

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2022
for
Planning Aid Wales

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

Planning Aid Wales

Contents of the Financial Statements
for the Year Ended 31 March 2022

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12 to 14

Planning Aid Wales

Report of the Trustees
for the Year Ended 31 March 2022

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 2022. 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 2022

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

Given the changed working practices as a consequence of the COVID-19 pandemic and an associated reduction in project commissions for the previous year, the organisation made the decision to close its head office in Cardiff in June 2021. All staff now work remotely from their homes at locations across Wales. Whilst the majority of activities for the year including training and events were delivered online, some events and meetings began to take place face-to-face in the early part of 2022.

Community and Town Council training and network events

With funding support from Welsh Government, Planning Aid Wales delivered twelve online events for community and town councils, planners and community groups. Eight training events for community and town councils on different topics were delivered online and four mini-conference network events were delivered in partnership with organisations like One Voice Wales and Iaith Cymru. The events collectively reached 355 participants and received excellent feedback.

Information and advice services

The number of callers to the Planning Aid Wales helpline matched the previous year's highs; a total of 328 calls / emails were answered by staff and volunteers. Over 8,300 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. Six editions were circulated to over 1,088 subscribers with an interest in community planning.

Projects and commissions

Planning Aid Wales undertakes a small number of community engagement and training commissions each year in order to meet the costs of maintaining and developing the organisation. Whilst COVID-19 resulted in a decline in commissions during 2020-21, the number of requests for our assistance grew substantially in 2021-22. During the year, commissions were delivered on behalf of Welsh Government, Butterfly Conservation Wales, Conwy County Borough Council, Snowdonia National Park, Newport City Council, Bridgend County Borough Council, LUC and Bay of Colwyn Town Council.

FINANCIAL REVIEW

Reserves policy

The charity has a policy to aim to maintain at least £58,250 (2021, £66,500) reserves in unrestricted funds allocated as follows:

General Reserve	£32,500
Statutory redundancy pay / Sickness	£9,000
Information Technology	£3,750
Research & Development	£11,000
Cardiff Office Relocation	£2,000
Total	£58,250

Planning Aid Wales

Report of the Trustees for the Year Ended 31 March 2022

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

12, Cathedral Road
Cardiff
CF11 9LJ

Trustees

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

Ian Stevens	From July 2014 (Chair at present)
Martin 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
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

Independent Examiner

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

Approved by order of the board of trustees on 14 July 2022 and signed on its behalf by:



I Stevens - 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 2022.

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

15 July 2022

Planning Aid Wales

Statement of Financial Activities
for the Year Ended 31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME FROM					
Grant Income		121,500	-	121,500	121,500
Other income - commissions					
General		58,131	-	58,131	14,050
Other Income - Core Activities	2	10,979	-	10,979	9,407
Total		190,610	-	190,610	144,957
EXPENDITURE ON					
Raising funds	3	145,054	-	145,054	142,053
Expenses					
General		22,376	-	22,376	483
Cardiff Office & IT		7,671	-	7,671	14,924
Total		175,101	-	175,101	157,460
NET INCOME/(EXPENDITURE)		15,509	-	15,509	(12,503)
Transfers between funds	11	15,528	(15,528)	-	-
Net movement in funds		31,037	(15,528)	15,509	(12,503)
RECONCILIATION OF FUNDS					
Total funds brought forward		73,009	19,028	92,037	104,540
TOTAL FUNDS CARRIED FORWARD		104,046	3,500	107,546	92,037

The notes form part of these financial statements

Planning Aid Wales

Balance Sheet
31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	8	4,812	-	4,812	7,114
CURRENT ASSETS					
Debtors	9	42,114	-	42,114	32,360
Cash at bank and in hand		62,274	3,500	65,774	55,984
		<u>104,388</u>	<u>3,500</u>	<u>107,888</u>	<u>88,344</u>
CREDITORS					
Amounts falling due within one year	10	(5,154)	-	(5,154)	(3,421)
		<u>99,234</u>	<u>3,500</u>	<u>102,734</u>	<u>84,923</u>
NET CURRENT ASSETS					
		<u>104,046</u>	<u>3,500</u>	<u>107,546</u>	<u>92,037</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>104,046</u>	<u>3,500</u>	<u>107,546</u>	<u>92,037</u>
NET ASSETS					
		<u>104,046</u>	<u>3,500</u>	<u>107,546</u>	<u>92,037</u>
FUNDS	11				
Unrestricted funds				104,046	73,009
Restricted funds				3,500	19,028
TOTAL FUNDS				<u>107,546</u>	<u>92,037</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 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 14 July 2022 and were signed on its behalf by:

I Stevens - Trustee

Planning Aid Wales

**Notes to the Financial Statements
for the Year Ended 31 March 2022**

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

	31.3.22	31.3.21
	£	£
CTC Forward Programme	3,970	4,200
Network events	5,966	1,607
Donations / Gift Aid	1,043	100
Restricted Donations	-	3,500
	<hr/>	<hr/>
	10,979	9,407
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Planning Aid Wales

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

3. RAISING FUNDS

General expenditure

	31.3.22	31.3.21
	£	£
Staff costs	128,758	130,525
Staff Training	35	154
Staff Expenses	2,495	20
Human Resources	1,258	-
Other activities	6,267	7,567
	<u>138,813</u>	<u>138,266</u>

General administration

	31.3.22	31.3.21
	£	£
Accountancy Fees	1,513	1,213
Subscriptions	867	827
Insurance	2,388	1,721
Other Expenditure	1,473	26
	<u>6,241</u>	<u>3,787</u>
Aggregate amounts	<u>145,054</u>	<u>142,053</u>

4. NET INCOME/(EXPENDITURE)

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

	31.3.22	31.3.21
	£	£
Depreciation - owned assets	<u>2,302</u>	<u>3,416</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.22	31.3.21
Staff	<u>6</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

Planning Aid Wales

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME FROM			
Grant Income	121,500	-	121,500
Other income - commissions			
General	14,050	-	14,050
Other Income - Core Activities	5,907	3,500	9,407
Total	141,457	3,500	144,957
EXPENDITURE ON			
Raising funds	142,053	-	142,053
Expenses			
General	483	-	483
Cardiff Office & IT	14,924	-	14,924
Total	157,460	-	157,460
NET INCOME/(EXPENDITURE)	(16,003)	3,500	(12,503)
RECONCILIATION OF FUNDS			
Total funds brought forward	89,012	15,528	104,540
TOTAL FUNDS CARRIED FORWARD	73,009	19,028	92,037

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Exhibition stands £	Computer equipment £	Totals £
COST				
At 1 April 2021 and 31 March 2022	4,002	713	22,316	27,031
DEPRECIATION				
At 1 April 2021	3,645	712	15,560	19,917
Charge for year	72	-	2,230	2,302
At 31 March 2022	3,717	712	17,790	22,219
NET BOOK VALUE				
At 31 March 2022	285	1	4,526	4,812
At 31 March 2021	357	1	6,756	7,114

Planning Aid Wales

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

9.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.22	31.3.21
		£	£
	Trade debtors	42,114	30,225
	Prepayments	-	2,135
		42,114	32,360
		42,114	32,360

10.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.22	31.3.21
		£	£
	Trade creditors	(1)	-
	Social security and other taxes	3,655	2,221
	Accrued expenses	1,500	1,200
		5,154	3,421
		5,154	3,421

11.	MOVEMENT IN FUNDS		Net movement in funds	Transfers between funds	At 31.3.22
		At 1.4.21	£	£	£
	Unrestricted funds				
	General fund	73,009	15,509	15,528	104,046
	Restricted funds				
	Restricted Funds	19,028	-	(15,528)	3,500
		92,037	15,509	-	107,546
	TOTAL FUNDS	92,037	15,509	-	107,546

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	190,610	(175,101)	15,509
	190,610	(175,101)	15,509
TOTAL FUNDS	190,610	(175,101)	15,509

Comparatives for movement in funds

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	89,012	(16,003)	73,009
Restricted funds			
Restricted Funds	15,528	3,500	19,028
	104,540	(12,503)	92,037
TOTAL FUNDS	104,540	(12,503)	92,037

Planning Aid Wales

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

11. 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	141,457	(157,460)	(16,003)
Restricted funds			
Restricted Funds	3,500	-	3,500
TOTAL FUNDS	<u>144,957</u>	<u>(157,460)</u>	<u>(12,503)</u>

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

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	89,012	(494)	15,528	104,046
Restricted funds				
Restricted Funds	15,528	3,500	(15,528)	3,500
TOTAL FUNDS	<u>104,540</u>	<u>3,006</u>	<u>-</u>	<u>107,546</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	332,067	(332,561)	(494)
Restricted funds			
Restricted Funds	3,500	-	3,500
TOTAL FUNDS	<u>335,567</u>	<u>(332,561)</u>	<u>3,006</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

Planning Aid Wales

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	31.3.22	31.3.21
	£	£
INCOME		
Grant Income		
WG Core Funding Grant	121,500	121,500
Other Income - Core Activities		
CTC Forward Programme	3,970	4,200
Network events	5,966	1,607
Donations / Gift Aid	1,043	100
Restricted Donations	-	3,500
	10,979	9,407
Other Income - Commissions		
LPA Commissions	11,000	-
Online Platform	1,335	4,630
Place Plan	8,712	6,037
Bespoke Training Commissions	2,000	1,012
WLGA Caravan Sites Guide	-	2,250
Other income	-	121
Butterfly Conservation Wales	22,400	-
Cardiff Office - Closure	1,435	-
Welsh Government Guidance	4,999	-
Local development engagement	6,250	-
	58,131	14,050
Total incoming resources	190,610	144,957
EXPENDITURE		
General Expenditure		
Wages	115,299	117,188
Social security	5,350	5,402
Pensions	8,109	7,935
Staff Training	35	154
Staff Expenses	2,495	20
Human Resources	1,258	-
	132,546	130,699
General Administration		
Accountancy Fees	1,513	1,213
Subscriptions	867	827
Insurance	2,388	1,721
Other Expenditure	1,473	26
	6,241	3,787
Expenses		
Marketing / Publicity	42	382
Website maintenance	275	101
	317	483

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 2022

	31.3.22	31.3.21
	£	£
Expenses		
Cardiff Office & IT		
Rent	2,975	6,000
Utilities	140	756
Waste Services	184	181
Health & Safety	-	138
Cardiff Office Cleaner	-	22
Phone/Broadband	636	1,039
Office equipment	997	289
Stationary & Postage	44	39
Printer Lease & Printing	819	424
ICT / Maintenance / Licences	698	576
IT Equipment	113	1,480
Miscellaneous	-	76
Research and Development	-	3,904
Cardiff Office / The Maltings	1,065	-
	<hr/>	<hr/>
	7,671	14,924
Other activities		
Commissions		
LPA Commissions	1,636	-
Bespoke Training Commissions	171	-
Place Plan Preparation	3,888	334
Online Platform	150	300
Other Expenditure	-	8
Butterfly Conservation Project	11,119	-
Value of Engagement Project	2,492	-
Welsh Government Guidance	64	-
	<hr/>	<hr/>
	19,520	642
Depreciation		
Fixtures and fittings	71	89
Computer equipment	2,229	3,327
	<hr/>	<hr/>
	2,300	3,416
Governance		
Board meetings & AGM	121	71
Directors Expenses	10	-
Annual Report	-	9
General Reserve	863	-
Information Technology	1,199	-
Research & Development	1,283	-
	<hr/>	<hr/>
	3,476	80
Welsh Government		
Welsh Government project	383	-
Core activities		
CTC Forward Programme	216	626
Network events x 4	2,431	118
Engagement research fees	-	2,685
	<hr/>	<hr/>
	2,647	3,429

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 2022

	31.3.22	31.3.21
	£	£
Total resources expended	<u>175,101</u>	<u>157,460</u>
Net income/(expenditure)	<u>15,509</u>	<u>(12,503)</u>

This page does not form part of the statutory financial statements