

PLANNING OFFICERS SOCIETY

England & Wales - Charity number 1140770

Details

Other names POS

Status Registered

Legal form Charitable company

Company number [06709078](#)

Registered 2011-03-10

Register [View on the Charity Commission register](#)

Contact

Address 81 Walton Road
Aylesbury
HP21 7SN

Phone 07941081140

Email secretariat@planningofficers.org.uk

Website www.planningofficers.org.uk

Activities

Objects: TO ADVANCE THE EDUCATION OF THE PUBLIC IN PLANNING LAW, PLANNING POLICY AND PUBLIC SECTOR PLANNING PRACTICE AND RELATED SERVICES FOR THE PUBLIC BENEFIT IN PARTICULAR BUT NOT EXCLUSIVELY BY:(1) SUPPORTING LOCAL AND CENTRAL GOVERNMENT FULFIL THEIR STATUTORY PLANNING DUTIES;(2) UNDERTAKING RESEARCH (AND PUBLISHING THE USEFUL RESULTS OF SUCH RESEARCH) IN THESE SUBJECTS;(3) PROVIDING ADVICE AND GUIDANCE, INFORMATION AND PROMOTING BEST PRACTICE AND HIGH STANDARDS IN PLANNING AND RELATED SERVICES; AND BY(4) LIAISING AND WORKING WITH PLANNING PROFESSIONALS, LOCAL AND CENTRAL GOVERNMENT, THE ROYAL TOWN PLANNING INSTITUTE AND OTHER RELATED PROFESSIONAL BODIES TO MAINTAIN AND IMPROVE STANDARDS OF PLANNING FOR THE PUBLIC BENEFIT.

Activities: The Society provides a programme of policy and project work, events and education, publication and dissemination of good practice and electronic update bulletins.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** ENGLAND AND WALES
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£88,990	£134,381	-	-
2024-03-31	£140,790	£111,633	-	-
2023-03-31	£114,980	£36,481	-	-
2022-03-31	£98,415	£58,770	-	-
2021-03-31	£95,705	£49,382	-	-

Trustees

Name	Role	Appointed
MICHAEL KIELY	Chair	2011-08-16
Anneliese Mary Hutchinson		2020-10-02
Emma Owen		2024-07-12
Graham Jones		2014-05-16
Karen Louise Shaw		2023-06-16
Peter James Geraghty		2020-10-02
Robert Bristow		2021-07-02
Sarah Francis Scannell		2025-06-13
Shaun Knights		2026-02-13
Stephen Maurice Barton		2019-07-05

PLANNING OFFICERS SOCIETY

England & Wales - Charity number 1140770

Accounts

REGISTERED COMPANY NUMBER: 06709078 (England and Wales)
REGISTERED CHARITY NUMBER: 1140770

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
Planning Officers Society

Planning Officers Society

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for the Year Ended 31 March 2025

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Planning Officers Society (Registered number: 06709078)

Report of the Trustees
for the Year Ended 31 March 2025

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 2025. 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 and aims

The society's purpose is to advance the education of the public in planning law, planning policy and public sector planning practice. It fulfils this purpose through a programme of policy and project work, events and education, publication and dissemination of good practice and electronic update bulletins.

The key objectives are met by:

- Supporting local and central government to fulfil their statutory planning duties;
- Undertaking research and publishing the useful results of such research in the subjects;
- Providing advice and guidance, information and promoting best practice and high standards in planning and related services;
- Liaising and working with planning professionals, local and central government, the Royal Town Planning Institute and other related professional bodies to maintain and improve standards of planning for the public benefit.

The trustees reviewed its financial arrangements and adopted a new long-term business plan in September 2023. They have an agreed membership strategy and a communications strategy, as well as reviewing the society's risks on an annual basis.

Significant activities

Over the last 12 month period the society has undertaken work in the following areas:

- Working with other planning and built environment professionals, the government and the membership of the society to improve the efficient working of the national planning system;
- Leading a cross sectoral initiative to raise the public awareness of the value of local authority planning and to build stronger support for those working within the public sector;
- Holding regular meetings through its regions and topic networks;
- Continued to develop a society presence on the main social media sites, providing regular update information;
- Establishing and supporting a network across the regions of Young POS which will represent, support and mentor those in the first ten years of their professional life as public sector planners;
- Re-invigorating the Society's regional networks with inaugural meetings held in North West, South East and South West regions;
- Has appointed a part-time Project and Development Manager to assist in developing a research programme and to steer forward the priorities identified in the Business Plan;
- Commissioned and published research and good practice guidance relating to the use of Local Development Orders;
- The society's membership continues to represent over 3,000 active planners across all areas of public sector planning.

Public benefit

The trustees have had due regard to guidance published by the Charity Commission on public benefit and considers the charity acts in accordance with the guidance.

Planning Officers Society (Registered number: 06709078)

Report of the Trustees
for the Year Ended 31 March 2025

FINANCIAL REVIEW

Financial position

The total income for the year was £88,990 (2024 - £140,790) which, after deducting expenditure of £134,381 (2024 - £113,551) resulted in net loss/income of -£45,391 (2024 - £27,239).

At 31 March 2025 the charity had total reserves of £273,004 (2024 - £318,395). £Nil (2024 - £633) of this is held in restricted funds.

Membership subscriptions are the principal funding source.

Reserves policy

The trustees have an agreed reserves policy, that specifies a range of levels, considered necessary to protect the operations of the charity in the event of any loss of anticipated income. The levels are set to cover a minimum of twelve months of unrestricted expenditure.

The reserves of the charity are reviewed on a regular basis by the trustees, who set the annual budget and plan expenditure in accordance with the reserves policy in place.

FUTURE PLANS

The society's aims are:

- To remain the credible voice representing public sector planning and influencing government, local government and key partners;
- A stable and engaged membership representing at least 80% of LPAs;
- A champion of equality and diversity with a representative Board;
- A forward-looking Society reflective of the whole profession with a strong and recognised Brand;
- A stable financial base.

The Society will steer these actions over the next three years through:

- Supporting local authority planners, providing guidance and best practice;
- Robustly representing and defending the local authority planning function in the light of further Government changes made to the planning system;
- Prioritising an equality and diversity strategy which will include regular monitoring of the membership base;
- Increasing capacity within the Society and focussing on the development of the next generation of leaders through mentoring and through strengthening the regional networks and developing a regional network for Young POS;
- Regular monitoring of the Business Plan work programme and providing resources and priorities to focus energy and effort for maximum impact.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a private limited company, limited by guarantee, as defined by the Companies Act 2006.

The governing document is the Memorandum and Articles of Association, dated 26 September 2008 and as amended on 17 December 2010.

Organisational structure

The company is a membership organisation whose members pay an annual membership subscription.

The members elect the trustees of the charity.

The chairman and the presidential team must all be full members of the society and perform senior roles within a local planning authority in England. Any member of the society may put themselves forward for the other roles within the board of trustees.

An indemnity insurance policy is maintained by the society for the benefit of all trustees acting in that capacity.

The society has one wholly owned trading subsidiary, POS Enterprises Ltd.

Planning Officers Society (Registered number: 06709078)

Report of the Trustees
for the Year Ended 31 March 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06709078 (England and Wales)

Registered Charity number

1140770

Registered office

Park House
37 Clarence Street
Leicester
Leicestershire
LE1 3RW

Trustees

S M Barton	Chair, POS SP Network	
R Bristow	Director without portfolio	
D V Evans	Chair, POS Enterprises	- resigned 12.09.25
V F		
Geoghegan	Director without portfolio	- resigned 12.09.25
P J Geraghty	Immediate Past President and Chair, DM Network	
A Hutchinson	Vice Chair of Board	
G Jones	Treasurer	
M S Kiely	Chair of Board	
K L Shaw	President	- appointed 16.06.23
A Rutter	Chair, Young POS	- resigned 03.02.25
E Owen	Senior Vice President	- appointed 18.09.24
R Blanchard	Chair, Young POS	- appointed 03.02.25
S Scannell	Junior Vice President	- appointed 13.06.25

Independent Examiner

Duncan & Toplis Limited
Park House
37 Clarence Street
Leicester
Leicestershire
LE1 3RW

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 12 December 2025 and signed on its behalf by:

K L Shaw - Trustee

**Independent Examiner's Report to the Trustees of
Planning Officers Society**

Independent examiner's report to the trustees of Planning Officers Society ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

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.

Mark Andrew Torr FCCA

Duncan & Toplis Limited
Park House
37 Clarence Street
Leicester
Leicestershire
LE1 3RW

12 December 2025

Planning Officers Society

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2025**

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
	3				
Membership subscriptions		45,059	-	45,059	51,555
Public awareness services		12,816	-	12,816	16,583
Investment income	2	31,115	-	31,115	72,652
Total		<u>88,990</u>	<u>-</u>	<u>88,990</u>	<u>140,790</u>
 EXPENDITURE ON					
Charitable activities					
	4				
Information services		46,450	-	46,450	39,031
Public awareness services		87,931	-	87,931	74,520
Total		<u>134,381</u>	<u>-</u>	<u>134,381</u>	<u>113,551</u>
NET INCOME/(EXPENDITURE)		(45,391)	-	(45,391)	27,239
 RECONCILIATION OF FUNDS					
Total funds brought forward		318,395	-	318,395	291,156
TOTAL FUNDS CARRIED FORWARD		<u><u>273,004</u></u>	<u><u>-</u></u>	<u><u>273,004</u></u>	<u><u>318,395</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

Planning Officers Society (Registered number: 06709078)

Balance Sheet
31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Intangible assets	9	14,355	-	14,355	20,295
Heritage assets	10	8,484	-	8,484	8,484
Investments	11	100	-	100	100
		<hr/>	<hr/>	<hr/>	<hr/>
		22,939	-	22,939	28,879
CURRENT ASSETS					
Debtors	12	33,941	-	33,941	13,611
Cash at bank		236,890	-	236,890	300,418
		<hr/>	<hr/>	<hr/>	<hr/>
		270,831	-	270,831	314,029
CREDITORS					
Amounts falling due within one year	13	(20,766)	-	(20,766)	(24,513)
		<hr/>	<hr/>	<hr/>	<hr/>
NET CURRENT ASSETS		250,065	-	250,065	289,516
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		273,004	-	273,004	318,395
		<hr/>	<hr/>	<hr/>	<hr/>
NET ASSETS		273,004	-	273,004	318,395
		<hr/>	<hr/>	<hr/>	<hr/>
FUNDS					
	14			273,004	317,762
Unrestricted funds				273,004	317,762
Restricted funds				-	633
				<hr/>	<hr/>
TOTAL FUNDS				273,004	318,395
				<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 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 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.

Planning Officers Society (Registered number: 06709078)

Balance Sheet - continued

31 March 2025

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 12 December 2025 and were signed on its behalf by:

K L Shaw - Trustee

Planning Officers Society

Notes to the Financial Statements for the Year Ended 31 March 2025

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, with the exception of investments which are included at market value.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Preparation of consolidated financial statements

The financial statements contain information about Planning Officers Society as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

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.

Allocation and apportionment of costs

Supports costs are allocated equally between information services and public awareness services.

Website

The website is being amortised over an estimated useful life of 5 years.

Heritage assets

Heritage assets are carried at historical cost less any subsequent depreciation or impairment.

The heritage asset is considered to have an indefinite life and is therefore not depreciated. The asset is instead reviewed at each reporting date for impairment.

Taxation

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

Planning Officers Society

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES - continued

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.

Investments

Investments in subsidiary undertakings are recognised at cost.

Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective rate of interest method, less any impairment.

Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Going concern

After reviewing the charity's forecasts and projections, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing the financial statements.

2. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Gift Aid transfer from group undertaking	28,531	70,219
Deposit account interest	2,584	2,433
	<u>31,115</u>	<u>72,652</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.25	31.3.24
		£	£
Membership subscriptions	Membership subscriptions	45,059	51,555
Events income	Public awareness services	12,816	16,583
		<u>57,875</u>	<u>68,138</u>

Planning Officers Society

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Information services	26,094	20,356	46,450
Public awareness services	67,575	20,356	87,931
	<u>93,669</u>	<u>40,712</u>	<u>134,381</u>

5. SUPPORT COSTS

	Management £	Finance £	Other £	Governance costs £	Totals £
Information services	15,796	42	2,970	1,548	20,356
Public awareness services	15,796	42	2,970	1,548	20,356
	<u>31,592</u>	<u>84</u>	<u>5,940</u>	<u>3,096</u>	<u>40,712</u>

6. NET INCOME/(EXPENDITURE)

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

	31.3.25	31.3.24
	£	£
Independent Examiner's Fees - External Scrutiny	1,496	1,504
Independent Examiner's Fees - Other accountancy services	1,600	1,600
Website amortisation	5,940	5,940
	<u>9,036</u>	<u>9,044</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

During the year members of the board of trustees have provided services to the charity's trading subsidiary, POS Enterprises Ltd. These services have been provided at commercial rates and on normal business terms. The trustees concerned were contracted by the management of POS Enterprises Ltd purely on the basis of their expertise. The trustees concerned, and amounts paid, were D V Evans £4,320 (2024 - £12,436), G Jones £27,120 (2024 - £39,848).

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025.

8. AVERAGE NUMBER OF EMPLOYEES

The average number of employees during the year was nil (2024 - nil).

As such, there were no employees who received total employee benefits of more than £60,000.

Planning Officers Society

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

9. INTANGIBLE FIXED ASSETS

	Website £
COST	
At 1 April 2024 and 31 March 2025	29,700
AMORTISATION	
At 1 April 2024	9,405
Charge for year	5,940
At 31 March 2025	15,345
NET BOOK VALUE	
At 31 March 2025	14,355
At 31 March 2024	20,295

10. HERITAGE ASSETS

	Total £
MARKET VALUE	
At 1 April 2024 and 31 March 2025	8,484
NET BOOK VALUE	
At 31 March 2025	8,484
At 31 March 2024	8,484

Heritage assets consist of a silver presidential chain which was purchased in May 2017 for £8,484.

11. FIXED ASSET INVESTMENTS

	Shares in group undertaking £
MARKET VALUE	
At 1 April 2024 and 31 March 2025	100
NET BOOK VALUE	
At 31 March 2025	100
At 31 March 2024	100

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

Planning Officers Society

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

11. FIXED ASSET INVESTMENTS - continued

POS Enterprises Ltd (Company number 06708161)

Registered office: Park House, 37 Clarence Street, Leicester, LE1 3RW

Nature of business: Town planning consultancy

Class of share:	%		
Ordinary	holding		
	100		
		31.3.25	31.3.24
		£	£
Aggregate capital and reserves		79,523	72,057
Profit for the year		<u>35,997</u>	<u>28,531</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

		31.3.25	31.3.24
		£	£
Income debtors		4,581	4,326
Amounts owed by group undertakings		25,075	-
VAT		-	737
Prepayments and accrued income		4,285	8,548
		<u>33,941</u>	<u>13,611</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

		31.3.25	31.3.24
		£	£
Amounts owed to group undertakings		-	3,456
VAT		1,674	-
Other creditors		565	565
Accruals and deferred income		18,527	20,492
		<u>20,766</u>	<u>24,513</u>

Included within accruals and deferred income is deferred income of £10,683 (2024 - £12,892) for membership subscriptions which cover a period following the year end.

14. MOVEMENT IN FUNDS

	At 1.4.24	Net	At
	£	movement	31.3.25
		in funds	£
		£	
Unrestricted funds			
General fund	318,395	(45,391)	273,004
	<u>318,395</u>	<u>(45,391)</u>	<u>273,004</u>
TOTAL FUNDS			
	<u>318,395</u>	<u>(45,391)</u>	<u>273,004</u>

Planning Officers Society

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	88,990	(134,381)	(45,391)
TOTAL FUNDS	<u>88,990</u>	<u>(134,381)</u>	<u>(45,391)</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	288,606	29,156	317,762
Restricted funds			
London Boroughs Fund	2,550	(1,917)	633
TOTAL FUNDS	<u>291,156</u>	<u>27,239</u>	<u>318,395</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	140,790	(111,634)	29,156
Restricted funds			
London Boroughs Fund	-	(1,917)	(1,917)
TOTAL FUNDS	<u>140,790</u>	<u>(113,551)</u>	<u>27,239</u>

London Boroughs Fund

The London Boroughs Fund was transferred to the Planning Officers Society on the winding up of a former charity for the purpose of providing funding towards the costs of education of the public in planning law and policy within the London Boroughs.

Planning Officers Society

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

15. RELATED PARTY DISCLOSURES

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

There were no related party transactions for the year ended 31 March 2025.

Virtual Cabinet Portal Digital Signatures

Digital Signature Verification

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<https://www.virtualcabinetportal.com/VerifySignedDocument>

Signature Dates and Times

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You can find out more about UTC at the following web page:

<http://www.virtualcabinetportal.com/WhatsUTC>

Signature 1

Signed by Karen Shaw using authentication code JsKjUzdZdCF3Tiw/bA== at IP address 86.25.229.79, on 2025/12/12 16:45:03 Z.

Karen Shaw's e-mail address is: karen.shaw@nottinghamcity.gov.uk.

Signature 2

Signed by Mark Torr using authentication code cHI0MjhSbWp3RC9l at IP address 78.33.27.154, on 2025/12/15 16:39:38 Z.

Mark Torr's e-mail address is: mark.torr@torrwaterfield.co.uk.

PLANNING OFFICERS SOCIETY

England & Wales - Charity number 1140770

Accounts

REGISTERED COMPANY NUMBER: 06709078 (England and Wales)
REGISTERED CHARITY NUMBER: 1140770

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2024
for
Planning Officers Society

Planning Officers Society

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for the Year Ended 31 March 2024**

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Planning Officers Society (Registered number: 06709078)

**Report of the Trustees
for the Year Ended 31 March 2024**

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 2024. 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 and aims

The society's purpose is to advance the education of the public in planning law, planning policy and public sector planning practice. It fulfils this purpose through a programme of policy and project work, events and education, publication and dissemination of good practice and electronic update bulletins.

The key objectives are met by:

- Supporting local and central government to fulfil their statutory planning duties;
- Undertaking research and publishing the useful results of such research in the subjects;
- Providing advice and guidance, information and promoting best practice and high standards in planning and related services;
- Liaising and working with planning professionals, local and central government, the Royal Town Planning Institute and other related professional bodies to maintain and improve standards of planning for the public benefit.

The trustees reviewed its financial arrangements and adopted a new long-term business plan in September 2023. They have an agreed membership strategy and a communications strategy, as well as reviewing the society's risks on an annual basis.

Significant activities

Over the last 12 month period the society has undertaken work in the following areas:

- Working with other planning and built environment professionals, the government and the membership of the society to improve the efficient working of the national planning system;
- Leading a cross sectoral initiative to raise the public awareness of the value of local authority planning and to build stronger support for those working within the public sector;
- Holding regular meetings through its regions and topic networks;
- Continued to develop a society presence on the main social media sites, providing regular update information;
- Actively seeking to establish and support a network across the regions of Young POS which will represent, support and mentor those in the first ten years of their professional life as public sector planners;
- Has appointed a part-time Regional Co-ordinator to assist in developing a strong regional network at all levels within the society;
- Produced a newly adopted Business Plan which has prioritised and allocated funds towards projects identified as priorities for the next five years and has recruited a Project and Development Manager to steer these actions forward;
- The society's membership continues to represent over 3,000 active planners across all areas of public sector planning.

Public benefit

The trustees have had due regard to guidance published by the Charity Commission on public benefit and considers the charity acts in accordance with the guidance.

Planning Officers Society (Registered number: 06709078)

**Report of the Trustees
for the Year Ended 31 March 2024**

FINANCIAL REVIEW

Financial position

The total income for the year was £140,790 (2023 - £114,980) which, after deducting expenditure of £113,551 (2023 - £78,739) resulted in net income of £27,239 (2023 - £36,241).

At 31 March 2024 the charity had total reserves of £318,395 (2023 - £291,156). £633 (2023 - £2,550) of this is held in restricted funds.

Membership subscriptions are the principal funding source.

Reserves policy

The trustees have an agreed reserves policy, that specifies a range of levels, considered necessary to protect the operations of the charity in the event of any loss of anticipated income. The levels are set to cover a minimum of twelve months of unrestricted expenditure.

The reserves of the charity are reviewed on a regular basis by the trustees, who set the annual budget and plan expenditure in accordance with the reserves policy in place. The trustees will be reviewing upcoming performance costs and their delivery to bring the reserves into line with the policy.

FUTURE PLANS

The society's aims are:

- To remain the credible voice representing public sector planning and influencing government, local government and key partners;
- A stable and engaged membership representing at least 80% of LPAs;
- A champion of equality and diversity with a representative Board;
- A forward-looking Society reflective of the whole profession with a strong and recognised Brand;
- A stable financial base.

The Society will steer these actions over the next three years through:

- Supporting local authority planners, providing guidance and best practice;
- Robustly representing and defending the local authority planning function in the light of further Government changes made to the planning system;
- Engaging actively to promote the value of public sector planning with all political parties;
- Prioritising an equality and diversity strategy which will include regular monitoring of the membership base;
- Increasing capacity within the Society and focussing on the development of the next generation of leaders through mentoring and providing guidance for education outreach to schools;
- Regular monitoring of a clear work programme and priorities to focus energy and effort for maximum impact.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a private limited company, limited by guarantee, as defined by the Companies Act 2006.

The governing document is the Memorandum and Articles of Association, dated 26 September 2008 and as amended on 17 December 2010.

Planning Officers Society (Registered number: 06709078)

**Report of the Trustees
for the Year Ended 31 March 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The company is a membership organisation whose members pay an annual membership subscription.

The members elect the trustees of the charity.

The chairman and the presidential team must all be full members of the society and perform senior roles within a local planning authority in England. Any member of the society may put themselves forward for the other roles within the board of trustees.

An indemnity insurance policy is maintained by the society for the benefit of all trustees acting in that capacity.

The society has one wholly owned trading subsidiary, POS Enterprises Ltd.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06709078 (England and Wales)

Registered Charity number

1140770

Registered office

Park House
37 Clarence Street
Leicester
Leicestershire
LE1 3RW

Trustees

S M Barton	Chair, POS SP Network	
R Bristow	Immediate Past President	
D V Evans	Chair, POS Enterprises	
V F Geoghegan	Director without portfolio	
P J Geraghty	President and Chair, DM Network	
A Hutchinson	Vice Chair of Board	
G Jones	Treasurer	
M S Kiely	Chair of Board	
C E Morphet	Chair, Young POS (formally known as POS NOVUS)	- resigned 08.01.24
K L Shaw	Senior Vice President	- appointed 16.06.23
A Rutter	Chair, Young POS	- appointed 08.01.24
E Owen	Junior Vice President	- appointed 12.07.24

Independent Examiner

torr waterfield
Park House
37 Clarence Street
Leicester
Leicestershire
LE1 3RW

Planning Officers Society (Registered number: 06709078)

Report of the Trustees
for the Year Ended 31 March 2024

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 12 December 2024 and signed on its behalf by:

P Geraghty - Trustee

**Independent Examiner's Report to the Trustees of
Planning Officers Society**

Independent examiner's report to the trustees of Planning Officers Society ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

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.



Mark Andrew Torr FCCA

torr waterfield
Park House
37 Clarence Street
Leicester
Leicestershire
LE1 3RW

12 December 2024

Planning Officers Society

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2024**

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Membership subscriptions	3	51,555	-	51,555	51,550
Public awareness services		16,583	-	16,583	3,925
Investment income	2	72,652	-	72,652	59,505
Total		<u>140,790</u>	<u>-</u>	<u>140,790</u>	<u>114,980</u>
EXPENDITURE ON					
Charitable activities					
Information services	4	38,072	959	39,031	31,663
Public awareness services		73,561	959	74,520	47,076
Total		<u>111,633</u>	<u>1,918</u>	<u>113,551</u>	<u>78,739</u>
NET INCOME/(EXPENDITURE)		29,157	(1,918)	27,239	36,241
RECONCILIATION OF FUNDS					
Total funds brought forward		288,606	2,550	291,156	254,915
TOTAL FUNDS CARRIED FORWARD		<u>317,763</u>	<u>632</u>	<u>318,395</u>	<u>291,156</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

Planning Officers Society (Registered number: 06709078)

**Balance Sheet
31 March 2024**

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Intangible assets	9	20,295	-	20,295	26,235
Heritage assets	10	8,484	-	8,484	8,484
Investments	11	100	-	100	100
		<hr/>	<hr/>	<hr/>	<hr/>
		28,879	-	28,879	34,819
CURRENT ASSETS					
Debtors	12	13,611	-	13,611	4,221
Cash at bank		299,785	633	300,418	301,529
		<hr/>	<hr/>	<hr/>	<hr/>
		313,396	633	314,029	305,750
CREDITORS					
Amounts falling due within one year	13	(24,513)	-	(24,513)	(49,413)
		<hr/>	<hr/>	<hr/>	<hr/>
NET CURRENT ASSETS		288,883	633	289,516	256,337
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		317,762	633	318,395	291,156
		<hr/>	<hr/>	<hr/>	<hr/>
NET ASSETS		317,762	633	318,395	291,156
		<hr/>	<hr/>	<hr/>	<hr/>
FUNDS					
Unrestricted funds	14			317,762	288,606
Restricted funds				633	2,550
				<hr/>	<hr/>
TOTAL FUNDS				318,395	291,156
				<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 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 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.

Planning Officers Society (Registered number: 06709078)

Balance Sheet - continued
31 March 2024

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 12 December 2024 and were signed on its behalf by:

P Geraghty - Trustee

Planning Officers Society

Notes to the Financial Statements for the Year Ended 31 March 2024

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, with the exception of investments which are included at market value.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Preparation of consolidated financial statements

The financial statements contain information about Planning Officers Society as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

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.

Allocation and apportionment of costs

Supports costs are allocated equally between information services and public awareness services.

Website

The website is being amortised over an estimated useful life of 5 years.

Heritage assets

Heritage assets are carried at historical cost less any subsequent depreciation or impairment.

The heritage asset is considered to have an indefinite life and is therefore not depreciated. The asset is instead reviewed at each reporting date for impairment.

Taxation

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

Planning Officers Society

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

1. ACCOUNTING POLICIES - continued

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.

Investments

Investments in subsidiary undertakings are recognised at cost.

Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective rate of interest method, less any impairment.

Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Going concern

After reviewing the charity's forecasts and projections, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing the financial statements.

2. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Gift Aid transfer from group undertaking	70,219	58,712
Deposit account interest	2,433	793
	<u>72,652</u>	<u>59,505</u>

3. INCOME FROM CHARITABLE ACTIVITIES

		31.3.24	31.3.23
	Activity	£	£
Membership subscriptions	Membership subscriptions	51,555	51,550
Events income	Public awareness services	16,583	3,925
		<u>68,138</u>	<u>55,475</u>

Planning Officers Society

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Information services	20,879	18,152	39,031
Public awareness services	56,368	18,152	74,520
	<u>77,247</u>	<u>36,304</u>	<u>113,551</u>

5. SUPPORT COSTS

	Management £	Finance £	Other £	Governance costs £	Totals £
Information services	13,588	42	2,970	1,552	18,152
Public awareness services	13,588	42	2,970	1,552	18,152
	<u>27,176</u>	<u>84</u>	<u>5,940</u>	<u>3,104</u>	<u>36,304</u>

6. NET INCOME/(EXPENDITURE)

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

	31.3.24	31.3.23
	£	£
Independent Examiner's Fees - External Scrutiny	1,504	1,680
Independent Examiner's Fees - Other accountancy services	1,600	1,750
Website amortisation	5,940	3,465
	<u>9,044</u>	<u>6,935</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

During the year members of the board of trustees have provided services to the charity's trading subsidiary, POS Enterprises Ltd. These services have been provided at commercial rates and on normal business terms. The trustees concerned were contracted by the management of POS Enterprises Ltd purely on the basis of their expertise. The trustees concerned, and amounts paid, were D V Evans £12,436 (2023 - £4,541), G Jones £39,848 (2023 - £22,440) and M Kiely £Nil (2023 - £866).

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024.

Planning Officers Society

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

8. AVERAGE NUMBER OF EMPLOYEES

The average number of employees during the year was nil (2023 - nil).

As such, there were no employees who received total employee benefits of more than £60,000.

9. INTANGIBLE FIXED ASSETS

	Website £
COST	
At 1 April 2023 and 31 March 2024	29,700
AMORTISATION	
At 1 April 2023	3,465
Charge for year	5,940
At 31 March 2024	9,405
NET BOOK VALUE	
At 31 March 2024	20,295
At 31 March 2023	26,235

10. HERITAGE ASSETS

	Total £
MARKET VALUE	
At 1 April 2023 and 31 March 2024	8,484
NET BOOK VALUE	
At 31 March 2024	8,484
At 31 March 2023	8,484

Heritage assets consist of a silver presidential chain which was purchased in May 2017 for £8,484.

11. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 April 2023 and 31 March 2024	100
NET BOOK VALUE	
At 31 March 2024	100
At 31 March 2023	100

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

Planning Officers Society

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

11. FIXED ASSET INVESTMENTS - continued

POS Enterprises Ltd (Company number 06708161)

Registered office: Park House, 37 Clarence Street, Leicester, LE1 3RW

Nature of business: Town planning consultancy

Class of share:	%		
Ordinary	holding		
	100		
		31.3.24	31.3.23
		£	£
Aggregate capital and reserves		72,057	113,745
Profit for the year		28,531	70,219
		<u> </u>	<u> </u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Income debtors	4,326	1,615
VAT	737	340
Prepayments and accrued income	8,548	2,266
	<u> </u>	<u> </u>
	13,611	4,221
	<u> </u>	<u> </u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Amounts owed to group undertakings	3,456	3,456
Other creditors	565	5,565
Accruals and deferred income	20,492	40,392
	<u> </u>	<u> </u>
	24,513	49,413
	<u> </u>	<u> </u>

Included within accruals and deferred income is deferred income of £12,892 (2023 - £12,597) for membership subscriptions which cover a period following the year end.

14. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	288,606	29,156	317,762
Restricted funds			
London Boroughs Fund	2,550	(1,917)	633
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	291,156	27,239	318,395
	<u> </u>	<u> </u>	<u> </u>

Planning Officers Society

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	140,790	(111,634)	29,156
Restricted funds			
London Boroughs Fund	-	(1,917)	(1,917)
TOTAL FUNDS	<u>140,790</u>	<u>(113,551)</u>	<u>27,239</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	252,125	36,481	288,606
Restricted funds			
London Boroughs Fund	2,790	(240)	2,550
TOTAL FUNDS	<u>254,915</u>	<u>36,241</u>	<u>291,156</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	114,980	(78,499)	36,481
Restricted funds			
London Boroughs Fund	-	(240)	(240)
TOTAL FUNDS	<u>114,980</u>	<u>(78,739)</u>	<u>36,241</u>

London Boroughs Fund

The London Boroughs Fund was transferred to the Planning Officers Society on the winding up of a former charity for the purpose of providing funding towards the costs of education of the public in planning law and policy within the London Boroughs.

Planning Officers Society

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

15. RELATED PARTY DISCLOSURES

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

There were no related party transactions for the year ended 31 March 2024.

Virtual Cabinet Portal Digital Signatures

Digital Signature Verification

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Signature Dates and Times

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<http://www.virtualcabinetportal.com/WhatIsUTC>

Signature 1

Signed by Peter Geraghty using authentication code aGdHwqM4b3osakITaA== at IP address 217.145.132.34, on 2024/12/18 16:28:27 Z.

Peter Geraghty's e-mail address is: peter.geraghty@hertsmere.gov.uk.

PLANNING OFFICERS SOCIETY

England & Wales - Charity number 1140770

Accounts

REGISTERED COMPANY NUMBER: 06709078 (England and Wales)
REGISTERED CHARITY NUMBER: 1140770

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
Planning Officers Society

Planning Officers Society

Contents of the Financial Statements
for the Year Ended 31 March 2023

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Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 14

Planning Officers Society (Registered number: 06709078)

Report of the Trustees
for the Year Ended 31 March 2023

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 2023. 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 and aims

The society's purpose is to advance the education of the public in planning law, planning policy and public sector planning practice. It fulfils this purpose through a programme of policy and project work, events and education, publication and dissemination of good practice and electronic update bulletins.

The key objectives are met by:

- Supporting local and central government to fulfil their statutory planning duties;
- Undertaking research and publishing the useful results of such research in the subjects;
- Providing advice and guidance, information and promoting best practice and high standards in planning and related services;
- Liaising and working with planning professionals, local and central government, the Royal Town Planning Institute and other related professional bodies to maintain and improve standards of planning for the public benefit.

The trustees reviewed its financial arrangements and adopted a new long-term business plan in September 2023. They have an agreed membership strategy and a communications strategy, as well as reviewing the society's risks on an annual basis.

Significant activities

Over the last 12 month period the society has undertaken work in the following areas:

- Working with other planning and built environment professionals, the government and the membership of the society to improve the efficient working of the national planning system;
- Holding regular meetings through its regions and topic networks;
- Continued to develop a society presence on the main social media sites, providing regular update information;
- Leading a cross sectoral initiative to raise the public awareness of the value of local authority planning and to build stronger support for those working within the public sector;
- Actively seeking to establish and support a network across the regions of Young POS which will represent, support and mentor those in the first ten years of their professional life as public sector planners;
- Produced a newly adopted Business Plan which has prioritised and allocated funds towards projects identified as priorities for the next five years and is actively seeking to recruit a Project and Development Manager to steer these actions forward;
- The society's membership continues to represent over 3,000 active planners across all areas of public sector planning.

Public benefit

The trustees have had due regard to guidance published by the Charity Commission on public benefit and considers the charity acts in accordance with the guidance.

FINANCIAL REVIEW

Financial position

The total income for the year was £114,980 (2022 - £98,415) which, after deducting expenditure of £78,739 (2022 - £58,770) resulted in net income of £36,241 (2022 - £39,645).

At 31 March 2023 the charity had total reserves of £291,156 (2022 - £254,915). £2,550 (2022 - £2,790) of this is held in restricted funds.

Membership subscriptions are the principal funding source.

**Report of the Trustees
for the Year Ended 31 March 2023**

FINANCIAL REVIEW

Reserves policy

The trustees have an agreed reserves policy, that specifies a range of levels, considered necessary to protect the operations of the charity in the event of any loss of anticipated income. The levels are set to cover a minimum of twelve months of unrestricted expenditure.

The reserves of the charity are reviewed on a regular basis by the trustees, who set the annual budget and plan expenditure in accordance with the reserves policy in place. The trustees will be reviewing upcoming performance costs and their delivery to bring the reserves into line with the policy.

FUTURE PLANS

The society's aims are:

- To remain the credible voice representing public sector planning and influencing government, local government and key partners;
- A stable and engaged membership representing at least 80% of LPAs;
- A champion of equality and diversity with a representative Board;
- A forward-looking Society reflective of the whole profession with a strong and recognised Brand;
- A stable financial base.

The Society will steer these actions over the next three years through:

- Supporting local authority planners, providing guidance and best practice;
- Robustly representing and defending the local authority planning function in the light of further Government changes made to the planning system;
- Engaging actively to promote the value of public sector planning with all political parties ahead of the expected 2024 General Election;
- Prioritising an equality and diversity strategy which will include regular monitoring of the membership base;
- Increasing capacity within the Society and focussing on the development of the next generation of leaders through mentoring and providing guidance for education outreach to schools;
- Regular monitoring of a clear work programme and priorities to focus energy and effort for maximum impact.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a private limited company, limited by guarantee, as defined by the Companies Act 2006.

The governing document is the Memorandum and Articles of Association, dated 26 September 2008 and as amended on 17 December 2010.

Organisational structure

The company is a membership organisation whose members pay an annual membership subscription.

The members elect the trustees of the charity.

The chairman and the presidential team must all be full members of the society and perform senior roles within a local planning authority in England. Any member of the society may put themselves forward for the other roles within the board of trustees.

An indemnity insurance policy is maintained by the society for the benefit of all trustees acting in that capacity.

The society has one wholly owned trading subsidiary, POS Enterprises Ltd.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06709078 (England and Wales)

Planning Officers Society (Registered number: 06709078)

Report of the Trustees
for the Year Ended 31 March 2023

Registered Charity number
1140770

Registered office
Park House
37 Clarence Street
Leicester
Leicestershire
LE1 3RW

Trustees

S M Barton	Chair, POS SP Network	
R Bristow	President	
D V Evans	Chair, POS Enterprises	
V F Geoghegan	Director without portfolio	
P J Geraghty	Senior Vice President and Chair, DM Network	
A Hutchinson	Immediate Past President	
G Jones	Treasurer	
M S Kiely	Chair	
C E Morphet	Chair, Young POS (formally known as POS NOVUS)	
G R Morris	Immediate Past President	- resigned 09.09.22
K L Shaw	Junior Vice President	- appointed 16.06.23

Independent Examiner

torr waterfield
Park House
37 Clarence Street
Leicester
Leicestershire
LE1 3RW

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 15 December 2023 and signed on its behalf by:

R Bristow - Trustee

**Independent Examiner's Report to the Trustees of
Planning Officers Society**

Independent examiner's report to the trustees of Planning Officers Society ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

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.



Mark Andrew Torr FCCA

torr waterfield
Park House
37 Clarence Street
Leicester
Leicestershire
LE1 3RW

15 December 2023

Planning Officers Society

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Membership subscriptions	3	51,550	-	51,550	51,583
Public awareness services		3,925	-	3,925	-
Investment income	2	59,505	-	59,505	46,832
Total		<u>114,980</u>	<u>-</u>	<u>114,980</u>	<u>98,415</u>
EXPENDITURE ON					
Charitable activities					
Information services	4	31,543	120	31,663	27,926
Public awareness services		46,956	120	47,076	30,844
Total		<u>78,499</u>	<u>240</u>	<u>78,739</u>	<u>58,770</u>
NET INCOME/(EXPENDITURE)		36,481	(240)	36,241	39,645
RECONCILIATION OF FUNDS					
Total funds brought forward		252,125	2,790	254,915	215,270
TOTAL FUNDS CARRIED FORWARD		<u>288,606</u>	<u>2,550</u>	<u>291,156</u>	<u>254,915</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

Planning Officers Society (Registered number: 06709078)

**Balance Sheet
31 March 2023**

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Intangible assets	9	26,235	-	26,235	13,200
Heritage assets	10	8,484	-	8,484	8,484
Investments	11	100	-	100	100
		<u>34,819</u>	<u>-</u>	<u>34,819</u>	<u>21,784</u>
CURRENT ASSETS					
Debtors	12	4,221	-	4,221	325
Cash at bank		298,979	2,550	301,529	274,329
		<u>303,200</u>	<u>2,550</u>	<u>305,750</u>	<u>274,654</u>
CREDITORS					
Amounts falling due within one year	13	(49,413)	-	(49,413)	(41,523)
		<u>253,787</u>	<u>2,550</u>	<u>256,337</u>	<u>233,131</u>
NET CURRENT ASSETS					
		<u>288,606</u>	<u>2,550</u>	<u>291,156</u>	<u>254,915</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>288,606</u>	<u>2,550</u>	<u>291,156</u>	<u>254,915</u>
NET ASSETS					
		<u>288,606</u>	<u>2,550</u>	<u>291,156</u>	<u>254,915</u>
FUNDS					
	14			288,606	252,125
Unrestricted funds				2,550	2,790
Restricted funds					
TOTAL FUNDS					
				<u>291,156</u>	<u>254,915</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 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.

Planning Officers Society (Registered number: 06709078)

Balance Sheet - continued
31 March 2023

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 15 December 2023 and were signed on its behalf by:

R Bristow - Trustee

Planning Officers Society

Notes to the Financial Statements for the Year Ended 31 March 2023

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, with the exception of investments which are included at market value.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Preparation of consolidated financial statements

The financial statements contain information about Planning Officers Society as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

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.

Allocation and apportionment of costs

Supports costs are allocated equally between information services and public awareness services.

Website

The website is being amortised over an estimated useful life of 5 years. Amortisation commences when the website is available for use.

Heritage assets

Heritage assets are carried at historical cost less any subsequent depreciation or impairment.

The heritage asset is considered to have an indefinite life and is therefore not depreciated. The asset is instead reviewed at each reporting date for impairment.

Taxation

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

Planning Officers Society

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES - continued

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.

Investments

Investments in subsidiary undertakings are recognised at cost.

Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective rate of interest method, less any impairment.

Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Going concern

After reviewing the charity's forecasts and projections, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing the financial statements.

2. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Gift Aid transfer from group undertaking	58,712	46,814
Deposit account interest	793	18
	<u>59,505</u>	<u>46,832</u>

3. INCOME FROM CHARITABLE ACTIVITIES

		31.3.23	31.3.22
	Activity	£	£
Membership subscriptions	Membership subscriptions	51,550	51,583
Events income	Public awareness services	3,925	-
		<u>55,475</u>	<u>51,583</u>

Planning Officers Society

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Information services	17,365	14,298	31,663
Public awareness services	32,777	14,299	47,076
	<u>50,142</u>	<u>28,597</u>	<u>78,739</u>

5. SUPPORT COSTS

	Management £	Finance £	Other £	Governance costs £	Totals £
Information services	10,784	67	1,732	1,715	14,298
Public awareness services	10,783	68	1,733	1,715	14,299
	<u>21,567</u>	<u>135</u>	<u>3,465</u>	<u>3,430</u>	<u>28,597</u>

Activity	Basis of allocation
Management	Costs are allocated equally to each activity
Finance	Costs are allocated equally to each activity
Governance costs	Costs are allocated equally to each activity

6. NET INCOME/(EXPENDITURE)

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

	31.3.23	31.3.22
	£	£
Independent Examiner's Fees - External Scrutiny	1,680	1,655
Independent Examiner's Fees - Other accountancy services	1,750	1,715
Website amortisation	3,465	-
	<u>3,465</u>	<u>-</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

During the year members of the board of trustees have provided services to the charity's trading subsidiary, POS Enterprises Ltd. These services have been provided at commercial rates and on normal business terms. The trustees concerned were contracted by the management of POS Enterprises Ltd purely on the basis of their expertise. The trustees concerned, and amounts paid, were D V Evans £4,541 (2022 - £8,045), G Jones £22,440 (2022 - £29,405) and M Kiely £866 (2022 - £3,465).

Planning Officers Society

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

7. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023.

8. AVERAGE NUMBER OF EMPLOYEES

The average number of employees during the year was nil (2022 - nil).

As such, there were no employees who received total employee benefits of more than £60,000.

9. INTANGIBLE FIXED ASSETS

	Website £
COST	
At 1 April 2022	13,200
Additions	16,500
	<hr/>
At 31 March 2023	29,700
	<hr/>
AMORTISATION	
Charge for year	3,465
	<hr/>
NET BOOK VALUE	
At 31 March 2023	26,235
	<hr/>
At 31 March 2022	13,200
	<hr/>

10. HERITAGE ASSETS

	Total £
MARKET VALUE	
At 1 April 2022 and 31 March 2023	8,484
	<hr/>
NET BOOK VALUE	
At 31 March 2023	8,484
	<hr/>
At 31 March 2022	8,484
	<hr/>

Heritage assets consist of a silver presidential chain which was purchased in May 2017 for £8,484.

11. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 April 2022 and 31 March 2023	100
	<hr/>
NET BOOK VALUE	
At 31 March 2023	100
	<hr/>
At 31 March 2022	100
	<hr/>

There were no investment assets outside the UK.

Planning Officers Society

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

11. FIXED ASSET INVESTMENTS - continued

The company's investments at the balance sheet date in the share capital of companies include the following:

POS Enterprises Ltd (Company number 06708161)

Registered office: Park House, 37 Clarence Street, Leicester, LE1 3RW

Nature of business: Town planning consultancy

Class of share:	%
Ordinary	holding 100

	31.3.23	31.3.22
	£	£
Aggregate capital and reserves	113,745	102,238
Profit for the year	70,219	58,712
	<u> </u>	<u> </u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Income debtors	1,615	325
VAT	340	-
Prepayments and accrued income	2,266	-
	<u> </u>	<u> </u>
	4,221	325
	<u> </u>	<u> </u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Amounts owed to group undertakings	3,456	3,456
Other creditors	5,585	290
Accruals and deferred income	40,392	37,777
	<u> </u>	<u> </u>
	49,413	41,523
	<u> </u>	<u> </u>

Included within accruals and deferred income is deferred income of £12,597 (2022 - £12,534) for membership subscriptions which cover a period following the year end.

14. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	252,125	36,481	288,606
Restricted funds			
London Boroughs Fund	2,790	(240)	2,550
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	254,915	36,241	291,156
	<u> </u>	<u> </u>	<u> </u>

Planning Officers Society

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	114,980	(78,499)	36,481
Restricted funds			
London Boroughs Fund	-	(240)	(240)
TOTAL FUNDS	<u>114,980</u>	<u>(78,739)</u>	<u>36,241</u>

Comparatives for movement in funds

	At 1.4.21 £	Prior year adjustment £	Net movement in funds £	At 31.3.22 £
Unrestricted funds				
General fund	226,597	(14,117)	39,645	252,125
Restricted funds				
London Boroughs Fund	2,790	-	-	2,790
TOTAL FUNDS	<u>229,387</u>	<u>(14,117)</u>	<u>39,645</u>	<u>254,915</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	98,415	(58,770)	39,645
TOTAL FUNDS	<u>98,415</u>	<u>(58,770)</u>	<u>39,645</u>

London Boroughs Fund

The London Boroughs Fund was transferred to the Planning Officers Society on the winding up of a former charity for the purpose of providing funding towards the costs of education of the public in planning law and policy within the London Boroughs.

Planning Officers Society

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

15. RELATED PARTY DISCLOSURES

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

There were no related party transactions for the year ended 31 March 2023.

Virtual Cabinet Portal Digital Signatures

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<https://www.virtualcabinetportal.com/VerifySignedDocument>

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<http://www.virtualcabinetportal.com/WhatIsUTC>

Signature 1

Signed by Rob Bristow using authentication code KW5IQzJYbnceNndm at IP address 82.46.44.4, on 2023/12/21 16:00:18 Z.

Rob Bristow's e-mail address is: rbristow@lambeth.gov.uk.

PLANNING OFFICERS SOCIETY

England & Wales - Charity number 1140770

Accounts

REGISTERED COMPANY NUMBER: 06709078 (England and Wales)
REGISTERED CHARITY NUMBER: 1140770

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2022
for
Planning Officers Society

Planning Officers Society

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

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Planning Officers Society (Registered number: 06709078)

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 and aims

The society's purpose is to advance the education of the public in planning law, planning policy and public sector planning practice. It fulfils this purpose through a programme of policy and project work, events and education, publication and dissemination of good practice and electronic update bulletins.

The key objectives are met by:

- Supporting local and central government to fulfil their statutory planning duties;
- Undertaking research and publishing the useful results of such research in the subjects;
- Providing advice and guidance, information and promoting best practice and high standards in planning and related services;
- Liaising and working with planning professionals, local and central government, the Royal Town Planning Institute and other related professional bodies to maintain and improve standards of planning for the public benefit.

The trustees reviewed its financial arrangements and adopted a new long-term business plan in June 2019. They have an agreed membership strategy and a communications strategy, as well as reviewing the society's risks on an annual basis.

Significant activities

Over the last 12 month period the society has undertaken work in the following areas:

- Working with other planning and built environment professionals, the government and the membership of the society to improve the efficient working of the national planning system;
- Holding regular meetings through its regions and topic networks;
- Continued to develop a society presence on the main social media sites, providing regular update information;
- Commenced work on projects identified as priorities in the adopted Business Plan.
- The society's membership continues to represent over 3,000 active planners across all areas of public sector planning.
- Testing of a dedicated members' area allowing for online registrations and electronic bookings for events and meetings.

The Society has re-commenced face to face meetings and events, although is now committed to providing a hybrid offer wherever venues allow.

Public benefit

The trustees have had due regard to guidance published by the Charity Commission on public benefit and considers the charity acts in accordance with the guidance.

FINANCIAL REVIEW

Financial position

The total income for the year was £98,415 (2021 - £96,460) which, after deducting expenditure of £58,770 (2021 - £49,382) resulted in net income of £39,645 (2021 - £47,078).

At 31 March 2022 the charity had total reserves of £254,915 (2021 - £215,270). £2,790 (2021 - £2,790) of this is held in restricted funds.

Membership subscriptions are the principal funding source.

Report of the Trustees
for the Year Ended 31 March 2022

FINANCIAL REVIEW

Reserves policy

The trustees have an agreed reserves policy, that specifies a range of levels, considered necessary to protect the operations of the charity in the event of any loss of anticipated income. These levels aim to maintain, as a reserve, a minimum of twelve months of unrestricted revenue expenditure based on committed and budgeted outgoings.

The trustees, who set the annual budget and plan expenditure in accordance with the reserves policy, are aware that because of operational changes that were unavoidable during the Covid pandemic, the reserves have now risen above the level that is acceptable for a charity.

A working party from the trustees has now been set up to produce a plan within the next three months which will seek to manage down the reserves to an acceptable level over the next financial period, providing greater support to the membership and improving services to the public.

FUTURE PLANS

The society's aims are:

- To remain the credible voice representing public sector planning and influencing government, local government and key partners;
- A stable and engaged membership representing at least 80% of LPAs;
- A champion of equality and diversity with a representative Board;
- A forward-looking Society reflective of the whole profession with a strong and recognised Brand;
- A stable financial base.

The Society will steer these actions over the next three years through:

- Supporting local authority planners as they return to work under any remaining COVID restrictions, providing guidance and best practice;
- Robustly representing and defending the local authority planning function in the light of further Government changes made to the planning system and with a view to the anticipated Planning Bill;
- Prioritising an equality and diversity strategy which will include regular monitoring of the membership base;
- Increasing capacity within the Society and focussing on the development of the next generation of leaders through mentoring and providing guidance for education outreach to schools;
- Regular monitoring of a clear work programme and priorities to focus energy and effort for maximum impact.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a private limited company, limited by guarantee, as defined by the Companies Act 2006.

The governing document is the Memorandum and Articles of Association, dated 26 September 2008 and as amended on 17 December 2010.

Organisational structure

The company is a membership organisation whose members pay an annual membership subscription.

The members elect the trustees of the charity.

The chairman and the presidential team must all be full members of the society and perform senior roles within a local planning authority in England. Any member of the society may put themselves forward for the other roles within the board of trustees.

An indemnity insurance policy is maintained by the society for the benefit of all trustees acting in that capacity.

The society has one wholly owned trading subsidiary, POS Enterprises Ltd.

Planning Officers Society (Registered number: 06709078)

Report of the Trustees
for the Year Ended 31 March 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06709078 (England and Wales)

Registered Charity number

1140770

Registered office

Park House
37 Clarence Street
Leicester
Leicestershire
LE1 3RW

Principal address

The Croft
81 Walton Road
Aylesbury
HP21 7SN

Trustees

S M Barton	Chair, POS SP Network	
R Bristow	Senior Vice President	- appointed 02.07.21
D V Evans	Chair, POS Enterprises	
V F Geoghegan	Immediate Past President	
P J Geraghty	Junior Vice President and Chair, DM Network	
A Hutchinson	President	
G Jones	Treasurer	
M S Kiely	Chair	
C E Morphet	Chair POS NOVUS	
G R Morris	Immediate Past President	- resigned 09.09.22
S C Platts	Immediate Past President	- resigned 02.07.21

Independent Examiner

torr waterfield
Park House
37 Clarence Street
Leicester
Leicestershire
LE1 3RW

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 25 November 2022 and signed on its behalf by:

A Hutchinson - Trustee

**Independent Examiner's Report to the Trustees of
Planning Officers Society**

Independent examiner's report to the trustees of Planning Officers Society ('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.

Mark Andrew Torr FCCA
for and on behalf of:
torr waterfield
Park House
37 Clarence Street
Leicester
Leicestershire
LE1 3RW

22 December 2022

Planning Officers Society

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2022**

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds as restated £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Membership subscriptions		51,583	-	51,583	57,380
Investment income	2	46,832	-	46,832	39,080
Total		<u>98,415</u>	<u>-</u>	<u>98,415</u>	<u>96,460</u>
 EXPENDITURE ON					
Charitable activities					
Information services	4	27,926	-	27,926	28,235
Public awareness services		30,844	-	30,844	21,147
Total		<u>58,770</u>	<u>-</u>	<u>58,770</u>	<u>49,382</u>
 NET INCOME		 39,645	 -	 39,645	 47,078
 RECONCILIATION OF FUNDS					
Total funds brought forward					
As previously reported		226,597	2,790	229,387	183,064
Prior year adjustment	9	(14,117)	-	(14,117)	(14,872)
As restated		<u>212,480</u>	<u>2,790</u>	<u>215,270</u>	<u>168,192</u>
 TOTAL FUNDS CARRIED FORWARD		 <u>252,125</u>	 <u>2,790</u>	 <u>254,915</u>	 <u>215,270</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

Planning Officers Society (Registered number: 06709078)

Balance Sheet
31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds as restated £
FIXED ASSETS					
Intangible assets	10	13,200	-	13,200	-
Heritage assets	11	8,484	-	8,484	8,484
Investments	12	100	-	100	100
		<u>21,784</u>	<u>-</u>	<u>21,784</u>	<u>8,584</u>
CURRENT ASSETS					
Debtors	13	325	-	325	1,969
Cash at bank		271,539	2,790	274,329	246,996
		<u>271,864</u>	<u>2,790</u>	<u>274,654</u>	<u>248,965</u>
CREDITORS					
Amounts falling due within one year	14	(41,523)	-	(41,523)	(42,279)
		<u>230,341</u>	<u>2,790</u>	<u>233,131</u>	<u>206,686</u>
NET CURRENT ASSETS					
		<u>230,341</u>	<u>2,790</u>	<u>233,131</u>	<u>206,686</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>252,125</u>	<u>2,790</u>	<u>254,915</u>	<u>215,270</u>
NET ASSETS		<u>252,125</u>	<u>2,790</u>	<u>254,915</u>	<u>215,270</u>
FUNDS	15				
Unrestricted funds				252,125	212,480
Restricted funds				2,790	2,790
TOTAL FUNDS				<u>254,915</u>	<u>215,270</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.

The notes form part of these financial statements

Planning Officers Society (Registered number: 06709078)

Balance Sheet - continued

31 March 2022

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 25 November 2022 and were signed on its behalf by:

A Hutchinson - Trustee

Planning Officers Society

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, with the exception of investments which are included at market value.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Preparation of consolidated financial statements

The financial statements contain information about Planning Officers Society as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

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.

Allocation and apportionment of costs

Supports costs are allocated equally between information services and public awareness services.

Website

The website is being amortised over an estimated useful life of 5 years. Amortisation commences when the website is available for use.

Heritage assets

Heritage assets are carried at historical cost less any subsequent depreciation or impairment.

The heritage asset is considered to have an indefinite life and is therefore not depreciated. The asset is instead reviewed at each reporting date for impairment.

Taxation

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

Planning Officers Society

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

1. ACCOUNTING POLICIES - continued

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.

Investments

Investments in subsidiary undertakings are recognised at cost.

Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective rate of interest method, less any impairment.

Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Going concern

After reviewing the charity's forecasts and projections, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing the financial statements.

2. INVESTMENT INCOME

	31.3.22	31.3.21 as restated
	£	£
Gift Aid transfer from group undertaking	46,814	39,006
Deposit account interest	18	74
	<u>46,832</u>	<u>39,080</u>

Planning Officers Society

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

3. INCOME FROM CHARITABLE ACTIVITIES

		31.3.22	31.3.21 as restated
		£	£
Membership subscriptions	Activity Membership subscriptions	<u>51,583</u>	<u>57,380</u>

4. CHARITABLE ACTIVITIES COSTS

		Direct Costs £	Support costs (see note 5) £	Totals £
Information services		17,286	10,640	27,926
Public awareness services		20,203	10,641	30,844
		<u>37,489</u>	<u>21,281</u>	<u>58,770</u>

5. SUPPORT COSTS

		Management £	Finance £	Governance costs £	Totals £
Information services		8,759	196	1,685	10,640
Public awareness services		8,758	198	1,685	10,641
		<u>17,517</u>	<u>394</u>	<u>3,370</u>	<u>21,281</u>

Activity	Basis of allocation
Management	Costs are allocated equally to each activity
Finance	Costs are allocated equally to each activity
Governance costs	Costs are allocated equally to each activity

6. NET INCOME/(EXPENDITURE)

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

	31.3.22	31.3.21 as restated
	£	£
Independent Examiner's Fees - External Scrutiny	1,655	1,400
Independent Examiner's Fees - Other accountancy services	<u>1,715</u>	<u>1,510</u>

Planning Officers Society

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

7. TRUSTEES' REMUNERATION AND BENEFITS

During the year members of the board of trustees have provided services to the charity's trading subsidiary, POS Enterprises Ltd. These services have been provided at commercial rates and on normal business terms. The trustees concerned were contracted by the management of POS Enterprises Ltd purely on the basis of their expertise. The trustees concerned, and amounts paid, were D V Evans £8,045 (2021 - £3,460), G Jones £29,405 (2021 - £22,894) and M Keily £3,465 (2021 - nil)

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022.

8. AVERAGE NUMBER OF EMPLOYEES

The average number of employees during the year was nil (2021 - nil).

As such, there were no employees who received total employee benefits of more than £60,000.

9. PRIOR YEAR ADJUSTMENT

The comparative period has been restated to account for a balance of deferred income. The period covered by the membership subscription is non-coterminous with the accounting period and therefore an adjustment has been made to reflect the income received in advance of the service being delivered.

Deferred income of £14,117 has been reflected as at 31 March 2021 and £14,873 has been reflected as at 1 April 2020. The prior year adjustment has increased the net income reported for the year ended 31 March 2021 by £756.

10. INTANGIBLE FIXED ASSETS

	Website £
COST	
Additions	13,200
	<hr/>
NET BOOK VALUE	
At 31 March 2022	13,200
	<hr/> <hr/>
At 31 March 2021	-
	<hr/> <hr/>

11. HERITAGE ASSETS

	Total £
MARKET VALUE	
At 1 April 2021 and 31 March 2022	8,484
	<hr/>
NET BOOK VALUE	
At 31 March 2022	8,484
	<hr/> <hr/>
At 31 March 2021	8,484
	<hr/> <hr/>

Heritage assets consist of a silver presidential chain which was purchased in May 2017 for £8,484.

Planning Officers Society

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

12. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 April 2021 and 31 March 2022	100
NET BOOK VALUE	
At 31 March 2022	100
At 31 March 2021	100

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

POS Enterprises Ltd (Company number 06708161)

Registered office: Park House, 37 Clarence Street, Leicester, LE1 3RW

Nature of business: Town planning consultancy

	%			
Class of share:	holding			
Ordinary	100			
		31.3.22	31.3.21	
		£	£	
Aggregate capital and reserves		102,238	90,340	
Profit for the year		58,712	46,814	

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21 as restated
	£	£
Income debtors	325	325
Prepayments and accrued income	-	1,644
	325	1,969

Planning Officers Society

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

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21 as restated
	£	£
Expense creditors	-	2,016
Amounts owed to group undertakings	3,456	6,456
Other creditors	290	290
Accruals and deferred income	37,777	33,517
	<u>41,523</u>	<u>42,279</u>

Included within accruals and deferred income is deferred income of £12,534 (2021 - £14,117) for membership subscriptions which cover a period following the year end.

15. MOVEMENT IN FUNDS

	At 1.4.21 £	Prior year adjustment £	Net movement in funds £	At 31.3.22 £
Unrestricted funds				
General fund	226,597	(14,117)	39,645	252,125
Restricted funds				
London Boroughs Fund	2,790	-	-	2,790
TOTAL FUNDS	<u>229,387</u>	<u>(14,117)</u>	<u>39,645</u>	<u>254,915</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	98,415	(58,770)	39,645
TOTAL FUNDS	<u>98,415</u>	<u>(58,770)</u>	<u>39,645</u>

Comparatives for movement in funds

	At 1.4.20 £	Prior year adjustment £	Net movement in funds £	At 31.3.21 £
Unrestricted funds				
General fund	180,274	(14,872)	47,078	212,480
Restricted funds				
London Boroughs Fund	2,790	-	-	2,790
TOTAL FUNDS	<u>183,064</u>	<u>(14,872)</u>	<u>47,078</u>	<u>215,270</u>

Planning Officers Society

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

15. 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	96,460	(49,382)	47,078
TOTAL FUNDS	<u>96,460</u>	<u>(49,382)</u>	<u>47,078</u>

London Boroughs Fund

The London Boroughs Fund was transferred to the Planning Officers Society on the winding up of a former charity for the purpose of providing funding towards the costs of education of the public in planning law and policy within the London Boroughs.

16. RELATED PARTY DISCLOSURES

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

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

PLANNING OFFICERS SOCIETY

England & Wales - Charity number 1140770

Accounts

REGISTERED COMPANY NUMBER: 06709078 (England and Wales)
REGISTERED CHARITY NUMBER: 1140770

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2021
for
Planning Officers Society

Planning Officers Society

Contents of the Financial Statements
for the Year Ended 31 March 2021

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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 and aims

The society's purpose is to advance the education of the public in planning law, planning policy and public sector planning practice. It fulfils this purpose through a programme of policy and project work, events and education, publication and dissemination of good practice and electronic update bulletins.

The key objectives are met by:

- Supporting local and central government to fulfil their statutory planning duties;
- Undertaking research and publishing the useful results of such research in the subjects;
- Providing advice and guidance, information and promoting best practice and high standards in planning and related services;
- Liaising and working with planning professionals, local and central government, the Royal Town Planning Institute and other related professional bodies to maintain and improve standards of planning for the public benefit.

The trustees reviewed its financial arrangements and adopted a revised long-term business plan in June 2019. They have an agreed membership strategy and a communications strategy, as well as reviewing the society's risks on an annual basis. The society is currently reviewing its investment policy to grow its reserves so that it will be able to fund more charitable activity in the future.

Significant activities

Over the last 12 month period the society has undertaken work in the following areas:

- Working with other planning and built environment professionals, the government and the membership of the society to improve the efficient working of the national planning system;
- Holding regular meetings through its regions and topic networks;
- Continued to develop a society presence on the main social media sites, providing regular update information;
- Commenced work on projects identified as priorities in the adopted Business Plan. Specifying and agreeing a significant development of the Society's website to include a separate dedicated members' area allowing for electronic bookings for events and meetings.

The society's membership has grown to over 3,000 active members across all areas of public sector planning.

The Society has continued to communicate with its members at a distance through video conferencing, as a direct result of COVID 19. All of the Society's meetings, including workshops and regional and topic networks remain on a Zoom platform whilst the Society's business meetings are still conducted on a 'virtual' basis.

The Society continued to develop good practice guidance for its members relating to working under COVID restrictions.

Public benefit

The trustees have had due regard to guidance published by the Charity Commission on public benefit and considers the charity acts in accordance with the guidance.

Planning Officers Society (Registered number: 06709078)

Report of the Trustees
for the Year Ended 31 March 2021

FINANCIAL REVIEW

Financial position

The total income for the year was £95,704 (2020: £89,073) which, after deducting expenditure of £49,381 (2020: £101,411) resulted in net income of £46,323 (2020: net expenditure of £12,338).

At 31 March 2021 the charity had total reserves of £229,387 (2020: £183,064). £2,790 (2020: £2,790) of this is held in restricted funds.

The Covid-19 pandemic has impacted the charity's income as it has been unable to provide its public awareness services due to restrictions. Fortunately, the charity received a larger gift aid payment from its trading subsidiary which compensated for this reduction in income.

Membership subscriptions are the principal funding source.

Reserves policy

The trustees have agreed a reserves policy, that specifies a range of levels, considered necessary to protect the operations of the charity in the event of any loss of anticipated income. The levels set aim to cover a minimum of twelve months of unrestricted expenditure.

The reserves of the charity are reviewed on a regular basis by the trustees, who set the annual budget and plan expenditure in accordance with the reserves policy in place.

The level of reserves held at the year end exceeded the level set out in the reserves policy. This was due to a decrease in expenditure incurred while operating during the Covid-19 pandemic. As a result of restrictions, the free face to face workshops scheduled to take place could not go ahead and instead were operated on a virtual basis. A number of special projects were not able to be completed but are instead planned to move forward in the next financial year now that restrictions have eased.

FUTURE PLANS

The society's aims are:

- To remain the credible voice representing public sector planning and influencing government, local government and key partners;
- A stable and engaged membership representing at least 80% of LPAs;
- A champion of equality and diversity with a representative Board;
- A forward-looking Society reflective of the whole profession with a strong and recognised Brand;
- A stable financial base.

The Society will steer these actions over the next three years through:

- Supporting local authority planners as they return to work under any remaining COVID restrictions, providing guidance and best practice;
- Robustly representing and defending the local authority planning function in the light of further Government changes made to the planning system and with a view to the anticipated Planning Bill;
- Prioritising an equality and diversity strategy which will include regular monitoring of the membership base;
- Increasing capacity within the Society and focussing on the development of the next generation of leaders through mentoring and providing guidance for education outreach to schools;
- Regular monitoring of a clear work programme and priorities to focus energy and effort for maximum impact.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a private limited company, limited by guarantee, as defined by the Companies Act 2006.

The governing document is the Memorandum and Articles of Association, dated 26 September 2008 and as amended on 17 December 2010.

Planning Officers Society (Registered number: 06709078)

Report of the Trustees
for the Year Ended 31 March 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The company is a membership organisation whose members pay an annual membership subscription.

The members elect the trustees of the charity.

The chairman and the presidential team must all be full members of the society and perform senior roles within a local planning authority in England. Any member of the society may put themselves forward for the other roles within the board of trustees.

An indemnity insurance policy is maintained by the society for the benefit of all trustees acting in that capacity.

The society has one wholly owned trading subsidiary, POS Enterprises Ltd.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06709078 (England and Wales)

Registered Charity number

1140770

Registered office

Park House
37 Clarence Street
Leicester
Leicestershire
LE1 3RW

Principal address

The Croft
81 Walton Road
Aylesbury
HP21 7SN

Trustees

S M Barton	Chair, POS SP	
R W Bennett	Chair, POS DM	- resigned 02.10.20
R Bristow	Junior Vice President	- appointed 02.07.21
D V Evans	Chair POS Enterprises	
V F Geoghegan	President	
P J Geraghty	Chair, POS DM	- appointed 02.10.20
A Hutchinson	Senior Vice President	- appointed 02.10.20
G Jones	Treasurer	
M S Kiely	Chair	
C E Morphet	Chair POS NOVUS	
G R Morris	Immediate Past President	
S C Platts	Immediate Past President	- resigned 02.07.21
P M Seddon	Immediate Past President	- resigned 02.10.20

Independent Examiner

torr waterfield
Park House
37 Clarence Street
Leicester
Leicestershire
LE1 3RW

Planning Officers Society (Registered number: 06709078)

Report of the Trustees
for the Year Ended 31 March 2021

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 26 November 2021 and signed on its behalf by:

V F Geoghegan - Trustee

**Independent Examiner's Report to the Trustees of
Planning Officers Society**

Independent examiner's report to the trustees of Planning Officers Society ('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.

Mark Andrew Torr FCCA
for and on behalf of:
torr waterfield
Park House
37 Clarence Street
Leicester
Leicestershire
LE1 3RW

20 December 2021

Planning Officers Society

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2021**

	Notes	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Membership subscriptions		56,625	-	56,625	59,655
Public awareness services		-	-	-	13,163
Investment income	2	39,080	-	39,080	16,255
Total		95,705	-	95,705	89,073
 EXPENDITURE ON					
Charitable activities					
Information services	3	31,763	-	31,763	44,533
Public awareness services		17,619	-	17,619	56,878
Total		49,382	-	49,382	101,411
NET INCOME/(EXPENDITURE)		46,323	-	46,323	(12,338)
 RECONCILIATION OF FUNDS					
Total funds brought forward		180,274	2,790	183,064	195,402
TOTAL FUNDS CARRIED FORWARD		226,597	2,790	229,387	183,064

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

Planning Officers Society (Registered number: 06709078)

Balance Sheet
31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
FIXED ASSETS					
Tangible assets	8	8,484	-	8,484	8,484
Investments	9	100	-	100	100
		<u>8,584</u>	<u>-</u>	<u>8,584</u>	<u>8,584</u>
CURRENT ASSETS					
Debtors	10	1,969	-	1,969	550
Cash at bank		244,206	2,790	246,996	193,774
		<u>246,175</u>	<u>2,790</u>	<u>248,965</u>	<u>194,324</u>
CREDITORS					
Amounts falling due within one year	11	(28,162)	-	(28,162)	(19,844)
		<u>218,013</u>	<u>2,790</u>	<u>220,803</u>	<u>174,480</u>
NET CURRENT ASSETS					
		<u>226,597</u>	<u>2,790</u>	<u>229,387</u>	<u>183,064</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>226,597</u>	<u>2,790</u>	<u>229,387</u>	<u>183,064</u>
NET ASSETS					
		<u>226,597</u>	<u>2,790</u>	<u>229,387</u>	<u>183,064</u>
FUNDS					
Unrestricted funds	12			226,597	180,274
Restricted funds				2,790	2,790
TOTAL FUNDS					
				<u>229,387</u>	<u>183,064</u>

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.

Planning Officers Society (Registered number: 06709078)

Balance Sheet - continued

31 March 2021

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 26 November 2021 and were signed on its behalf by:

V F Geoghegan - Trustee

Planning Officers Society

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, with the exception of investments which are included at market value.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Preparation of consolidated financial statements

The financial statements contain information about Planning Officers Society as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

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

The cost of the charity's silverware represents only the cost of items purchased by Planning Officers Society.

The collection of silverware includes a number of items from predecessor societies which have not been valued.

In view of the nature of these assets it is not considered appropriate to provide depreciation.

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.

Planning Officers Society

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

1. ACCOUNTING POLICIES - continued

Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective rate of interest method, less any impairment.

Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Going concern

After reviewing the charity's forecasts and projections, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing the financial statements.

2. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Gift Aid transfer from group undertaking	39,006	15,892
Deposit account interest	74	363
	<u>39,080</u>	<u>16,255</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 4) £	Totals £
Information services	15,870	15,893	31,763
Public awareness services	1,726	15,893	17,619
	<u>17,596</u>	<u>31,786</u>	<u>49,382</u>

4. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Information services	14,401	37	1,455	15,893
Public awareness services	14,401	37	1,455	15,893
	<u>28,802</u>	<u>74</u>	<u>2,910</u>	<u>31,786</u>

Planning Officers Society

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

4. SUPPORT COSTS - continued

Activity	Basis of allocation
Management	Costs are allocated equally to each activity
Finance	Costs are allocated equally to each activity
Governance costs	Costs are allocated equally to each activity

5. NET INCOME/(EXPENDITURE)

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

	31.3.21	31.3.20
	£	£
Independent Examiner's Fees - External Scrutiny	1,400	1,300
Independent Examiner's Fees - Other accountancy services	1,510	1,340
	<u> </u>	<u> </u>

6. 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. Two trustees received re-imbursement of travel expenses for the year ended 31 March 2020.

7. AVERAGE NUMBER OF EMPLOYEES

The average number of employees during the year was nil (2020 - nil).

8. TANGIBLE FIXED ASSETS

	Silverware £
COST	
At 1 April 2020 and 31 March 2021	8,484
	<u> </u>
NET BOOK VALUE	
At 31 March 2021	8,484
	<u> </u>
At 31 March 2020	8,484
	<u> </u>

9. FIXED ASSET INVESTMENTS

	Shares in group undertaking £
MARKET VALUE	
At 1 April 2020 and 31 March 2021	100
	<u> </u>
NET BOOK VALUE	
At 31 March 2021	100
	<u> </u>
At 31 March 2020	100
	<u> </u>

There were no investment assets outside the UK.

Planning Officers Society

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

9. FIXED ASSET INVESTMENTS - continued

The company's investments at the balance sheet date in the share capital of companies include the following:

POS Enterprises Ltd (Company number 06708161)

Registered office: Park House, 37 Clarence Street, Leicester, LE1 3RW

Nature of business: Town planning consultancy

Class of share:	%
Ordinary	holding 100

	31.3.21	31.3.20
	£	£
Aggregate capital and reserves	91,462	82,532
Profit for the year	47,936	39,006
	<u> </u>	<u> </u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Income debtors	325	250
Prepayments and accrued income	1,644	300
	<u> </u>	<u> </u>
	1,969	550
	<u> </u>	<u> </u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Expense creditors	2,016	-
Amounts owed to group undertakings	6,456	6,456
VAT	-	365
Other creditors	290	-
Accruals and deferred income	19,400	13,023
	<u> </u>	<u> </u>
	28,162	19,844
	<u> </u>	<u> </u>

12. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	180,274	46,323	226,597
Restricted funds			
London Boroughs Fund	2,790	-	2,790
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	183,064	46,323	229,387
	<u> </u>	<u> </u>	<u> </u>

Planning Officers Society

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

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	95,705	(49,382)	46,323
TOTAL FUNDS	<u>95,705</u>	<u>(49,382)</u>	<u>46,323</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	191,689	(11,415)	180,274
Restricted funds			
London Boroughs Fund	3,713	(923)	2,790
TOTAL FUNDS	<u>195,402</u>	<u>(12,338)</u>	<u>183,064</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	89,073	(100,488)	(11,415)
Restricted funds			
London Boroughs Fund	-	(923)	(923)
TOTAL FUNDS	<u>89,073</u>	<u>(101,411)</u>	<u>(12,338)</u>

London Boroughs Fund

The London Boroughs Fund was transferred to the Planning Officers Society on the winding up of a former charity for the purpose of providing funding towards the costs of education of the public in planning law and policy within the London Boroughs.

Planning Officers Society

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

13. RELATED PARTY DISCLOSURES

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

During the year members of the board of trustees have provided services to the charity's trading subsidiary, POS Enterprises Ltd. These services have been provided at commercial rates and on normal business terms. The trustees concerned were contracted by the management of POS Enterprises Ltd purely on the basis of their expertise. The trustees concerned, and amounts paid, were D V Evans £3,460 (2020: £5,960) and G Jones £22,894 (2020: £36,555).