

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**

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**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.

**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.

**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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Charitable activities</b>					
Membership subscriptions		56,625	-	56,625	59,655
Public awareness services		-	-	-	13,163
Investment income	2	39,080	-	39,080	16,255
<b>Total</b>		95,705	-	95,705	89,073
 <b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Information services	3	31,763	-	31,763	44,533
Public awareness services		17,619	-	17,619	56,878
<b>Total</b>		49,382	-	49,382	101,411
<b>NET INCOME/(EXPENDITURE)</b>		46,323	-	46,323	(12,338)
 <b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		180,274	2,790	183,064	195,402
<b>TOTAL FUNDS CARRIED FORWARD</b>		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 £
<b>FIXED ASSETS</b>					
Tangible assets	8	8,484	-	8,484	8,484
Investments	9	100	-	100	100
		<hr/> 8,584	<hr/> -	<hr/> 8,584	<hr/> 8,584
<b>CURRENT ASSETS</b>					
Debtors	10	1,969	-	1,969	550
Cash at bank		244,206	2,790	246,996	193,774
		<hr/> 246,175	<hr/> 2,790	<hr/> 248,965	<hr/> 194,324
<b>CREDITORS</b>					
Amounts falling due within one year	11	(28,162)	-	(28,162)	(19,844)
		<hr/>	<hr/>	<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		<hr/> 218,013	<hr/> 2,790	<hr/> 220,803	<hr/> 174,480
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<hr/> 226,597	<hr/> 2,790	<hr/> 229,387	<hr/> 183,064
<b>NET ASSETS</b>		<hr/> 226,597	<hr/> 2,790	<hr/> 229,387	<hr/> 183,064
<b>FUNDS</b>	12				
Unrestricted funds				226,597	180,274
Restricted funds				2,790	2,790
<b>TOTAL FUNDS</b>				<hr/> 229,387	<hr/> 183,064

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

**9. FIXED ASSET INVESTMENTS**

	Shares in group undertaking £
<b>MARKET VALUE</b>	
At 1 April 2020 and 31 March 2021	100
	<u>          </u>
<b>NET BOOK VALUE</b>	
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	<u>47,936</u>	<u>39,006</u>

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.21	31.3.20
	£	£
Income debtors	325	250
Prepayments and accrued income	<u>1,644</u>	<u>300</u>
	<u>1,969</u>	<u>550</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	<u>19,400</u>	<u>13,023</u>
	<u>28,162</u>	<u>19,844</u>

**12. MOVEMENT IN FUNDS**

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	180,274	46,323	226,597
<b>Restricted funds</b>			
London Boroughs Fund	2,790	-	2,790
<b>TOTAL FUNDS</b>	<u>183,064</u>	<u>46,323</u>	<u>229,387</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 £
<b>Unrestricted funds</b>			
General fund	95,705	(49,382)	46,323
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	191,689	(11,415)	180,274
<b>Restricted funds</b>			
London Boroughs Fund	3,713	(923)	2,790
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	89,073	(100,488)	(11,415)
<b>Restricted funds</b>			
London Boroughs Fund	-	(923)	(923)
<b>TOTAL FUNDS</b>	<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).