



RTPI

Royal Town Planning Institute

The Royal Town Planning Institute

Annual Report and Accounts

31 December 2021

Registered Charity No: 262865

Registered Charity in Scotland No:
SC037841

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Foreword to the Royal Town Planning Institute Annual Report 2021

**Chair of the Board of Trustees,
Susan Bridge FRTPI**

Good governance is essential for any organisation so it will come as no surprise that one of my primary goals for 2021 was to consult on a series of governance changes for the RTPI which would bring us into line with best practice. We consulted as widely as possible within the organisation on a series of changes suggested by in a report commissioned from the National Council of Voluntary Organisations (NCVO) undertaken as part of our Board Effectiveness review in 2019. This was in response to the Charity Governance code and a growing awareness that larger boards can often impede effective decision making.



It was rewarding to speak to many members, to discuss the implications of these changes on the way we run the Institute and to listen to their suggestions, many of which are reflected in the changes. I was able to engage with the RTPI's standing committees, Regional Management Boards, National Executive Committees, Young Planners networks and the General Assembly. The passion and dedication of our members was clear. We were keen to ensure that the proposed changes reflected this.

The breadth of the consultation meant that when it came time to ballot the membership in January 2022 we were able to secure a large majority in favour of the changes and will be implementing them in a phased way over the next two election cycles as the various Trustee positions come up for election.

A full description of the changes and a series of question and answers on the reasons behind them can be found on the [RTPI website](#) but the over-all objective was to reduce the size of the Board of Trustees, to recalibrate the role of the General Assembly in policy making and a number of changes to the Institute's bye-laws and regulations to bring the Institute into line with the Charity Commission's current best practice guidelines. The changes will increase transparency, accountability and good governance. I would like to thank all those members who engaged so constructively in the process and to the Governance Team for their work in bringing these changes to fruition.

Foreword to the Royal Town Planning Institute Annual Report 2021(continued)

I was pleased to see a gradual return to normality throughout 2021 as the covid restrictions were gradually eased. The Trustees and Senior Executive Team were able to get together in person for a strategy away day focusing on the priorities of the Institute. We were also able to hold a full in person Trustees' meeting towards the end of the year.

The Institute moved incredibly efficiently and effectively when the world began to close down during the pandemic, but I remain convinced that in person meetings are an essential part of good governance. We have all learnt lessons about what can be done remotely and as things hopefully return to normal we must be careful not to forget them and ensure that we are making the best use of both physical and virtual meetings.

With that in mind it is also important to highlight what we are doing for members and the officers of the Institute. During 2021 we undertook a review of the London offices on

Botolph Lane. It is fair to say that the results were a wake-up call not only in relation to health and safety in a post-covid world but at a fundamental level. The condition of the offices was such that the value of the building as an asset was severely reduced, the workspace for officers was unacceptable and there was little or no provision for members.

As a result of this work the Trustees were able to authorise a complete retrofit of the building using our reserves. This work will be delivered in 2022 and it is my hope that the RTPI will have offices in London that reflect the stature of the Institute.

With all this in mind I am certain that the RTPI will emerge from the pandemic in a strong position with the correct governance structures in place, a strong and dedicated team of officers and appropriate facilities to continue to properly support our members.

Susan Bridge

Foreword to the Royal Town Planning Institute Annual Report 2021 (continued)

2021 President, Wei Yang FRTPI

I am pleased to present to you the annual report of the Royal Town Planning Institute for 2021.

It was an honour to serve as President of the Institute for the year and I am truly proud of what we have archived together. At the close of 2021 the RTPI now has more members than at any point in its history – 27,000; The RTPI won the Best Industry Institute Award in the Black Professionals in Construction awards 2021. The ongoing difficulties the world faced due to the coronavirus pandemic didn't stop our activities, but in fact the ubiquity of virtual meetings facilitated a broader outreach in addition to visits and meetings in person.



My presidency took place during a pivotal year when the UK was the host nation for COP26. My core activities in 2021 were focused on articulating the vital role the planning profession can play in tackling the grand challenges of our times, and at the same time creating sustainable, beautiful, and inclusive places for us and for our future generations. I also championed the urgent need for the planning profession to develop more skills and capacities, to ensure we are future proofed to cultivate interdisciplinary leaders and enablers, and to attract future talents. During 2021, I had the privilege of visiting all the RTPI nations and regions in person, apart from Ireland and Northern Ireland, which I only visited virtually due to travel complications. I enjoyed a year full of activities and opportunities to meet so many enthusiastic and dedicated members.



Planting a tree at Letchworth Garden City

Foreword to the Royal Town Planning Institute Annual Report 2021 (continued)

I was able to visit inspirational places such as celebrating the centenary of Welwyn Garden City and planting a cherry tree at Letchworth Garden City to commemorate Ebenezer Howard - the first Honorary Member of the RTPI. I took the message that the 'planning profession has a positive solution to offer - a place-based systems approach' to COP26, the Conservative Party Conference, and the many events I spoke at in the UK and internationally.

The RTPI awards and publications are core parts of Institute's activities to promote best planning research and practice. During the year it was my privilege to launch some of the key RTPI reports, e.g. *Women and Planning (Part II)*, *The Climate Crisis - A Guide for Local Authorities on Planning for Climate Change Report (TCPA & RTPI)* and *Urban Planning after Covid-19: supporting a global sustainable recovery*.



Students receive the RTPI Cymru Prize for Academic Excellence

It was also my pleasure to launch the new *RTPI International Strategy (2021-2030)* and several core campaigns. The ReTreeFit campaign urged the reintroduction of trees to existing spaces and communities; The second phase of the RTPI *Plan The World We Need* campaign articulated the planning profession's role to tackle the pressing issues the world now faces in the shadow of Covid-19; The *Planning is Global* campaign demonstrated our members' global capacity in supporting the delivery of the UN Sustainable Development Goals.



RTPI

Royal Town Planning Institute

I have drawn so many inspirations from our members during the year. Throughout the country and the world, you work tirelessly to provide solutions and places that people call home. I also thoroughly enjoyed meeting our talented young planners and students. This year, **I chose to award the RTPI National/Regional Committee Chairs and Young Planners' Committee Chairs the RTPI President's Special Award 2021** in recognition of their outstanding contributions to the RTPI. Their integrity and dedication have made a huge difference in keeping our members engaged and inspired across nations and regions.

Finally, I would like to thank everyone who supported me during my presidential year. To serve as President of the Royal Town Planning Institute has been an honour beyond description. I wish my successor Tim Crawshaw luck with his presidential year, and I will continue to contribute to the RTPI whatever I can in the future.

Dr Wei Yang

RTPI President for 2021

ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees of the Royal Town Planning Institute ("The Institute") are pleased to present their Report and Financial Statements for the Institute for the year ended 31 December 2021. The Trustees confirm that the Report and Financial Statements of the Institute comply with the current statutory requirements of the Institute's governing document and the provisions of the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) (second edition effective 1 January 2019), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, and applicable accounting standards.

Commentary from the Chief Executive, Victoria Hills FICE, MRTPI

The UK's planning system was at the top of the political agenda for policy and decision makers alike throughout 2021. The promise of legislative planning reforms and the Government's priority of levelling up meant that the RTPI needed to make a strong and consistent case for the future. The strength of our policy team and our regular links into the Department of Levelling Up, Housing and Communities meant that we were able to do this in a positive and non-confrontational way.



We were able to argue the case that planning is crucial to Levelling Up despite the Government reshuffle delivering us a new Secretary of State in Michael Gove and the departure of Chris Pincher as Housing Minister in early 2022.

The scale of the RTPI's political engagement is clear not only through our party conference activities, our activities at COP26 but also the successful relaunch of the Politicians in Planning Network for locally elected officials. Through these activities we are maintaining our corporate strategy focus on raising the profile of planning and planners.

We also began the task of helping the public understand the work of our membership and used 2021 to develop an online platform, Planning Your World, to do just that. This will provide a clear narrative to help explain what planners do and the benefits they bring to society.

The Institute was also able to reach out to other groups within our profession and begin to build a coalition of voices championing the value of planning. I am particularly proud of the memorandum of understanding that we signed with the BAME Planners Network and look forward to working alongside them in the future.

ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021
(continued)

I was also personally proud of the Institute's award as Best Industry Institute from Black People in Construction, which we won in December of 2021.

As ever, it is always rewarding to see the UK wide nature of the RTPI have impact. Roisin Wilmott, Director for Wales, joined the IWA's Welsh Places Influencing Group, which developed a charter of recommendations on Welsh places (towns) to inform the Welsh Government following the elections. While in Scotland we were able to provide oral evidence at two Scottish Parliament committees and the House of Lords. This report contains more details on the ways in which we are continuing to shape policy at an international, national and regional level.

I am also proud to say that we continue to provide pathways for the brightest and best to pursue a career in planning. 2021 saw us embed the apprenticeship pathway as an alternative route to Membership to diversify the profession. At the end of 2021 we have celebrated the first apprentice completing the Professional Discussion element online- the penultimate stage before Chartership. We hope to see the first fully qualified apprentices during 2022. We have also given out bursaries, awards and prizes to a diverse range of students across the four UK nations to celebrate them and help them in their planning career.

The following pages will provide you with the highlights from across the Institute's main divisions and illustrates the breadth and depth of the work we undertake on behalf of the membership. The focus of this report is to illustrate the work being done in support of the corporate strategy which is an essential tool for guiding and shaping the delivery of the Institute.

We are two years into the delivery of our corporate strategy and I am pleased with the progress we have made despite the difficulties presented by Covid-19. Our colleagues have worked incredibly hard to ensure that the RTPI was able to emerge from the pandemic in a strong position and I am excited for what the future holds.

Victoria Hills

ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021
 (continued)

Reference and Administrative Details

The Royal Town Planning Institute (RTPI) is a charity, registered in England and Wales (Charity number: 262865). The RTPI is also registered in Scotland (Charity number: SC 037841).

The principal and registered office of the Institute is 41 Botolph Lane, London EC3R 8DL.

Trustees

President 2021:	Wei Yang
Vice President 2021:	Timothy Crawshaw
Immediate Past President 2021:	Sue Manns (until 31 December 2021)
Chair of the Board:	Susan Bridge
Honorary Treasurer:	Andrew Taylor
Honorary Solicitor and Secretary:	Bernadette Hillman
Trustee for Young Planners:	Laura Archer (until 31 December 2021) Tsz Lok Ng (from 1 January 2022)
Trustee for Scotland:	Stefano Smith
Trustee for Regions and Nations:	Rebecca Dewey
Independent Trustees:	John Powell Sean Fox (from 1 January 2022)
Elected Trustees:	Lucy Seymour-Bowdery (until 31 December 2021) Tony Crook (from 1 January 2022) Janet Askew Tom Venables Meeta Kaur Layla Vidal-Martin

ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021
(continued)

Reference and Administrative Details (continued)

Senior Executive Team:

Chief Executive	Victoria Hills
Chief Operating Officer	Richard Patrick
Director of Scotland & Ireland	Craig McLaren
Director of Wales & Northern Ireland	Roisin Willmott
Director of Education	Andrew Close (appointed Jan 2021)
Director of Communications	Simon Creer (appointed April 2021)
Director of Communications (Interim)	Rebecca Hildreth (Jan 2021 – April 2021)
Chief Technology Officer	Anil Ramdhan (appointed Jan 2021)

Other relevant organisations:

The Institute's bankers are HSBC Bank PLC, City of London Commercial Centre,
Level 6, 71 Queen Victoria Street, London, EC4V 4AY.

The Institute's auditor is Haysmacintyre LLP, 10 Queen Street Place, London EC4R
1AG.

The Institute's solicitors are Blandy and Blandy, One Friar Street, Reading, RG1 1DA.

ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021
(continued)

Objectives and Activities

The objectives of the Chartered Institute, as incorporated in the Supplemental Charter 2003 and amended in 2012, are to advance the science and art of planning (town and country and spatial planning) for the benefit of the public. The Trustees have referred to the Charity Commission's general guidance on public benefit when reviewing the Institute's aims and objectives and when planning future activities.

Vision

To be the world's leading professional planning body. Our ambition is to promote healthy, socially inclusive, economically and environmentally sustainable places.

Mission

To advance the science and art of planning, working for the long-term common good and wellbeing of current and future generations.

What we do

Our core objectives are:

We influence – Stand up for planning and promote good planning policy and practice.

We are here for our members – Represent, support and promote planners and the profession.

We lead learning – Educate, train and maintain advance professional standards.

Our corporate strategy runs from 2020 to 2030. The strategy has four priority areas or "pillars" which support our core objectives. The Four Pillars are:

- Promoting the value of membership and professionalism
- Supporting planning services
- Raising the profile of planning
- Promoting equality, diversity and inclusivity.

Climate action

Our response to climate action is a holistic one therefore actions in response to this sit across all pillars of the strategy.

The four pillars are held up by ten foundations: Member Services; Nations and Regions; International Strategy; Research and Policy; Brand; Diversifying Sources of Income; Professional Volunteering; Governance; the Right Home for the RTPI; and Business Planning.

Further details on our 2020-30 strategy can be found on our website at:
<https://www.rtpi.org.uk/news/our-strategic-priorities/>

Achievements and Performance

Support for Members and Promotion of Membership of the Institute

27,164 members up 4%	15,175 Chartered members	4,283 applications up 18%	96% paying member retention
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MEMBERSHIP

There was an overall growth in membership numbers of 4% in 2021. The total number of members reached over 27,000 members for the first time. Chartered members grew 0.3% which was a significant achievement given that this was the first year the renewal process took place during the pandemic.

The main growth areas in membership in 2021 have been in the pipeline classes (Students, Licentiates and Affiliates), representing an increase of 13% in 2021. Growth amongst student members and those at an early stage in their career represents an important increase in the pipeline of planners to ensure a sustainable future for the Institute.

Key points for 2021 were:

- over 96% of paying members renewed their membership;
- overall membership retention rate remained high at over 92%.
- demand for membership increased with applications up almost 18%; and
- the number of Students converting to Licentiate membership continued to grow, with conversions 9% higher compared to 2020.

GROWPLAN:

A key part of the corporate strategy is GROWPLAN which sets out an ambitious programme of activity to realise our growth target. It focuses on better understanding the value of membership, so that appropriate propositions can be developed, promoted. During 2021 an implementation plan was developed to start delivering projects to retain, grow and support our members.

A new Membership Engagement Manager was recruited at the end of 2021 to help deliver GROWPLAN and support our members.

NURTURE:

In February 2021, our first mid-career mentoring programme NURTURE was launched. This pilot mentoring scheme is designed specifically for RTPI Chartered members in the UK and Ireland who are at a mid-career point and looking to advance in their career and be successful in a senior role. The first cohort ended their formal mentoring session in February 2022. The evaluation and feedback from this pilot will inform the future development of the programme.

ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

MEMBER WELLBEING:

A [Mental Health and Wellbeing hub](#) was launched on World Mental Health Day, 10 October 2021, to support members.

This new service was driven by the Membership & Ethics Committee and the work being done in the Yorkshire region to deliver informal drop-in sessions. The hub supports members by raising awareness and sign-posting members to all the different services available to them.

place to reunite our planners in a Covid secure way. These offered opportunity for networking and to share learning.

Our Young Planners also pivoted their activities to reflect the prevailing circumstances. For example, the East of England's PlanPals, a monthly drop in for Young Planners, has been a great way to overcome the isolation faced by some planners working from home.

Complementing this, a number of walking tours across our regions took

EDUCATION AND PROFESSIONAL DEVELOPMENT

20,114
delegates
registered for
online webinars

256
events, online CPD,
and conferences held

32
Accredited Planning
Schools

High quality Continued Professional Development (CPD) was offered through our e-learning portal RTPI Learn with 20 modules of free content and through the delivery of an online programme of 35 paid masterclasses.

Our locally based CPD programme flourished in a virtual setting, with in excess of 20,000 delegates registering to attend webinars hosted by English regions and the nations. A highlight during the year was the launch of the Planner Live North virtual conference.

We continue to provide resources, support ambassadors and give careers guidance to all those thinking of entering

the profession from primary to tertiary level. We have created an Education Volunteers Network to promote the value of planning.

Working in partnership with 32 universities around the world, accredited planning courses, where the value and purpose of planning is taught, were delivered.

Working closely with them a number of *'Bridging the Gap' between planning research and practice* webinars to promote research were delivered.

PROJECT ONE INSTITUTE

We have initiated Project One Institute which will examine how the Institute can strengthen its work through developing a collaborative culture, taking a member first approach and building on our work with volunteers.

ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

EVENTS FOR MEMBERS ACROSS THE REGIONS AND NATIONS

ENGLISH REGIONS:

Our Regional Awards were celebrated at Ceremonies in November and December with virtual ceremonies being premiered on [YouTube](#).

SCOTLAND:

In Scotland 34 events were organised by our Chapters, Young Planners' Network, International Group and the RTPI Scotland office, including the 12th Sir Patrick Geddes Commemorative Lecture and RTPI Scotland Annual conference. The UK and Ireland Young Planners' Conference was organised by the Scottish Young Planners' Network and took place in Edinburgh.

WALES:

The key event of the year in Wales was the Welsh Planner Live was held online in June, taking forward the theme of Plan the Wales We Need and picking up many of the issues we raised in the

Senedd Cymru election asks. The Minister for Climate Change provided a keynote speech.

NORTHERN IRELAND:

In September, Northern Ireland Planner Live was held reflecting on the Chair's theme for the year – Planning Renewal for the Future. It was designed to provide an opportunity to reflect as a profession and on our priorities moving forward including Planning for Climate Action and Sustainable Infrastructure.

IRELAND:

Member events held in the year included the Annual Irish Planning Lecture by the former Chief Planner of Freiburg; The Irish Planner Live online conference which explored planning for climate change; our Annual Irish Law Lecture; and Member Open Forum webinars on Marine Planning and on Town Centres.

PROFESSIONAL VOLUNTEERING

We appointed a specialist Volunteer Project Officer in mid-2021 to help implement our volunteering strategy *Investing in Volunteers: Collaboration for a Sustainable Future*.

Initial priorities are:

- considering our volunteering 'offer';
- providing a consistent experience of volunteering across the RPTI;
- knowing and celebrating the impact of our volunteers; and
- communication and engagement.

The work is being informed by a dedicated project board and a Volunteer Advisory Group. Work has focused on policies and procedure, the onboarding of volunteers and the volunteer experience.

Promoting Equality, Diversity and Inclusivity

Best Industry Institute 2021

from Black People
in Construction

1 Memorandum of Understanding

signed with BAME Planners Network

HIGHLIGHTS OF THE YEAR

A highlight of the year was winning Best Industry Institute in the inaugural Black Professionals in Construction (BPIC) awards and this award inspires us to continue that work for a truly inclusive, diverse and equitable profession.

Continuing to work on the diversity of our boards, another milestone was achieved in 2021 when Dr Wei Yang became our first president of Black or Asian heritage in our 107-year history.

In March 2021 we published our report [Women in Planning \(Part II\)](#) which looks at the impact of the profession on the day-to-day lives of women and argues for the incorporation of gender mainstreaming into all policy, legislative and decision-making practices.

We celebrated one of our inspirational members in September when RTPI NI announced the Young Planner of the Year as Donna Lyle a founder of Northern Ireland Women in Planning. Donna is a Senior Planner at TSA Planning who has had a varied career and is passionate about being seen as a role model and leader amongst female planners.

APPRENTICESHIPS AND NEW ROUTES IN TO THE PROFESSION

In England we have embedded the apprenticeship pathway as an alternative route to Membership to diversify the profession. The first cohort of apprentices on the Chartered Town Planner Degree Apprenticeship began applying at the beginning of November 2021 to pass through Gateway and start on their End Point Assessment which should lead to our first Chartered Town Planner apprentice in 2022.

RTPI Scotland, RPI Cymru and RTPI NI continue to make the case for new routes into the planning profession such as apprenticeships as a means of increasing the diversity of the profession.

As part Apprenticeships Week, the need for degree level apprenticeships in Wales was raised with the Minister for Economy, Transport and North Wales. In response a meeting was held with the Welsh Government's Senior Apprenticeship Policy Manager and discussions continue.

The need for planning apprenticeships in Northern Ireland was raised with Minister Dodds. In response to this a positive meeting was held with officials to discuss the potential for rolling out apprenticeships.

ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

Promotion of Spatial Planning

INTERNATIONAL

The new International Strategy 2021-2030 was launched online with contributions from RTPI members across the world. In 2021 the RTPI supported the development of the *Urban Play Framework*, a project led by Arup for the Real Play Coalition, where the play provision in the London Borough of Barnet was studied.

A report on *Displaced People and Cities* was published and a new version of Plan the World We Need called *Urban Planning after Covid* was launched at a fringe meeting on World Town Planning Day during COP26 in Glasgow in the presence of the UN Habitat Executive Director.

RESEARCH

In the final year of the 2019-21 research strategy research on Net Zero Transport, Place-based approaches to Climate Change was published and the third edition of our successful Location of Development research on planning permissions for housing in England was released. The RTPI continues to provide expert advice into the Research Excellence Framework in England.

In the year, Members were consulted on a new strategy, 2022-2024, which was agreed by the Trustees in September.

POLICY

37 policy responses to governments	Oral evidence given to 3 government committees	24 advisory groups engaged with
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ENGLAND:

We published *Planning for a Better Future* in March taking advantage of a lull in government activity to set out the RTPI's ideas for planning reform and in November 2021 we set out our ideas for Green Growth Boards to handle the challenges of strategic planning.

In July practice advice on *Children and town planning: creating places to grow* was issued.

SCOTLAND:

We raised the profile of planning in government and Parliament by submitting 19 policy responses and meeting with Cabinet Secretaries, Ministers and MSPs. Oral evidence was given at two Scottish Parliament committees and the House of Lords. We also published a Scottish Election

manifesto. We led planning thinking through publishing research papers exploring 20 minute neighbourhoods, Chief Planning Officers, the Planning Improvement Coordinator and rural planning.

RTPI Scotland's new research on planning authorities' resources was sent to the Finance Secretary. It found that to allow planning departments in Scotland to fulfil their statutory functions at least £86 million is required over the 2021 - 2026 Parliamentary term.

ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021
(continued)

WALES:

RTPI Cymru published a policy position paper on *Holiday Homes in Wales*, which explores the issues and potential solutions with specific relevance to planning. This is a complex matter and as such will require multi-faceted solutions, many of which will not be planning such as taxation and licensing.

We have responded to the Welsh Government on 12 formal consultations on a wide range of important planning topics including electric vehicle charging, Compulsory Purchase Process reform, Heritage Partnership Agreements, and using national milestones and indicators to measure progress, and the regulations needed to establish regional strategic planning.

Evidence was submitted to Senedd Cymru Committees on establishing their priorities for the next five years. This included giving oral evidence to the Climate Change, Environment and Infrastructure Committee on their priorities.

NORTHERN IRELAND:

We responded to the Committee for Agriculture, Environment and Rural Affairs on both the Private Members Northern Ireland Climate Change Bill and on the Minister for Agriculture, Environment and Rural Affairs' Climate Change (No.2) Bill.

Responses to six consultations on a wide range of important planning topics for Northern Ireland were submitted including Conservation Principles, Peatland Strategy, Rural Policy Framework for Northern Ireland and the housing supply strategy. RTPI NI submitted evidence to the Review of the Planning Act five years after its commencement.

IRELAND:

We engaged with the Houses of the Oireachtas in submitting evidence to the Housing, Local Government, and Heritage Committee on the Land Development Agency Bill and the Planning and Development Bill. We engaged with the Irish Government in submitting a response to its draft Climate Change Plan and by joining the newly formed Ministerial Planning Advisory Group which will support the Planning Review.

A response was also submitted on the draft Development Plan Guidelines where we promoted RTPI research supporting an outcomes based approach to measuring planning performance.

A Memorandum of Understanding was agreed with the Irish Planning Institute where it was agreed to work together to promote the profession as a career, to develop and influence policy, to develop research and to support members to develop their skills.

ADVISORY GROUPS

We sit on and engage with advisory groups across the nations, for instance, the Institute of Welsh Affairs' (IWA's) Welsh Places Influencing Group and in Scotland the High Level Group on Planning Performance.

RTPI NETWORKS

The Independent Consultants Network assisted Richard Bacon MP with his review of self and custom building in England. The National Association of Planning Enforcement (NAPE) published a *Beginners Guide to Planning Enforcement* in December 2021.

ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

Planning Aid England

324 Volunteers	1,938 requests for advice	105,934 website hits
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Professional Volunteering

Planning Aid England (PAE) currently has a total of 324 volunteers, 177 (55%) of whom are Chartered members of the RTPI. The PAE volunteers are essential in providing services to support communities engage with the planning system across England.

Raising the Profile of Planning

The PAE email advice service offers support to members of the public engage with the planning system. Operated by a panel of 13 volunteers, it received a total of 1,938 requests for support and advice in 2021 and achieved an average satisfaction rating from service users of 85%. There were 105,934 hits on the dedicated advice and guidance website: www.planningaid.co.uk across the year.

PAE volunteers assisted with 25 pieces of casework in 2021. The wide ranging cases have included: providing advice and assisting with an application for a certificate of lawful development to a client whose family have physical disabilities and needed to carry out alterations to their home where they have lived since 2012; and assisting a client, who has autism and ADHD, make a certificate application for a proposed dog grooming business in Wigan.

Supporting Planning Services

During 2021, PAE delivered a number of virtual workshops in association with Blackburn with Darwen, Leeds and Stockport Local Planning Authorities, providing targeted additional engagement support for communities in these areas.

Climate Action

The RTPI's Climate Action Plan

In 2019 the Trustees approved the Institute's Climate Action Plan under which a commitment to achieve net zero by 2025 was made. It also underlined the support for members in addressing the challenge of climate change in their own practice. The pandemic restrictions have resulted in a step change in the Institute's own greenhouse gas emission with the reduction in travel and office use. The decision to refurbish the Institute's London office presents the opportunity to preserve some of the reduction through energy reduction initiatives. In future all heating will be powered from renewable sources as gas will no longer be used as a fuel. Replacement windows with energy efficient glazing, adoption of paperless working and new low energy lighting will contribute towards achieving the net zero goal.

ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021
(continued)

Climate Change and England's Planning System

In England, the RTPI has [called for funding worth £500m over a period of four years](#) to help address climate change, ensuring planning is proactively embracing a 'no stone unturned' approach to reaching net zero.

Conference Of the Parties – COP26



In November the world was welcomed to Glasgow for COP26 and we took the opportunity to engage with politicians. An event involving speakers from across the world was organised which was webcast worldwide to show how planners and planning systems across the world are tackling climate change and working to achieve net zero. It showcased where planners and planning have a vital role in redesigning our places and spaces, minimising the need for travel, mainstreaming and diversifying low carbon energy, protecting and enhancing the natural environment, improving climate resilience and engaging communities in taking this forward.

Working with the TCPA (Town and Country Planning Association) the *Climate Guide for Local Authorities in the UK* was published just before the opening of COP26 and the English regions supported the COP26 campaign with dedicated fringe webinars before and after the event. In total the RTPI hosted over 40 climate themed webinars through the year.

ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

Support Services

Diversifying Sources of Income

Despite the impact of the pandemic on sources of non-subscription revenue different ways of supporting the financial sustainability of the Institute continue to be explored. Trustees approved a new national events strategy to remove the subsidy required for some events and at the same time increase accessibility. Our regional volunteers provide a source of high-quality, cost-effective events and training for our members. In future, events delivered nationally will focus on the specialist sector events that are difficult to attract delegates to at a regional level. In addition to this the strategy underlines the continuation of a national awards, conference and lecture series. A similar strategy for national training will be agreed in 2022 so they can run without subsidy and ensure that the unique contribution of regional volunteers is protected.

Digital Transformation

The first phase of investment in Digital Transformation, our programme of automation to provide more cost effective and member-centric processes, was completed in 2021. Further enhancements were made to the functionality of the Customer Relationship Management (CRM) system introduced in 2019 with an upgrade to the latest software. This will support phase two improvements in functionality, enabling online applications to membership to be developed and the subscription renewals process to be further streamlined. Changes were also made to remove risk and enhance business continuity. The reliance on the London office, with the risk of disruption or loss, was removed when all the Institute's systems were moved to remote servers. In a world where cyber security is a growing challenge, upgrades to authentication for users and improved firewall technology have given additional protection to the Institute's data and information assets.

Right Homes for the RTPI

In 2019 the Institute opened an office in Cardiff and for the first time gave members and officers in Wales a physical base. This leased office complemented the facility leased for members in Edinburgh and the building purchased in London in 2000. Since this farsighted purchase, little investment has been made in the London office and much of the plant and fabric dates back to a conversion into offices in the early 1970's. The Trustees commissioned a building condition survey that underlined the need for a major overhaul. Further survey work concluded that an investment programme to replace the roof, windows, passenger lift, heating, cooling and ventilation system and renew other fabric would cost less than the increase in the building value that would result. This refurbishment programme was started in 2021 and during 2022 will run alongside further work by Trustees to identify the future office configuration for the Institute, right across the UK. Answers to frequently asked questions on the building works is on the [RTPI website](#).

Finance

To implement our corporate strategy objective of moving to a three-year business cycle, for the first time in 2021 an activity plan and budget for 2022-24 was approved by the Trustees. This will enable a more strategic approach to business planning going forward that stretches beyond the financial year. It has enabled more effective prioritisation, clearer decision-making and greater transparency when setting budgets and ensures a strong financial base continues as we implement our future plans.

ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021
(continued)

Plans for Future Periods

Our aims and objectives for 2022 and beyond are to continue to implement the 2020-2030 Corporate Strategy. To achieve this we will aim in 2022 to:

1. **HOMES:** to complete our RETROFIT refurbishment of Botolph Lane and reopen for colleagues and members and lead a conversation with colleagues and members on the right homes for the RTPI.
2. **GROW:** drive forward delivery of GROWPLAN.
3. **LEAD:** complete programme of Governance Working Group actions including putting proposed changes to the bye-laws via ballot. With project ONE INSTITUTE, consolidate the conversation into a clear plan of actions arising.
4. **CHANGE:** drive forward delivery of early projects in our CHANGE action plan, including EXPLORE, education policy review and employer engagement, and embed the CLIMATE action plan into everything we do.
5. **WELCOME:** Welcome the first new Chartered Town Planner apprentice and all new members will get the opportunity to celebrate their membership via devolved annual certificate presentations that nations and regions can dovetail into their annual awards or similar events, as they choose.
6. **TOGETHERNESS:** host an impressive programme of events and CPD training, and initiatives such as Chief Planners of Tomorrow and NURTURE, nationally and locally, with something for everyone. And celebrate and showcase success with a revamped awards, a significant step towards realising the ambition of One Institute.
7. **INFINITY:** continue our important digital transformation journey, with digital interventions to smooth the member experience and enabling us to work more efficiently and effectively.
8. **PEOPLE:** delivery of VOLUNTEER strategy and a new RTPI People Strategy, so we attract and retain the best talent we can, and we'll work hard on cultural cohesion across the officers, Trustees, the General Assembly, volunteers, and all members.
9. **BRAND:** start to scope a new RTPI Brand Strategy, recalibrating our world leading brand, celebrating our unique position as a learned society and our world leading research programme, and showcasing our convening ability to work across nations and internationally to support our members be the best planners they can be.
10. **CONVENE:** expedite delivery of our International Strategy, and foster a programme of international collaboration, support and influence with our inspirational international partners. In the UK and Ireland, we'll rally our brightest thought leaders to help us inform and influence government policy – making the case for resourcing – so we can be rightly recognised as the established and respected voice of calm, reason and integrity for the planning profession.

Structure, Governance and Management

The RTPI is a body politic and corporate established in 1914 and granted a Royal Charter in 1959 as amended by a Supplemental Charter granted in 1971 and by orders in Council from 1982 to 2001. The Royal Charter was comprehensively updated by a Supplemental Charter granted in 2003, which was further amended in October 2012, and the new governance arrangements are effective from 1 January 2013.

The Chair of the Board of Trustees is elected by the General Assembly for a term of two years, eligible to be re-elected for a further term of two years. Trustees are elected by the General Assembly. Corporate Members who have held office in any capacity with the Institute's governance structures for at least two consecutive years during the previous five are eligible to stand for election as Vice President. Once Vice President, the Trustee moves forward at the start of each subsequent year to become President and Immediate Past President respectively. Members of the General Assembly elect up to three Trustees each year to serve for a two-year period and also a young planner from those nominated by the young planners for a two-year period each alternate year. The General Assembly elects one Chartered member to represent the Regions and Nations (excluding Scotland), and one to represent Scotland. The Board of Trustees may elect up to two co-opted Trustees for such renewable terms as the Board of Trustees may determine.

The Trustees have appointed two co-opted independent Trustees to provide additional skills in finance and with expertise in digital transformation and CRMs.

Newly elected Trustees attend an RTPI induction session to understand an overview of the current work plans and structure of the RTPI. All Trustees are offered the opportunity to attend training on Trustee duties and legal responsibilities.

The General Assembly comprises the following representatives, all elected following a call for candidates published to all members: 28 Fellow and Chartered members; 2 Legal members or Legal Associates; 2 Associate members; 6 Student members or Licentiates; one representative from each Region in England, 2 from RTPI Cymru (Wales), 2 from RTPI in Ireland, 2 from RTPI in Scotland.

The membership was consulted on changes to the Royal Charter and Bye-laws in 2021 with a ballot taking place in early 2022 with changes taking place from 2022.

ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

Subsidiary Undertaking

RTPI Services Limited, which is a wholly owned subsidiary of RTPI, ceased to trade with effect from 1 January 2019. Its assets and liabilities have been consolidated in this set of financial statements.

Related Charity

A review of the group in 2021 has determined that the RTPI Trust should be consolidated with the Institute. Its assets and liabilities have been consolidated in this set of financial statements and the group comparatives have been restated to reflect this change.

Decision-making

The structure, governance and management section of the annual report outlines the formal roles of elected volunteers on the RTPI Board and the General Assembly.

The Board of Trustees have ultimate responsibility for governing the Institute and directing how it is managed and run, the delivery and management of day-to-day activities is delegated to the Chief Executive and the senior staff team as set out on page 11.

The work of the Trustees is supported by the following Committees, which report to the Board of Trustees:

Standing Committees and Panel:

- Education and Lifelong Learning Committee
- International Committee
- Membership and Ethics Committee
- Policy, Practice and Research Committee
- Nations and Regions Panel

At least 51% of the membership of the Standing Committees and Panel are elected General Assembly members.

Other Committees:

- Audit Committee
- Finance Committee
- Nomination Subcommittee
- Appointment and Remuneration Committee

ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021
(continued)

Risk Review

The Trustees have identified and regularly review the major risks to which the Royal Town Planning Institute is exposed. The Trustees monitor the management controls and actions in place to manage the risks. The risks and the related controls are reviewed by the staff of the Institute and the Trustees on an ongoing basis and the risk register updated accordingly. The risk register is a standing item on the Board of Trustees meeting agenda.

The principal key risks on the risk register are:

Chartered Membership Loss – key elements in the management of this risk include:

- Strategies to increase conversion to Licentiate and Chartered membership
- Promotion of the value of membership – to the public and private sectors
- Routes to membership framework
- Member focussed subscription reminder/renewal process
- Employer engagement – Learning Partnerships with employers
- Continued development of an apprenticeship offer
- Postgraduate student bursary scheme converting undergraduates to planning
- Implementation of a membership growth and retention strategy: GROWPLAN.

Failure to Maintain Essential Services – key elements in the management of this risk include:

- Business Continuity Plan in place and annually reviewed
- Disaster Recovery Plan in place and annually reviewed
- Six monthly testing of Disaster Recovery Plan communications
- Upgrade of server software and move all applications to cloud based operation
- Introduction of two factor authentication for systems access
- Systems upgrades to most secure supported operating platforms
- Replacement of hardware and use of more secure devices

ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021
(continued)

Board Effectiveness Review

The Trustees commissioned the board effectiveness review from the NCVO in 2019 in line with the Charity Governance Code to review the working and governance arrangements of the RTPI and to assess whether the governing documents of the RTPI are fit for purpose. The review was completed in July 2019 and since then the Trustees in consultation with the RTPI General Assembly are working on implementing the recommendations received from the review. To this end a ballot of members on reforms to the Charter and Bye-laws was successfully undertaken in early 2022 following a consultation processes on changes in 2021.

Volunteers

Local members in the RTPI nations and regions volunteer to work on national and regional committees. These committees support the work of the RTPI's national and regional staff in the delivery of local events and the charitable work of the Institute. Members also support the work of Planning Aid England in delivering planning advice to members of the public.

The RTPI wishes to thank all volunteers for their contributions to and continued support of the work of the Institute during another particularly challenging year.

Pay Policy for Senior Staff

The pay of all RTPI staff excluding the Chief Executive is reviewed annually based on a recommendation from the Chief Executive and approval by the board of Trustees. The recommendation takes into consideration a number of factors including:

- affordability including RTPI performance against budget, reserve levels and projected performance for the current financial year
- external factors such as CPI and pay levels in other comparable organisations
- the full value of RTPI benefits such as pension contributions
- recruitment and retention rates
- UK and London living wage
- the pay multiples – the ratios between the highest and lowest salaries, and the highest and the median salaries of an organisation

The Chief Executive's Appraisal Panel (comprising Board members) reviews on an annual basis the performance of the Chief Executive and recommends any annual pay award. The panel takes account of the factors listed above; including the impact on the organisation's pay multiples, when recommending the level of the annual pay award for the Chief Executive.

ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021
(continued)

Financial Review

Results for the Year

Net income for the year after investment gains for the group was £552k (2020: £65k) and for the Institute was £461k (2020: £79k)

The coronavirus pandemic has continued to impact on the Institute's revenue from physical events however, Planner Jobs performed well in the year and therefore total income increased by 3.8% to £6,833k (2020: £6,585k). Due to the pandemic subscription rates were not increased in 2021 therefore subscriptions' income was up by just 0.1% to £5,158k (2020: £5,153k) but was better than budgeted as member numbers were not significantly affected by the pandemic as members continued to see value in their membership.

Expenditure decreased by 1.1% to £6,577k in 2021. Within this staff costs increased as posts put on hold at the start of the pandemic were recruited to and a new staffing structure was implemented including bringing in a Director of Communications. Other significant variances included the reduction of venue hire as very few in person events and meetings were held in 2021 and a reduction of irrecoverable VAT.

During 2021, changes to the existing investment portfolio agreed in 2020 were implemented and two new investments managers Sarasin & Partners and Newton were engaged in the year with CCLA being retained.

Investment Policy and Performance

The long-term objective of the Institute's investment performance is to achieve a return of inflation (CPI) plus 2% per annum (net of management fees) and to pursue a balanced overall long-term risk. Our ethical policy is to select investment managers that are committed to and expert in ethical investment and they are a signatories to the UN Principles of Investment. The focus is for our investment managers to identify and invest in businesses that are working towards a more sustainable future; with this strategy being based on a positive values assessment rather than negative screening. In addition they are expected to consider such factors as carbon footprint, resource use, waste reduction and gender equality.

The net gains on investments for the Institute was £260k (2020: £148k). The current investments are split between funds with different risk profiles and asset type. Investment income was £81k (2020: £49k). Returns for the year were better than the target set in the policy: Total return for the year was 9.4% verses December 2021 CPI plus 2% of 7.4%.

ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021
(continued)

Reserves Policy

The Trustees reserves policy methodology for the calculating the level of the general reserve required is based on an analysis of the financial risks faced by the Institute. Based on this approach, the level of general reserves the Trustees have agreed appropriate to hold is £3.15million to £4.15 million (2020: £3.9 million). For 2021 the Trustees have reviewed the underlying calculations and consider 20% of operating income, 15% of operating costs plus £500k for unforeseen costs and up to £1million to invest in unexpected opportunities more closely reflects the risks. As at 31 December 2021 the general reserve is £6,749k. The Institute is therefore holding excess reserves of £2.6million at 31 December 2021.

The Trustees have agreed on a policy of maintaining a breakeven operating budget over the three-year planning period while allocating additional funds to approved projects from these excess reserves. The principal projects underway are related to the Corporate Strategy Implementation Plan, which was allocated an additional £164k during the year, of which £53k had been spent by the year end, and the Digital Transformation project, allocated an additional £270k, of which £89k had been spent.

A large transfer to designated funds was also made by the Trustees in the year to invest in the retrofit of the freehold property at Botolph Lane, London; before transfers to fixed assets for amounts capitalised in the year, £1.6 million was set aside for the works.

The reserves are invested in fixed assets, listed investments and short-term deposits. The fixed assets include the freehold property in London used for the charitable activities of the Institute. A separate designated reserve has been created equal to the net book value of fixed assets not financed by restricted funds or other designated reserves. The tangible fixed asset reserve stood at £1,383k at the year-end (2020: £1,370k).

Full details of designated funds created by the Trustees are in note 13.

Restricted funds are those received for specific purposes, details are provided in note 13.

ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021
(continued)

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Annual Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales and Scotland requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and the group and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Charity's constitution. They are also responsible for safeguarding the assets of the charity and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Provision of information to auditors

The Trustees in office on the date of approval of these financial statements confirm that as far as they are aware, there is no relevant audit information of which the auditors are unaware. The Trustees have taken all of the steps they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Approved by the Trustees on 25 May 2022 and signed on their behalf by:



Susan Bridge – Chair of the Board

THE ROYAL TOWN PLANNING INSTITUTE
INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE ROYAL TOWN PLANNING
INSTITUTE (RTPI)

Opinion

We have audited the financial statements of The Royal Town Planning Institute ("RTPI") for the year ended 31 December 2021 which comprise the Consolidated and Charity Statement of Financial Activities, the Consolidated and Charity Balance Sheet, the Consolidated and Charity Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and of the parent charity's affairs as at 31 December 2021 and of the group's and parent charity's net movement in funds, including the income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011 and the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We have been appointed as auditor under section 144 of the Charities Act 2011, and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder. We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report of the Trustees. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charity, or returns adequate for our audit have not been received from branches not visited by us; or
- sufficient and proper accounting records have not been kept; or
- the parent charity financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 29, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the parent charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the group and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to its bye-laws and charity law, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charity SORP, Charities Act 2011, income tax, payroll tax and sales tax.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to revenue and management bias in accounting estimates. Audit procedures performed by the engagement team included:

- Inspecting correspondence with regulators and tax authorities;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals, in particular journal entries posted with unusual account combinations, postings by unusual users or with unusual descriptions;
- Challenging assumptions and judgements made by management in their critical accounting estimates; and
- Agreeing the validity of recognised receivables on a sample basis and challenging the recoverability assumptions, further assessing for any fraud or bias.

THE ROYAL TOWN PLANNING INSTITUTE

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE ROYAL TOWN PLANNING INSTITUTE (RTPI) (continued)

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act, and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



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Haysmacintyre LLP
Statutory Auditors

10 Queen Street Place
London
EC4R 1AG

Date 1 June 2022

Haysmacintyre LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

THE ROYAL TOWN PLANNING INSTITUTE

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (including consolidated income and expenditure accounts)

YEAR ENDED 31 DECEMBER 2021

		Unrestricted Fund	Restricted Funds	Total 2021	Unrestricted Fund	Restricted Funds Restated	Total 2020 Restated
	Notes	£'000	£'000	£'000	£'000	£'000	£'000
INCOME FROM:							
Charitable activities							
Membership subscriptions and fees		5,158	—	5,158	5,153	—	5,153
Grants and sponsorship towards the promotion of spatial planning and membership		265	101	366	351	195	546
Support for members		1,119	40	1,159	592	119	711
RTPI Trust donations		—	56	56	—	10	10
Planning Aid		8	—	8	111	—	111
Investments	4	81	5	86	49	5	54
Total income		6,631	202	6,833	6,256	329	6,585
EXPENDITURE ON:							
Charitable activities							
Support for members and promotion of membership of the Institute		3,802	70	3,872	3,403	151	3,554
Promotion of spatial planning		2,370	94	2,464	2,700	145	2,845
Planning Aid		236	5	241	245	6	251
Total expenditure	5	6,408	169	6,577	6,348	302	6,650
Net income/(expenditure) before investment gains		223	33	256	(92)	27	(65)
Net gains on investment assets		261	35	296	146	(16)	130
Net income/(expenditure)		484	68	552	54	11	65
Transfers between funds	13	20	(20)	—	—	—	—
Net movement in funds		504	48	552	54	11	65
Reconciliation of funds							
Fund balances at 1 January		10,124	860	10,984	10,070	849	10,919
Fund balances at 31 December		10,628	908	11,536	10,124	860	10,984

THE ROYAL TOWN PLANNING INSTITUTE

CHARITY STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2021

		General Fund	Designated Funds	Restricted Funds	Total 2021	Total 2020
	Notes	£'000	£'000	£'000	£'000	£'000
INCOME FROM:						
Charitable activities						
Membership subscriptions and fees		5,158	–	–	5,158	5,153
Grants and Sponsorship towards the promotion of spatial planning and membership		265	–	101	366	546
Support for members		1,119	–	40	1,159	719
Planning Aid		8	–	–	8	111
Investments	4	81	–	–	81	49
Total income		6,631	–	141	6,772	6,578
EXPENDITURE ON:						
Charitable activities						
Support for members and promotion of membership of the Institute		3,419	383	64	3,866	3,551
Promotion of spatial planning		2,333	37	94	2,464	2,845
Planning Aid		236	–	5	241	251
Total expenditure	5	5,988	420	163	6,571	6,647
Net income/(expenditure) before investment gains		643	(420)	(22)	201	(69)
Net gains/(losses) on investment assets		261	–	(1)	260	148
Net income/(expenditure)		904	(420)	(23)	461	79
Transfers between funds	13	(2,173)	2,193	(20)	–	–
Net movement in funds		(1,269)	1,773	(43)	461	79
Reconciliation of funds						
Fund balances at 1 January		8,018	2,096	583	10,697	10,618
Fund balances at 31 December		6,749	3,869	540	11,158	10,697

THE ROYAL TOWN PLANNING INSTITUTE

CHARITY AND CONSOLIDATED BALANCE SHEETS

AS AT 31 DECEMBER 2021

	Notes	Charity		Consolidated	
		2021	2020	2021	2020
		£'000	£'000	£'000	Restated £'000
Fixed assets:					
Tangible fixed assets	9	1,332	1,370	1,332	1,370
Intangible fixed assets	9	51	–	51	–
Investments	10	3,903	2,211	4,213	2,480
Total fixed assets		5,286	3,581	5,596	3,850
Current assets:					
Debtors	11	603	301	603	294
Short term deposits		2,594	2,760	2,664	2,760
Cash at bank and in hand		5,412	6,282	5,412	6,303
Total current assets		8,609	9,343	8,679	9,357
Liabilities:					
Creditors: Amounts falling due within one year	12	2,737	2,227	2,739	2,223
Net current assets		5,872	7,116	5,940	7,134
Total assets less current liabilities		11,158	10,697	11,536	10,984
Total Net Assets		11,158	10,697	11,536	10,984
The funds of the charity					
General		6,749	8,018	6,759	8,028
Designated	13	3,869	2,096	3,869	2,096
Restricted	13	540	583	908	860
Total charity funds		11,158	10,697	11,536	10,984

The notes on pages 37 to 55 form part of these accounts.

Approved by the Trustees on 25 May 2022 and signed on their behalf by:



Susan Bridge – Chair of the Board

THE ROYAL TOWN PLANNING INSTITUTE

CHARITY AND CONSOLIDATED STATEMENT OF CASHFLOWS

FOR THE YEAR ENDED 31 DECEMBER 2021

		Charity		Consolidated	
	Note	2021 £'000	2020 £'000	2021 £'000	2020 £'000
CASH FLOWS FROM OPERATING ACTIVITIES					Restated
Net cash provided by operating activities	a	536	2,656	585	2,657
CASH FLOWS FROM INVESTING ACTIVITIES					
Dividends, interest and rents from investments		81	49	86	54
Purchase of property plant and equipment		(160)	–	(160)	–
Purchase of software		(61)	–	(61)	–
Proceeds from sale of investments		795	–	795	–
Purchase of investments		(2,227)	–	(2,232)	(5)
Net cash provided by investing activities		(1,572)	49	(1,572)	49
Change in cash and cash equivalents in the year		(1,036)	2,705	(987)	2,706
Cash and cash equivalents at the beginning of the year		9,042	6,337	9,063	6,357
Cash and cash equivalents at the end of the year	b	8,006	9,042	8,076	9,063

NOTES TO THE CASH FLOW STATEMENT

		Charity		Consolidated	
		2021 £'000	2020 £'000	2021 £'000	2020 £'000
a Reconciliation of net income to net cash inflow from operating activities					Restated
Net income before transfers		461	79	552	65
Loss of disposal of fixed assets		128	–	128	–
Depreciation charges		80	67	80	67
Gains on investments		(260)	(148)	(296)	(130)
Dividends, interest and rents from investments		(81)	(49)	(86)	(54)
(Increase)/decrease in debtors		(302)	2,857	(309)	2,865
Increase/(decrease) in creditors		510	(150)	516	(156)
Net cash provided by operating activities		536	2,656	585	2,657
b Analysis of cash and cash equivalents					
		2021 £'000	2020 £'000	2021 £'000	2020 £'000
Cash in hand		5,412	6,282	5,412	6,303
Notice deposits (less than 3 months)		2,594	2,760	2,664	2,760
Total cash and cash equivalents		8,006	9,042	8,076	9,063

Cash equals net debt so no further reconciliation required.

1. Structure and basis of consolidation

- a) The financial statements of The Royal Town Planning Institute ("The Institute") have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) (second edition effective 1 January 2019), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, and applicable accounting standards. The financial statements are prepared under the Historical Cost convention with the exception of investments, which are included at market value.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Charity SORP (FRS 102) rather than the Charity SORP effective from 1 April 2005 which has since been withdrawn.

The group account comparatives have been restated – see note 17 for further information.

- b) The Royal Town Planning Institute is a public benefit entity (No 262865) as defined by FRS 102, registered as a charity in England and Wales, also a registered charity in Scotland (SC037841).
- c) RTPI Services Limited (Company No 2463662 registered in England) is the wholly owned subsidiary of The Royal Town Planning Institute and its financial statements have been consolidated, on a line-by-line basis, in the Institute's accounts. The company ceased to trade with effect from 1 January 2019. The contracts previously managed by the company were novated to the RTPI.
- d) The RTPI Trust is a benevolent fund for the benefit of planners. The Trust was established by a Trust Deed dated 25 April 1994 and is a registered charity (No 1041078). The majority of its Trustees are Past Presidents of the Institute who are appointed by the Institute therefore and its financial statements have been consolidated, on a line-by-line basis, in the Institute's group accounts.
- e) Scottish Town Planning Institute (Company No 145741 registered in Scotland) is a wholly owned subsidiary of RTPI Services Limited. This company is limited by guarantee and was dormant for 2021 and 2020.
- f) RTPI Services ITA Limited (Company No 5018796 registered in England) is a wholly owned subsidiary of RTPI Services Limited. This company is limited by shares and was dormant in 2021 and 2020.
- g) The National Council for Housing and Planning is a separate charity (No 252002) and company limited by guarantee (Company 496385 registered in England). The Trustees of the Institute appoint the Trustees of the National Council. The charitable company was dormant in 2021 and 2020. Following the merger of its business (previously trading under the name "ROOM") with the Institute in 2002.
- h) Planning Aid Trust, a company limited by guarantee (Company No 4259433 registered in England) is registered as a charity (No 1092185). The financial statements of Planning Aid Trust have not been consolidated, as governance of the Trust is independent of the Institute.

THE ROYAL TOWN PLANNING INSTITUTE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

(continued)

2. Accounting policies

a) Income recognition

Income is included in the Statement of Financial Activities when receipt is probable, there is entitlement, and the amount can be quantified with reasonable accuracy. Member subscriptions are recognised in the calendar year to which they relate. Amounts received in advance for future periods are deferred.

Government grants are recognised using the performance model, as permitted by SORP.

Where donations and grants are received for a specific purpose and their usage is restricted, they are credited to a restricted fund.

Bank deposit interest is stated on a receivable basis.

Investment income is recognised when receivable and the amount can be measured reliably which is usually on notification of the dividend payable.

b) Expenditure recognition and allocation between activities

Liabilities are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Expenditure is recognised on an accruals basis and includes irrecoverable VAT. Charitable expenditure includes the direct costs of pursuing the objectives of the Institute together with an allocation of overheads. Governance costs include the direct costs of the Governance Office, an appropriate allocation of central overheads (where these relate to the strategic work of the Institute) and the direct costs of compliance with statutory requirements.

c) Regional activities

Income and expenditure related to Regional activities are included in the financial statements within the general fund and reported as such in the Statement of Financial Activities. Prior years (pre-2018) included Regional activities within designated funds. The regional designated funds accumulated in prior years continue to be designated for regional projects.

d) Operating leases are charged to the Statement of Financial Activities over the period of the lease.

e) Taxation

The Royal Town Planning Institute is a registered charity and is therefore potentially exempt from taxation of its income and gains to the extent that they are applied for charitable purposes. No charge has arisen during the year.

f) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for specific purposes. Further details are given in the notes to the financial statements.

THE ROYAL TOWN PLANNING INSTITUTE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

(continued)

g) Tangible Fixed assets

All assets are capitalised where the useful life is expected to exceed 2 years and the cost is over £1,000. Depreciation is charged on a straight-line basis at a rate, which will write off the cost of the assets over their useful life. The depreciation rates charged are as follows:

Asset class	Depreciation rate
Freehold land	0%
Freehold property excluding land	2%
Refurbishment of freehold property	4%
Plant and machinery	10%
Office equipment and furniture	20%
Computer equipment	33.33%

h) Intangible Assets

All software assets are capitalised where the cost is over £1,000. Depreciation is charged on a straight-line basis at a rate of 33.33%, which will write off the cost of the assets over their useful life.

i) Fixed asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently re-measured at their fair value as at the Balance Sheet date using the closing quoted market price. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the year.

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k) Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m) Pension costs

The RTPI operates a defined contribution scheme. Pension costs charged in the financial statements represent contributions payable by the Institute during the year. We operate a salary sacrifice scheme.

n) Critical accounting estimates and assumptions

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The RTPI makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results.

There are no critical estimates or judgements included in these financial statements.

THE ROYAL TOWN PLANNING INSTITUTE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

(continued)

o) Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are recognised initially at transaction value and subsequently measured at their settlement value.

p) Preparation of the accounts on a going concern basis.

The Trustees are satisfied that cash flow remains strong, income continues to be stable and operating costs are effectively managed. There are no immediate concerns with regard to the future of the institute for the next 12 – 18 months and on this basis, the Institute is a going concern.

3. Government grants

Included within income from Grants and Sponsorship and Supporting Members is government grants totalling £101k (2020: £299k) to support Scottish Government Digital Planning (£97k) and NI Bursaries (£4k). There were no unfulfilled conditions in relation to government grants at the year end.

4. Investment income

	2021 £'000	2020 £'000
Interest receivable on short term deposits	1	7
Investment income receivable	<u>80</u>	<u>42</u>
Total investment income - charity	<u>81</u>	<u>49</u>
RTPI Trust – Investment income	5	5
Total investment income - group	<u>86</u>	<u>54</u>

THE ROYAL TOWN PLANNING INSTITUTE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021
(continued)

5. Analysis of expenditure on charitable activities

	People related costs £'000	Other costs £'000	Total 2021 £'000	Total 2020 £'000
Charitable expenditure - Charity				
Support for members and promotion of membership of the Institute				
Direct costs	1,742	473	2,215	2,475
Governance costs	67	38	105	33
Allocation of overheads	780	766	1,546	1,043
	2,589	1,277	3,866	3,551
Promotion of spatial planning				
Direct costs	742	919	1,661	2,096
Governance costs	33	18	51	23
Allocation of overheads	380	372	752	726
	1,155	1,309	2,464	2,845
Planning Aid				
Direct costs	121	8	129	158
Governance costs	4	3	7	2
Allocation of overheads	53	52	105	91
	178	63	241	251
Total charitable expenditure - Charity	3,922	2,649	6,571	6,647
Additional Group expenditure				
Support for members				
Direct costs	–	5	5	2
Governance costs	–	1	1	1
	–	6	6	3
Total charitable expenditure - Group	3,922	2,655	6,577	6,650

People related costs include all the costs of recruitment, employment and training of members of staff employed by the Institute. The allocation here relates to people related costs of members of staff in central services undertaking their trustee duties, and costs associated with their meetings. Governance "other" costs represent the audit fees, expenses of the trustees in undertaking their trustee duties, and costs associated with their meetings. Overheads of the central services and registered office are allocated based on FTE staff numbers.

THE ROYAL TOWN PLANNING INSTITUTE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021
(continued)

5. Analysis of expenditure on charitable activities (continued)

Prior Year Comparatives	People related costs £'000	Other costs £'000	Total 2020 £'000
Charitable expenditure - Charity			
Support for members and promotion of membership of the Institute			
Direct costs	1,708	767	2,475
Governance costs	5	28	33
Allocation of overheads	564	479	1,043
	2,277	1,274	3,551
Promotion of spatial planning			
Direct costs	943	1,153	2,096
Governance costs	3	20	23
Allocation of overheads	392	334	726
	1,338	1,507	2,845
Planning Aid			
Direct costs	118	40	158
Governance costs	–	2	2
Allocation of overheads	49	42	91
	167	84	251
Total charitable expenditure	3,782	2,865	6,647
Additional Group expenditure			
Support for members			
Direct costs	–	2	2
Governance costs	–	1	1
	–	3	3
Total charitable expenditure - Group	3,782	2,868	6,650

Allocation of overheads under "other costs" above comprise:

	2021 £'000	2020 £'000
Premises related costs	176	156
Office services	458	427
ICT	317	–
Legal and professional fees (excluding audit)	127	59
Irrecoverable VAT	112	213
Allocated overheads – total	1,190	855

NB ICT costs were included in direct expenditure in 2020.

THE ROYAL TOWN PLANNING INSTITUTE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

(continued)

6. Analysis of staff costs and the cost of key management personnel

	2021 £'000	2020 £'000
Wages and salaries	2,902	2,760
Pension costs	516	491
Social security costs	301	280
	<u>3,719</u>	<u>3,531</u>
Agency staff	43	122
	<u>3,762</u>	<u>3,653</u>

Wages and Salaries includes redundancy and termination payments of £nil (2020 £36k).

Average number of staff employed	2021	2020
Support for members and promotion of membership of the Institute	51	46
Promotion of spatial planning	26	32
Planning Aid	4	4
Governance	2	2
	<u>83</u>	<u>84</u>

The number of staff whose emoluments, including taxable benefits but excluding pension contributions and before salary sacrifice, from The Royal Town Planning Institute exceeded £60,000 was:

	No of employees	No of employees
Earnings band	2021	2020
£60,000 to £69,999	4	7
£70,000 to £79,999	4	–
£80,000 to £89,999	1	1
£120,000 to £129,999	–	1
£140,000 to £149,999	1	1
	<u>10</u>	<u>10</u>

Pension contributions made during the year for these employees were £96k (2020: £100k).

THE ROYAL TOWN PLANNING INSTITUTE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

(continued)

6. Analysis of staff costs and the cost of key management personnel (continued)

The key management personnel of the parent charity and the group comprise the trustees, the Chief Executive Officer, the Chief Operating Officer, the Director of Scotland & Ireland, the Director of Wales & Northern Ireland, for 2021 this now also includes the Director of Education, the Director of Communications and the Chief Technology Officer. The total employee benefits of the key management personnel were £769k (2020: £604k).

7. Related Party Transactions

Transactions with Trustees and Connected Persons

- a) No payments are made to Trustees in respect of their time spent on trustee activities or to compensate for loss of earnings. The Trustees only receive reimbursement for expenses actually incurred in attending meetings. During the year 14 trustees were reimbursed or had expenses paid on their behalf totalling £13k (2020: 16 trustees were reimbursed £1k) in respect of expenses actually incurred for travel, accommodation and subsistence.
- b) One Trustee received £3,336 for provision of consultancy services unrelated to their duties as Trustee (2020: £nil).

RTPI Trust

RTPI received £nil from RTPI Trust for bursaries in the year (2020: £8k).

At the year-end £nil was due from RTPI Trust and is included within other debtors (2020: £8k) and £1k was due to the Trust (2020: £5k).

RTPI Services Ltd

Details of the transactions and balances with RTPI Services Ltd are shown in note 15.

There were no other related party transactions during the year (2020: none).

8. Remuneration of Auditor

The audit fees for the Institute were £14k during 2021 (2020: £13k) and for other services were £2k in 2021 (2020: £2k).

THE ROYAL TOWN PLANNING INSTITUTE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

(continued)

9. Fixed assets – Charity and group

	Tangible Fixed Assets					
	41 Botolph Lane	Refurbish -	Office	Total	Intangible -	Total
	Freehold land	ment & plant	Equipment & Furniture	Tangible Fixed Assets	Software	fixed assets
	£'000	£'000	£'000	£'000	£'000	£'000
Cost						
At 1 January 2021	300	2,351	117	2,768	–	2,768
Additions	–	159	1	160	61	221
Disposals	–	(851)	(104)	(955)	–	(955)
At 31 December 2021	300	1,659	14	1,973	61	2,034
Depreciation						
At 1 January 2021	–	(1,297)	(101)	(1,398)	–	(1,398)
Charge for the year	–	(61)	(9)	(70)	(10)	(80)
Disposals	–	728	99	827	–	827
At 31 December 2021	–	(630)	(11)	(641)	(10)	(651)
Net Book Value						
At 31 December 2021	300	1,029	3	1,332	51	1,383
At 31 December 2020	300	1,054	16	1,370	–	1,370

10. Investments

	2021	2020
Group	£'000	£'000
Market value of listed investments at 1 January	2,480	2,345
Acquisitions at cost	2,232	5
Disposals at market value	(795)	–
Gains on investments	296	130
Market value of investments at 31 December	4,213	2,480
Historical cost as at 31 December	3,214	1,557

Material investments within the portfolio as at 31 December 2021 include:

CCLA COIF Charities Investment Fund £1,586k (38%);

Newton SRI Fund for Charities £1,036k (25%); and

Sarasin Income and Reserves Fund £1,240k (29%).

THE ROYAL TOWN PLANNING INSTITUTE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

(continued)

10. Investments (continued)

Charity

In addition to the above, the charity's balance sheet includes an investment at 31 December 2021 and 2020 of £1k in RTPI Services Limited (cost £1k) (see note 15) and excludes £311k of investments held by the Trust (2020: £270k).

11. Debtors

	Charity		Consolidated	
	2021	2020	2021	2020
	£'000	£'000	£'000	£'000
Prepayments	145	158	145	158
Other debtors	458	143	458	136
	<u>603</u>	<u>301</u>	<u>603</u>	<u>294</u>

12. Creditors: amounts falling due within one year

	Charity		Consolidated	
	2021	2020	2021	2020
	£'000	£'000	£'000	£'000
Receipts in advance	2,118	1,865	2,118	1,865
Other taxes and social security costs	79	40	79	40
Other creditors and accruals	537	317	542	318
Amounts due to subsidiary	3	5	–	–
	<u>2,737</u>	<u>2,227</u>	<u>2,739</u>	<u>2,223</u>

Receipts in advance b/f: £1,865k

Amounts recognised in the year: £1,865k

Income deferred in the year: £2,118k

Receipts in advance c/f: £2,118k

THE ROYAL TOWN PLANNING INSTITUTE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

(continued)

13. Outline summary of fund movements

Designated Funds	Fund balances brought forward 1 January 2021 £'000	Expenditure £'000	Transfers £'000	Fund balances carried forward 31 December 2021 £'000
Charity and group				
Fixed assets	1,370	(209)	222	1,383
Property and maintenance	189	(28)	1,450	1,611
Research	124	(38)	–	86
Education Research	8	(1)	–	7
Regions	252	–	–	252
COVID-19	–	(1)	1	–
Corporate Strategy Implementation Plan	103	(53)	163	213
Digital Transformation	50	(90)	270	230
HR and compliance	–	–	87	87
	2,096	(420)	2,193	3,869

Designated Funds	Fund balances brought forward 1 January 2020 £'000	Expenditure £'000	Transfers £'000	Fund balances carried forward 31 December 2020 £'000
Charity and group				
Tangible fixed assets	1,435	–	(65)	1,370
Property and maintenance	189	–	–	189
Research	183	(59)	–	124
ICT development	66	(66)	–	–
Education Research	8	(12)	12	8
Regions	252	–	–	252
COVID-19	–	(48)	48	–
Corporate Strategy Implementation Plan	–	(67)	170	103
Digital Transformation	–	(23)	73	50
	2,133	(275)	238	2,096

THE ROYAL TOWN PLANNING INSTITUTE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

(continued)

13. Outline summary of fund movements (continued)

Fixed assets

The Trustees have decided to create a designated reserve equal to the net book value of fixed assets not allocated to restricted funds or another designated fund, which represents assets in use for charitable purposes.

Property and maintenance

These funds have been set aside by the Trustees to fund major repairs to Botolph Lane in 2021/22.

Research

During 2018, the Trustees allocated funds for the RTPI research programme for 2019-2021. The purpose of the Research Fund is to manage the delivery of the RTPI's research programme and matched funding where appropriate. £59k of research expenditure was charged to the fund during the year.

Regions

These reserves were accumulated under the previous regional funding arrangements, which ended in January 2018. Due to the pandemic, no such use of the funds was made in the current year, but the drawdown of funds is expected to begin again in 2022.

Corporate Strategy Implementation Plan

This fund was set up to realise the content of the Corporate Strategy 2020-2030.

Digital Transformation

This fund represents the next phase in the Institute's investment in its online presence and IT systems. £73k was added to the fund in 2020, of which £23k was spent.

HR and compliance

This fund represents monies set aside by the trustees to spend on future HR and compliance work.

THE ROYAL TOWN PLANNING INSTITUTE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

(continued)

13. Outline summary of fund movements (continued)

Restricted Funds	Fund balances brought forward 1 January 2021 £'000	Income £'000	Expenditure £'000	Gains/ (losses) £'000	Transfers £'000	Fund balances carried forward 31 December 2021 £'000
George Pepler International	51	—	—	—	—	51
Lichfield Memorial Lecture	15	—	(1)	(1)	—	13
Peter Suttie Award	7	—	—	—	—	7
Future Planners' Bursary Fund	34	—	(2)	—	(20)	12
MHCLG Future Planners Funds	95	—	(19)	—	—	76
Scottish Government Bursary Fund	38	—	(23)	—	—	15
Practitioner Research Fund	137	—	(9)	—	—	128
National Planning Framework 4 Engagement	24	—	(7)	—	—	17
Scottish Government Digital Planning 2020	24	—	(24)	—	—	—
Scottish Government Digital Planning 2021	—	97	(64)	—	—	33
Julie Cowan Memorial Trust	—	40	(1)	—	—	39
Other	11	4	(8)	—	—	7
Planning Aid						
Grants and Donations	115	—	(5)	—	—	110
West Midlands Planning Aid	25	—	—	—	—	25
Gypsy and Traveller Training	7	—	—	—	—	7
Charity	583	141	(163)	(1)	(20)	540
Michael Wellbeck Fund	—	56	(4)	—	—	52
RTPI Trust General Fund	277	5	(2)	36	—	316
Group (Restated)	860	202	(169)	35	(20)	908

THE ROYAL TOWN PLANNING INSTITUTE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

(continued)

13. Outline summary of fund movements (continued)

Prior Year Comparatives

Restricted Funds	Fund balances brought forward 1 January 2020 £'000	Income £'000	Expenditure £'000	Gains/ (losses) £'000	Fund balances carried forward 31 December 2020 £'000
George Pepler International	53	—	(2)	—	51
Lichfield Memorial Lecture	14	—	—	1	15
Peter Suttie Award	7	—	—	—	7
Future Planners' Bursary Fund	34	—	—	—	34
MHCLG Future Planners Fund 2017/18	28	—	—	—	28
MHCLG Future Planners Fund 2018/19	52	—	(23)	—	29
MHCLG Future Planners Fund 2019/20	—	115	(77)	—	38
Scottish Government Bursary Fund	48	—	(10)	—	38
Northern Ireland Government Bursary Fund	—	4	(4)	—	—
Practitioner Research Fund	137	—	—	—	137
Value of Planning in Wales	1	—	—	—	1
Planning Enforcement Fund	31	—	(22)	—	9
Wales Training to LPA's	1	—	—	—	1
Measuring Planning Outcomes	—	65	(65)	—	—
National Planning Framework 4 Engagement	—	34	(10)	—	24
Scottish Government Digital Planning	—	96	(72)	—	24
RTPI Trust Diversity Bursaries	—	8	(8)	—	—
Planning Aid					
Grants and Donations	115	—	—	—	115
West Midlands Planning Aid	31	—	(6)	—	25
Gypsy and Traveller Training	7	—	—	—	7
Charity	559	322	(299)	1	583
RTPI Trust General Fund	292	15	(13)	(17)	277
Group (Restated)	851	337	(312)	(16)	860

The Institute has received the income shown above, which is restricted to the purposes for which it has been received.

The projects are:

George Pepler International Award

This biennial award is made to anyone their first 10 years of post-qualification planning experience who wishes to visit another country to that of their residence for a short period in

THE ROYAL TOWN PLANNING INSTITUTE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

(continued)

13. Outline summary of fund movements (continued)

order to study some particular aspect of town and country planning. The Award was established by Sir George Pepler, one of the founder members of the RTPI, and offered for the first time in 1973.

Lichfield Memorial Lecture

In 2011, the Institute received a grant from Dalia Lichfield to fund a series of annual lectures in memorial of Professor Nathaniel Lichfield. The first lecture was held in October 2011.

Peter Suttie Award

This award is organised by the Scottish Young Planners' Network and supported by RTPI Scotland, Heads of Planning Scotland and the Aberdeenshire Council. It is awarded to young planners to undertake a comparative study into planning issues. It was first awarded in July 2013.

Future Planners Bursary Fund

A restricted fund established during 2015 with the purpose of increasing the number of students choosing to study Planning at Master's degree level. In 2017 the trustees transferred in £20k to ensure the fund had sufficient funds to meet agreed awards, these monies have not been required and have therefore been returned to general funds.

MHCLG Future Planners Funds

Bursary awards from this fund are restricted to Planning students at English Universities.

RTPI Future Planners Bursaries (Scotland)

A restricted fund initially established from monies received to hold a regeneration conference in Scotland, which was later cancelled. The Scottish Government have approved a funding to proposal to re-purpose this fund for three-year programme of bursary awards at Scottish Universities. The first awards were during 2019.

Northern Ireland Government Bursary Fund

A restricted fund established to manage the funding The Northern Ireland Government have provided to make bursary awards at Northern Ireland Universities. The first awards were made during 2019.

Practitioner Research Fund

A restricted fund set up in 2017 to manage the fund established by the closure of the Town and Country Planning Summer School (TCPSS). The fund will be used to make a biennial research award.

Planning Aid Grants and Donations

This fund includes the balance of DCLG grants and donations for Planning Aid activities received prior to April 2013.

West Midlands Planning Aid Service

Donations received in the West Midlands specifically for the furtherance of the Planning Aid programme. No expenditure was incurred in 2021; a review of the monies held in the restricted and the appropriate use of the remaining funds is ongoing.

Gypsy and Traveller Training

No expenditure was incurred in 2021, but funds are being held against future training activities in the context of current and emerging legislation.

THE ROYAL TOWN PLANNING INSTITUTE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

(continued)

14. Outline summary of fund movements (continued)

Scottish Government Digital Planning

These funds were granted in 2020 and 2021 for research projects into the digital transformation of the Scottish planning system.

Measuring Planning outcomes

This was granted in 2020 for research into formulating an outcomes-based approach to the management of the planning process to be used as a tool to assess local and national performance.

National Planning Framework 4 Engagement

These funds were granted in 2020 to assist on the Scottish Government's National Planning Framework 4 initiative.

Julie Cowan Memorial Trust

These monies were received in 2021 to offer an annual £1k bursary for 40 years in memoriam to Julie Cowan.

15. Analysis of group net assets between funds

	General Fund £'000	Designated Funds £'000	Restricted Funds £'000	Total 2021 £'000
Fixed assets	–	1,383	–	1,383
Listed investments	3,881	–	332	4,213
Current assets	5,528	2,575	576	8,679
Current liabilities	(2,650)	(89)	–	(2,739)
Net assets	6,759	3,869	908	11,536

Prior Year Comparatives

Restated	General Fund £'000	Designated Funds £'000	Restricted Funds £'000	Total 2020 £'000
Fixed assets	–	1,370	–	1,370
Listed investments	2,189	–	291	2,480
Current assets	8,064	726	569	9,359
Current liabilities	(2,225)	–	–	(2,225)
Net assets	8,028	2,096	860	10,984

THE ROYAL TOWN PLANNING INSTITUTE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

(continued)

16. Investment in subsidiary company

The Institute holds 100% of the issued share capital of the RTPI Services Limited (RSL), a company registered in England, whose primary activities are to provide conferences and publications.

The registered address and place of business is 41 Botolph Lane, London EC3R 8DL. The company ceased to trade on 1 January 2019.

At 31 December 2021 RSL had debtors of £2k (2020: £2k) and cash at bank of £9k (2020: £9k). Called up share capital was £1k (2020: £1k) and the profit and loss account balance was £10k (2020: £10k) giving total shareholders' funds of £11k (2020: £11k). There was no trading activity in the year (2020: none).

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

(continued)

17. Operating leases

Charity and Group	2021		2020	
Amount charged in the year	£'000		£'000	
Leasehold property	30		32	
Equipment	1		7	
Total	31		39	

	Property	Equipment	Property	Equipment
	2021	2021	2020	2020
	£'000	£'000	£'000	£'000
Total commitment				
Operating leases expiring within one year	24	1	24	1
Operating leases expiring between 2 and 5 years	55	–	77	1
	79	1	101	2

18. Restatement of comparatives

A review of the group in 2021 has determined that the RTPI Trust should be consolidated with the Institute. Its assets and liabilities have been consolidated in this set of financial statements and the group comparatives have been restated to reflect this change.

In 2020 group income has increased by £7k, expenditure by £5k and gains by £17k. Also group investments have increased by £270k, cash by £12k, debtors have reduced by £7k and creditors have increase by £2k. Overall brought forward restricted reserves on 1 January 2020 have increased by £290k.

THE ROYAL TOWN PLANNING INSTITUTE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021
(continued)

19. Prior year comparatives by class of fund

CHARITY STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2020

	Notes	General Fund	Designated Funds	Restricted Funds	Total 2020
		£'000	£'000	£'000	£'000
INCOME FROM:					
Charitable activities					
Membership subscriptions and fees		5,153	–	–	5,153
Grants and Sponsorship towards the promotion of spatial planning and membership		351	–	195	546
Support for members		592	–	127	719
Planning Aid		111	–	–	111
Investments	4	49	–	–	49
Other Income		–	–	–	–
Total income		6,256	–	322	6,578
EXPENDITURE ON:					
Charitable activities					
Support for members and promotion of membership of the Institute		3,172	231	148	3,551
Promotion of spatial planning		2,656	44	145	2,845
Planning Aid		245	–	6	251
Total expenditure	5	6,073	275	299	6,647
Net income/(expenditure) before investment gains		183	(275)	23	(69)
Net gains on investment assets		147	–	1	148
Net income/(expenditure)		330	(275)	24	79
Transfers between funds	13	(238)	238	–	–
Net movement in funds		92	(37)	24	79
Reconciliation of funds					
Fund balances at 1 January		7,926	2,133	559	10,618
Fund balances at 31 December		8,018	2,096	583	10,697