

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2021
for
Planning Aid Wales

M Raza & Co.
Chartered Certified Accountants
166 Whitchurch Road
Cardiff
CF14 3NA

Planning Aid Wales

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for the Year Ended 31 March 2021

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Planning Aid Wales

Report of the Trustees
for the Year Ended 31 March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives of Planning Aid Wales

The company is established to advance public understanding of and involvement in the land use planning system in Wales. It does this by:

1. Educating the public and community organisations about the land use planning system, including the making and determining of planning applications and appeals and the preparation of Local Development Plans;
2. Providing a free, impartial and professional Helpline service, which is independent of local planning authorities, to individuals or groups unable to afford professional services;
3. Explaining the technical, administrative and legal matters associated with planning problems, issues or decisions and assisting people to participate effectively in the planning process and,
4. Building the capacity of individuals and community groups to effectively help themselves in land use planning and related matters

Planning Aid Wales

Report of the Trustees for the Year Ended 31 March 2021

OBJECTIVES AND ACTIVITIES

Significant activities & Achievements

Review of the developments, activities and achievements

Planning Aid Wales is the independent charity that helps individuals and communities across Wales to understand and engage with the planning system. Our purpose is to work with Welsh Government, Local Planning Authorities and communities in order to ensure communities can have their say in planning decisions that affect them.

As the community engagement organisation in planning, our role is to build understanding of the planning system and reform, support better engagement in local planning and encouraging collaboration between communities, planning authorities and developers. By giving people a voice in the planning system, we help create a more equal Wales with more cohesive communities.

The core funding Planning Aid Wales receives from Welsh Government (£121,500 currently) underpins our work and supports delivery of our charitable objectives. Commissioned projects help us take our work further and explore new and innovative engagement approaches.

COVID-19

In light of the global Coronavirus pandemic, Planning Aid Wales made several adjustments to its working practices. All face-to-face meetings were suspended, homeworking for staff was facilitated in March 2020 and the majority of the organisation's training and engagement services moved online. Governance of the organisation was uninterrupted, with all scheduled Management Board meetings taking place online. In addition to delivering programmes of live online events, a new online training platform with pre-recorded courses was launched in April 2020, attracting 379 subscribers during its first year.

Value of engagement research

Planning Aid Wales delivered a substantial research project during the year as part of its core funding arrangement with Welsh Government. The project establish the value of good community engagement in the planning process, identify solutions to barriers to that engagement and produce recommendations for changes to the planning system. A first draft report was prepared in March 2021 and will be launched later in the year.

Community and Town Council training and network events

In light of the pandemic, the number of training events and conferences was reduced and moved to be entirely online. Six training events for community and town councils on different topics were delivered online and one mini-conference network event was delivered on pre-determination in the planning process. The events collectively reached 222 participants and received excellent feedback.

Information and advice services

The number of callers to the Planning Aid Wales helpline grew substantially during the course of 2020-21; a total of 329 calls / emails were answered by staff and volunteers. Over 7,500 people used the easy-to-read planning information on our websites during the year.

Community engagement e-bulletin

Our bi-monthly community engagement e-bulletin 'planning4communities' gives an update on activities, good practice, news and resources for community planning in Wales. 6 editions were circulated to over 1,071 subscribers with an interest in community planning.

Projects and commissions

Newtown and Llanllwchaearn Place Plan was completed and adopted by the Town Council with Planning Aid Wales support. Planning Aid Wales was also commissioned by Chepstow town council to support the development of their Place Plan. Two commissions for the preparation of planning guidance were complete for the Welsh Local Government Association and the Wales Co-operative Centre and Planning Aid Wales was commissioned by Conwy County Borough Council to deliver online Place Plan training for their communities.

Planning Aid Wales

Report of the Trustees for the Year Ended 31 March 2021

FINANCIAL REVIEW

Reserves policy

The charity has a policy to aim to maintain at least £66,500 (2020, £61,500) reserves in unrestricted funds allocated as follows:

General Reserve	£32,500
Statutory redundancy pay / Sickness	£9,000
Information Technology	£5,000
Research & Development	£15,000
Cardiff Office Relocation	£5,000
Total	£66,500

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is setup as Limited Company by guarantee under Companies Act 2006 and controlled by its governing document, memorandum & articles of association dated August 1990, as amended on 13th July 2009 and 17th June 2019 as defined by the Companies Act 2006.

Management Board

The Planning Aid Wales Management Board ensures that the organisation keeps to its charitable objectives and that finances are managed effectively. The Management Board oversees the financial management of the organisation with the aim of supporting and growing Planning Aid Wales on the basis of a sound financial footing. The Board has an adopted reserves policy which is designed to maintain a prudent level of reserves for continued operation, in accordance with Charity Commission guidelines.

The board meets formally once every three months, with trustee directors based in locations across Wales and drawn from different sectors including local government, consultancy and academia. One director is nominated by Royal Town Planning Institute Cymru.

RTPI is invited to nominate to the Planning Aid Wales Board.

The charity trustees have given consideration to the major risks to which the charity is exposed and satisfied themselves that systems or procedures are established in order to manage those risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02526875 (England and Wales)

Registered Charity number

1000115

Registered office

First Floor
174 Whitchurch Road
Cardiff
CF14 3NB

Trustees

The trustee directors who served the company during the year were as follows:-

Ian Stevens	From July 2014 (Chair at present)	
Martine Buckle	From December 2015	
Robert Chichester	From 15th June 2020	
Derek Hobbs	From June 2018	
Ian Horsburgh	From May 1995	
Kate Miles	From June 2018	
Jonathan Parsons	From 15th June 2020	
Kay Powell	From July 2014	Resigned 15th June 2020
Francesca Sartorio	From 16.9.2019	
Graham Walters	From July 2016	
Tom Watson	From March 2019	
Shane Wetton	From 16.9.19	

Total number of Directors on Board at present = 11

Planning Aid Wales

Report of the Trustees
for the Year Ended 31 March 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

M Raza & Co.
Chartered Certified Accountants
166 Whitchurch Road
Cardiff
CF14 3NA

Approved by order of the board of trustees on

23rd June 2021

and signed on its behalf by:

K. Miles

Ms K Miles - Trustee

**Independent Examiner's Report to the Trustees of
Planning Aid Wales**

Independent examiner's report to the trustees of Planning Aid Wales ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

faraz raza

Faraz Raza
Association of Chartered Certified Accountants - ACCA
M Raza & Co.
Chartered Certified Accountants
166 Whitchurch Road
Cardiff
CF14 3NA

Date: 07/06/2021

Planning Aid Wales

Statement of Financial Activities
for the Year Ended 31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME FROM					
Grant Income		121,500	-	121,500	136,501
Other income - commissions					
General		14,050	-	14,050	21,566
Other Income - Core Activities	2	5,907	3,500	9,407	7,115
Total		141,457	3,500	144,957	165,182
EXPENDITURE ON					
Raising funds	3	142,053	-	142,053	141,032
Expenses					
General		483	-	483	4,980
Cardiff Office & IT		14,924	-	14,924	13,909
Total		157,460	-	157,460	159,921
NET INCOME/(EXPENDITURE)		(16,003)	3,500	(12,503)	5,261
RECONCILIATION OF FUNDS					
Total funds brought forward		89,012	15,528	104,540	99,279
TOTAL FUNDS CARRIED FORWARD		73,009	19,028	92,037	104,540

Planning Aid Wales

**Balance Sheet
31 March 2021**

	Notes	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
FIXED ASSETS					
Tangible assets	7	7,114	-	7,114	10,530
CURRENT ASSETS					
Debtors	8	32,360	-	32,360	34,667
Cash at bank and in hand		36,956	19,028	55,984	63,136
		<hr/>	<hr/>	<hr/>	<hr/>
		69,316	19,028	88,344	97,803
CREDITORS					
Amounts falling due within one year	9	(3,421)	-	(3,421)	(3,793)
		<hr/>	<hr/>	<hr/>	<hr/>
NET CURRENT ASSETS		65,895	19,028	84,923	94,010
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		73,009	19,028	92,037	104,540
		<hr/>	<hr/>	<hr/>	<hr/>
NET ASSETS		73,009	19,028	92,037	104,540
		<hr/>	<hr/>	<hr/>	<hr/>
FUNDS					
	10				
Unrestricted funds				73,009	89,012
Restricted funds				19,028	15,528
				<hr/>	<hr/>
TOTAL FUNDS				92,037	104,540
				<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 23/06/2021 and were signed on its behalf by:



K Miles - Trustee

Planning Aid Wales

Notes to the Financial Statements
for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER INCOME - CORE ACTIVITIES

	31.3.21	31.3.20
	£	£
CTC Forward Programme	4,200	2,857
Network events	1,607	4,066
Donations / Gift Aid	100	192
Restricted Donations	3,500	-
	<hr/>	<hr/>
	9,407	7,115
	<hr/> <hr/>	<hr/> <hr/>

Planning Aid Wales

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

3. RAISING FUNDS

General expenditure

	31.3.21	31.3.20
	£	£
Staff costs	130,525	125,830
Staff Training	154	417
Staff Expenses	20	247
Other activities	7,567	10,472
	138,266	136,966
	138,266	136,966

General administration

	31.3.21	31.3.20
	£	£
Accountancy Fees	1,213	1,279
Subscriptions	827	849
Insurance	1,721	1,670
Other Expenditure	26	-
	3,787	3,798
	3,787	3,798

Aggregate amounts

	142,053	141,032
	142,053	141,032

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.21	31.3.20
	£	£
Depreciation - owned assets	3,416	2,619
	3,416	2,619
	3,416	2,619

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME FROM			
Grant Income	136,501	-	136,501
Other income - commissions			
General	21,566	-	21,566
Other Income - Core Activities	7,115	-	7,115
Total	165,182	-	165,182
EXPENDITURE ON			
Raising funds	141,032	-	141,032

Planning Aid Wales

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Expenses			
General	4,980	-	4,980
Cardiff Office & IT	13,909	-	13,909
Total	159,921	-	159,921
NET INCOME	5,261	-	5,261
 RECONCILIATION OF FUNDS			
Total funds brought forward	83,751	15,528	99,279
TOTAL FUNDS CARRIED FORWARD	89,012	15,528	104,540

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Exhibition stands £	Computer equipment £	Totals £
COST				
At 1 April 2020 and 31 March 2021	4,002	713	22,316	27,031
DEPRECIATION				
At 1 April 2020	3,556	712	12,233	16,501
Charge for year	89	-	3,327	3,416
At 31 March 2021	3,645	712	15,560	19,917
NET BOOK VALUE				
At 31 March 2021	357	1	6,756	7,114
At 31 March 2020	446	1	10,083	10,530

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade debtors	30,225	32,532
Prepayments	2,135	2,135
	32,360	34,667

Planning Aid Wales

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

9.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.21	31.3.20
		£	£
	Social security and other taxes	2,221	2,593
	Accrued expenses	1,200	1,200
		<u>3,421</u>	<u>3,793</u>

10.	MOVEMENT IN FUNDS		Net movement in funds		At 31.3.21
		At 1.4.20	£		£
	Unrestricted funds				
	General fund	89,012	(16,003)		73,009
	Restricted funds				
	Restricted Funds	15,528	3,500		19,028
		<u>104,540</u>	<u>(12,503)</u>		<u>92,037</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	141,457	(157,460)	(16,003)
Restricted funds			
Restricted Funds	3,500	-	3,500
	<u>144,957</u>	<u>(157,460)</u>	<u>(12,503)</u>

Comparatives for movement in funds

	At 1.4.19	Net movement in funds	At 31.3.20
	£	£	£
Unrestricted funds			
General fund	83,751	5,261	89,012
Restricted funds			
Restricted Funds	15,528	-	15,528
	<u>99,279</u>	<u>5,261</u>	<u>104,540</u>

Planning Aid Wales

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	165,182	(159,921)	5,261
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>165,182</u>	<u>(159,921)</u>	<u>5,261</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	83,751	(10,742)	73,009
Restricted funds			
Restricted Funds	15,528	3,500	19,028
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>99,279</u>	<u>(7,242)</u>	<u>92,037</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	306,639	(317,381)	(10,742)
Restricted funds			
Restricted Funds	3,500	-	3,500
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>310,139</u>	<u>(317,381)</u>	<u>(7,242)</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

Planning Aid Wales

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21	31.3.20
	£	£
INCOME		
Grant Income		
WG Core Funding Grant	121,500	121,501
WG Policy Training	-	5,000
WG G&T Guidance	-	10,000
	<hr/>	<hr/>
	121,500	136,501
Other Income - Core Activities		
CTC Forward Programme	4,200	2,857
Network events	1,607	4,066
Donations / Gift Aid	100	192
Restricted Donations	3,500	-
	<hr/>	<hr/>
	9,407	7,115
Other Income - Commissions		
Online Platform	4,630	-
Place Plan	6,037	2,151
Bespoke Training Commissions	1,012	3,419
WLGA Caravan Sites Guide	2,250	-
LPA/LDP Commission	-	15,996
Other income	121	-
	<hr/>	<hr/>
	14,050	21,566
Total incoming resources	<hr/>	<hr/>
	144,957	165,182
EXPENDITURE		
General Expenditure		
Wages	117,188	112,487
Social security	5,402	6,122
Pensions	7,935	7,221
Staff Training	154	417
Staff Expenses	20	247
	<hr/>	<hr/>
	130,699	126,494
Volunteers		
Volunteer Development	-	71
Volunteer Expenses	-	197
	<hr/>	<hr/>
	-	268
General Administration		
Accountancy Fees	1,213	1,279
Subscriptions	827	849
Insurance	1,721	1,670
Other Expenditure	26	-
	<hr/>	<hr/>
	3,787	3,798
Expenses		
Marketing / Publicity	382	1,149
Carried forward	382	1,149

This page does not form part of the statutory financial statements

Planning Aid Wales

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21	31.3.20
	£	£
Expenses		
Brought forward	382	1,149
Website maintenance	101	61
	<hr/>	<hr/>
	483	1,210
 Cardiff Office & IT		
Rent	6,000	6,000
Utilities	756	898
Waste Services	181	722
Health & Safety	138	218
Cardiff Office Cleaner	22	608
Phone/Broadband	1,039	1,060
Office equipment	289	322
Stationary & Postage	39	651
Printer Lease & Printing	424	439
ICT / Maintenance / Licences	576	724
IT Equipment	1,480	106
Miscellaneous	76	309
Research and Development	3,904	1,852
	<hr/>	<hr/>
	14,924	13,909
 Other activities		
Commissions		
LPA Commissions	-	502
Bespoke Training Commissions	-	517
NLTC Place Plan	-	508
Place Plan Preparation	334	-
Online Platform	300	-
Other Expenditure	8	-
	<hr/>	<hr/>
	642	1,527
 Depreciation		
Fixtures and fittings	89	149
Computer equipment	3,327	2,470
	<hr/>	<hr/>
	3,416	2,619
 Governance		
Board meetings & AGM	71	848
Directors Expenses	-	851
Directors Training	-	135
Annual Report	9	47
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	80	1,881
 Welsh Government		
WG Policy Training (10 events)	-	1,968
WG G&T Guidance	-	2,477
	<hr/>	<hr/>
	-	4,445
 Core activities		
CTC Forward Programme	626	768
Carried forward	626	768

This page does not form part of the statutory financial statements

Planning Aid Wales

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21	31.3.20
	£	£
Core activities		
Brought forward	626	768
Network events x 4	118	3,002
Engagement research fees	2,685	-
	<hr/>	<hr/>
	3,429	3,770
	<hr/>	<hr/>
Total resources expended	157,460	159,921
	<hr/>	<hr/>
Net (expenditure)/income	(12,503)	5,261
	<hr/> <hr/>	<hr/> <hr/>