detail on .

Our annual Property Market Report was published in June 2020. It provides a long-term overview for both the residential and the non-residential markets back to 2003-04 when RoS began compiling data for the whole of Scotland.

The Land and Property Titles by Country of Origin Report was published in March 2021 and contains high level statistics on the country of origin of all property owners and tenants with long leases in Scotland. The annual update includes the most frequent countries by origin of purchaser/tenant, local authority variation and experimental statistics showing the proportion of Scotland's land area that has a proprietor address outside of the UK.

RoS data is used to produce the monthly UK House Price Index (HPI) through collaboration with the Office of National Statistics, HM Land Registry and Land & Property Services Northern Ireland. This provides valuable information on average house prices in Scotland, placed in the context of house price changes across the UK. As a designated National Statistics publication, the UK HPI meets the highest standards of trustworthiness, quality and value as defined in the Code of Practice for Statistics. The graphic opposite is taken from the UK HPI Scotland in March 2021 and highlights the average residential property price by local authority.

Under the European INSPIRE (Infrastructure for spatial information in Europe) Directive we have a statutory obligation to create a cadastral view of the Land Register and we update this dataset quarterly. Spatial data is core to our business, and we work proactively with Ordnance Survey and the UK Geospatial Commission to explore new uses and scope for increased efficiency. In July last year we were able to make this dataset more reusable by issuing it under an Open Government Licence. We continue to provide this important dataset now the UK has left the European Union.

UK House Price Index Scotland: March 2021

Registers of Scotland

Average residential property price by local authority

more than £250,000
£200,001 to £250,000
£150,001 to £200,000
£100,001 to £150,000
£100,000 or less

City of Edinburgh
local authority with the highest average price
£285,867

East Ayrshire
local authority with the lowest average price
£104,336

Contains OS data
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and database right 2021.

100km
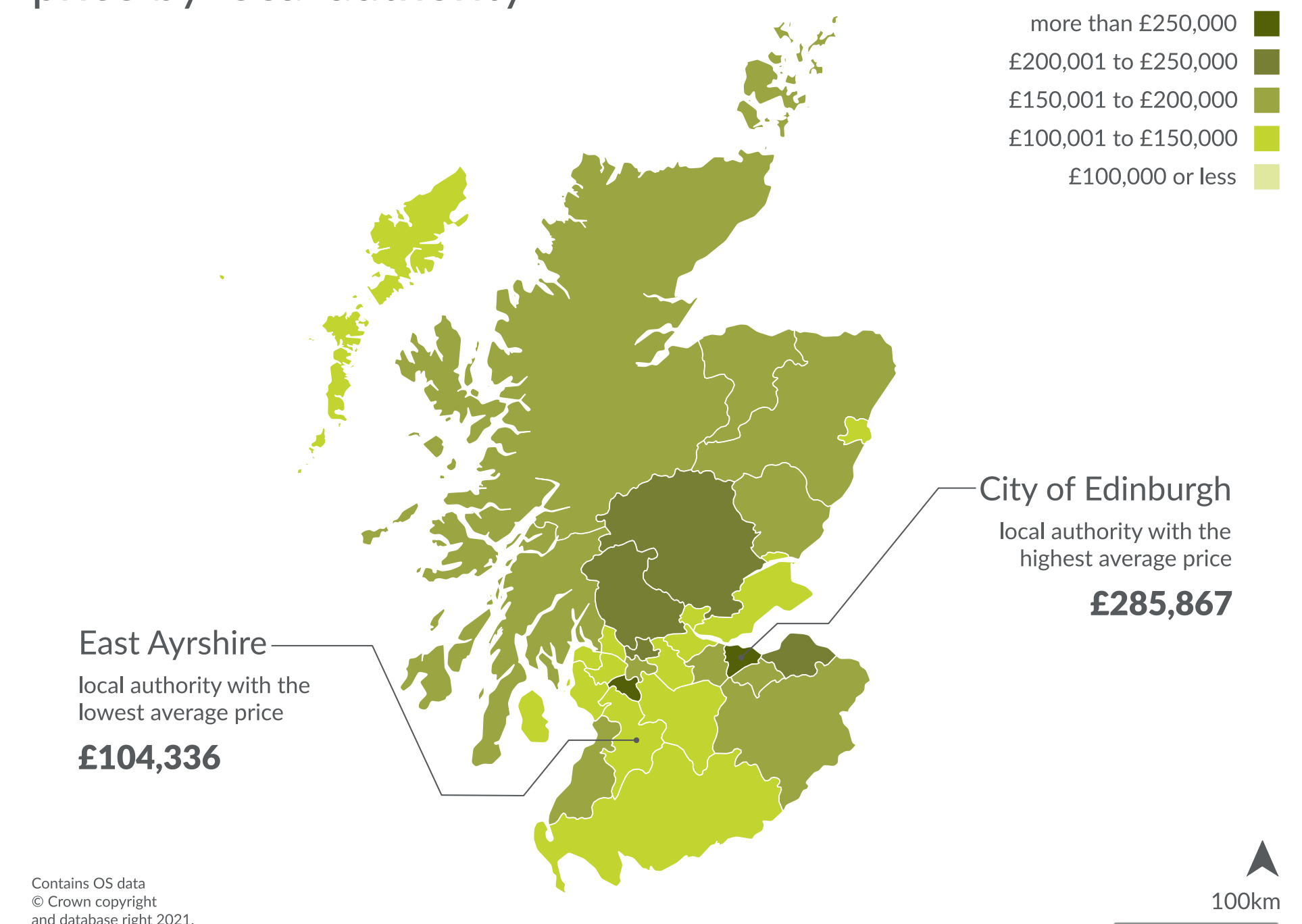
New Registers

Over the course of 2020-21, we continued to develop the Register of Persons Holding a Controlled Interest in Land (RCI). The regulations for the RCI were approved by the Scottish Parliament on 10 February 2021. RCI will be a statutory register created for the purpose of increasing public transparency of individuals who have control over decision-making in relation to land in Scotland. It will be free to make an entry in this register and to search it. A project team has been established to design and build RCI, ensuring that the design meets the policy intent behind the regulations and that we're developing it in consultation with our stakeholders and customers. RCI will be live for submissions on 1 April 2022.

We have continued to work closely with colleagues in the UK Government to support the development of a proposed UK Register of Overseas Entities, the policy intention of which is to combat money laundering and achieve greater transparency in the UK property market, and we await the introduction of the legislation.

Plan Assistance Service

As a non-statutory service, the decision was made in 2020-21 to suspend new requests for the Plan Assistance Service (PAS) in order to prioritise available resource onto delivering statutory services. PAS colleagues were reallocated onto supporting the delivery of statutory duties whilst ensuring that existing PAS work already commissioned by customers was completed. It has not yet been decided if the service will restart in the future.

Digitising

Digital Submissions Service – the detail

Digital transformation has always been a vital part of RoS' roadmap but the COVID-19 pandemic saw this being fast tracked with the creation of the Digital Submissions Service (DSS). Rapidly moving from a paper to a digital system, five new online services were launched in the space of just four months.

DSS represents one of the most significant changes for customers, and ultimately citizens, in decades. In 2020-21, 94.2 per cent of applications to RoS were received digitally (compared to 38.7 per cent in 2019-20) with only one register, the Register of Deeds, still operating as fully paper based due to existing legislative requirements.

Building the service

As outlined in the [COVID-19 response section](#), finding a digital solution for registration was vital if Scotland's property market was to continue to operate during the pandemic. Speed of implementation was paramount in order to protect people's house moves and the wider economy.

As this was an organisation wide issue, it required an organisation wide response. Mission teams, the term used to describe bringing people together to a common goal and, in this case a time critical activity, were quickly established to bring the right people together to solve the problem and deliver sustainable and enduring solutions.

Regular team sessions were held to drive the work forward and unblock issues. This ensured that decisions were able to be made and implemented swiftly. Collaboration tools were also used to visualise the journey and progress, enabling everyone involved to have the same knowledge and understanding.

As with all development at RoS, customers were at the heart of the process. A prioritisation exercise was undertaken to make sure that the most pressing issues were dealt with first to help keep the Scottish property market moving. The mission teams worked closely with service users and adapted the trajectory of work based on real world feedback. Using agile methodologies, products were trialled in beta test environments and 58 research sessions involving 126 customers took place to ensure the product met user needs.

We encouraged customer adoption by maintaining clear and integrated communications throughout. This included regular progress updates, accessible guidance documents, walk-through videos and in-person customer service support. Roll out was closely monitored, including a daily cross functional triage between teams to safeguard high levels of operational efficiency. This ensured that the capacity of the business to accept digital submissions was protected and strengthened as the transfer to the new approach unfolded. It also allowed better insight into customer interaction with the system and where it could be further improved.

Benefitting customers and protecting the economy

The benefits to customers have been numerous and far-reaching. These include:
- Reduced processing time - customers are now able to upload their documents for processing in a matter of minutes rather than relying on more time-consuming delivery methods
- Increased confidence – customers know that an application will arrive on the same day as opposed to relying on postal services
- Reduced administration costs – customers can expect to receive significant savings in their own administration costs due to increased automation
- Improved support – achieved by joining up application numbers and registered titles through the new system, allowing customer enquiries to be answered more efficiently

Ensuring that the housing market could continue to operate throughout the pandemic has also helped to protect the Scottish economy. In 2019-20, the value of residential property sales in Scotland was £18.5 billion, highlighting just how vital an economic contribution the housing market makes. Moreover, the move to digital services means that RoS now expects to save the public purse over £250,000 in annual postal contracts.

Future plans

DSS has not only been very popular but supports the way RoS and our customers – particularly solicitors and lenders – are likely to work going forward. For these reasons, we are working with colleagues in the Scottish Government to make permanent provision in the coming year for digital submissions to be the default method of registration going forward.

A consultation on making digital submissions permanent ran from 22 December 2020 to 1 February 2021. It also outlined that we are seeking the required change to accept electronic deeds to the Register of Deeds. The consultation received 223 responses - the highest response RoS has ever had to a consultation – with extremely positive feedback.

More widely, DSS has been recognised for its positive impact on registration in Scotland in being shortlisted for both a Scottish Public Service Award and a Civil Service Award in the past year.

> The Digital Submissions Service (DSS) is a secure, fast and efficient service for legal professionals and a quantum leap forward. By allowing solicitors to submit applications (and supporting deeds) through a digital portal, it improves speed and efficiency and reduces risk in preparing and submitting applications. By designing the portal to replicate existing processes, RoS have made it easy and intuitive for solicitors to embrace it. This is a fantastic example of RoS rapidly developing an interim technology solution during the pandemic which represents a significant long term improvement and is a major benefit to legal professionals.
>
> Law Society of Scotland

Evolving our wider digital services

The DSS has become the basis for further improvements to the overall registration process. Building on its successes, we have developed 'Register Land and Property' to streamline the process of submitting our most common application types (dispositions and standard securities over the whole of single, registered titles) and associated advance notices. It does this by reducing the amount of information that needs to be supplied and by consolidating disconnected services into one integrated experience.

'Register Land and Property' is a further step towards creating a fully digital registration service that encompasses back end integration and front end products, including electronic deeds and signatures. RoS set out this ambition in our DSS consultation, with 97 per cent of respondents agreeing that we should continue towards fully digital land registration.

Delivering resilient services

This last year represented a new dynamic and challenge in supporting our digital services – remote working and remote support at scale. Maintaining secure and resilient systems whilst supporting a remote workforce was only possible based on the solid foundations and investments made in earlier years. We have also started to roll out Microsoft 365 which, in providing new features such as team chats, virtual whiteboards and real-time collaboration, has been particularly beneficial for working remotely.

Cyber Security remained a core focal point in our journey this year. Investments in boundary defence, detection and protection technologies has given RoS proactive resilience against several high profile global cyber instances. Internal and external auditing has demonstrated continuously improving assurance, cyber-maturity and risk reduction. We continue to align to the Scottish Government Cyber Resilience framework and public sector action plan, which informs our IT Security roadmap where cyber resilience is managed as a key risk.

Further investments in our on-premise and cloud based digital hosting platforms, backed by an appropriate assurance framework, has ensured that the foundations of our digital services are robust, high-performing and sustainable for years to come, whatever the new world may look like. We have also maintained our excellent service availability standards, with unplanned system outages rare occurrences.

Innovation

As a forward thinking organisation, we aim to be innovative in our outlook and to see our data used in original and beneficial ways. We believe that it is our culture of innovation and organisational values that have allowed us to not only adapt but to also accomplish despite the unprecedented circumstances of this last year.

Unlocking Sasines

The past year has given us the opportunity to reflect on how we continue to deliver our services and a chance to evaluate our tools, approaches and ways of working. This has included considering the benefits of Land Register completion and whether there are complementary strategies that could help answer 'who owns Scotland?' in a more efficient way.

Completing the Land Register is a challenging task which involves transferring land and property information to it from the older Sasine Register. Three current approaches are used to do this - First Registration, Voluntary Registration and Keeper Induced Registration. While each of the current approaches takes skill and expertise, they are also all underpinned by using information from the Sasine Register. It is this commonality which has allowed us to identify a potential fourth approach to determining land and property ownership.

As the Sasine Register already contains textual information on land and property ownership; the thinking we have developed is that this information could be made more accessible, allowing a clearer picture of land and property ownership across Scotland. This involves collating spatial data to provide a visual representation on a map of where that property is, and its approximate extent, then link it to the Sasine search sheets that provide ownership information.

With strong uptake from larger landowners in providing us with this spatial data, it would enable us to provide information for most of the land and property in Scotland well ahead of it formally transferring from the Sasine to the Land Register. It would also permit us to provide an enhanced level of information on the likely ownership of areas not yet on the Land Register.

Although the unlocked Sasine information will not have the same benefits as a fully registered title, it will be a very useful addition to inform policy relating to land and property ownership and could be easily accessible to the general public. In other words, it would allow us to fill in the gaps to help answer 'who owns Scotland?'

While we are still striving towards Land Register completion as previously described on , we believe that this complementary approach will more quickly deliver some of the benefits of completion and also represent an effective use of RoS resource. As collaboration is a fundamental part of this, we have been working with key stakeholders across the past year to shape the approach and are due to complete a proof of concept by June 2021. This will help ensure we achieve the best outcome for Scotland, its economy and people.

Cloud strategy

Cloud computing is the delivery of computing services – servers, storage, databases, networking, functions, analytics, intelligence and more – over the internet i.e. 'the cloud'. In only paying for services used, the cloud can help businesses to become more agile, innovate at speed and lower operating costs.

At RoS, we have traditionally operated an on-premise delivery model where we directly managed all aspects of the infrastructure. We determined that a move to the cloud would allow us to focus our efforts on value-add activities. Consequently, this would allow us to better serve our customers as we wouldn't have to worry about many of the digital maintenance activities required to keep the lights on. Instead, we would be able to invest more effort in value-add digital activities i.e. building great products for our staff and customers.

In 2019, we set out a transformative strategy outlining why cloud could support our corporate vision of becoming a 'digital registration and information business, trusted for its integrity'. Over and above the stronger value focus, the strategy focusses on empowering our digital colleagues, by making state of the art tools available which allow RoS to become more digitally innovative and agile. Furthermore, all of this will be done in a way which increases our resilience and cyber security capabilities.

Over the past year, we have embarked on a risk focussed maturity journey. This has ensured that we are adopting cloud in a sustainable, resilient and secure fashion. Digital and Information Governance colleagues have worked in partnership with our Executive Management Team and information security governance groups to ensure all of the appropriate checks and balances are in place, delivering confidence that we are never operating outwith our technical and assurance capabilities.

In support of this assurance journey, we have used real and strategically aligned pilots to test, learn and prove or pivot our assumptions. This approach has allowed us to deliver demonstrable value during the early governance period whilst building strong foundations for future development. We have transformed our 25 year old statutory Register of Judgments, from a static and unsustainable register, to a cloud-based register which is secure, resilient and amenable to continuous improvement. These pilots are a significant step towards creating a more sustainable digital estate and alongside our new deed search tool and archive service, has helped to set the path for future digital development in the cloud.

Under the governance of the sustainable assurance framework, we will continue to utilise the cloud to deliver great digital products which are secure, resilient and continuously built around the needs of our colleagues and customers.

Geovation Scotland – supporting start-ups

As custodian of a vitally important national dataset we have a duty to ensure its benefit is maximised. In 2019, we launched Geovation Scotland in partnership with Ordnance Survey (OS). This innovative project supports Scottish-based start-ups who identify how RoS data, combined with other geospatial and property data, can be used to solve problems and deliver value to businesses in Scotland.

Geovation Scotland offers successful applicants access to a 12 month programme. This encompasses six months of intense incubation with a bespoke programme of content based on their start-up's requirements, followed by six months of arms-length to-market support. In addition, start-ups receive access to OS and RoS data, access to industry experts, up to £15k of funding and the use of our co-working Geovation space usually housed in our Edinburgh office.

The impact of COVID-19 in March 2020 meant a number of changes to the delivery timeline of Geovation Scotland. As with all other parts of RoS, Geovation moved to being delivered completely virtually and we continued to provide vital support for our first cohort of companies, as well as for our entrepreneurs-in-residence and wider community, during this incredibly challenging period.

Recruitment of the programme's second cohort was paused briefly in April 2020 to ensure that all applicants were still able to participate and that the quality of support and content would not be impacted. Following this period, four additional start-up companies were successfully recruited onto a completely virtual programme, working across retail, eco-tourism, robotics and property development.

GEOVATION SCOTLAND

Our first Geovation Scotland cohort completed their year-long programme in October 2020 and joined entrepreneurs from our second cohort in pitching their businesses at the inaugural Geovation Scotland Virtual Showcase in December. Over 80 potential investors, partners, customers and collaborators from across the public and private sectors joined the event. It was also supported by the then Minister for Public Finance and Migration Ben Macpherson MSP, who recognised RoS as a leader in public sector-led open innovation and highlighted the importance of Geovation Scotland for the country's post-COVID economic recovery.

To date, the companies working with Geovation Scotland have raised over £400k in additional funding, £150k of investment and have created 15 full-time jobs in addition to the start-up founders themselves. They have also benefitted from the ever-growing network of organisations, both private and public, that have worked with Geovation Scotland in the past 12 months, providing workshop content, sector-specific advice and mentorship, as well as access to funding opportunities and investment. In addition to the support of our external partners, our companies have also benefitted hugely from the expertise of our RoS colleagues and have had access to experts in business-critical areas from across the organisation.
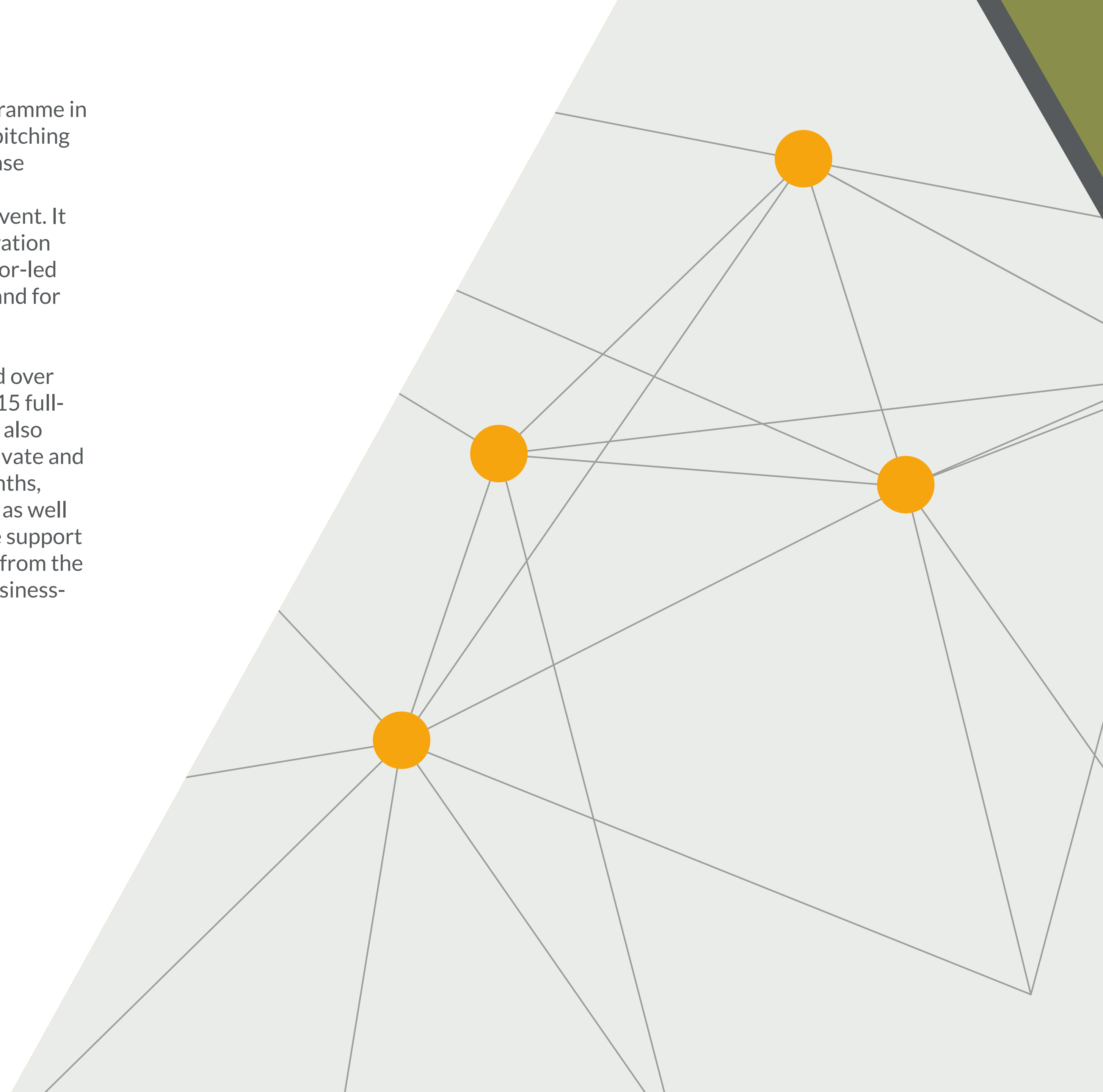
Making it happen

Delivery

Working with our customers

We provided support to our customers throughout 2020-21 in spite of the COVID-19 pandemic.

During the first national lockdown, our customer service team was the first point of contact for thousands of legal customers and citizens who were seeking information and support. To help manage enquiries during this challenging period, a bespoke COVID-19 email address was set up for customer support and a new COVID-19 homepage was created on the RoS website as a central hub for the latest information. The Keeper's Customer Blog was fast tracked from a monthly to a weekly schedule, and a weekly MSP/MP update was created, to ensure key audiences could keep pace with the rapidly evolving situation. RoS social media channels also engaged with customers and citizens to direct them to the latest updates and to pass complex cases along to customer services where appropriate.

Recent investment into moving our IT systems onto cloud-based options meant that our customer support teams were able to fully work from home and provide an uninterrupted service to customers. This was invaluable as it meant that we could help, inform and reassure customers during these unprecedented times and advise them that whilst physically closed, we were able to keep the conveyancing process moving.

The effects of the pandemic on the property market has included a shift in the type of demand for our support services. We have experienced an increase in contact from citizens and they now account for more than a third of our enquiries. This changing ratio is being taken into account as we look at how we can improve interactions with our customer services teams going forward. The teams have also spent a lot of time with customers explaining the new ways of working and supporting them as they have adapted to our new digital processes and systems. This extra support and the increase in citizen contact are reflected in our average call length times which increased over this financial year to nearly six minutes - up from five minutes and two seconds in 2019-20.

Across the year, the number of calls we received was 19 per cent fewer than the previous year. Interestingly however, we received and processed 14 per cent more emails, 80 per cent of which were processed within two working days, an increase of four per cent on last year. This decrease in calls and increase in emails could be a reflection of the changes in working patterns as people juggled their domestic and working lives and chose the 24/7 email option to contact us. We certainly saw an insight into customer working patterns reflected in the submission times to our Digital Submissions Service with many occurring outside of core business hours.

In autumn 2020, call recording was brought into our customer services area. The new policy supports our aims of providing consistent and quality customer services for all of our customers. We also use the insight gained on calls to improve our products and services and to better protect our colleagues in rare instances of unacceptable behaviour from customers.

Our most common enquiries continue to be about copy deed requests, progress on applications, invoice payments, accounts for our online tools, and advice on our products and services. Our ScotLIS service, as outlined on , has increased transparency and ease of access for citizens who wish to purchase information about land and property. The biggest increase in demand was in complex searches with people wanting to discover who owns a certain piece or pieces of land. This product alone experienced a 25 per cent increase in orders compared to the previous year.

The number of complaints we received in 2020-21 was 78, which is a 30 per cent reduction from 111 in 2019-20. Two complaints were referred to the Scottish Public Services Ombudsman (SPSO), neither of which were upheld. Most complaints related to the speed of the service in terms of our arrear. A number of registration activities are underway to tackle the arrear and accelerate registration services - more details can be found on .

Our March 2021 customer satisfaction survey showed an overall satisfaction score of 90 per cent, up from 83 per cent the previous year. We are continually looking for ways to improve services for our customers and the success of the digital submission advances has played a huge part in increasing that score. We also look to smaller ways to improve the customer's experience, for example 88 per cent of calls to customer services are answered in under 20 seconds.

In 2020-21, we received and responded to 78 Freedom of Information (FOI) requests which is lower than in previous years. The average response time was 14 working days with 100 per cent of requests receiving a response within the statutory timescale. The majority of requests we receive relate to individual titles and applications for registration. The second most frequent subject is registration policy and practice.

We also take our public records management seriously and the National Records of Scotland has commended our work in this area.

Stakeholder engagement

Regular engagement with stakeholders continued throughout the year. This included participation at virtual events and scheduled meetings with groups such as the Law Society of Scotland (LSS) and lenders. These activities provided valuable opportunities to speak with key stakeholder groups and gather feedback as part of our ongoing commitment towards transparency.

At the start of 2020 RoS had a wide range of face to face events planned, including a regional workshop series and a major conference. However, due to the impact of the COVID-19 pandemic we quickly reassessed our plans and pivoted to a fully digital events programme.

Successfully transitioning to an online platform, RoS delivered 69 virtual events over this reporting period to an audience of over 1,390 people. This included a 'welcome back' series for legal professionals returning from furlough as well as regular sessions on products and services to better inform customers and stakeholders about our work. Our virtual regional workshop series allowed our customers to interact directly with the Keeper and senior advisors to answer their questions.

The revision of the events plan also provided an opportunity to promote our events through new marketing channels. A dedicated events newsletter was created, and social media has taken on a greater role in campaign and event promotion.

Just over a third of attendees completed feedback surveys throughout the year with results suggesting that the virtual events programme has been very well received with 96 per cent rating their interaction as either good, very good or excellent.

RoS is accountable to the Scottish Parliament and we undertake a range of activities to help MSPs support their constituents and to increase awareness and visibility of RoS. We correspond regularly with MSPs and MPs in relation to questions from their constituents. In 2020-21, we received and responded to 115 MSP enquiries, three letters from parliamentary committees and four Parliamentary Questions.

To keep members of parliament informed during the rapid pace of change at the start of the pandemic we increased the frequency of MSP newsletters from quarterly to weekly. Moving beyond the crisis communications stage, this was then converted to monthly communications. We have also offered virtual visits and one to one meetings to a number of MSPs.

On 16 June 2020, the Keeper and Accountable Officer Janet Egdell, appeared before the Economy, Energy and Fair Work (EEFW) Committee. They gave evidence on RoS' progress in the last year as well as outlining our initial response to the pandemic. Throughout the year, the Keeper continued to update the EEFW convener by letter with 21 updates sent to the EEFW Committee.

On 2 March 2021, Kenny Crawford, Director of Business Development attended the same committee to support the then Minister for Trade, Innovation and Public Finance Ivan McKee MSP, as the Parliament approved our statutory fee change proposals.

We will continue to engage with MPs, MSPs and their staff in the year ahead. This includes offering support to new and returning MSPs, as well as their researchers and constituency caseworkers, following the Scottish Parliament election in May.

Islands (Scotland) Act 2018

As one of the relevant authorities listed in the [Islands (Scotland) Act 2018](#), from 23 December 2020 the Keeper is under a statutory duty to have regard to island communities in carrying out her functions. This includes the preparation of an Island Communities Impact Assessment (ICIA) in relation to a policy, strategy, or service which, in the Keeper's opinion, is likely to have an effect on an island community which is significantly different from its effect on other communities.

An ICIA is important because island communities can face many challenges when compared with mainland and urban areas. For example, the consequences of geography can create particular problems for island communities such as poor digital connectivity.

The ICIA consideration and decision-making process has been incorporated into RoS business processes, project planning and assurance checklists. Once prepared, an ICIA will be published on our [website](#).

The Keeper is also under a duty to publish information about the steps RoS has taken to comply with Section 7 of the Act during a reporting period. A reporting period is any period determined by the Keeper of up to a maximum of one year. The publication of the annual reporting duty will be through our annual report and accounts and is attached this year as [Appendix Two](#).

Our people

Core to our People Strategy is our commitment to create the conditions that support a 'flourishing workforce'. Over the past 12 months this has been framed by the impacts of the COVID-19 pandemic on our people and for us more broadly as an organisation.

Our colleagues have adapted rapidly to the provision of digital services and the necessity of remote working for all but a very few office-based essential workers. Leaders and managers have made use of digital communications to support people at a distance to navigate the complexities of remote enablement and service delivery. These conditions have seen an acceleration of service design solutions and the implementation of new team structures within our registration directorate, as outlined on [page 29](#), with the aim of providing a more effective operating model. Organisation development practice continues to provide a framework by which we seek to understand and manage the impacts of change for our people and respond appropriately to maintain engagement and provide the necessary support.

We have placed enormous emphasis on wellbeing and supporting people to work well remotely. Our commitment to hearing the voices of all colleagues within the organisation has, in fact, had even further impact over this period. This has been reflected in our most recent interim Investors in People (IiP) assessment report which evidenced strong progress towards our goal of gold standard IiP accreditation.

We remain committed to our partnership agreement with the Public and Commercial Services Union (PCS) to support collaboration and create stronger working relationships with one another. We have various employee representative group forums including our Carers' networks and LGBT+ network, and as described further on [page 55](#) we have a new Equality, Diversity and Inclusion strategy which includes a comprehensive engagement plan to champion this. A key objective under the new strategy will be to increase the representation of Scotland's diverse communities at all levels of our workforce. We will actively monitor KPIs that show our progress towards this. We are pleased to have maintained our position as one of the few public bodies which reports no gender pay gap. We have also recently engaged with the Scottish Trade Union Congress' 'Break the Race Ceiling' Campaign, sharing diversity statistics within RoS to help inform their work. We intend to monitor the output of the campaign, to learn and improve our practices.

Our regular internal engagement opportunities have been successful as online participative events. We hold monthly 'town hall' sessions with the Executive Management Team (EMT), and senior management. These sessions are available to all colleagues and are used to provide updates on relevant business information for that month. Each session allows colleagues to submit their questions live, allowing for real time responses. This is then followed up with an article on our intranet site, alongside a recording for those unable to attend. In 2020 the monthly town hall webinars had an average attendance of 424 staff participants per event. We also hold bi-monthly Team Leader sessions for our 180 people managers, to allow the opportunity for Team Leaders to come together as a cohort to hear updates from the EMT and participate in discussions and Q&A sessions. Over 2020, these sessions were attended by 580 people managers in total. Other interactive tools, such as the Slido polling platform provide opportunities for people to have their voice heard and ask questions. We have continued to seek employee opinion through these channels during lockdown and have adapted these to meet the needs of a distributed workforce. Our regular 'Ask the Keeper' Slido sessions saw 3,562 active participants in 2020 with 1,701 questions being asked throughout the year.

Our annual 'Big Picture' internal engagement event was attended virtually by 743 colleagues in 2020, which demonstrates the value of participation. The purpose of the Big Picture is to recognise key achievements from the previous year and give colleagues a better understanding of where the business is heading for the next 12 months, and how this is likely to impact colleagues.

Quarterly pulse surveys remain in place to capture colleagues' perspectives with insight gained being used to shape business decisions. Specifically, with the Civil Service People Survey (CSPS), the results are analysed to agree RoS-wide action themes which are shared and signed-off by all colleagues. CSPS 2020 saw our response rate jump to 83 per cent, a 10 per cent increase on the previous year, and our engagement index rose to 66 per cent, a 7 per cent increase on the previous year.

Colleague wellbeing has been paramount throughout a year of rapid change and uncertainty and we have employed a comprehensive Wellbeing Strategy, with materials available to all colleagues via a newly created wellbeing intranet hub. Colleague and manager toolkits have been developed on a range of topics like resilience, adapting to change and virtual team social connection. Facilitated sessions bring the toolkits to life. We invested in the Calm application, an award-winning meditation app for mental fitness, and provided a free premium subscription to all colleagues. We ensured managers were supported in having sensitive conversations with the introduction of Mental Health Awareness training, which is now being rolled out to all colleagues. We created toolkits to help colleagues get used to remote working and tips on how to look after themselves. We also created a connecting well remotely forum to increase the social interaction amongst colleagues who may be feeling isolated.

Throughout the lockdowns, we have continued our many development programmes, using technology to deliver learning and development activity. One of the most successful programmes has been 'Management Essentials'; focussed training available to all people managers. This modular programme has been pivoted from classroom based to virtual facilitation and provides theory and practice opportunities on fundamental management skills and knowledge. The 'Management Induction' programme is a shorter development intervention that is also offered to all new managers.

In line with our ongoing commitment to invest in our people and 'grow our own' talent, four colleagues are currently being supported with either a Data Scientist or Cyber Security graduate apprenticeship. During the length of their degrees, graduate apprentices are offered internal mentors to support and translate learning into practice. Recently, in partnership with Skills Development Scotland and Napier University, we have encouraged colleagues to apply for a funded Graduate Apprenticeship degree in Business Management. The opportunity was made available to all colleagues and seventeen applications were received. This development aligns with investment in our 'grow our own' approach where we are developing further strategies to advance colleagues into critical roles; either hard to fill positions or roles that are identified that will increase in requirement. Vacancies are transparent and available to all colleagues, with the right support in place to help colleagues pivot and leverage second career opportunities.

Modern Apprenticeships are another mechanism leveraged in RoS and offer a detailed onboarding process and robust development journey. Using a learning pathways approach, colleagues are given the support to gain the technical knowledge and skills to succeed and progress in their roles. A learning associate model is in place to support training and mentoring via learning coaches.

Specific technical training has been rolled out to enable colleagues to adapt to new technology and processes. A change management approach has been used to support the implementation of significant digital changes to ensure the right support for effective adoption and utilisation. In addition, in response to digital literacy needs, fundamental IT skills training has helped colleagues improve their digital skills.

Training needs analysis takes place annually with regular reviews to capture broader technical development needs. These needs are identified and scoped with a range of specific interventions put in place internally or via expert third party suppliers.

During the last year, RoS has continued to remotely recruit and onboard new colleagues, ensuring we have the skills needed to deliver services to our customers and supporting a diversity of talent within the business. Over the period of 2020-21, as well as a large number of internal recruitment campaigns, we ran 27 external campaigns from which 23 new appointments were made, including three new Non-Executive Directors. We are proud of our achievements, and to have welcomed new colleagues into RoS during this challenging time.

A new HR and payroll system, MyHR, was introduced in the past year to help improve efficiency by enabling colleagues to view, record and update their HR data in one system. Managers were also given access to MyTeam, a manager self-service portal which includes additional functionalities to support them managing a team including enhanced data and reporting functionality. The new systems support the broader organisation with an improved ability to capture and analyse Management Information (MI), enabling a single source of the truth for people data. Colleagues were supported in their roll out with a variety of learning support including walkthrough videos, FAQ guides, facilitated readiness overviews and training drop-in sessions.

Our people are integral to the success of RoS. This year we have experimented with changes to our people management and development systems to engage colleagues in collective, short-term objective setting and continuous feedback on performance. Further development of our performance culture will be a key focus in 2021-22.

Our ambition is to have a workforce which reflects the citizens we serve as well as our broader society in Scotland. This includes diversity of age range, background, ethnicity, and life experience. As illustrated on the next page, while we have good representation in some areas, there is progress needing made on others. More information on the diversity of our workforce can be found in our most recent Equalities mainstreaming report.

Employees by age group

Age group	Count
<25	184
25-29	106
30-34	94
35-39	147
40-44	151
45-49	148
50-54	184
55-59	167
60-64	62
65+	27
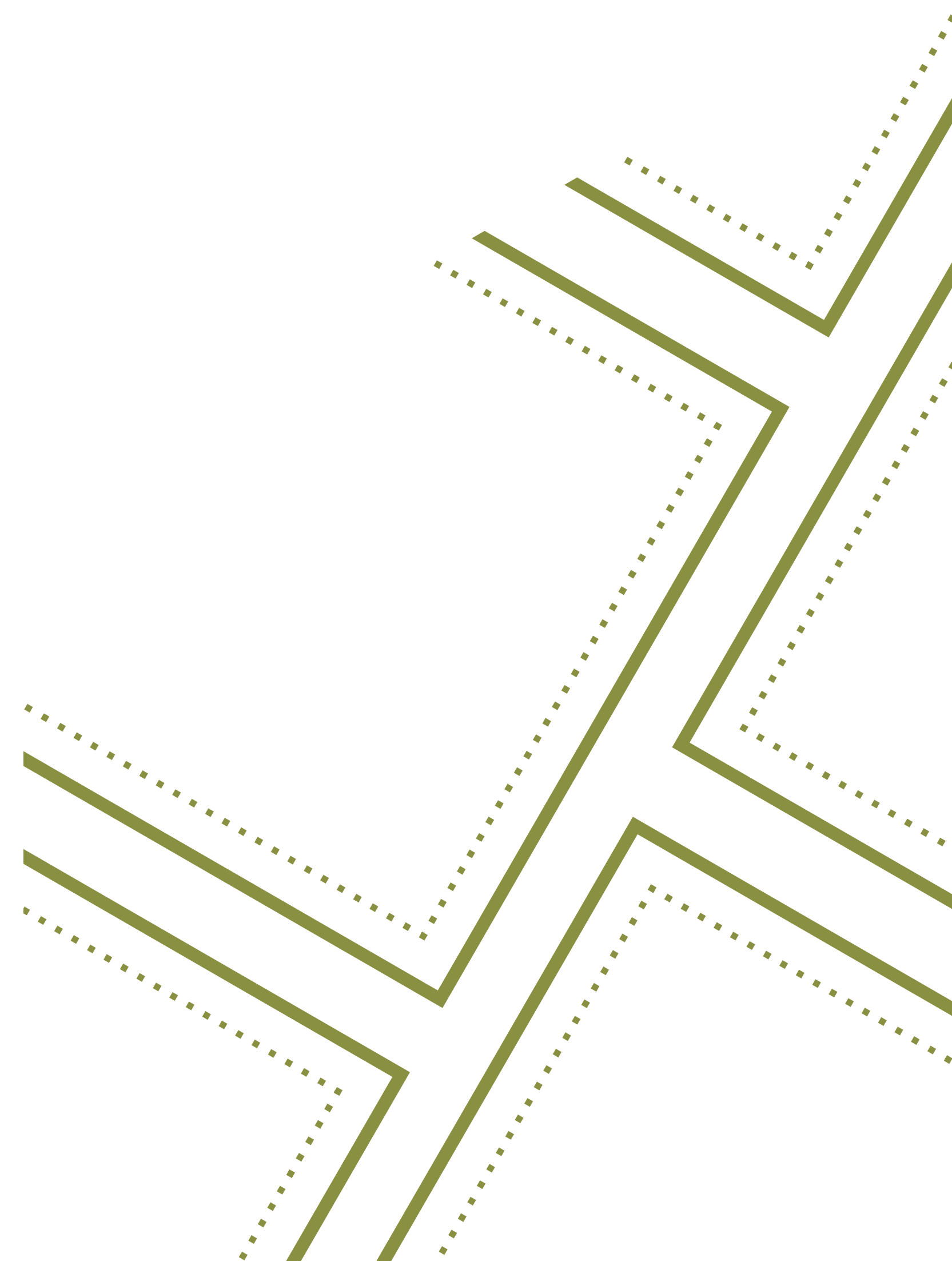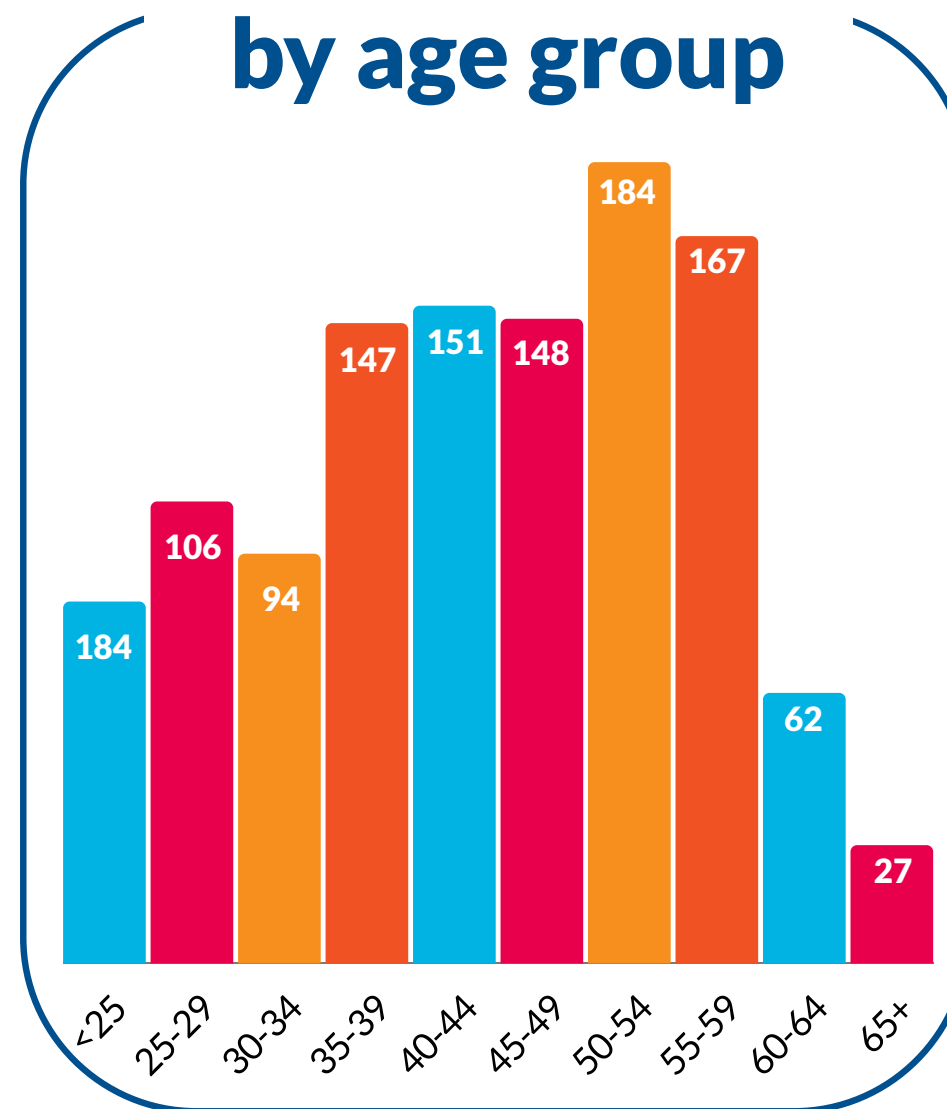
Gender split
of permanent/fixed term RoS employees

- Male: 50.2%
- Female: 49.8%
- Other gender identity: 0%

Ethnic Identity

- White British: 946
- White Other: 49
- BIPOC + Asian: 26
- Prefer not to say: 25

Gender split by grade

Grade	Male	Female
AA	2	2
AO	181	170
EO	166	188
HEO	129	135
SEO	60	72
C1	20	19
C2	6	10
EMT	3	2
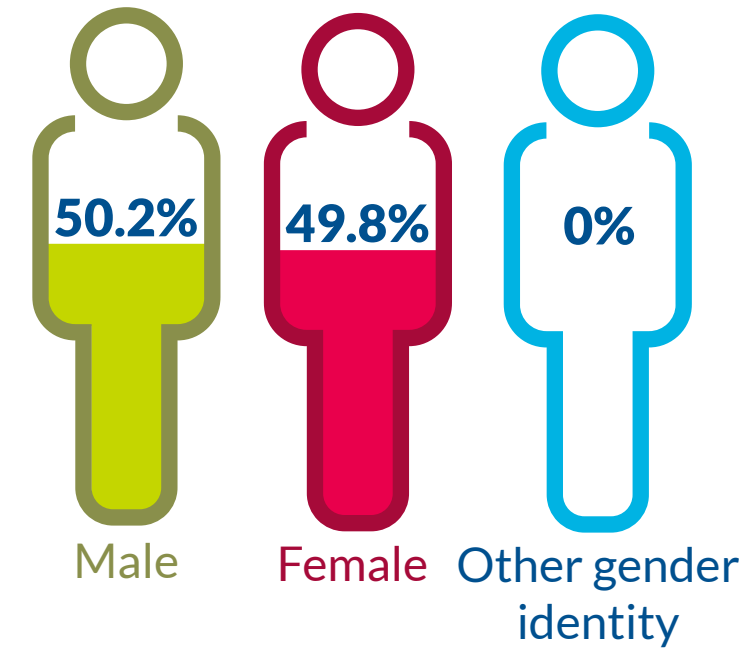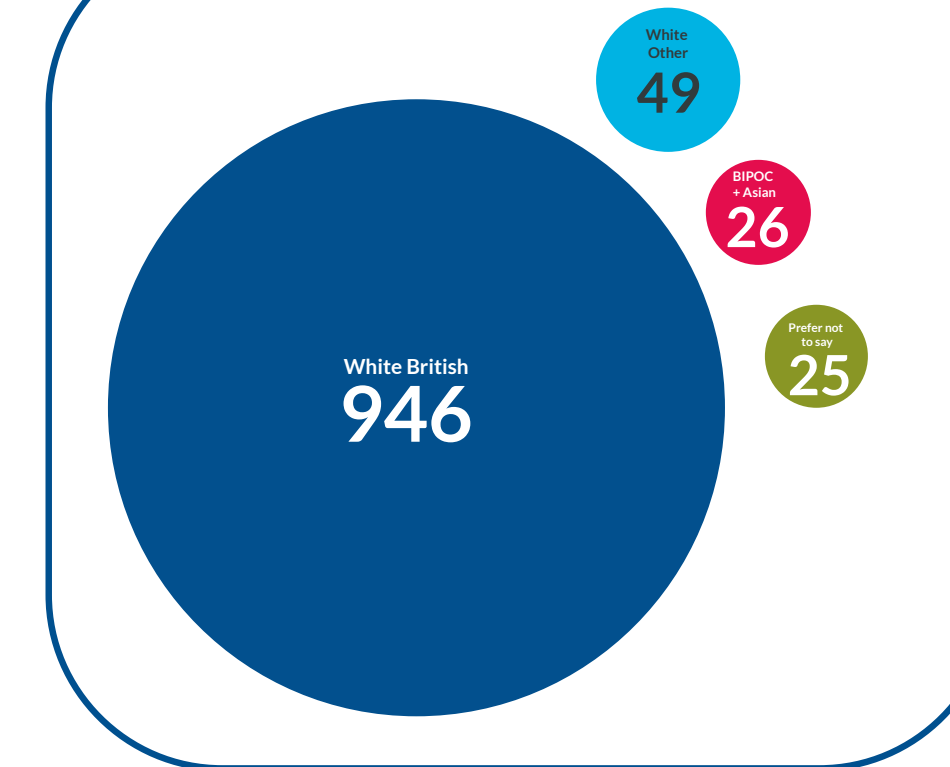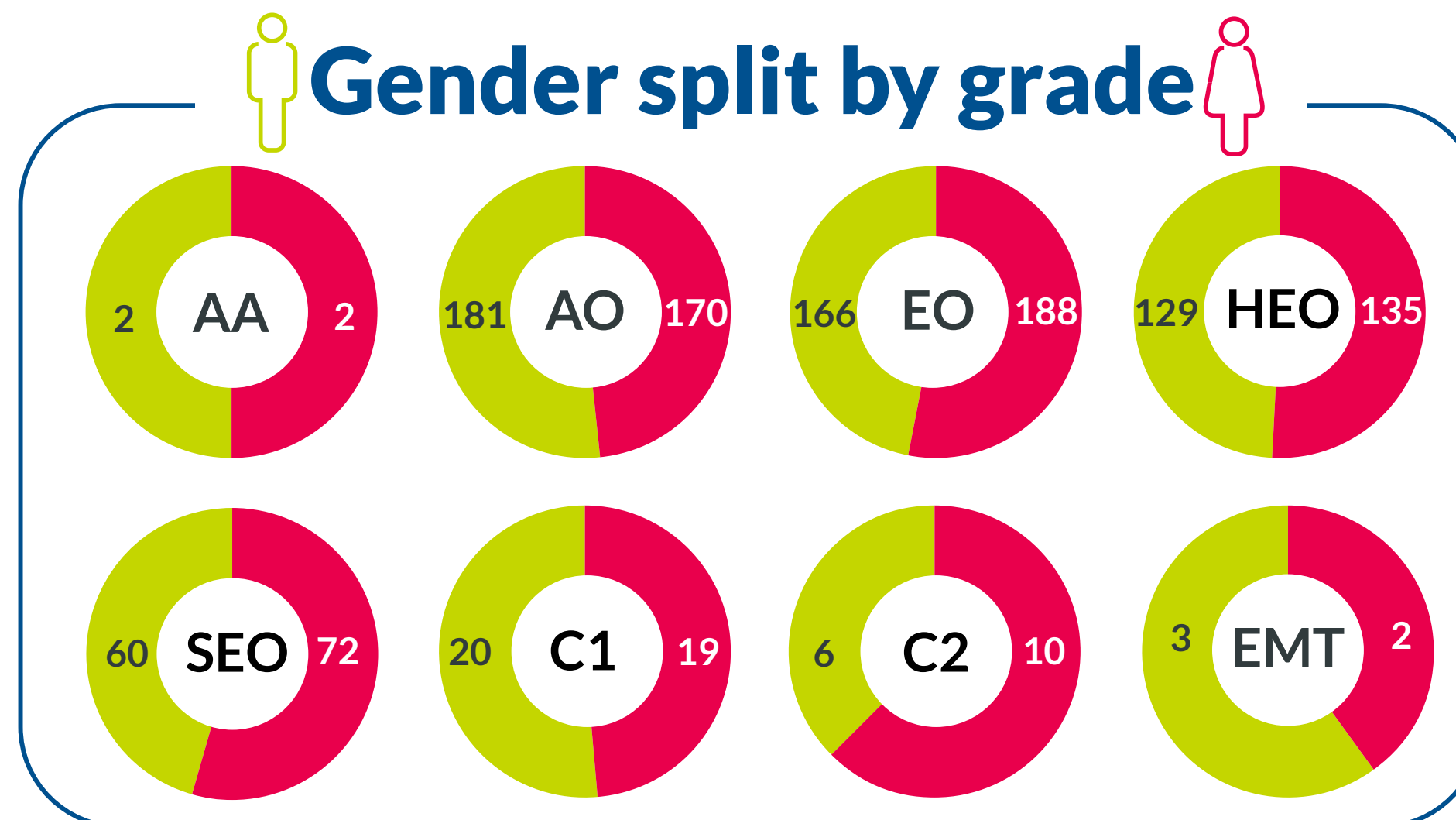
Key
AA – Administrative Assistant
AO - Administrative Officer
EO – Executive Officer
HEO – Higher Executive Officer
SEO – Senior Executive Officer
C1 – Management
C2 – Senior Management
EMT – Executive Management Team

Data capture - March 2021

Equality, Diversity and Inclusion

As a public service we believe we can provide better service if we are representative of the population we serve; and as an employer we want to be an employer of choice, attracting and retaining the best and widest possible pool of talent. We want our colleagues to feel supported and included at work, able to give their very best to the organisation. For these reasons we want to become a more equal, diverse, and inclusive (EDI) organisation.

Following discussion with the RoS Board, we have established an EDI steering group, and a colleague forum to feed into decisions and future actions. We have also finalised an EDI strategy and agreed initial actions to move this forward. Through this work, we're looking to represent all protected characteristics and encourage the creation of more colleague-driven networks, such as our existing LGBT+, Carers', and Neurodiversity networks.

As outlined on , RoS already has in place a number of mechanisms to enable colleagues to make their voice heard, such as internal webinars, Slido Q&As and team leader sessions. We seek feedback through these existing engagement activities on what improvements can be made across RoS to make us a more equal, diverse and inclusive organisation for colleagues. We also welcome customer feedback through our existing channels on how we can meet all of our customers' needs better.

Fair Work First and the Fairer Scotland duty

We are committed to implementing the Fair Work First approach and have made good progress towards this. This includes ensuring our colleagues' voices are heard, supporting them to access training and development opportunities and pushing forward the Equality and Diversity agenda. We do not use zero hours contracts in any circumstance and as a Scottish Living Wage accredited employer, we treat contingent workers fairly. We follow the 'no compulsory redundancy' approach of Scottish Government and where roles are likely to reduce in number, we provide opportunity for reskilling and support colleagues to apply for roles in other parts of the public sector and the wider Civil Service.

We also comply with the Fairer Scotland duty which is set out in Part One of the Equality Act 2010 and came into force in 2018. This means that when making strategic decisions, we actively consider how we can reduce inequalities of outcome caused by socio-economic disadvantage and publish a written assessment showing how this has been done. Over the course of 2020-21, we published one Fairer Scotland assessment relating to our fee review.

Becoming a more sustainable organisation

The past year has been unprecedented in changing the way we work and taught us to appreciate our local environment and the importance of protecting the natural world. As an organisation, we take corporate social responsibility seriously and strive to be as sustainable as possible in everything that we do.

Our work to transform RoS from a paper based to fully digital organisation has been accelerated. With many of our registers now completely digitised and staff working from home, we have seen significant reductions in our paper use with an annual saving of 84 per cent. Due to minimal use of our buildings, we have also seen reductions in our carbon footprint which are primarily related to less electricity use, no staff business travel and decreased water use.

This year we have focused on sustainable procurement, staff travel and commuting, and have continued to track our emissions under the carbon footprint KPI to support in analysing our buildings energy usage. We are currently in the process of writing a new sustainability strategy which will outline our pathway to net zero emissions.

Colleague engagement remains key, and we have had a successful year publishing educational blogs and running remote workshops. We partnered with Home Energy Scotland for Climate Week in October 2020 and ran workshops on topics including saving energy and water at home, reducing food waste, and discovering renewables. The workshops proved successful so we ran additional sessions in November 2020. Go Greener, a month-long colleague engagement programme, began in March 2021 where we focused on the themes of biodiversity, waste, and resource efficiency. We again partnered with Home Energy Scotland and introduced new sessions from Zero Waste Scotland alongside publishing top tips and helpful blogs on the intranet and engaging with colleagues on internal forums.

Risks, future-proofing and opportunity

We are continually reviewing any risks which may affect our ability to meet our objectives. In the past year, we have managed a number of risks connected to the COVID-19 pandemic particularly in terms of our finances, sustainability and getting back on track with our corporate plan. We also continue to manage a number of risks regarding the achievement of our objectives.

We have reduced the likelihood and impact of a number of threats to our objectives by implementing a series of control measures. In managing risk we seek to identify opportunities and consider how they can contribute to the achievement of our objectives. We maximise the likelihood of realising these opportunities and their associated benefits with enabling control measures. For more information on risks identified and how we are actively managing risk, please go to our Risk Management section on page 65.

The Executive Management Team (EMT) and Board recognise the importance of ensuring that appropriate consideration is given to the longer-term opportunities for RoS, and the alternative directions the organisation may move in once the Land Register is completed.

Looking forward, there will continue to be a focus on our response to the COVID-19 pandemic and how we adapt to its longer-term impacts. While challenges lie ahead, we will continue to adapt and strive to ensure we deliver the best that we can for our customers, colleagues and the economy of Scotland.

Janet Egdell

Janet Egdell
Accountable Officer

14 September 2021

Accountability
report

Corporate governance report

Directors' report

Registers of Scotland Board

Jennifer Henderson - Keeper of the Registers of Scotland (3/4)

Janet Egdell - Accountable Officer (4/4)

Billy Harkness - Corporate Services Director (4/4)

Kenny Crawford - Business Development Director (4/4)

Chris Kerr - Registration and Policy Director (4/4)

Andrew Harvey – Non-Executive Director (4/4)

Shrin Honap - Non-Executive Director (until August 2020) (2/2)

Mhairi Kennedy – Non-Executive Director (from January 2021) (1/1)

Deepa Mann-Kler - Non-Executive Director (4/4)

Elaine Melrose – Non-Executive Director (from January 2021) (1/1)

Andrew Miller - Non-Executive Director (4/4)

Asim Muhammad – Non-Executive Director (from January 2021) (1/1)

Jayne Scott – Non-Executive Director (until August 2020) (2/2)

Audit and Risk Committee

Jayne Scott
Audit and Risk Committee Chair (until July 2020) (4/4)

Andrew Harvey
Audit and Risk Committee Member (until July 2020) and Audit and Risk Committee Chair (from August 2020) (9/9)

Christine Martin
– Audit and Risk Committee Member (8/9)

Julie Wardhaugh
– Audit and Risk Committee Member (7/9)

Tim Wright
Audit and Risk Committee Member (8/9)

Biographies for our Board, and Audit and Risk Committee Members can be found on our website.

The number in brackets represents the number of Board/ARC meetings that financial year, and the number attended. The number of meetings is fewer where Board/ARC members have been appointed or left mid-year.

There was an increase in ARC meetings in 2020-21 due to the organisational COVID-19 response with shorter, more frequent meetings taking place in the early months of the pandemic.

Statement of the Keeper's and Accountable Officer's responsibilities

Under section 19(4) of the Public Finance and Accountability (Scotland) Act 2000, Scottish Ministers have directed RoS to prepare for each financial year a statement of accounts in the form and, on the basis, set out in the Accounts Direction in [Appendix One](#).

The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of RoS and of its income and expenditure, Statement of Financial Position and cash flows for the financial year.

In preparing the accounts, the Accountable Officer is required to comply with the requirements of the government Financial Reporting Manual (FReM) and in particular to:
- observe the accounts direction issued by Scottish Ministers, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards, as set out in the government Financial Reporting Manual (FReM), have been followed, and disclose and explain any material departures in the financial statements; and
- prepare the financial statements on the going-concern basis, unless it is inappropriate to presume that RoS will continue in operation.

Section 70 of the Scotland Act 1998 requires Scottish legislation to provide for members of staff of the Scottish administration to be designated as answerable to the Scottish Parliament in respect of expenditure and receipts. Such members of staff are called Accountable Officers. The Keeper of the Registers of Scotland is a statutory office-holder and not part of the staff of the Scottish administration. This means that the Keeper cannot be designated as Accountable Officer. Janet Egdell has been appointed by the Permanent Secretary to the Scottish Government as Accountable Officer.

Section 15 of the Public Finance and Accountability (Scotland) Act 2000 sets out particular duties that may be assigned to the Accountable Officer. These are:
- signing the accounts;
- ensuring the propriety and regularity of the finances of the office-holder; and
- ensuring that the resources of the office-holder are used economically, efficiently and effectively.

The Accountable Officer is required to:
- confirm that, as far as she is aware, there is no relevant audit information of which the entity's auditors are unaware, and she has taken all the steps she ought to have taken to make herself aware of any relevant audit information and to establish that the entity's auditors are aware of that information; and
- confirm that the annual report and accounts as a whole is fair, balanced and understandable and that she takes personal responsibility for the annual report and accounts and the judgements required for determining that it is fair, balanced and understandable.

More detail on the responsibilities of Accountable Officers is set out in the Memorandum to Accountable Officers.

The Keeper is responsible for the statutory functions placed upon her in relation to the operation of the various public registers for which she is responsible.

In addition, the Keeper is statutorily responsible for:
- achieving such financial objectives as may be determined by Scottish Ministers from time to time;
- the preparation for each financial year of accounts of expenditure incurred in the fulfilment of the Keeper's functions and income received;
- arranging for an audit of the annual accounts by auditors appointed by the Auditor General in the appropriate time period; and
- by agreement with Scottish Ministers, arranging for publication of the accounts after these have been laid before Parliament.

Statement of the Disclosure of Information to Auditors

So far as the Accountable Officer is aware:
- there is no relevant audit information of which RoS' auditors are unaware; and
- the Accountable Officer has taken all the steps she ought to have taken to make herself aware of any relevant audit information and to establish that the RoS' auditors are aware of that information.

Accountable Officer's Confirmation

The Accountable Officer confirms that the annual report and accounts as a whole is fair, balanced and understandable and that she takes personal responsibility for the annual report and accounts and the judgements required for determining that it is fair, balanced and understandable.

Governance statement

This governance statement outlines and evaluates the governance, risk management and internal control arrangements in place during the year. In summary, I am satisfied that, overall, RoS is operating in accordance with Scottish Government and HM Treasury guidance with regards to internal controls and risk management, and that the governance structure used within the organisation contributes substantially to the achievement of our overall objectives.

Scope of responsibility

As Accountable Officer for RoS, I am personally answerable to the Scottish Parliament for the propriety and regularity of RoS' finances and for the economical, efficient, and effective use of the resources placed at its disposal.

My duties and those of the Keeper are set out in the 'statement of responsibilities' on page 59.

RoS is a non-ministerial office within the Scottish administration. Information about the tasks and duties that RoS performs are set out in the 'statement of purpose and activities' section on page 09.

Our framework document sets out the role and responsibilities of the Keeper of the Registers of Scotland and Scottish Ministers, as well as the respective roles and responsibilities of other key stakeholders. The framework document was published on 1 June 2020 and is available on our website.

Governance framework

The governance framework comprises the range of systems, processes, culture, and values used to direct RoS. It is designed to give assurance that the organisation carries out its duties and responsibilities using the highest standards of effective internal control and risk management. RoS complies with the requirements and best practice principles of the Scottish Public Finance Manual (SPFM) and relevant guidelines.

I am provided with assurance in my role as Accountable Officer by the RoS Board, the Executive Management Team, and the Audit and Risk Committee (ARC) and by independent Non-Executive Directors. A system of internal controls and proactive risk management is in place, along with a programme of internal audit assurance reviews. These are described in more detail on the following pages.

Internal controls assessment

The system of internal control is designed to manage risk, rather than to eliminate all risks that the organisation might encounter. The system is subject to continuous review and is modified as necessary to reflect changes in corporate aims and objectives and/or the assessment of risk as it applies to the organisation. In my role as Accountable Officer, I am assisted by members of RoS staff, including the Executive Directors. I secure considerable assurance from the controls they apply in the day-to-day execution of their duties.

Towards the end of each financial year, I also ask those Executive Directors to certify formally that the controls in their areas have operated properly and effectively for the entire period under review. Where appropriate, the Executive Directors will seek similar written assurance from their direct reports.

I can confirm that I have received appropriate certificates covering the period 1 April 2020 to 31 March 2021 from all Executive Directors, and there were no significant issues raised.

The RoS Board

The RoS Board acts in an advisory capacity to provide strategic advice to the Keeper. Its main responsibilities are:
- setting and communicating RoS' vision and values;
- setting strategy and objectives for RoS and ensuring that the necessary financial, human, IT and physical resources are in place to deliver them;
- setting a framework of prudent and effective controls that enables risk to be assessed and managed; and
- monitoring and improving RoS' performance.

During 2020-21, the Board consisted of five Executives and six Non-Executive Directors. Current Board membership is set out on page 58. The Non-Executive Directors provide an external and independent perspective on RoS work.

The Board is supported by the Executive Management Team and the Audit and Risk Committee.

Audit and Risk Committee

The Audit and Risk Committee (ARC) provides independent and informed support and assurance to me in my role as Accountable Officer. The Committee monitors how we deliver against the strategic objectives set by the Board. In particular, it monitors the corporate governance, risk, value for money and internal control systems in RoS, through a process of constructive challenge.

Details of the membership of the committee during 2020-21 can be found on page 58 of this report. In line with the HM Treasury code of good practice on corporate governance, one ARC member has recent, relevant financial experience.

The committee met nine times in 2020-21, an increase on previous years, to enable them to provide RoS with additional and timely support, advice, and assurance, as we responded to the COVID-19 pandemic, with the introduction of new digital services and different ways of working. The meetings were also attended by me (in my role as Accountable Officer), as well as by the Chief Finance Officer, the Head of Risk and Information Governance, the internal and external auditors, and other staff as necessary. The meetings were minuted.

Each year, ARC reviews its own effectiveness, and the chair of the committee reports the results along with a summary of the committee's activities to the Board.

After appropriate consultation with me and other Executive Directors, ARC commissions an annual programme of work from RoS internal auditors. The programme is risk-based and, as well as seeking to assess the proper operation of the system of internal control, focusses on what might prevent the successful achievement of the corporate objectives. ARC reviews the reports from that programme and monitors actions from audit recommendations to ensure their completion.

The ARC has considered the annual report and accounts and I have taken account of, and confidence from, their comments and observations prior to signing this governance statement and other parts of the annual report and accounts.

The Executive Management Team (EMT)

The EMT oversees the operational and financial management of RoS on a day-to-day basis. The EMT is chaired by me in my role as Accountable Officer. The Keeper and all Executive Directors are members. We meet twice a month, alternately as an EMT Investment Board and an EMT Corporate Governance Group.

To fulfil its responsibilities the EMT appointed and is supported by the following sub-committees: Information Assurance Group, Policy and Practice Group, Business Portfolio Board, Service Alignment Team, Strategic Workforce Planning Group, and Environmental Management Group.

Risk management

RoS manages risk as an integral part of our system of internal control using risk management principles set out in the Scottish Public Finance Manual (SPFM), and a risk management policy which is approved annually by the EMT. Strategic risks are captured and monitored through the corporate key risk register, and we have operational risk registers in each directorate and for each major change project, including the Transition project responding to COVID-19. Our robust enterprise risk management framework exists to allow the collation of these risks - threats and opportunities - and escalation through our corporate governance structure to EMT and the Board as required.

The Board, ARC and EMT hold a joint annual workshop where potential risks to our corporate business plan and strategic objectives are considered. This workshop includes consideration of risk appetite; the results inform our risk profile and overall approach to financial and non-financial risk management. Key risks are reviewed in alignment with the annual review of strategic objectives. New and emerging risks are also agreed and assigned to key risk owners during this review.

Our key risk register operates as a 'live' register and is reviewed and approved each month by the EMT and noted at subsequent ARC and Board meetings.

The key risk register currently includes risks which may affect the financial health, financial capability, and operational capacity of RoS, our mandatory obligations and our customers or public trust in the registers.

During 2020-21, we actively managed risk relating to:
- the ongoing impact of the public health emergency on our services, customers, and people; introducing emergency and subsequent new legislation to enable new and enduring ways of working;
- cyber resilience, including the introduction of new digital services for customers, secure remote access, and different ways of working for colleagues, in response to COVID-19 restrictions;
- product sustainability, safely maintaining and improving our essential digital systems, ensuring we maximise the benefits of our digital investment and reduce legacy obsolescence.

We continued to prioritise management of risks in Land Register completion. During 2020-21 we continued to actively look for opportunities to engage more with stakeholders and improve our customer experience, investing in new products and services.

We continued to seek opportunities to support and develop our people; to acquire the skills, competencies, understanding, and behaviours needed to deliver a professional flexible business that works at pace to deliver value and fulfil our public task, but also in building their resilience, supporting, and developing mental and physical wellbeing, and mental health awareness through these unprecedented times.

We regularly reviewed how risks of a downturn in the housing market or

the impact of individual investment decisions we are taking might affect the longer-term financial health of the business. RoS risk registers also provide considered risk control measures to respond to risks within acceptable tolerances of our risk appetite.

Our assurance framework provides an overview of the assurance processes and procedures in place for our wide range of key risks with oversight provided by ARC.

Information is our core business and therefore we recognise the special importance of information risk management and information assurance and are committed to continuous improvement in this area.

This area is overseen by the Information Assurance Group (IAG), reporting to the EMT, and outputs from IAG are reported to me as Senior Information Risk Owner (SIRO). The IAG also receives advice and reports from our Information Security Group (ISG).

We have controls in place to monitor, detect, and protect our information systems with robust procedures for investigating and reporting through our information assurance and risk management structures. I am content that RoS information security protocols are managed effectively, with corrective actions implemented timeously.

Over the past year, the number of fraud enquiries has been slightly lower - 128 compared with 168 during the previous 12 months - probably due to the impact of COVID-19 on application numbers and RoS not accepting paper copies of applications. RoS continues to work collaboratively with public bodies, in particular Police Scotland, the Crown Office Procurator Fiscal Service, and other Land Registries, to detect and address issues relating to serious crime, including registration fraud. We take fraud prevention and detection very seriously and have continued to develop colleague awareness and provide advice to staff across RoS, with further initiatives being undertaken in the next financial year.

We reviewed and updated our policies and procedures on fraud, whistleblowing, and hospitality. Annual reports on these were considered by ARC and formed part of the assurance process.

Under section 43F of the Employment Rights Act 1996, whistle-blowers may qualify for employment protections if they disclose information to a 'prescribed person'. I am the prescribed person for Registers of Scotland. I have a responsibility to report annually on the actions I have taken with respect to workers' disclosures, and the impact that has had under the Prescribed Persons (Reports on Disclosures of Information) Regulations 2017. I can confirm that I received no workers' disclosures during 2020-21.

Data related incidents reported to the Information Commissioner's Office (ICO)

RoS has a dedicated information governance service, made up of subject matter experts and led by our Data Protection Officer. The information governance service supports me in my role as Accountable Officer and as SIRO, advising on incident notification and reporting in line with the Information Commissioner's guidance. During the year 2020-21, in our capacity as a data processor to local authorities, we took the precautionary measure of informing the Information Commissioner's Office (ICO) of a data scraping incident related to the Landlord Register. The security threat was quickly identified and mitigated, and the ICO recommended no further action.

No other incidents were reported to the ICO during the period.

Internal audit

The work of our internal audit provider is an important source of assurance to me in my role as Accountable Officer. We outsource the provision of internal audit services, and Scottish Government Directorate of Internal Audit and Assurance (SGDIAA) provided the service for 2020-21. SGDIAA works to the Public Sector Internal Audit Standards, as well as to their own internal technical and client service standards.

A separate report was provided for each internal audit assignment. Each report includes detailed findings, recommendations for improvement, and agreed management responses. A total of five internal audit assurance reviews were completed in 2020-21 and reported to the Audit and Risk Committee. These included reports on Compensation: processing and payment of claims; Cyber Resilience; Service Alignment Team: Governance; Financial Governance, Monitoring and Reporting; and Payroll. In addition to these, internal audit also completed a suite of COVID-19 advisory reviews at my request.

The Head of Internal Audit's overall opinion was of reasonable assurance: that the adequacy and effectiveness of governance, risk management and control was generally satisfactory with some improvements required. Internal audit noted we had good communication, a good range of governance groups, robust assurance framework process, and effective reporting and monitoring in place. Whilst there were medium risk rated weaknesses identified in individual assignments, these were not significant in aggregate to the system of internal control. All of the reviews had reasonable assurance apart from the finance assurance review which had an overall substantial assurance opinion, while the payroll review had an overall limited assurance opinion. The latter review noted two high risk recommendations, associated with the recent introduction and embedding of a new HR system, and these have been accepted and are being addressed by management.

Review of effectiveness

As Accountable Officer, I have responsibility for reviewing the ongoing effectiveness of the system of internal control. My review has been informed by the outputs from:
- the Executive Directors within RoS (both in an individual capacity and as a collective group operating through the mechanism of the EMT);
- the RoS Board;
- the Audit and Risk Committee;
- the work of internal audit;
- comments made by our external auditors (Audit Scotland) in the form of their interim and final reports; and
- other reviews and studies that are undertaken by third parties from time to time.

Based on the above and my own knowledge of the organisation, I am satisfied that during the year under review, the overall control environment within RoS operated effectively and supported the organisation in meeting its aims and objectives.

There are no significant matters arising from my review.

Remuneration and staff report

The sections marked (Audited*) in this Remuneration and staff report are subject to a separate opinion by Audit Scotland. The other sections of the Remuneration and staff report were reviewed by Audit Scotland to ensure they were consistent with the financial statements.

Appointments and remuneration policy

Civil service appointments are made in accordance with the Civil Service Commission's recruitment principles. These require appointments to be made on merit on the basis of fair and open competition, but also include the circumstances when appointments may otherwise be made.

The Executive Directors of the RoS board hold appointments which are open-ended (i.e. not fixed term). The rules for termination are set out in the civil service management code. Early termination, other than for misconduct, would result in the individual receiving compensation as set out in the civil service compensation scheme. Further information on the work of the Civil Service Commission can be found on the Civil Service Commission website. RoS, like other parts of the Scottish Government and the rest of the UK Civil Service, has a policy of no mandatory retirement age for its senior civil servants and other staff, in line with the implementation of the Equality Act 2010. For pension details, see page 70. Non-Executive Directors are appointed on a fixed term basis.

Remuneration policy

The remuneration of substantive senior civil servants employed by RoS (i.e. the Keeper and the Accountable Officer) is determined by the Scottish Government and set in accordance with the civil service management code available at civilservice.gov.uk and with independent advice from the Senior Salaries Review Body (SSRB).

In reaching its recommendations, the Review Body has regard to the following considerations:
- the need to recruit, retain and motivate suitably able and qualified people to exercise their different responsibilities;
- regional/local variations in labour markets and their effects on the recruitment and retention of staff;
- government policies for improving the public services including the requirement on departments to meet the output targets for the delivery of departmental services;
- the funds available to departments as set out in the government's departmental expenditure limits; and
- the government's inflation target.

The Review Body takes account of the evidence it receives about wider economic considerations and the affordability of its recommendations. Further information about the work of the Review Body can be found at Office of Manpower Economics at www.gov.uk.

The remuneration of the other Executive Members of the RoS Board is governed by the overall pay policy for RoS staff. It has to be agreed with the Scottish Government within the guidelines set by Scottish ministers.

Non-Executive Directors receive fees for attendance at regular RoS Board meetings. Fees are based on a daily rate at a level set out in Scottish Government guidance. Non-Executive Directors' expenses incurred as a result of undertaking RoS business are also reimbursed.

Salary

The following sections provide details of the remuneration and pension interests of Board members.

The monetary value of benefits in kind covers any additional benefits provided, benefits greater than £8k are treated by HMRC as a taxable emolument.

No bonus or benefit in kind payments were made.

Single total figure of remuneration (Audited*)

Board members	Salary £'000		Pension benefits £'000		Total £'000	
	2020-21	2019-20	2020-21	2019-20	2020-21	2019-20
Jennifer Henderson* Keeper and Chief Executive	85-90	80-85	70	48	155-160	130-135
Janet Egdell Accountable Officer	80-85	75-80	75	47	155-160	120-125
Billy Harkness Corporate Services Director	85-90	80-85	50	39	135-140	120-125
Kenny Crawford Business Development Director	80-85	75-80	52	29	130-135	105-110
Chris Kerr Registration and Policy Director	80-85	70-75	31	29	110-115	100-105
Jayne Scott Non-Executive Director (to 31/08/20)	5-10	5-10			5-10	5-10
Shrin Honap Non-Executive Director (to 31/08/20)	0-5	0-5			0-5	0-5
Andrew Harvey Non-Executive Director	5-10	5-10			5-10	5-10
Andrew Miller Non-Executive Director	0-5	0-5			0-5	0-5
Deepa Mann-Kler Non-Executive Director	5-10	5-10			5-10	5-10
Elaine Melrose Non-Executive Director (Since 05/01/21)	0-5				0-5	
Mhairi Kennedy Non-Executive Director (Since 05/01/21)	0-5				0-5	
Asim Muhammad Non-Executive Director (Since 12/01/21)	0-5				0-5	

	2020-21	2019-20
Band of highest paid director's total remuneration £'000	85-90	80-85
Median total remuneration £	30,084	29,208
Ratio	2.9	2.9

Fair pay disclosure (Audited*)

Public sector bodies are required to disclose the relationship between the remuneration of the highest-paid director in their organisation and the median remuneration of the organisation's workforce. Total remuneration includes salary, non-consolidated performance-related pay and benefits-in-kind. It does not include severance payments, employer pension contributions and the cash equivalent transfer value of pensions.

The banded remuneration of the highest-paid director in RoS in the financial year 2020-21 was £85,000-£90,000 (2019-20: £80,000-£85,000). This was 2.9 times (2019-20: 2.9) the median remuneration of the workforce, which was £30,084 (2019-20: £29,208).

In 2020-21, nil (2019-20: nil) member of staff received remuneration in excess of the highest-paid director. Remuneration ranged from £2,000 to £90,000 (2018-19: £2,000 to £85,000).

The Non-Executive Directors are not employees of the organisation, nor do they benefit from pension arrangements.

Pension benefits (Audited*)

	Accrued pension at pension age as at 31/3/21 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/3/21	CETV at 31/3/20	Real increase in CETV (see page 72)	Employer contribution to partnership pension account
	£'000	£'000	£'000	£'000	£'000	Nearest £100
Jennifer Henderson Keeper and Chief Executive	30 - 35 plus a lump sum of 65 - 70	2.5 - 5 plus a lump sum of 2.5 - 5	526	460	46	0
Janet Egdell Accountable Officer	40 - 45	2.5 - 5	747	663	58	0
Kenny Crawford Business Development Director	35 - 40 plus a lump sum of 110 - 115	2.5 - 5 plus a lump sum of 2.5 - 5	881	811	40	0
Billy Harkness Corporate Services Director	40 - 45 plus a lump sum of 115 - 120	2.5 - 5 plus a lump sum of 0 - 2.5	934	865	38	0
Chris Kerr Registration and Policy Director	15-20	0 - 2.5	155	133	10	0

Civil service pensions

Pension benefits are provided through the civil service pension arrangements. From 1 April 2015 a new pension scheme for civil servants was introduced – the Civil Servants and Others Pension Scheme or alpha, which provides benefits on a career average basis with a normal pension age equal to the member's State Pension age (or 65 if higher).

From that date all newly appointed civil servants and the majority of those already in service joined alpha. Prior to that date, civil servants participated in the Principal Civil Service Pension Scheme (PCSPS). The PCSPS has four sections: three providing benefits on a final salary basis (classic, premium or classic plus) with a normal pension age of 60; and one providing benefits on a whole career basis (nuvos) with a normal pension age of 65.

These statutory arrangements are unfunded with the cost of benefits met by monies voted by parliament each year. Pensions payable under classic, premium, classic plus, nuvos and alpha are increased annually in line with Pensions Increase legislation.

Existing members of the PCSPS who were within 10 years of their normal pension age on 1 April 2012 remained in the PCSPS after 1 April 2015. Those who were between 10 years and 13 years and five months from their normal pension age on 1 April 2012 will switch into alpha sometime between 1 June 2015 and 1 February 2022.

All members who switch to alpha have their PCSPS benefits 'banked', with those with earlier benefits in one of the final salary sections of the PCSPS having those benefits based on their final salary when they leave alpha. (The pension figures quoted for officials show pension earned in PCSPS or alpha – as appropriate. Where the official has benefits in both the PCSPS and alpha the figure quoted is the combined value of their benefits in the

two schemes.) Members joining from October 2002 may opt for either the appropriate defined benefit arrangement or a 'money purchase' stakeholder pension with an employer contribution (partnership pension account).

Employee contributions are salary-related and range between 4.6 per cent and 8.05 per cent of pensionable earnings for members of classic, premium, classic plus, nuvos and alpha.

Benefits in classic accrue at the rate of one-eightieth of final pensionable earnings for each year of service. In addition, a lump sum equivalent to three years' initial pension is payable on retirement.

For premium, benefits accrue at the rate of one-sixtieth of final pensionable earnings for each year of service. Unlike classic, there is no automatic lump sum.

Classic plus is essentially a hybrid with benefits for service before 1 October 2002 calculated broadly as per classic and benefits for service from October 2002 worked out as in premium.

In nuvos, a member builds up a pension based on pensionable earnings during their period of scheme membership. At the end of the scheme year (31 March) the member's earned pension account is credited with 2.3 per cent of their pensionable earnings in that scheme year and the accrued pension is uprated in line with Pensions Increase legislation.

Benefits in alpha build up in a similar way to nuvos, except that the accrual rate is 2.32 per cent. In all cases members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004.

For 2020-21, RoS' contributions of £9,667,481 were payable to the Principal Civil Service Pension Scheme (PCSPS) (2019-20: £8,764,428) at one of four rates in the range 26.6 per cent to 30.3 per cent of pensionable pay (2019-20: 26.6 per cent to 30.3 per cent), based on salary bands.

The scheme actuary reviews employer contributions every four years following a full scheme valuation. The contribution rates are set to meet the cost of the benefits accruing during 2020-21 to be paid when the member retires, and not the benefits paid during this period to existing pensioners.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. For 2020-21, employer contributions of £64,455 (2019-20: £60,386) were paid to the appointed stakeholder pension provider – Legal & General. Employer contributions are age-related and ranged from 8 per cent and 14.75 per cent (2019-20: 8 per cent and 14.75 per cent).

RoS also match employee contributions up to 3.0 per cent of pensionable earnings. In addition, RoS contributions of £187 in 2020-21 (2019-2020: £178), 0.5 per cent of pensionable pay, were payable to the PCSPS to cover the cost of the future provision of lump sum benefits on death in service or ill health retirement of these employees.

Contributions due to the partnership pension providers at the statement of financial position date were £6,805 (2019-20: £6,269). Contributions prepaid at that date were nil.

The accrued pension quoted is the pension members are entitled to receive when they reach pension age, or immediately on ceasing to be active members of the scheme if they are already at or over pension age. Pension age is 60 for members of classic, premium and classic plus and 65 for members of nuvos, and the higher of 65 or State Pension Age for members of alpha.

Further details about the civil service pension arrangements can be found at the website www.civilservicepensionscheme.org.uk

Cash equivalent transfer values

A cash equivalent transfer value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme.

A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies.

The figures include the value of any pension benefit in another scheme or arrangement which the member has transferred to the civil service pension arrangements. They also include any additional pension benefit accrued to the member as a result of their buying additional pension benefits at their own cost. CETVs are worked out in accordance with the Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from lifetime allowance tax, which may be due when pension benefits are taken.

Real increase in CETV

This reflects the increase in CETV that is funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

Reporting of civil service and other compensation schemes - exit packages (Audited*)

There were no exit packages or compulsory redundancies during 2020-21 or 2019-20.

Staff numbers and costs by permanent and other (Audited*)

During 2020-21, the average number of full-time equivalent (FTE) staff employed was 1,252 (2019-20: 1,236). Agency staff decreased to 127 FTE (2019-20: 158) and were primarily to meet the digital requirements of updating legacy IT systems and evolving our IT estate onto a long-term sustainable basis. Fixed term contracts reduced to 4 FTE (2019-20: 12) largely due to moving administrative officers into permanent contracts following further clarity around the work entailed in our commitment to complete the Land Register by 2024.

Staff Costs	2021	2020
Administration costs	£'000	£'000
Wages and salaries	38,123	34,604
Social security costs	3,593	3,358
Other pension costs	9,732	8,825
Inward secondments	101	123
Agency staff costs	16,744	16,514
Other staff costs	168	157
Total administration staff costs	68,461	63,581
Restructuring costs	126	2
Total	68,587	63,583

Restructuring costs include lump sum compensation payments and providing for future annual compensation payments.

Diversity profile

The table below summaries the diversity profile:

Category	Female	Male	Ethnic Minority	Disabled	EMT Gender Ratio
2021	50%	50%	2.2%	12.0%	2:3
Restated* 2020	49%	51%	3.4%	11.6%	2:3

The 2020 data has been restated to allow comparability to data migrated from our new HR system to 2021. Our Executive Management Team gender ratio is Female/Male. Further equality information can be found in our most recent Equalities mainstreaming report.

Sickness absence

Our sickness absence has decreased since 2019-20. We continue to monitor this and have taken some positive steps to try and improve sickness absence at RoS including mental health support, occupational health provision and piloting a wellbeing hour for colleagues.

	Total days lost	Short term days lost	Long term days lost	2020-21 annual average working days lost per 1.00 FTE	2019-20 annual average working days lost per 1.00 FTE
Total	5,860	2,855	3,005	5.16	9.75

Policies in relation to disabled persons

The following RoS policies have guidance related to disability:
- diversity and equal opportunities
- dignity at work
- maximising attendance

As part of our ongoing policy review we continue to equality impact assess any revisions to existing policies and creation of new policies. We are committed to eliminating discrimination and encouraging diversity among our workforce. Our aim is that our workforce will be truly representative of the diverse communities we serve and each employee feels respected and able to give their best. We aim to eliminate discrimination and unfair treatment on the grounds of irrelevant difference, including those nine characteristics protected by the law. Further information on Equality and Diversity can be found in our latest Equalities Mainstreaming report.

Partnership working

We work in partnership with the Public and Commercial Services Union to bring mutual benefits to RoS, staff and customers. In line with The Trade Union (Facility Time Publication Requirements) Regulations, we publish information relating to trade union facility time. For more information on this, go to Appendix Three.

Parliamentary accountability and audit report

Significant matters

The following significant issues have been identified during the year:

Financial Risk Management

Following reclassification by the ONS, RoS is now part of the Scottish Government budget process, and no longer holds its own reserve to cover the risk of a market downturn. The impact of COVID-19 on the housing market presented a significant challenge to the financial position in 2020-21, only some of which we were able to mitigate through changes to fees, the use of the Coronavirus Job Retention Scheme (CJRS) and cost management. This resulted in the requirement for a drawdown of additional budget from the Scottish Consolidated Fund in 2020-21. The market has recovered significantly, but the balance of income and costs will be closely monitored during 2021-22.

RoS utilised the UK Government CJRS as we were a public sector organisation only partly funded from the public purse and with other income seriously impacted by COVID-19. We claimed for the allowable percentage of the costs of retaining staff during the periods they were not digitally enabled to be able to work remotely. This was for 512 employees in April, and subsequently reduced through the months to October. Overall, RoS claimed £2.6 million from the CJRS during 2020-21.

Fees and charges

RoS income of £65.3 million for 2020-21 was split £55.0 million from statutory fees and £10.3m non-statutory fees (2019-20: £78.4 million income, split £69.5 million from statutory fees and £8.9 million non-statutory fees). Further information on these are in note 2.1. As set out in note 1.3 RoS fee policy involves some loss-making complex transactions. These losses

were £34.2 million for 2020-21 (2019-20: £10.5 million) and are detailed in note 17, along with losses of £0.3 million relating to Sasines process and under indemnity provisions (2019-20: £0.5 million).

As at 31 March 2021, RoS has contingent liabilities in relation to potential future indemnity payments that are not yet quantifiable. Quantifiable indemnities are noted at 13.3.

2019-20 Restatement

During 2021, the omission of a provision for the leased property at St Vincent Plaza was identified from prior years. As a consequence administrative costs and the related liabilities and assets had been understated. The error has been corrected by restating the financial statements and notes for prior periods from pages 83 to 107, as detailed in note 21.

Registration Losses

RoS aims to achieve cost recovery over all transactions, within which more complex transactions incur a loss. This is to safeguard customers from the higher costs involved in registering on the Land Register for the first time. During the financial year staffing and productivity levels were affected as colleagues were sent home for their safety in March 2020. Work in progress registrations involving the initial and more complex transactions in the land register cost more to undertake than the fee charged. A provision is recognised to represent the costs to completion less estimated fee income for such registrations in process at the year end. This is notably higher than previous years owing to the global pandemic as colleagues were digitally enabled. The shortfall in fee income on these transactions is offset by surpluses on other registrations (see annual accounts note 17). Our accounting policy is to recognise costs of FR and TP registrations based on normal levels of activity, the costs of these for 2020-21 are therefore based on the last quarter of 2020-21 summarised in note 17 of the annual accounts.

Janet Egdell

Janet Egdell

Accountable Officer   14 September 2021
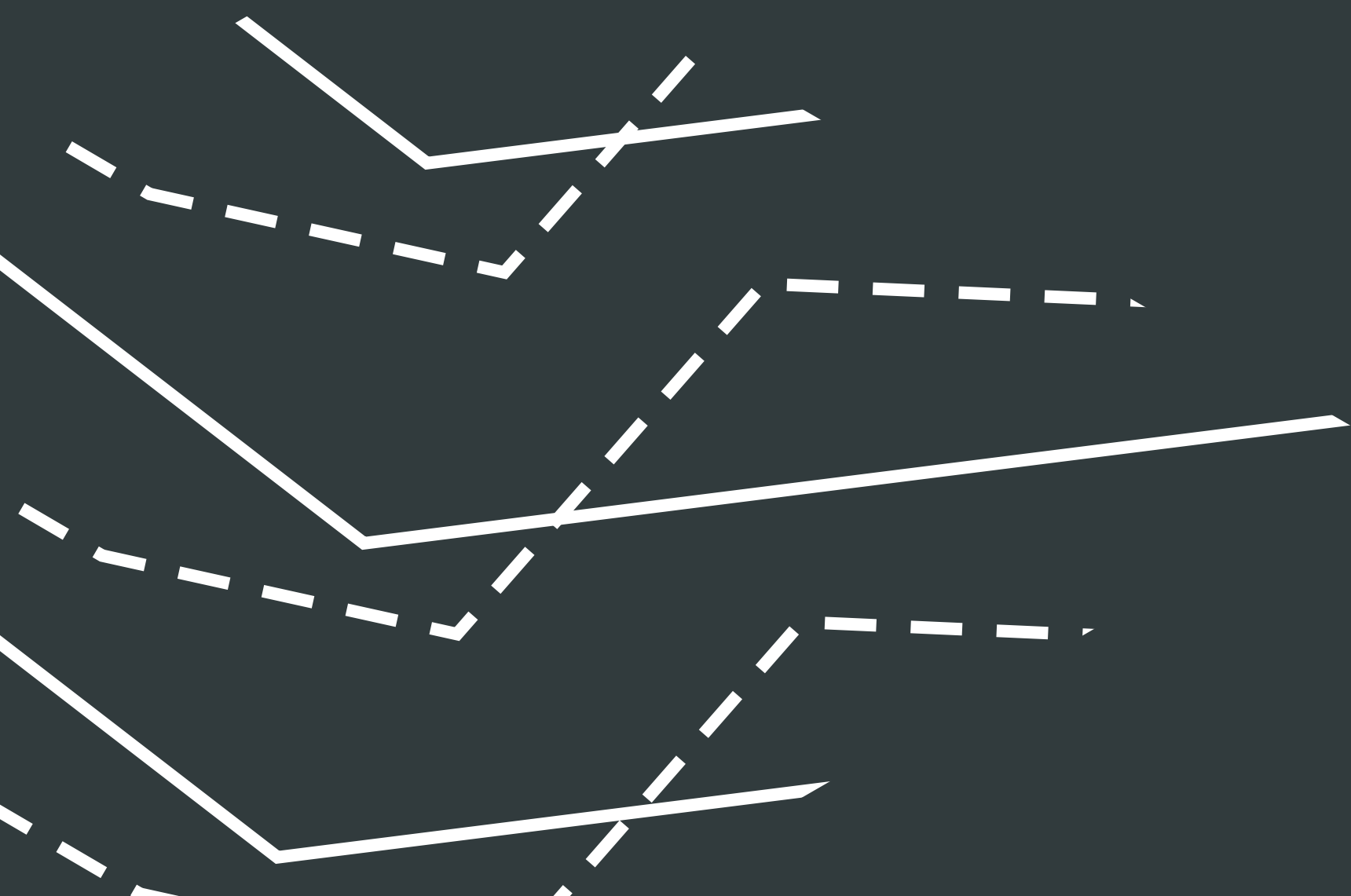
Independent auditor's report

Independent auditor's report

Reporting on the audit of the financial statements

Opinion on financial statements

I have audited the financial statements in the annual report and accounts of Registers of Scotland for the year ended 31 March 2021 under the Public Finance and Accountability (Scotland) Act 2000. The financial statements comprise the Statement of Comprehensive Income & Expenditure, the Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Taxpayers' Equity and notes to the financial statements, including a statement of accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the 2020/21 Government Financial Reporting Manual (the 2020/21 FReM).

In my opinion the accompanying financial statements:

- give a true and fair view in accordance with the Public Finance and Accountability (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers of the state of the body's affairs as at 31 March 2021 and of its net outturn for the year then ended;

- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2020/21 FReM; and

- have been prepared in accordance with the requirements of the Public Finance and Accountability (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers.

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the Code of Audit Practice approved by the Auditor General for Scotland. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I was appointed by the Auditor General on 20 January 2021. The period of total appointment is one year. I am independent of the body in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the body. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern basis of accounting

I have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the body's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

Risks of material misstatement

I report in a separate Annual Audit Report, available from the Audit Scotland website, the most significant assessed risks of material misstatement that I identified and my judgements thereon.

Responsibilities of the Accountable Officer for the financial statements

As explained more fully in the Statement of the Keeper's and Accountable Officer's Responsibilities, the Accountable Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with the financial reporting framework, and for such internal control as the Accountable Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Accountable Officer is responsible for using the going concern basis of accounting unless deemed inappropriate.

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities outlined above to detect material misstatements in respect of irregularities, including fraud. Procedures include:

- obtaining an understanding of the applicable legal and regulatory framework and how the body is complying with that framework;

- identifying which laws and regulations are significant in the context of the body;

- assessing the susceptibility of the financial statements to material misstatement, including how fraud might occur; and

- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the body's controls, and the nature, timing and extent of the audit procedures performed.

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my auditor's report.

Reporting on regularity of expenditure and income

Opinion on regularity

In my opinion in all material respects:

- the expenditure and income in the financial statements were incurred or applied in accordance with any applicable enactments and guidance issued by the Scottish Ministers, the Budget (Scotland) Act covering the financial year and sections 4 to 7 of the Public Finance and Accountability (Scotland) Act 2000; and

- the sums paid out of the Scottish Consolidated Fund for the purpose of meeting the expenditure shown in the financial statements were applied in accordance with section 65 of the Scotland Act 1998.

Responsibilities for regularity

The Accountable Officer is responsible for ensuring the regularity of expenditure and income. In addition to my responsibilities to detect material misstatements in the financial statements in respect of irregularities, I am responsible for expressing an opinion on the regularity of expenditure and income in accordance with the Public Finance and Accountability (Scotland) Act 2000.

Reporting on other requirements

Opinion prescribed by the Auditor General for Scotland on audited part of the Remuneration and Staff Report

I have audited the parts of the Remuneration and Staff Report described as audited. In my opinion, the audited part of the Remuneration and Staff Report has been properly prepared in accordance with the Public Finance and Accountability (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers.

Statutory other information

The Accountable Officer is responsible for the statutory other information in the annual report and accounts. The statutory other information comprises the Performance Report and Accountability Report excluding the audited part of the Remuneration and Staff Report.

My responsibility is to read all the statutory other information and, in doing so, consider whether the statutory other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial

statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this statutory other information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the statutory other information and I do not express any form of assurance conclusion thereon except on the Performance Report and Governance Statement to the extent explicitly stated in the following opinions prescribed by the Auditor General for Scotland.

Opinions prescribed by the Auditor General for Scotland on Performance Report and Governance Statement
In my opinion, based on the work undertaken in the course of the audit:

- the information given in the Performance Report for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Public Finance and Accountability (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers; and

- the information given in the Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Public Finance and Accountability (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers.

Matters on which I am required to report by exception
I am required by the Auditor General for Scotland to report to you if, in my opinion:

adequate accounting records have not been kept; or

the financial statements and the audited part of the Remuneration and Staff Report are not in agreement with the accounting records; or

I have not received all the information and explanations I require for my audit.

I have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities
In addition to my responsibilities for the annual report and accounts, my conclusions on the wider scope responsibilities specified in the Code of Audit Practice are set out in my Annual Audit Report.

Use of my report

This report is made solely to the parties to whom it is addressed in accordance with the Public Finance and Accountability (Scotland) Act 2000 and for no other purpose. In accordance with paragraph 120 of the Code of Audit Practice, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Carole Grant CPFA
Audit Director
Audit Scotland
4th Floor,
South Suite,
The Athenaeum Building,
8 Nelson Mandela Place,
Glasgow G2 1BT

14 September 2021

Annual accounts
2020-21

Statement of comprehensive income and expenditure

for the year ended 31 March 2021

	Note	2021 £'000	*Restated 2020 £'000
Income - continuing operations	2	65,319	78,400
Staff costs	3	(68,461)	(63,581)
Administrative costs	4	(27,974)	(18,338)
Operating loss		**(31,116)**	**(3,519)**
Proceeds on disposal of non-current assets		0	0
Investment income - interest receivable	7	0	525
Interest payable	14	(140)	(149)
Amortisation and depreciation	5 & 6	(4,419)	(4,549)
Impairment of non-current assets	5 & 6	(183)	(248)
Restructuring costs	3	(126)	(2)
Retained surplus/(loss) for the financial year		**(35,984)**	**(7,942)**
Gain/(loss) on revaluation of property, plant and equipment	5	390	2,565
Net Outturn		**(35,594)**	**(5,377)**

2019-20 Restatement
During 2021, the omission of a provision for the leased property at St Vincent Plaza was identified from prior years. As a consequence administrative costs and the related liabilities and assets had been understated. The error has been corrected by restating the financial statements and notes for prior periods from pages 83 to 107, as detailed in note 21.

The notes on pages 83 to 107 form part of these accounts.

Statement of financial position as at 31 March 2021

	Note	2021 £'000	*Restated 2020 £'000
Non-current assets			
Property, plant and equipment	5	13,757	13,667
Intangible assets	6	4,456	5,253
Receivables due after one year	10	29	32
Total non-current assets		**18,242**	**18,952**
Current assets			
Inventories	9	692	490
Trade and other receivables	10	5,335	5,766
Cash and cash equivalents	11	19,019	21,068
Total current assets		**25,046**	**27,324**
Total assets		**43,288**	**46,276**
Current liabilities			
Trade and other payables falling due within one year	12	40,771	37,251
Provisions for liabilities and charges	13	16,457	3,035
Total current liabilities		**57,228**	**40,286**
Non-current liabilities			
Trade and other payables falling due over one year	12	340	431
Provisions for liabilities and charges	13	0	0
Total non-current liabilities		**340**	**431**
Total liabilities		**57,568**	**40,717**
Net assets		**(14,280)**	**5,559**
Taxpayers Equity			
Capital Loan	14	1,541	1,647
Retained Profits	SoCTE	(0)	(1,194)
General Fund	SoCTE	(21,316)	0
Revaluation Reserve	SoCTE	5,495	5,106
Total taxpayers equity		**(14,280)**	**5,559**

The Accountable Officer authorised these financial statements for issue on   14 September 2021

[signature: Janet Egdell]

Janet Egdell

Accountable Officer

14 September 2021

2019-20 Restatement
During 2021, the omission of a provision for the leased property at St Vincent Plaza was identified from prior years. As a consequence administrative costs and the related liabilities and assets had been understated. The error has been corrected by restating the financial statements and notes for prior periods from pages 83 to 107, as detailed in note 21.

The notes on pages 83 to 107 form part of these accounts.

Statement of cash flows for the year ended 31 March 2021

	Note	2021	*Restated 2020
Cash flows from operating activities		**£'000**	**£'000**
Net operating profit (loss)	SoCNE	(35,984)	(7,942)
Adjustments for non cash transactions			
Amortisation and depreciation	5 & 6	4,419	4,549
Impairment or disposal of non-current assets	5 & 6	183	248
Interest receivable	7	0	(525)
Interest payable	14	140	149
Movements in working capital			
(Increase)/Decrease in trade and other receivables	10	431	(1,944)
Increase/(Decrease) in trade and other payables	12	2,716	10,974
(Increase)/Decrease in inventories	9	(200)	(131)
Increase/(Decrease) in provisions	13	13,422	679
Net cash flow from operating activities		**(14,873)**	**6,057**
Cash flows from investing activities			
Purchase of property, plant and equipment	5	(1,355)	(2,091)
Purchase of property, plant and equipment accrual adjustment		522	(450)
Purchase of intangible assets	6	(2,150)	(2,159)
Purchase of intangible assets accrual adjustment		194	0
Proceeds from disposal of property, plant and equipment		0	0
Interest receivable	7	0	525
Interest receivable accrual movement		1	106
Interest payable	14	(140)	(149)
Interest payable prepayment movement		(4)	(4)
Net cash flow from investing activities		**(2,932)**	**(4,222)**
Cash flows from financing activities			
Repayment of loans from NLF	14	(106)	(106)
Transfers (to)/from Scottish Consolidated Fund (SCF)	SoCTE	15,862	(58,254)
Net cash flow from financing		**15,756**	**(58,360)**
Net increase/(decrease) in cash and cash equivalents		(2,049)	(56,525)
Cash and cash equivalents at beginning of period	11	21,068	77,593
Cash and cash equivalents at end of period	11	19,019	21,068

2019-20 Restatement
During 2021, the omission of a provision for the leased property at St Vincent Plaza was identified from prior years. As a consequence administrative costs and the related liabilities and assets had been understated. The error has been corrected by restating the financial statements and notes for prior periods from pages 83 to 107, as detailed in note 21.

The notes on pages 83 to 107 form part of these accounts.

Statement of changes in taxpayers' equity

	General Fund	Capital Loan	Restated Retained Profits	Revaluation Reserve	Total Reserves
	£'000	£'000	£'000	£'000	£'000
Balance at 1 April 2019	**0**	**1,753**	**65,002**	**2,541**	**69,296**
Capital Loan repayments in period	0	(106)	0	0	(106)
Net gain/(loss) on revaluation of property	0	0	0	2,565	2,565
Net operating profit/(loss) for the year	0	0	(7,942)	0	(7,942)
Transfer funding to Scottish Government	0	0	(58,254)	0	(58,254)
Balance at 31 March 2020* Restated	**(0)**	**1,647**	**(1,194)**	**5,106**	**5,559**
Net operating profit/(loss) for the year	0	0	(35,984)	0	(35,984)
Transfer to/(from) SCF General fund	(37,178)	0	37,178	0	0
Capital Loan repayments in period	0	(106)	0	0	(106)
Net gain/(loss) on revaluation of property	0	0	0	389	389
Parliamentary funding drawn down	15,862	0	0	0	15,862
Balance at 31 March 2021	**(21,316)**	**1,541**	**0**	**5,495**	**(14,280)**

In 2019-20 RoS transferred the retained profits of £58.3 million to the Scottish Consolidated Fund (SCF). As this is the first year of accounting within the SCF and as a result of the realised loss of £35.9 million in the financial year this has resulted in all reserves being eradicated and a negative equity position, the balance owing to the restatement of the 2019-20 financial statements has also been transferred to the SCF general fund in 2020-21.

RoS is a non-ministerial office (NMO) of the Scottish Government and is funded by Scottish Government. The Scottish Government's estimates and forward plans include provision for RoS' continuation, which have been approved by Parliament.

2019-20 Restatement
During 2021, the omission of a provision for the leased property at St Vincent Plaza was identified from prior years. As a consequence administrative costs and the related liabilities and assets had been understated. The error has been corrected by restating the financial statements and notes for prior periods from pages 83 to 107, as detailed in note 21.

1. Accounting Policies

1.1 Statement of Accounting Policies

These financial statements have been prepared in accordance with the principle and disclosure requirements of the Government Financial Reporting Manual (FReM) for 2020-21, published by HM Treasury and the Accounts Direction issued by Scottish Ministers under section 19(4) of the Public Finance and Accountability (Scotland) Act 2000 (reproduced at page 107). Generally accepted accounting practice as defined in International Financial Reporting Standards (IFRS) as adopted by the European Union, International Financial Reporting Interpretation Committee (IFRIC) Interpretations and the Companies Act 2006 to the extent that it is meaningful and appropriate in the public sector context. The particular accounting policies adopted by RoS are described below. They have been applied consistently in dealing with items considered material in relation to the accounts.

The accounts are prepared using accounting policies and, where necessary, estimation techniques, which are selected as the most appropriate for the purpose of giving a true and fair view in accordance with the principles, set out in International Accounting Standard (IAS) 8: Accounting Policies, Changes in Accounting Estimates and Errors. Changes in accounting policies which do not give rise to prior year adjustments are reported in the relevant note.

1.2 Going Concern

RoS is a non-ministerial office (NMO) of the Scottish Government and is funded by Scottish Government. The Scottish Government's estimates and forward plans include provision for RoS' continuation, which have been approved by Parliament. There is no reason to believe that Scottish Government's sponsorship and future parliamentary approval will not be forthcoming. The accounts have been prepared on a going-concern basis.

1.3 Accounting convention

These accounts have been prepared under the historical cost convention, modified to account for the revaluation of property, plant and equipment (PPE), intangible assets and, where material, current asset investments and inventories to fair value as determined by the relevant accounting standard.

1.4 Operating income, fees and charges

Operating income, which excludes value added tax (VAT), represents the invoiced value of services supplied. RoS accounts for income in accordance with the recognition criteria set out in IFRS15 Revenue from Contracts with Customers. RoS operates a system of prepayment of registration fees, which are initially held as a creditor in the statement of financial position. Income is recognised when services are transferred to the customer. An adjustment to prepaid registration work in progress (WIP) is made in accordance with IFRS9 Financial Instruments.

From 8 December 2014, fees are set in accordance with sections 110(1), (2) and (3) of the Land Registration etc. (Scotland) Act 2012, which consider the expenses incurred by the Keeper in relation to the matters specified in section 110(3)(a) and (b) of that Act and the desirability of encouraging registering, recording and entering in any register under the management and control of the Keeper.

The income derived from services outwith the above are set in accordance with section 108(3) of the Land Registration etc. (Scotland) Act 2012.

Analysis of the income from the main fees charged appears in note 2.1.

The fee policy considers income from all transactions, within which some complex transactions may incur a loss. Registrations involving the initial and more complex transactions in the land register cost more to undertake than the fee charged. The shortfall in fee income on these transactions is offset by surpluses on other registrations. The losses relating to these transactions are shown in note 17.

Full details of all fees and charges are available on the RoS website at www.ros.gov.uk

1.5 Estimation techniques

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The estimates and judgements that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:
- Note 5 - Property, plant and equipment
- Note 6 - Intangible assets
- Note 9 - Inventories
- Note 12 - Fees received in advance
- Note 13 - Estimated provision for indemnity claims

1.6 Value Added Tax (VAT)

The majority of services provided by RoS fall outside the scope of Value Added Tax (VAT). RoS can fully recover input VAT on certain contracted-out services; for other expenditure VAT is charged to the relevant expenditure category or included in the capitalised purchase costs of assets. Where output tax is charged or input tax is recoverable, the amounts are stated net of VAT.

1.7 Property, plant and equipment

Recognition
All PPE assets will be accounted for as non-current assets unless they are deemed to be held-for-sale (see note below), and will be accounted for under IAS 16 Property, Plant and Equipment. Scottish Ministers hold the legal title or effective control over all land and buildings shown in the accounts. Assets classified as under construction and under development are recognised in the statement of financial position to the extent that money has been paid or a liability has been incurred.

Capitalisation
The minimum levels for capitalisation of a property, plant or equipment asset are land and buildings £10,000 and equipment and vehicles £5,000. Information and Communications Technology (ICT) systems are capitalised where the pooled value exceeds £1,000. Substantial improvements to leasehold properties are also capitalised. Furniture, fixtures and fittings are treated as current expenditure and are not capitalised. Any assets valued below these thresholds will be treated as expenditure in the year of purchase.

Valuation
Title to the freehold land and buildings shown in the accounts is held in the name of the Scottish Ministers. Freehold land and buildings are shown at fair value using open market value. A professional valuation is carried out at three yearly intervals and in the intervening years the retail price index is applied to provide a desktop valuation.

Valuation and useful life estimates in respect of RoS land and buildings were supplied in March 2020 by a Royal Institute of Chartered Surveyors (RICS) Registered Valuer for and on behalf of the Valuation Office Agency.

Depreciated historic cost has been used as a proxy for fair value of plant and equipment, computer and office equipment. Assets within these categories have short useful lives, low values, or both.

Depreciation

Freehold land is not depreciated.

Provision for depreciation is made so as to write off the cost of fixed assets on a straight line basis over the expected useful lives of the assets concerned. The expected useful lives of assets are regularly and systematically reviewed to ensure that they genuinely reflect the actual replacement cycle of all assets. The expected useful lives are as follows:
- Plant and Machinery   five years (see below)
- Computer Equipment   various (see below)
- Office Equipment   five years (see below)
- Freehold Buildings   20 years (see note 5)

Computer equipment requires to be assessed on an individual basis and is depreciated over three to five years, depending on the expected useful life of the asset involved. Asset lives are reviewed at the end of each financial year.

Plant and machinery, and office equipment for St Vincent Plaza, including infrastructure set-up costs, are depreciated over the 10-year lease of the building.

The fixed assets do not include the value of the various registers created and maintained by RoS, nor the records ancillary to them.

1.8 Intangible assets

Intangible assets are valued on a historic cost basis.

RoS develops specialist in-house IT systems, and applies IAS 38 Intangible Assets. All costs eligible to be defined as development expenditure, including directly related staff costs, are capitalised and held as assets under development. Amortisation commences when the asset is available for use and is applied at rates calculated to expense the cost by equal instalments over the estimated useful life.

1.9 Impairment of non-current assets

RoS carries out an annual review of non-current assets, applying IAS 36 Impairment of Assets. If an asset has suffered an impairment loss then a charge is recognised in the statement of comprehensive income and expenditure. If the asset is carried at a revalued amount, the impairment loss is treated as a revaluation decrease.

1.10 Financial instruments

IFRS 7 Financial Instruments: Disclosures requires disclosure of the role that financial instruments have had during the period in creating or changing the risks an entity faces in undertaking its activities.

RoS relies primarily on income from statutory activities and has one small loan as detailed at note 14.1 and is therefore not exposed to any material liquidity risks. Material deposits are held with the National Loans Fund and the Government Banking Service.

RoS is not exposed to interest rate risk or currency risk as all material assets and liabilities are denominated in sterling.

1.11 Operating leases

An operating lease is a lease other than a finance lease. Rentals payable in respect of operating leases are charged to the statement of comprehensive income and expenditure on a straight line basis over the term of the lease.

1.12 Pension costs

RoS employees are civil servants who are entitled to be members of the Principal Civil Service Pension Scheme (PCSPS) or the Civil Servant and Other Pension Scheme (CSOPS) – known as 'Alpha'. These are unfunded, multi-employer defined benefit schemes but RoS is unable to identify its share of the underlying assets and liabilities. The scheme is accounted for as a defined contribution scheme under the multi-employer exemption permitted in IAS 19 Employee Benefits. Liability for the payment of future benefits is a charge on the PCSPS or Alpha scheme. Separate scheme statements for the PCSPS or Alpha as a whole are published. You can find details in the resource accounts of the Cabinet Office: Civil Superannuation at www.civilservicepensionscheme.org.uk.

Further pension details can be found in the remuneration report in the annual report section of this document.

1.13 Employee benefits

The cost of providing employee benefits is recognised in the period in which RoS receives services from its employees, rather than when it is paid or payable.

Short-term employee benefits are recognised as an expense in the period in which the employee renders the service. The cost of annual leave and flexible working time entitlement earned but not taken by employees at the end of the year is recognised in the financial statements to the extent that employees are permitted to carry forward leave into the following year. Performance payments are recognised only when there is a legal or constructive obligation to pay them and the costs can be reliably estimated.

On occasion, RoS offers voluntary exit schemes in line with Scottish Government guidelines. Termination benefits are recognised when it can be demonstrated that there is an irreversible agreement to terminate the employment of employee(s) before the scheme's retirement date, or as a result of an offer to encourage voluntary redundancy.

1.14 Inventories - work in progress

Work in progress (WIP) is valued at the lower of cost or net realisable value. In determining net realisable value, if expected costs to completion exceed estimated fee income, a provision is established to cover the shortfall. In the case of work in progress, cost includes all direct expenditure and production overheads based on normal levels of activity. Costs are apportioned on the basis of per capita and working days.

1.15 Trade receivables

Trade receivables do not carry any interest and are stated at their nominal value as reduced by appropriate allowances for irrecoverable amounts. The carrying amount of trade receivables is deemed to be an approximation of fair value.

1.16 Cash and cash equivalents

Cash and cash equivalents represent cash in hand, cash held with the Government Banking Service, cash on deposit with the National Loans Fund and cash in commercial bank accounts.

1.17 Trade and other payables

Trade payables are stated at their nominal value. The carrying amount of trade payables is deemed to be an approximation for fair value. Registration fees received in advance are shown as creditors until completed, as stated in note 1.3.

1.18 Provisions and contingent liabilities

In accordance with IAS 37 Provisions, Contingent Liabilities and Contingent Assets, provisions are recognised in the statement of financial position when RoS has a present or legal or constructive obligation as a result of a past event, and it is probable that an outflow of economic benefit will be required to settle the obligation. Where appropriate, this is supported by independent professional advice. Provisions are charged to the statement of comprehensive income and expenditure and recorded as liabilities in the statement of financial position.

1.19 Capital government grant

Government grants provided to finance the purchase of specific assets are recognised as income in the statement of comprehensive income and expenditure.

1.20 Segmental reporting

RoS currently operates two segments:
- Registration activities covered by statutory fees
- Other activities covered by non-statutory fees

IFRS 8 Segmental Reporting requires operating segments to be identified on the basis of internal reports about components of RoS that are regularly reviewed in order to allocate resources to the segments and assess their performance. Reporting on these segments is at note 2.

1.21 Date of issue of accounts

The Accountable Officer authorised these accounts for issue on 14 September 2021.

2. Operating segments

International Financial Reporting Standard 8 (IFRS8) – Operating Segment Reporting, requires analysis of income and expenditure by principal business activities.

There are two operating segments to our business: statutory registration services and non-statutory commercial services. Detailed in the table opposite is the income from statutory fees and non-statutory fees, the cost of service and the net operating surplus/(deficit) for each segment.

The staff costs and administrative costs are allocated with the service if directly identifiable or otherwise apportioned according to the income from each segment.

More detail on the income for each segment is at note 2.1 and detail on the administrative costs is at note 4.

	2021		
	Statutory	Non-statutory	Total
	£'000	£'000	£'000
Income	55,045	10,274	65,319
Staff costs	(61,322)	(7,139)	(68,461)
Administrative costs	(26,128)	(1,846)	(27,974)
Operating surplus/(deficit)	(32,405)	1,289	(31,116)

	*Restated 2020		
	Statutory	Non-statutory	Total
	£'000	£'000	£'000
Income	69,461	8,939	78,400
Staff costs	(58,085)	(5,496)	(63,581)
Administrative costs	(16,382)	(1,956)	(18,338)
Operating surplus/(deficit)	(5,006)	1,487	(3,519)

2.1 Income from continuing operations

	2021	*Restated 2020
	£'000	£'000
Statutory fees		
First Registrations	5,693	9,872
Transfers of Part	4,678	8,470
Dealings with Whole	42,137	47,700
Sasines	509	973
Chancery and Judicial Registers	1,063	1,239
Other statutory income	965	1,207
	55,045	**69,461**
Non-statutory fees		
ScotLIS and Customer Services	3,534	4,059
Reports and other income (including recoveries)	4,130	4,632
CJRS Income	2,610	248
	10,274	**8,939**
	65,319	**78,400**

*The non-statutory fees have been restated to show the income received under the CJRS for staff who were not digitally enabled to be able to work remotely; this was previously reported under 'Reports and other income'.

First Registration (FR) comprises the registration in the Land Register of a previously unregistered plot of land.

Transfers of Part (TP) comprises applications for registration of a deed that either (a) partly affects a registered title and requires the cadastral unit to be subdivided and a separate title sheet created (for example, a disposition of part of a cadastral unit); or (b) wholly affects a registered title yet creates a separate interest in that cadastral unit (for example, at least of a whole registered title).

Dealings with Whole (DW) comprises applications for registration of a deed that either (a) wholly affects a registered title (for example, a disposition of the whole property); or (b) partly affects a registered title but does not require the cadastral unit to be subdivided and a separate title sheet created (for example, a standand security over part of a cadastral unit).

CJRS income is the allowable percentage of the costs of retaining staff during the period they were not digitally enabled to be able to work remotely under the CJRS.

3. Staff Costs

	2021	2020
	£'000	£'000
Administration Costs		
Wages and salaries	38,123	34,604
Social security costs	3,593	3,358
Other pension costs	9,732	8,825
Inward secondments	101	123
Agency staff costs	16,744	16,514
Other staff costs	168	157
Total administration staff costs	**68,461**	**63,581**
Restructuring costs	126	2
	68,587	**63,583**

Restructuring costs include lump sum compensation payments and providing for future annual compensation payments.

Average number of persons employed

	2021	2020
Permanent staff		
All Registration and Policy	737	685
Other	378	375
	1,115	**1,060**
Other staff		
Temporary contracts	127	158
Fixed term contract	4	12
Secondees in	2	3
Secondees out	5	3
	1,252	**1,236**

4. Administrative costs

	Note	2021	*Restated 2020
		£'000	£'000
Staff-related costs			
Travel and subsistence expenses		0	215
Staff training		329	523
Other staff costs		171	388
Supplies and services			
Catering		87	111
Security		405	414
Equipment and services		7,292	6,855
General administrative expenditure		648	1,059
Services from Ordnance Survey		356	610
Copy deeds/quick copies		0	15
Professional fees		1,815	1,772
Bank charges		16	22
Indemnity and legal costs		365	724
External audit		54	53
Internal audit		40	40
Accommodation and utilities			
Estate charges		783	882
Operating leases - rents		418	420
Repairs, maintenance and minor works		1,098	2,229
Utilities		296	372
Environmental services		462	623
Non-cash items			
Movement in work in progress	9	13,078	190
Movement in provision for indemnity	13	261	71
Movement in provision for dilapidations	13	0	750
		27,974	**18,338**

5. Property, Plant and Equipment

5.1 Cost or valuation

	Land freehold	Buildings freehold	Information technology	Plant and machinery	Assets under construction	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Cost or Valuation						
At 1 April 2020	2,140	10,403	11,642	455	174	24,814
Additions	0	0	740	0	615	1,355
Transfers In/(Out)	0	0	789	0	(789)	0
Revaluation in year	0	391	0	0	0	391
Impairment	0	0	0	0	0	0
Disposals	0	0	(3,023)	(120)	0	(3,143)
At 31 March 2021	**2,140**	**10,794**	**10,148**	**335**	**0**	**23,417**
Depreciation						
At 1 April 2020	0	1,553	9,154	440	0	11,147
Charged in year	0	544	1,104	5	0	1,653
Backlog depreciation	0	2	0	0	0	2
Impairment	0	0	0	0	0	0
Revaluation in year	0	0	0	1	0	1
Disposals	0	0	(3,023)	(120)	0	(3,143)
At 31 March 2021	**0**	**2,099**	**7,235**	**326**	**0**	**9,660**
NBV at 31 March 2021	**2,140**	**8,695**	**2,913**	**9**	**0**	**13,757**
NBV at 31 March 2020	2,140	8,850	2,488	15	174	13,667
Analysis of asset financing						
Owned	2,140	8,695	2,913	9	0	13,757
Finance Leased	0	0	0	0	0	0
NBV at 31 March 2021	**2,140**	**8,695**	**2,913**	**9**	**0**	**13,757**

5.2 Cost or valuation

	Land freehold	Buildings freehold	Information technology	Plant and machinery	Assets under construction	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Cost or Valuation						
At 1 April 2019	1,800	8,173	9,697	449	282	20,401
Additions	0	248	1,663	6	174	2,091
Transfers In/(Out)	0	0	282	0	(282)	0
Revaluation in year	340	2,230	0	0	0	2,570
Impairment	0	(248)	0	0	0	(248)
Disposals	0	0	0	0	0	0
At 31 March 2020	**2,140**	**10,403**	**11,642**	**455**	**174**	**24,814**
Depreciation						
At 1 April 2019	0	1,066	8,251	435	0	9,752
Charged in year	0	482	903	5	0	1,390
Backlog depreciation	0	0	0	0	0	0
Impairment	0	0	0	0	0	0
Revaluation in year	0	5	0	0	0	5
Disposals	0	0	0	0	0	0
At 31 March 2020	**0**	**1,553**	**9,154**	**440**	**0**	**11,147**
NBV at 31 March 2020	2,140	8,850	2,488	15	174	13,667
NBV at 31 March 2019	1,800	7,107	1,446	14	282	10,649
Analysis of asset financing						
Owned	2,140	8,850	2,488	15	174	13,667
Finance Leased	0	0	0	0	0	0
NBV at 31 March 2020	**2,140**	**8,850**	**2,488**	**15**	**174**	**13,667**

5.3 Freehold land and buildings

In response to the COVID-19 pandemic, freehold land and buildings were revalued by the District Valuer Services (DVS) at £9,920k as at 31 March 2021. The basis of valuation is current value in existing use. Formal inspections and valuations were carried out by the District Valuer Services (DVS), a division of the Valuations Office Agency. The valuations have been carried out by a Royal Institute of Chartered Surveyors (RICS) Registered Valuer and have been conducted in accordance with the RICS Valuation – Professional Standards 2014 UK Edition (revised April 2015). At the valuation date there has been no diminution identified in the public sector's ongoing requirement for these operational assets nor reduction in their ongoing remaining economic service potential. as a result of the incidence of COVID-19. RoS will closely monitor external indicators which may result in these assets being impaired in 2021-22.

6. Intangible assets

6.1 Cost or valuation

	Assets under development	Software	Computer licences	Total
	£'000	£'000	£'000	£'000
Cost or Valuation				
At 1 April 2020	1,477	26,759	444	28,680
Additions	808	998	344	2,150
Reclassification	(868)	868	0	0
Impairment	(183)	0	0	(183)
Disposals	0	(328)	(15)	(343)
At 31 March 2021	1,234	28,297	773	30,304
Amortisation				
At 1 April 2020	0	23,291	136	23,427
Charged in year	0	2,752	12	2,764
Reclassification	0	0	0	0
Impairment	0	0	0	0
Disposals	0	(328)	(15)	(343)
At 31 March 2021	0	25,715	133	25,848
NBV at 31 March 2021	1,234	2,582	640	4,456
NBV at 31 March 2020	1,477	3,468	308	5,253

Intangible assets comprise software and licences to enable the use of software developed by third parties.

6.2 Cost or valuation

	Assets under development	Software	Computer licences	Total
	£'000	£'000	£'000	£'000
Cost or Valuation				
At 1 April 2019	1,027	25,326	168	26,521
Additions	450	1,433	276	2,159
Reclassification	0	0	0	0
Impairment	0	0	0	0
Disposals	0	0	0	0
At 31 March 2020	1,477	26,759	444	28,680
Amortisation				
At 1 April 2019	0	20,143	130	20,273
Charged in year	0	3,148	6	3,154
Reclassification	0	0	0	0
Impairment	0	0	0	0
Disposals	0	0	0	0
At 31 March 2020	0	23,291	136	23,427
NBV at 31 March 2020	1,477	3,468	308	5,253
NBV at 31 March 2019	1,027	5,183	38	6,248

Assets under development includes internally developed software which complement the improvement of our business.

Software includes ScotLIS and the Cadastral Map which had an NBV of £651k and £882k respectively at 31 March 2021.

7. Interest receivable

	2021	2020
	£'000	£'000
On Paymaster and National Loans Fund balances	0	525

RoS invested surplus monies with the National Loan fund in 2019-20; Cash reserves of £50.0 million were transferred to SCF in 2019-20 and £8.25 million in December 2020.

8. Financial instruments

RoS does not hold any complex financial instruments. The only financial instruments included in the accounts are receivables, cash and cash equivalents and payables (notes 10, 11 and 12). Trade and other receivables are recognised at fair value less any impairment for any amounts assessed as irrecoverable. An impairment of debt for irrecoverable amounts is made where there is evidence that the RoS will be unable to collect an amount due in accordance with agreed terms. Liabilities including trade and other payables are recognised at fair value.

Credit risk

Credit risk is the risk of that a third party will default on its obligation. The maximum exposure to credit risk at the balance sheet date in relation to each class of financial asset is the carrying amount of those assets net of any impairment.

RoS is exposed to credit risk from its operating activities (primarily for trade and other receivables) but the level of risk is not deemed significant, as most of RoS' customers are either pre-paid or are on Direct Debit there are no significant balances that are past due.

Liquidity risk

Scottish Ministers make provision for the use of resources by RoS for revenue and capital purposes, in the Budget for each financial year. Resources and accruing resources may be used only for the purposes specified and up to the amounts specified in the budget; RoS has a small capital loan repayable over 40 years (note 14.1) but neither the balance or the repayments are considered significant. RoS is not therefore exposed to significant liquidity risks.

Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Changes in market interest rates influence the interest payable on borrowings (note 14.1).

9. Inventories

	2021	*Restated 2020
	£'000	£'000
Work in progress	**692**	**490**

The movement in work in progress (see note 4 above) is made up of:

	2021	2020
	£'000	£'000
Increase/(Decrease) in Asset balances	200	131
(Increase)/Decrease in provision	(13,278)	(321)
	(13,078)	**190**

10. Trade receivables and other current assets

	2021	*Restated 2020
	£'000	£'000
Amounts falling due within one year:		
Trade receivables and accrued income	1,075	1,074
Less: Provision for bad debts	(41)	(27)
	1,034	**1,047**
Other receivables	627	723
VAT	0	0
Prepayments	3,674	3,996
Total receivable within one year	**5,335**	**5,766**
The above is further analysed as:		
Other central government bodies	527	536
Local authorities	27	27
NHS bodies	0	0
Bodies external to government	4,781	5,203
	5,335	**5,766**
Amounts falling due after more than one year:		
Other receivables - Subrogation	**29**	**32**

11. Cash and cash equivalents

	2021	2020
	£'000	£'000
Balance at 1 April	21,068	77,593
Net change in cash and cash equivalent balances	(2,049)	(56,525)
Balance at 31 March	**19,019**	**21,068**

The following balances at 31 March were held at:		
Government Banking System	15,828	20,668
Commercial banks and cash in hand	3,191	400
Balance at 31 March	**19,019**	**21,068**

12. Trade payables and other current liabilities

	2021	2020
	£'000	£'000
Amounts falling due within one year:		
Trade payables and accruals	5,683	13,152
Other payables	40	39
Other taxation and social security	974	906
VAT	198	(11)
Fees received in advance	33,770	23,059
NLF loans	106	106
Total due within one year	**40,771**	**37,251**
Amounts falling due over one year:		
Trade payables	340	431
	41,111	**37,682**
The above is further analysed as:		
Other central government bodies	1,474	9,921
Local authorities	411	318
NHS bodies	77	73
Bodies external to government	39,149	27,370
Balance at 31 March	**41,111**	**37,682**

13. Provisions for liabilities and charges

13.1 Schedules

	Early retirement	Indemnities	Work in progress	Dilapidations	Pension costs	Total
	£'000	£'000	£'000	£'000	£'000	£'000
At 1 April 2019	323	470	1,306	0	257	2,356
Additional provision made	0	213	657	750	0	1,620
Revaluation of provision	1	(24)	0	0	0	(23)
Amounts incurred and charged against provision	(207)	(72)	(336)	0	(257)	(872)
Unused amounts reversed	0	(46)	0	0	0	(46)
At 31 March 2020 *Restated	**117**	**541**	**1,627**	**750**	**0**	**3,035**
Additional provision made	0	523	13,278	0	0	13,801
Revaluation of provision	0	0	0	0	0	0
Amounts incurred and charged against provision	(116)	(203)	0	0	0	(319)
Unused amounts reversed	(1)	(59)	0	0	0	(60)
At 31 March 2021	**0**	**802**	**14,905**	**750**	**0**	**16,457**
Analysis of total provisions:						
At 31 March 2020						
Current	117	541	1,627	750	0	3,035
Non-current	0	0	0	0	0	0
	117	**541**	**1,627**	**750**	**0**	**3,035**
At 31 March 2021						
Current	0	802	14,905	750	0	16,457
Non-current	0	0	0	0	0	0
	0	**802**	**14,905**	**750**	**0**	**16,457**

13.2 Early retirement

This provision relates to future pension costs up to normal retirement age for employees who retired early under the Principal Civil Service Pension Scheme; no further costs are expected.

13.3 Indemnities

A provision for indemnity payments has been provided based upon a review of the outstanding claims and an estimate of the settlement values.

13.4 Work in progress

Registrations involving the initial and more complex transactions in the land register cost more to undertake than the fee charged. This provision represents the costs to completion less estimated fee income for such registrations in process at the year end. This is notably higher than previous years owing to the global pandemic as colleagues were digitally enabled. The shortfall in fee income on these transactions is offset by surpluses on other registrations (see note 17).

13.5 Dilapidations

The dilapidation provision relates to the Saint Vincent Plaza leased property.

13.6 Pension costs

The pension costs charged in 2019-20 related to staff who transferred from our previous IT partner BT on 1 December 2012; no further costs are expected.

14. Taxpayers' equity

14.1 Capital loan

A 40 year capital loan was undertaken on 1 April 1996 when RoS was designated trading funding status. The value of the loan was £4.25m, with an interest rate of 8.375 per cent.

Interest payable to the National Loans Fund amounted to £140k for the year to 31 March 2020 (2019 £149k).

Repayments of the capital loan are shown in the table below:

	2021	2020
	£'000	£'000
Between one and two years	106	106
Between two and five years	319	319
In more than five years	1,116	1,222
	1,541	**1,647**
Within one year (included in creditors)	106	106
	1,647	**1,753**

14.2 Retained profits

Following the reclassification of RoS by ONS, and the subsequent approval by the Scottish Parliament of the Public Sector Reform (Registers of Scotland) Order in March 2020, profits are no longer to be retained by Registers of Scotland, but instead form part of the Scottish Consolidated Fund.

14.3 Revaluation reserve

This reflects the movement in the revaluation of freehold land and buildings as detailed in note 5.

15. Capital commitments

Contracted capital commitments at 31 March not otherwise included in these accounts:

	2021	2020
	£'000	£'000
Property, plant and equipment	60	634
Intangible assets	0	0

16. Commitments under leases

Operating Leases

Total future minimum lease payments under operating leases are given in the table below for each of the following periods:

Obligations under operating leases comprise:

	2021	2020
Buildings:	£'000	£'000
Not later than one year	519	519
Later than one year and not later than five years	1,948	2,076
Later than five years	0	391
	2,467	2,986
Other:		
Not later than one year	76	147
Later than one year and not later than five	0	11
Later than five years	0	0
	76	158

RoS is committed to an operating lease in St. Vincent Plaza, Glasgow until January 2026.

17. Losses

RoS settled 148 claims for loss, arising from errors made either in the Sasines recording process or under the indemnity provisions of the Land Registration (Scotland) Act 1979 and the Land Registration etc. (Scotland) Act 2012, at a cost of £259k (2019-20: 470 claims, £549k).

As noted at paragraph 1.3, RoS aims to achieve cost recovery over all transactions, within which more complex transactions incur a loss. This is to safeguard customers from the higher costs involved in registering on the Land Register for the first time.

During the financial year staffing and productivity levels were affected as colleagues were sent home for their safety in March 2020. RoS furloughed 512 colleagues in April using the CJRS, gradually bringing them back to work through to October 2020, as they were digitally enabled to work from home. Our customers business processes were also affected as they digitally enabled their staff and managed the wellbeing impacts of the pandemic. As noted in para 1.14 our policy is to recognise costs of FR and TP registrations based on normal levels of activity, the costs of these for 2020-2021 are therefore based on the last quarter of 2020-21 summarised below.

From FR registration process	2021	*Restated 2020
	£'000s	£'000s
Opening FR WIP provision	0	(336)
Closing FR WIP provision	(8,389)	0
Change in provision	(8,389)	336
Cost of FR registrations	(17,720)	(19,014)
FR Income	5,693	9,872
Loss	(20,416)	(8,806)

From TP registration process	2021	*Restated 2020
	£000s	£000s
Opening TP WIP provision	(1,627)	(970)
Closing TP WIP provision	(6,517)	(1,627)
Change in provision	(4,890)	(657)
Cost of TP registrations	(11,178)	(10,346)
TP Income	4,678	8,470
Loss	(11,390)	(2,533)

18. Contingent liabilities

As at 31 March 2021, RoS has contingent liabilities in relation to potential future indemnity payments that are not yet quantifiable. There may be indemnity payments associated with the outcome of the criminal trial R v Edwin McLaren and Lorraine McLaren but these are not yet quantifiable.

19. Related party transactions

In accordance with IAS 24 Related Party Disclosures, as interpreted by the FReM, the following information is provided on related party transactions. RoS is a non-ministerial office in the Scottish Administration; The Scottish Government, its departments and agencies are regarded as related parties with which RoS has various material transactions in the reporting period. In 2020-21, none of the Board Members, key management staff or other related parties has undertaken any material transactions with RoS.

20. Accounting standards issued not yet effective

International Accounting Standard (IAS) 8 on Accounting Policies requires organisations to disclose details of any IFRS that has been issued but is not yet effective. At 31 March 2021 the following IFRS, none of which will be material to Registers of Scotland accounts, have been issued but are not effective as they are not yet applied in the Government Financial Reporting Manual (FReM): IFRS 16 – Leases The FReM, issued by HM Treasury, interprets and adapts IFRS 16 for the public sector context in several ways. IFRS 16, as adapted and interpreted by the FReM, was to be effective from 1 April 2020, however, in light of COVID-19 pressures, HM Treasury and the Financial Reporting Advisory Board (FRAB) have decided that IFRS 16 implementation will be deferred until 1 April 2022. While the impact on the financial statements has yet to be fully determined, lease obligations (£2.5 million at 31 March 2021, as disclosed in Note 16) will be recognised as right of use assets at 1 April 2022.

21. 2019-20 Restatement

During 2021, the omission of a provision for the leased property at St Vincent Plaza was identified from prior years. As a consequence administrative costs and the related liabilities and assets have been understated. The error has been corrected by restating the financial statements and notes for prior periods on pages 83 to 107.

Statement		Note	Page	Impact of correction *Restated 2020	Adjustment	2020
SoCNE			83			
				£'000	£'000	£'000
	Administrative Costs	4	94	(18,338)	(1,194)	(17,144)
	Operating surplus/(loss)			(3,519)	(1,194)	(2,325)
	Retained surplus/(loss) for the financial year			(7,942)	(1,194)	(6,748)
	Comprehensive surplus/ (loss) for the financial year			(5,377)	(1,194)	(4,183)
SOFP			84			
				£'000	£'000	£'000
	Total non-current assets			18,952	0	18,952
	Inventories	9	99	490	(48)	538
	Trade and other receivables			5,766	0	5,766
	Cash and cash equivalents			21,068	0	21,068
	Total assets			46,276	(48)	46,324
	Trade and other payables falling due within one year			37,251	0	37,251
	Provisions for liabilities and charges		84	3,035	1,146	1,889
	Total liabilities			40,286	1,146	39,140
	Total current liabilities			431	0	431

Statement		Note	Page	Impact of correction		
				*Restated 2020	Adjustment	2020
SOCF			85			
	Cash flows from operating activities			£'000	£'000	£'000
Net operating profit/(loss)		SoCNE	83	(7,942)	(1,194)	(6,748)
	Adjustments for non cash transactions			4,421	0	4,421
Movements in working capital						
	(Increase)/Decrease in trade and other receivables	10	99	(1,944)	1	(1,945)
	Increase/(Decrease) in trade and other payables			10,974	0	10,974
	(Increase)/Decrease in inventories	9	99	(131)	47	(178)
	Increase/(Decrease) in provisions	13	101	679	1,146	(467)
Net cash flow from operating activities				6,057	0	6,057
Net cash flow from investing activities				(4,222)	0	(4,222)
SoCTE			86			
				£'000	£'000	£'000
Balance at 1 April 2019				65,002	(0)	65,002
	Capital Loan repayments in period			0	0	0
	Net gain/(loss) on revaluation of property			0	0	0
	Net operating profit/(loss) for the year			(7,942)	(1,194)	(6,748)
	Transfer funding to Scottish Government			(58,254)	0	(58,254)
Balance at 31 March 2020* Restated				(1,194)	(1,194)	0

22. Events after the reporting period

In accordance with the requirements of IAS 10 Events after the reporting period, events after the statement of financial position date are considered up to the date on which the accounts are authorised for issue. This is interpreted as the date of the Independent auditor's report.

Non-adjusting event after the reporting period

There are no non-adjusting events after the reporting period.
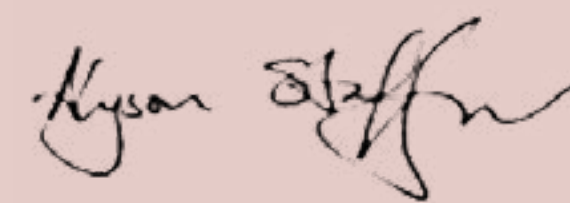
Appendices

Appendix One:

Registers of Scotland Direction by the Scottish Ministers

In accordance with section 19(4) of the Public Finance and Accountability (Scotland) Act 2000:

1. The statement of accounts for the financial year ended 31 March 2006 and subsequent years shall comply with the accounting principles and disclosure requirements of the edition of the Government Financial Reporting Manual (FReM) which is in force for the year for which the statement of accounts are prepared.

2. The accounts shall be prepared so as to give a true and fair view of the income and expenditure, recognised gains and losses, and cash flows for the financial year, and of the state of affairs as at the end of the financial year.

3. This direction shall be reproduced as an appendix to the statement of accounts. The direction given on 2 July 2004 is hereby revoked.

Alyson Stafford
Signed by the authority of the Scottish Ministers
Dated   17 January 2006

Appendix two:
Registers of Scotland Island Communities Impact Assessment (ICIA) 2020-21

Annual Reporting Return:

Name of Relevant Authority: Keeper of the Registers of Scotland

Reporting Period: 23 December 2020 to 31 March 2021

Please describe how your organisation has had regard to island communities in carrying out its functions: When considering the development and delivery of a policy, strategy or service, the Keeper of the Registers of Scotland has incorporated the Island Communities Impact Assessment consideration and decision-making process into Registers of Scotland business processes, project planning and assurance checklists.

Please provide a list of policies, strategies or services for which your organisation has completed a Section 10 assessment ICIA: Registers of Scotland has completed a partial ICIA for the Fee Review 2020 Consultation, the ICIA is known as the Statutory Fees Assessment and is published on the RoS website.

What other steps has your organisation taken for those policies for which an ICIA was not required (under the section 10(b)(ii) assessment): A full ICIA was deemed not to be required for the Fee Review 2020 Consultation, and it was considered that no adjustments were required for island communities.

Appendix three:
Trade union facility time

Facility time generates benefits for employees, managers and the wider community from effective joint working between union representatives and employers.

A number of studies have shown that union workplaces tend to be safer and that trade unions help to promote skills and training in the workplace. Registers of Scotland recognises this through our support for trade union learning and equality initiatives.

The NatCen study highlighted four main benefits from the use of facility time.

- Provision of a ready-made structure for meaningful consultation and negotiation saves money and reassures members that their views are valued in decision-making.
- Facilitation of partnership working with trade unions improves workplace relations and the reputation of an employer as 'a good place to work'.
- Earlier intervention in relation to complaints, grievances and disciplinary action prevents escalation into more serious problems and saves organisations (and taxpayers) money by reducing the impact on staff time and possible legal costs.
- Better communication during restructuring and redundancy processes improves understanding of decisions, minimises negative impacts and reduces the number of working days lost through industrial action.

The Fair Work Convention highlights these points through its 'Effective voice' principle. As they state: 'It is clear from international evidence that employees and workers want a voice, not only to resolve problems and conflicts (which is important) but also to engage and participate constructively in organisations'.

On organisational change, they say: 'There are many examples in Scotland and elsewhere of how collective voice through trade unions working with employers has addressed a wide range of organisational challenges and contributed to organisational improvements'.

It is the view of Registers of Scotland that facility time data legally required by the Trade Union (Facility Time Publication Requirements) Regulations 2017, should be set in the context of the vast benefits that facility time bring to the workforce and to the employer, as set out above. This is supported by the Scottish Government, the STUC and our affiliated trade unions.

Table 1: Relevant union officials

What was the total number of your employees who were relevant union officials during the relevant period?

Number of employees who were relevant union officials during the relevant period	Full-time equivalent employee number
7	6.5

Table 2: Percentage of time spent on facility time

How many of your employees who were relevant union officials employed during the relevant period spent a) 0%, b) 1%-50%, c) 51%-99% or d) 100% of their working hours on facility time?

Percentage of time	Number of employees
0%	0
1-50%	5
51%-99%	0
100%	2

Table 3: Percentage of pay bill spent on facility time

Provide the figures requested in the first column of the table below to determine the percentage of your total pay bill spent on paying employees who were relevant union officials for facility time during the relevant period.

Provide the total cost of facility time	£129,233
Provide the total pay bill	£68,456,537
Provide the percentage of the total pay bill spent on facility time, calculated as: (total cost of facility time ÷ total pay bill) x 100	0.19%

Table 4: Paid trade union activities

As a percentage of total paid facility time hours, how many hours were spent by employees who were relevant union officials during the relevant period on paid trade union activities?

4.2%	Time spent on paid trade union activities as a percentage of total paid facility time hours calculated as: (total hours spent on paid trade union activities by relevant union officials during the relevant period ÷ total paid facility time hours) x 100

Registers of Scotland