

**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**

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**for the Year Ended 31 March 2023**

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**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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Charitable activities</b>	3				
Membership subscriptions		51,550	-	51,550	51,583
Public awareness services		3,925	-	3,925	-
Investment income	2	59,505	-	59,505	46,832
<b>Total</b>		<u>114,980</u>	<u>-</u>	<u>114,980</u>	<u>98,415</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	4				
Information services		31,543	120	31,663	27,926
Public awareness services		46,956	120	47,076	30,844
<b>Total</b>		<u>78,499</u>	<u>240</u>	<u>78,739</u>	<u>58,770</u>
<b>NET INCOME/(EXPENDITURE)</b>		36,481	(240)	36,241	39,645
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		252,125	2,790	254,915	215,270
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>					
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>
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
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>
<b>NET CURRENT ASSETS</b>					
		<u>253,787</u>	<u>2,550</u>	<u>256,337</u>	<u>233,131</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>288,606</u>	<u>2,550</u>	<u>291,156</u>	<u>254,915</u>
<b>NET ASSETS</b>		<u>288,606</u>	<u>2,550</u>	<u>291,156</u>	<u>254,915</u>
<b>FUNDS</b>	14				
Unrestricted funds				288,606	252,125
Restricted funds				2,550	2,790
<b>TOTAL FUNDS</b>				<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	<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 £
<b>COST</b>	
At 1 April 2022	13,200
Additions	16,500
	<hr/>
At 31 March 2023	29,700
	<hr/>
<b>AMORTISATION</b>	
Charge for year	3,465
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 March 2023	26,235
	<hr/>
At 31 March 2022	13,200
	<hr/>

**10. HERITAGE ASSETS**

	Total £
<b>MARKET VALUE</b>	
At 1 April 2022 and 31 March 2023	8,484
	<hr/>
<b>NET BOOK VALUE</b>	
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 £
<b>MARKET VALUE</b>	
At 1 April 2022 and 31 March 2023	100
	<hr/>
<b>NET BOOK VALUE</b>	
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	At
	£	movement	31.3.23
		in funds	£
		£	
<b>Unrestricted funds</b>			
General fund	252,125	36,481	288,606
<b>Restricted funds</b>			
London Boroughs Fund	2,790	(240)	2,550
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	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 £
<b>Unrestricted funds</b>			
General fund	114,980	(78,499)	36,481
<b>Restricted funds</b>			
London Boroughs Fund	-	(240)	(240)
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
General fund	226,597	(14,117)	39,645	252,125
<b>Restricted funds</b>				
London Boroughs Fund	2,790	-	-	2,790
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	98,415	(58,770)	39,645
<b>TOTAL FUNDS</b>	<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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All dates and times shown in the signatures below are expressed in Coordinated Universal Time (UTC), which is generally equivalent to GMT.

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

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

### **Signature 1**

Signed by Rob Bristow using authentication code KW5IQzJYbnCsNndm 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](mailto:rbristow@lambeth.gov.uk).

