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## Registers of Scotland

### RoS Board

9 June 2026

## RoS Corporate Plan 2022-27 – Review of Year 4 Forecasts

### Purpose

1. This paper provides the Board with assurance on the accuracy of RoS forecasting for 2025–26 and sets out how forecasting is managed and improved over time.
2. RoS Board are invited to note the update and provide feedback on any areas of improvement.

### Background

3. RoS uses strategic (mid-term) forecasting to underpin our corporate plan, and more detailed (shorter run) forecasting to plan operational delivery. This paper deals with the strategic level forecasting which covers the following areas:
  - a. Income and expenditure by financial year, on a rolling five-year period.
  - b. Intakes and despatch volumes, split by register and sub product, over the same period.
4. The intention is to have a high degree of certainty for the current financial year and next, with the final year of the five-year rolling period being largely indicative.
5. Annex A contains the forecasts and results for 2025-26 broken down by product and quarter, and Annex B the a 5-year reflective picture.

### Forecast accuracy summary

6. Financial year 2025-26 the summary position is as follows:

|                              | Forecast<br>£m | Actuals<br>£m | Variance    |
|------------------------------|----------------|---------------|-------------|
| Total Income                 | 104.2          | 106.4         | 2.0%        |
| <i>Statutory income (LR)</i> | <i>97.9</i>    | <i>100.0</i>  | <i>2.1%</i> |
| Total Expenditure            | 104.2          | 107.2         | 2.9%        |

  

|                              | Forecast | Actuals | Variance |
|------------------------------|----------|---------|----------|
| Intakes (LR)                 | 558,382  | 595,253 | 6.6%     |
| Despatches (LR) <sup>1</sup> | 566,512  | 595,662 | 5.1%     |

(LR = land registry)

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<sup>1</sup> The intake and despatch numbers presented here cannot be used to calculate overall stock because they do not account for cases closed/completed otherwise than by despatch (for example cancellations/rejections)

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### Analysis

7. Statutory Income performed better mainly due to the average fee being higher in dealings compared to projections in the model resulting in £3.8m increase offset against a £1.1m reduction volume variance, overall movement £2.7m. Other core income was £0.6m under driven by volumes.

8. Including capital, expenditure increased £3m from the published CP £104.2m to £107.2m, £2.1m of this is due to the lease extension which was not in the original corporate plan an opportunity had emerged through the year and IT items brought forward from 26/27.

9. Intakes and despatches both exceeded forecast in 2025–26, with intakes +7% and despatches +5% overall. This outperformance was primarily driven by Digital Discharge Service (DDS) and Advance Notices (AN). Growth in both areas reflects customer behaviour shifts, with:

- Increased adoption of DDS, and
- Higher volumes of Advance Notices submitted compared to previous years

Importantly, both DDS and Advance Notices are highly automated services, meaning the uplift in volumes did not place additional pressure on operational capacity.

As a result, the increase in these channels has driven overall volumes higher, without a corresponding impact on delivery capability, supporting strong performance across both intake and despatch.

### Improvement activity

10. Fee Model: Improvements have been made to the dealings average fee within the model, which are expected to enhance the accuracy of forecasting for 2026-27. These refinements strengthen the reliability of income projections.

11. Data Lab: RoS are working with The Data Lab to review and strengthen the model, covering data quality, processing pipelines, model performance, and risk management. This includes assessing transitioning the model from an Excel based structure to a more automated, cloud-based solution, with associated risks actively managed.

### Impact on Risks, Benefits or Cost

12. There have been no impacts on risks, benefits or costs.

### Conclusion

13. Forecasting accuracy for 2025–26 remains strong, providing confidence in current planning assumptions and supporting overall financial and operational management. The Board is invited to note this position and provide any feedback on areas for further development.

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**Digital, Data and Technology Directorate**

**Head of Finance- Financial Management, Planning and Analysis**

**May 2026**

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## RoS forecasts 2025-26

Table 1- income/expenditure

| 25-26 Provisional Outturn          | CP<br>£m       | Outturn<br>£m  | Movement<br>£m | Movement<br>% |
|------------------------------------|----------------|----------------|----------------|---------------|
| <b>Income</b>                      |                |                |                |               |
| Core Registration                  | (97.9)         | (100.0)        | (2.1)          | 2.1%          |
| Commercial Enabling Services       | (3.9)          | (4.0)          | (0.0)          | 1.1%          |
| Commercial                         | (2.4)          | (2.4)          | 0.0            | -0.3%         |
| <b>Total Income</b>                | <b>(104.2)</b> | <b>(106.4)</b> | <b>(2.1)</b>   | <b>2.0%</b>   |
| <b>Expenditure</b>                 |                |                |                |               |
| Salaries                           | 72.9           | 71.7           | (1.2)          | -1.6%         |
| Contingent Workers                 | 18.9           | 17.3           | (1.6)          | -9.3%         |
| Non-Pay                            | 14.5           | 14.0           | (0.5)          | -3.6%         |
| Capital (excluding MT)             | 1.4            | 2.1            | 0.7            | 31.8%         |
| <b>Total Expenditure</b>           | <b>107.7</b>   | <b>105.1</b>   | <b>(2.6)</b>   | <b>-2.5%</b>  |
| <b>Total DEL Deficit/(Surplus)</b> | <b>3.5</b>     | <b>(1.3)</b>   | <b>(4.8)</b>   |               |

| SG Breakeven DEL position             | £ m        | £ m          |
|---------------------------------------|------------|--------------|
| Total Costs - All DEL                 | 3.5        | (1.3)        |
| SG funding allocation                 | (0.6)      | (0.8)        |
| <b>Total DEL Deficit/(Surplus)</b>    | <b>2.9</b> | <b>(2.1)</b> |
| Additional Capital (Lease extension)* | -          | 2.1          |
| <b>Total DEL Deficit/(Surplus)</b>    | <b>2.9</b> | <b>(0.0)</b> |

Table 2. Intake and Despatch Midpoint Forecasts (Quarterly Reforecasting)

Table 2.1- Intakes

| Intakes      | CP             | Q1             | Q1 vs CP      | Q2             | Q2 vs Q1      | Q3             | Q3 vs Q2     | Actual         | Act vs CP     | Act vs CP (%) |
|--------------|----------------|----------------|---------------|----------------|---------------|----------------|--------------|----------------|---------------|---------------|
| DW           | 237,409        | 236,220        | -1,189        | 235,756        | -463          | 237,711        | 1,955        | 237,087        | -322          | 0%            |
| FR           | 25,346         | 25,392         | 46            | 25,341         | -51           | 25,522         | 181          | 25,668         | 322           | 1%            |
| TP           | 20,924         | 19,168         | -1,756        | 19,248         | 80            | 19,961         | 713          | 20,449         | -475          | -2%           |
| DDS          | 55,000         | 67,182         | 12,182        | 73,360         | 6,179         | 73,349         | -11          | 71,556         | 16,556        | 30%           |
| Sasines      | 11,000         | 9,791          | -1,209        | 9,602          | -189          | 9,557          | -45          | 9,246          | -1,754        | -16%          |
| AN           | 208,703        | 211,966        | 3,263         | 219,197        | 7,231         | 226,179        | 6,982        | 231,247        | 22,544        | 11%           |
| <b>Total</b> | <b>558,382</b> | <b>569,718</b> | <b>11,336</b> | <b>582,504</b> | <b>12,786</b> | <b>592,279</b> | <b>9,775</b> | <b>595,253</b> | <b>36,871</b> | <b>7%</b>     |

Table 2.2- Despatches

| Despatch     | CP             | Q1             | Q1 vs CP     | Q2             | Q2 vs Q1      | Q3             | Q3 vs Q2     | Actual         | Act vs CP     | Act vs CP (%) |
|--------------|----------------|----------------|--------------|----------------|---------------|----------------|--------------|----------------|---------------|---------------|
| DW           | 238,716        | 235,672        | -3,044       | 235,416        | -256          | 235,079        | -338         | 235,675        | -3,041        | -1%           |
| FR           | 30,296         | 27,207         | -3,089       | 26,134         | -1,074        | 27,446         | 1,312        | 27,261         | -3,035        | -10%          |
| TP           | 22,797         | 21,994         | -803         | 20,938         | -1,056        | 21,659         | 721          | 22,090         | -707          | -3%           |
| DDS          | 55,000         | 67,037         | 12,037       | 72,943         | 5,907         | 72,927         | -16          | 71,505         | 16,505        | 30%           |
| Sasines      | 11,000         | 9,514          | -1,486       | 9,186          | -328          | 8,819          | -367         | 8,011          | -2,989        | -27%          |
| AN           | 208,703        | 212,185        | 3,482        | 219,633        | 7,448         | 226,759        | 7,126        | 231,120        | 22,417        | 11%           |
| <b>Total</b> | <b>566,512</b> | <b>573,609</b> | <b>7,096</b> | <b>584,250</b> | <b>10,641</b> | <b>592,689</b> | <b>8,438</b> | <b>595,662</b> | <b>29,150</b> | <b>5%</b>     |

**RoS forecasts: 5-year reflective picture**

This annex highlights the accuracy of RoS forecasting over the last 5-years.

**Table 3- income/expenditure**

|                    | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26* |
|--------------------|---------|---------|---------|---------|----------|
| <b>Income</b>      |         |         |         |         |          |
| Baseline           | 84.10   | 90.18   | 99.1    | 98.6    | 104.2    |
| Outturn            | 91.50   | 92.66   | 94.6    | 102.7   | 106.4    |
| Variance           | 8.80%   | 2.75%   | (4.5%)  | 4.0%    | 2%       |
| <b>Expenditure</b> |         |         |         |         |          |
| Baseline           | 90.4    | 100.7   | 99.1    | 98.6    | 104.2    |
| Outturn            | 75.6    | 90.0    | 94.7    | 100.3   | **107.2  |
| Variance           | 16.3%   | 10.7%   | 4.5%    | (1.7%)  | (2.9%)   |

\*Indicative figures at year end subject to adjustments and audit

\*\*Expenditure outturn is resource and capital spend including lease extension

**Table 4- Actuals intakes and variance**

Table 4.1- Actual intakes

| Year    | DW      | FR/VR  | TP     | DDS    | Sasines | AN      | Total   |
|---------|---------|--------|--------|--------|---------|---------|---------|
| 2021-22 | 266,649 | 29,241 | 23,027 | 52,289 | 11,944  | 235,837 | 618,987 |
| 2022-23 | 245,743 | 27,925 | 23,636 | 54,424 | 11,566  | 210,237 | 573,531 |
| 2023-24 | 231,522 | 25,822 | 20,343 | 53,361 | 12,063  | 194,148 | 537,259 |
| 2024-25 | 237,539 | 23,924 | 17,936 | 57,487 | 10,491  | 216,261 | 563,638 |
| 2025-26 | 237,087 | 25,668 | 20,449 | 71,556 | 9,246   | 231,247 | 595,253 |

Table 4.2- Intake variance

| Year    | DW   | FR/VR | TP   | DDS | Sasines | AN   | Total |
|---------|------|-------|------|-----|---------|------|-------|
| 2021-22 | 17%  | 34%   | 27%  | -5% | 9%      | 15%  | 15%   |
| 2022-23 | -3%  | 14%   | 5%   | -1% | 14%     | -11% | -5%   |
| 2023-24 | -12% | 3%    | -15% | 14% | 27%     | -14% | -9%   |
| 2024-25 | -2%  | -5%   | -16% | 5%  | -13%    | 3%   | -1%   |
| 2025-26 | 0%   | 1%    | -2%  | 30% | -16%    | 11%  | 7%    |

**Table 5 - Actuals despatch and variance**

Table 5.1- Actual despatches

| Year    | DW      | FR/VR  | TP     | DDS    | Sasines | AN      | Total   |
|---------|---------|--------|--------|--------|---------|---------|---------|
| 2021-22 | 250,797 | 23,163 | 14,155 | 52,171 | 17,674  | 232,306 | 590,266 |
| 2022-23 | 233,506 | 24,726 | 17,539 | 54,478 | 10,254  | 211,040 | 551,543 |
| 2023-24 | 227,262 | 23,649 | 25,035 | 53,313 | 10,728  | 194,853 | 534,840 |
| 2024-25 | 236,435 | 25,701 | 26,289 | 57,339 | 9,132   | 215,723 | 570,619 |
| 2025-26 | 235,675 | 27,261 | 22,090 | 71,505 | 8,011   | 231,120 | 595,662 |

Table 5.2- Despatch variance

| Year    | DW  | FR/VR | TP   | DDS | Sasines | AN   | Total |
|---------|-----|-------|------|-----|---------|------|-------|
| 2021-22 | 5%  | -37%  | -17% | -6% | 79%     | 13%  | 5%    |
| 2022-23 | 0%  | 6%    | 6%   | -1% | 1%      | -10% | -4%   |
| 2023-24 | -7% | -18%  | 0%   | 14% | 13%     | -14% | -8%   |
| 2024-25 | 0%  | -3%   | -7%  | 4%  | -24%    | 3%   | 0%    |
| 2025-26 | -1% | -10%  | -3%  | 30% | -27%    | 11%  | 5%    |