

COMMONWEALTH ASSOCIATION OF PLANNERS
REPORT and FINANCIAL STATEMENTS
For the year ended 31 December 2024

CT:

COMMONWEALTH ASSOCIATION OF PLANNERS

REPORT AND FINANCIAL STATEMENTS

For the Year Ended 31 December 2024

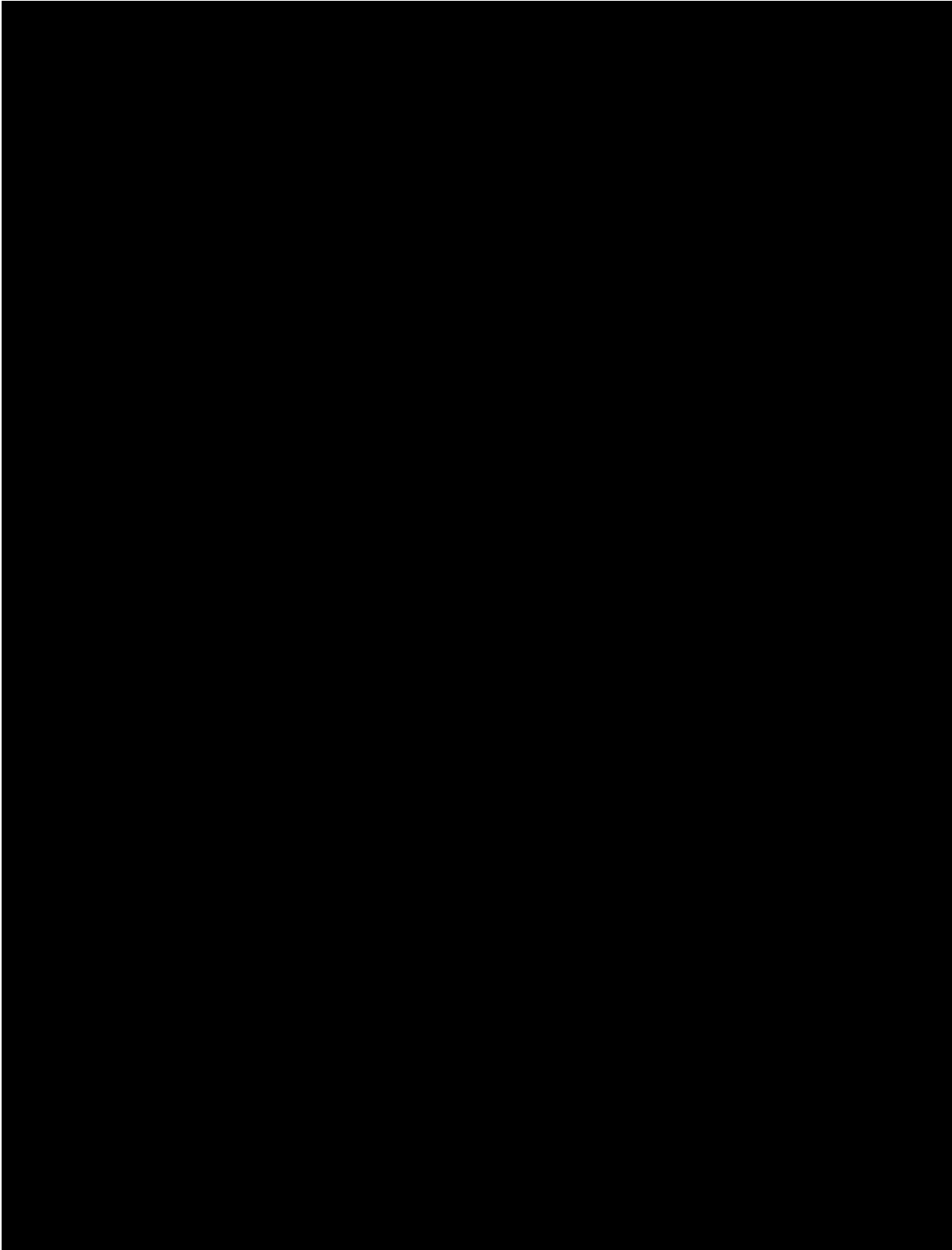
Contents	Page
Legal and administrative information	1 - 2
Report of the Trustees	3 - 17
Report of the independent examiner	18
Statement of Financial Activities	19
Balance Sheet	20
Notes to the financial statements	21 - 24

CT:

COMMONWEALTH ASSOCIATION OF PLANNERS

LEGAL AND ADMINISTRATIVE INFORMATION

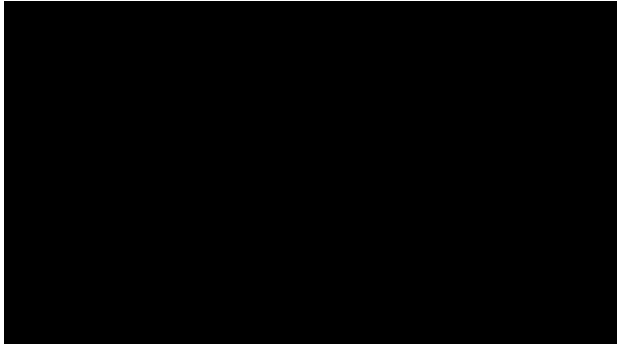
For the Year Ended 31 December 2024



COMMONWEALTH ASSOCIATION OF PLANNERS

LEGAL AND ADMINISTRATIVE INFORMATION

For the Year Ended 31 December 2024



Independent Examiners

[Redacted]

CT
Chartered Accountants and Independent Examiners
61 Dublin Street
Edinburgh
EH3 6NL

Bankers

HSBC
196 Oxford Street
London
W1D 1NT

COMMONWEALTH ASSOCIATION OF PLANNERS

TRUSTEES REPORT

For the Year Ended 31 December 2024

The Trustees submit their annual report for the year ended 31 December 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (effective January 2019) in preparing the annual report and financial statements of the charity.

1. Objectives and Activities

1.1 Objects of the charity

The Charity's purpose is to advance the Art and Science of Planning (including urban, regional and spatial planning) across the Commonwealth for the benefit of the public.

The strategic goals include:

- a) Strengthen and advance the profession and its capacity to assist in the delivery of the 2030 Agenda for Sustainable Development and the New Urban Agenda.
- b) Foster strategic, collaborative partnerships to promote good planning practices, sustainability, and environmental protection.
- c) Enhance membership supports, services and engagement.
- d) Build the capacity for planning globally.
- e) Establish and support professional planning societies in the Commonwealth.

1.2 Main objectives and actions for the period

The main objectives for CAP, as established by the President and Board of Trustees in January 2024 for the following 2-year term were to enhance the global leadership and impact of CAP by focusing on the following key areas:

- Upholding and elevating the professionalism of CAP by refining governance structures and financial management, enhancing membership experiences, and increasing support for CAP networks.
- Engaging with all Commonwealth countries to ensure equal participation opportunities. This involves outreach and network building, as well as exploring connections with planning schools.
- Shifting our role from mere contributors to leaders in global events and conversations. This includes capacity building, enhancing communications, organizing impactful events and leading global projects.

Specific actions, activities and outcomes for each strategic goal during the financial year covered by this report are outlined in section 2 below.

1.3 Strategies to achieve the charity's objective

In January 2024, CAP's newly elected Board of Trustees (BoT) and President assumed governance responsibilities for the organisation. This followed two years focused on working with member organisations to update CAP's constitution, mission, vision and goals. The BoT met five (5) times in 2024. All BoT members are welcome and encouraged to attend the four (4) Assembly meetings per year as well.

As both a governance and working board, the first priority to set the organisation up to achieve its goals and objectives, was to identify specific portfolios for board members. Portfolios include Governance and Organisational Strategy, Financial Oversight and Sustainability, Membership Growth and Activation, Networks and Working Groups Coordinator, Revenue Generation and Project Development, Strategic Communication and Outreach and Event Management and Global Engagement. To date, the two highest priority and most engaged portfolios are Governance and Organisational Strategy and Financial Oversight and Sustainability.

COMMONWEALTH ASSOCIATION OF PLANNERS

TRUSTEES REPORT (continued)

For the Year Ended 31 December 2024

Research on a new financial system commenced in 2024 to improve accountability, reporting and alignment with the organisation's strategic plan. Work commenced to create a consistent terms of reference and accountability alignment with CAP's networks including the Commonwealth Women in Planning Network, Young Planner's Network and East Africa Planning Network in 2004. Most of this work was completed by year end.

The BoT started work on an Impact and Effort Analysis to help prioritise strategic priorities, international collaboration and participation in international events. This helped board members gain an understanding of activities planned for the upcoming year and where funds would generally be used for travel.

CAP BoT has a Scheme of Delegation (SoD) that was approved in September 2023 to allow the Board to take decisions without reference back to the Assembly on a range of operational matters and is an essential mechanism to enable business to be carried forward between Assembly meetings. The SoD covers scenarios from financial decisions, urgent matters and practical decisions relating to implementation of approved strategy or instructions arising from the Assembly or Strategic Plan.

The charity has only one part-time paid officer, the Administrator, whose salary and overhead are paid for one day a week. Almost all other CAP activities are provided by unpaid volunteers. CAP has a remarkable caliber of volunteers supporting and representing the organisation in various ways from writing the constitutional updates, presenting at international conferences to coordinating and adjudicating awards. It's difficult to quantify exactly how much time volunteers contribute to advancing CAP's goals. The President and Secretary General alone contribute a minimum 150 days annually valuing approximately £300,000. Both are registered professional planners that hold full-time executive level positions with their employers.

2. Review of Achievements and Performance

The following table relates objectives, outputs and outcomes.

Strategic Goal 1: Strengthen and advance the profession and its capacity to assist in the delivery of the 2030 Agenda Sustainable Development and the New Urban Agenda

Key Actions	Activities (Outputs)	Outcome
Mobilise action to support the Commonwealth Heads of Government (CHOGM) Declaration on Sustainable Urbanisation to address the impacts of rapid urbanisation and climate change, to ensure liveable cities towns and villages for all citizens.	At the invitation of the King, President attended Pre-CHOGM Reception at St. James Place in October 2024. CAP SG attended CHOGM in Apia, Samoa October 2024. CAP with CSCI partners, the Government of Rwanda, Government of Samoa and Commonwealth Secretariat, hosted an Official Side Event on Strengthening Resilience for All to look at the implementation of the Declaration on Sustainable Urbanisation. CAP contributed to the Commonwealth @75 book published by St. James House to commemorate the Commonwealth's 75th Anniversary. CAP representative attended Commonwealth Day Celebrations.	Networking with Commonwealth organisations and sustained CAP profile. Raised awareness on importance of responding to rapid growth. Recognized efforts since CHOGM 2022 to respond. Continued leadership and collaborate to better leverage skills, knowledge, experience and networks in the Commonwealth. "Heads reaffirmed the 2022 Declaration on sustainable Urbanisation adopted in Kigali on promoting safe, resilient, and prosperous cities for all and welcomed the collaboration with Member States and CSCI." CAP was able to formally commemorate publicly The Commonwealth's 75th Anniversary and a lasting legacy for future generations

COMMONWEALTH ASSOCIATION OF PLANNERS**TRUSTEES REPORT (continued)****For the Year Ended 31 December 2024**

Key Actions	Activities (Outputs)	Outcome
Foster understanding and progress by representing the Commonwealth Sustainable Cities Initiative (CSCI) Call to Action objectives at various forums.	Extensive planning and coordination for event with the UK Foreign, Commonwealth & Development Office and Wilton Park in March 2005 on Advancing Sustainable Urbanisation: working with Commonwealth Countries to build a transformative coalition.	Working toward establishing a coalition to advance the Declaration on Sustainable Urbanisation.
Promote and integrate the planning profession within international policy and governing framework including the various United Nations (UN) bodies (Conference of Parties to the UN Convention on Climate Change (COP), World Urban Forum (WUF), UN Habitat Assembly and UN High Level meetings) and CHOGM.	CAP President along with P4CA co-hosted a World Urban Campaign, Urban Thinkers Campus. CAP President, YPN Chair and several CAP members attended WUF12. CAP, in partnership with RTP1 and P4CA, led a Future Foundations: A North-South Dialogue on Climate-Resilient Housing. In partnership with CAA and GPEAN, CAP hosted a networking event on Transforming Education and Building Capacity to Deliver Climate Action in Cities. In partnership with CAA and CLA, CAP hosted a Networking event for the SDG Legal Checklist.	Convened an expert panel to brainstorm innovative solutions to the global housing crisis. Increased knowledge of responses to housing issues globally. CAP and its members were given extensive profile to promote the profession, member interests and build new networks. Increased knowledge of the SDG Legal Checklist across multi-sectoral/disciplinary interests.
Represent CAP and the planning profession through engagement with the Habitat Professional's Forum (HPF), Global Planners Network (GPN), Planners 4 Climate Action (P4CA), Informal Forum of Commonwealth Organisations (IFCO) and International Congress of City, Regional Planners (ISOCARP), Global Planning Education Association Network (GPEAN), and other professional networks to support common goals.	CAP Past President was appointed to HPF and elected Chair. CAP President and SG are appointed to GPN. CAP President is appointed to P4CA. CAP's Past SG is appointed to IFCO. CAP President is an independent member of ISOCARP.	CAP has representation on all UN-based and high-profile planning and professional networks and forums in the Commonwealth and globally.
Advance CAP's Climate Action Policy and Integrate the Climate Action Working Group into the networks, collaborations and forums working to advance climate action.	CAP did not have representation at COP 28. CAP completed a call for climate experts	CAP promoted its policy at WUF networking events. CAP members have access to the policy in promoting good practise in their respective countries.

COMMONWEALTH ASSOCIATION OF PLANNERS**TRUSTEES REPORT (continued)****For the Year Ended 31 December 2024**

Key Actions	Activities (Outputs)	Outcome
Building upon the Kigali Commitment signed at CHOGM 2022 to develop and promote a multidisciplinary collaboration (e.g. architecture, engineering, planning, economists, surveyors, environmental specialists, finance experts, etc..) ethics, standards, principles, data and policies in support of sustainable urbanisation.	Built Environment Professionals in the Commonwealth (BEPIC) MoU was signed in June 2024	(BEPIC), a voluntary collaboration that aims to advance advocacy, capacity building and climate action amongst architects, planners, surveyors and engineers.

Strategic Goal 2: Foster strategic, collaborative partnerships to promote good planning practices, sustainability and environmental protection.

Key Actions	Activities (Outputs)	Outcome
Contribute through our consultative status to the UN Economic and Social Council (ECOSOC), Human Rights Council and General Assembly on matters pertaining to the advancement of planning matters.	CAP had representation at UN Habitat Summit of the Future and WUF as noted elsewhere in this report.	
Build upon the momentum achieved through the Commonwealth Sustainable Cities Initiative (CSCI) Call to Action with the Prince's Foundation, Commonwealth Local Government Forum (CLGF), Commonwealth Association of Architects (CAA) and Association of Commonwealth Universities (ACU).	CAP coordinated volunteer support for CSCI to ensure meetings continued in 2024. This role was assumed by CAA when planning commenced for Wilton Park.	
Engage in partnership opportunities with UN Habitat and The Commonwealth Secretariat to achieve common objectives.	CAP's MoU with UN Habitat and CSCI - With the appointment of the new UN Habitat SG, the CSCI Capacity Building project has been put on hold until further review. CAP was able to promote work resulting from its MoU with CAA and CLA at the WUF as noted in this report.	

COMMONWEALTH ASSOCIATION OF PLANNERS**TRUSTEES REPORT (continued)****For the Year Ended 31 December 2024**

Key Actions	Activities (Outputs)	Outcome
Strengthen support and capacity building within the CAP Women in Planning Network (CWIP) and Young Planners Network (YPN).	Young Planner Essay Competition Updated the CAP WIP network Terms of Reference and reconstituted the network comprised of member organisation representatives. Updated the CAP YPN Terms of Reference. Young Planner Essay Competition	There were extensive events and activities led by the CWIP and YPN outlined in their year end reports. The Young Planner Essay Competition winning essay was from a planner in Malaysia (they will be given the opportunity to attend CAP's next Conference & General Assembly). Commendations were given to a young planner in the United Kingdom and Sri Lanka respectively.
As a co-founding member, strengthen and support the Commonwealth Youth for Sustainable Urbanisation (CYSU) Network.	CAP's Chair of YPN is Chair of CYSU. Through CSCI, CAP provides strategic guidance to CYSU and allocates a small annual financial contribution.	Following a year of consistent advocacy, the Commonwealth Secretariat appointed a full-time coordinator to support the CYSU in July 2024.
Pursue partnership with the Prince of Wales Charitable Fund and other funders to support sustainable planning initiatives.	The Prince of Wales Charitable Fund underwent a priority review in 2024.	No new funding opportunities were available

Goal 3: Enhance membership supports, services and engagement.

Key Actions	Activities (Outputs)	Outcome
Facilitate CAP member representation at various regional events including Pacific Urban Forum, Africities, Caribbean Urban Forum, Commonwealth Local Government Forum, and other platforms to promote the profession.	CAP President and SG contributed to a CLGF Forum on Gendered Cities on International Women's Day. CAP President attended the Planning Africa Conference hosted by SAPI in Durban in August.	
Timely curation of CAP's website and social media platforms.	CAP utilised casual communication consultant to update website and create event-related posts on social media.	
Enhance promotion of CAP activities on member social media platforms.	CAP is active on Facebook, LinkedIn and X promoting member events and activities.	
Maintain a regular schedule of events and activities identifying opportunities for CAP members, networks, and partners to engage.	A schedule of events is updated on the website calendar and in meeting packages to members.	

COMMONWEALTH ASSOCIATION OF PLANNERS**TRUSTEES REPORT (continued)****For the Year Ended 31 December 2024**

Key Actions	Activities (Outputs)	Outcome
Host CAP Assembly meetings as a forum for CAP members, networks, collaborators, and partners to convene to discuss best practices, exchange ideas and foster new initiatives to respond to member needs.	CAP held 4 Assembly meetings in April, June, October and December.	There has been strong representation by member organisations. Agenda items covered the YPN Mentorship Program, Climate Action Policy, SDG 11.3.2 Civic Participation, Our Cities Toolkit, Informal Settlements on Riverbanks, YPN Cities by Citizens, Rapid Planning Toolkit, World Town Planning Day. and Survey of Planning Schools. Every meeting included a roundtable where all members could highlight planning initiatives and activities underway by their organisation.
Establish a formal mechanism for individual planners to engage in CAP activities and opportunities.	CAP Awards for Outstanding Planning Achievement in the Commonwealth promote good planning practices. Call for expert contributors in housing, heritage and climate adaptation	Awards were received for Planning and Change Adaptation (New Zealand), Planning for Equitable and Inclusive Cities and Human Settlements (Trinidad and Tobago) and Conservation of Built and Natural Environment and Cultural Heritage (New Zealand)
In collaboration with a member organisation, host CAP's Biennial meeting in person in 2025.	Board of Trustees voted to hold an online meeting in 2025 following only 2 responses from members to host the Biennial meeting in out years.	CAP is creating a schedule for General Assembly meetings for the next 6 years to allow time for planning and budgeting.
Maintain regular engagement and accreditation with the Commonwealth Secretariat to enable ongoing access to educational materials, resources and consultation opportunities	CAP completed a 5-year Reaccreditation Review in January 2024. CAP completed its Annual Activity Report in July 2024	CAP was reaccredited for another 5 years. CAP remains in good standing as an accredited organisation with The Commonwealth.
Maintain good standing with the Office of Scottish Charity Regulator (OSCR).	CAP completed its Annual Financial Review in September 2024.	CAP remains in good standing with the OSCR
Utilize CAP's UN ECOSOC status to support the advancement of the planning profession and member organisation priorities.	As an Accredited organisation, CAP SG was invited to attend the UN 2-days of Action Planning and Summit of the Future in New York, September 19-22.	CAP contributed to the background papers prior to the event and member priorities about capacity building in climate action and sustainable urbanisation. All input by civil society organisations culminated to world leaders adopting a Pact with two annexes for the Future on Global Digital Compact and Declaration on Future Generations.
Expand CAP's access to funding opportunities to mobilise resources in priority areas. Create an accountability framework dashboard to quantify CAP's fulfilment of its mandate and strategic direction to members.	CAP Trustees are working on a new financial system to improve reporting, transparency and accountability. This is the first step in developing the accountability framework.	

COMMONWEALTH ASSOCIATION OF PLANNERS**TRUSTEES REPORT (continued)****For the Year Ended 31 December 2024****Goal 4: Build the capacity for planning in areas of greatest need**

Key Actions	Activities (Outputs)	Outcome
Grow access to the delivery of The Rapid Planning Toolkit (RPT) including exploring joint funding partnership opportunities in collaboration with the Prince's Foundation.	CAP attended consultation on RPT. Trustee presented information about RPT to Assembly. RTP course implementation was shared with CAP members.	King's Foundation is making changes to program. CAP awaiting further direction on collaboration opportunities.
In collaboration with the Commonwealth Association of Architects, Association of Commonwealth Universities, and other Commonwealth professional organisations, advance work that addresses the conclusions derived from Survey of Built Environment Professionals.	See WUF, CHOGM, BEPIC activities noted elsewhere.	
Mobilise action through the Memorandums of Understanding created with the CSCI partners, UN Habitat, Commonwealth Legal Association (CLA) and Eastern Regional Organization for Planning & Human Settlements (EAROPH).	CAP provided technical expertise in developing an SDG Legal Checklist in collaboration with CLA and UN Habitat. CAP President attended UN Habitat's Urban Law Day in July.	The SDG Legal Checklist was launched in July 2024.
Seek partnership opportunities to support climate adaptation planning, disaster mitigation and management in areas experiencing significant challenges.	CAP President undertook a survey of planning schools to gain insight into capacity to deliver climate action curriculum.	Results are still being assembled.

COMMONWEALTH ASSOCIATION OF PLANNERS**TRUSTEES REPORT (continued)****For the Year Ended 31 December 2024****Goal 5: Establish and support professional planning societies in the Commonwealth**

Key Actions	Activities (Outputs)	Outcome
Support the CAP East Africa Planning Network to complete a Terms of Reference and work plan to advance the role of planning in helping address rapid urbanisation and the impacts of climate change.	CAP EAPN Terms of Reference were drafted and are waiting for finalisation.	
Work with the Caribbean Planners Association, Bangladesh Institute of Planners and Fiji Institute of Planners and other institutes as requested to advance recognition and support of the planning profession.	A draft EAROPH/CAP Concept Note for Building Capacity was prepared to support the MoU signed at the Pacific Urban Forum.	

3. Financial Review

For 2024 subscription levels were £1 per corporate member of each member institute.

3.1 Results for the period

During 2024 income was £36,148 compared with £35,832 in 2023. Total expenditure was £32,514 compared with £68,229 in 2023. At the end of the year, a total reserve balance of £25,990 (2023: £22,356) was held, of which £22,295 (2023: £18,596) is unrestricted and £3,695 is restricted (2023: £3,760).

COMMONWEALTH ASSOCIATION OF PLANNERS

TRUSTEES REPORT (continued)

For the Year Ended 31 December 2024

4. Risk Management

CAP completed its governance review in 2023. The aim of the review was to establish a more formal, robust and resilient governance structure; alignment with the direction and best practices provided by the OSRC, clarify roles and responsibilities for members, and modernise CAP's constitution. In 2024, under the updated constitution, the newly elected President and BoT President assumed their roles. The election was guided by procedures established by the Interim BoT in 2023.

The demand for CAP's engagement and support continues to grow. To lead and operate CAP, a relatively experienced senior level administrator is required to serve as Secretary General along with a high performing BoT. CAP relies entirely on a volunteer to fulfil this function. CAP's governors need to develop a sustainable operating model. Perhaps this could be achieved by sharing a position with another organisation (similar to the Office Administrator), contracting the service or paying a part-time Secretary General if membership fees or other revenue sources permit. It may be difficult for CAP to retain a qualified volunteer to fulfil the Secretary General role in the future.

In 2023, CAP contracted a Member Services Coordinator and Communication's Coordinator. Both these positions elevated the presence and engagement of CAP with members. Finding funding to continue these functions in the future would help CAP achieve the momentum and contribution required at the Commonwealth and International level. The more success the organisation has, the greater demand on the Office Administrator, Secretary General, President and other volunteers. This has been discussed with the General Assembly, is identified in the Strategic Plan and is on the radar of the Board of Trustees but solutions are not immediately available. Further research and exploration of opportunities is required in the immediate future.

In 2024, member organisations remained consistent at 30 members. We had 16 member institutes that paid their subscription fees in whole or part. This is consistent with the previous years. We also saw an increase in member organisation engagement. Last year CAP reported there were 11 members that did not engage in CAP activities or pay membership fees in 2021 or 2022. There were 4 institutes that were not engaged with CAP in 2024. Some of these institutes are significantly disadvantaged and identified for capacity building initiative through a proposal submitted to the UN under our MoU partnership with CSCI and UNH. We will continue to follow up with these smaller member institutes to determine how CAP can best provide support.

The new constitution recognizes that organisations that have not paid their dues may continue to be members of CAP without voting authority. Some members struggle at a micro and macro level to pay their membership dues. CAP does not want to isolate the countries in greatest need of its support.

Escalating costs will make it more difficult for CAP to cover operating costs in future years. A membership fee review was scheduled for 2023. However, member feedback and other competing priorities did not make this review possible. Financial viability is broadly covered within the strategic plan. CAP was able to expand services and meet increased demand in 2023 and 2024 though contracted services using surplus funding carried over from limited travel during the global pandemic. However, CAP's expenditures closely align with its revenue leaving no additional funding to increase CAP's engagement, communication and member outreach.

CAP uses Basecamp as a central repository to store meeting documents for all members and working groups. Official records are kept by the Office Administrator.

COMMONWEALTH ASSOCIATION OF PLANNERS

TRUSTEES REPORT (continued)

For the Year Ended 31 December 2024

5. Reserves Policy

CAP's policy is not to hold substantial reserves, but rather to invest its income in activities that advance its objectives. At the 2019 Conference of Delegates, a direction was given for CAP to look at setting aside a £10,000 reserve. This was introduced in the 2022 budget approved by the Conference of Delegates. CAP continues to successfully retain this reserve within its unrestricted account.

Subscriptions' income covers ongoing administration costs; projects costs are not committed until funding has been secured.

6. Plans for the Future

Operationalising and optimising the Board of Trustees and Assembly is a high priority. CAP has a three-year strategic plan spanning 2024, 2025 and 2026. As shown above, significant work is advancing in all areas. CAP will continue to implement the plan to advance the planning profession globally.

CAP is currently undertaking research to implement a new financial management system so all bookkeeping can be done online. This will assist with more timely and up-to-date financial reporting to the Board of Trustees.

At the time of preparing this report, CAP is undertaking work to advance policy discussions in planning at the following upcoming forums:

- [Advancing sustainable urbanisation: working with Commonwealth countries to build a transformative coalition - Wilton Park](#) – 31 March – 2 April
- UN Habitat Global Stakeholder Forum 22-23 May
- UN Assembly July
- World Habitat Day 7 October
- CAP General Assembly Conference and Meeting 6 November
- World Cities Day 31 October
- World Urban Forum
- World Town Planning Day
- COP30
- Commonwealth Heads of Government Meeting (CHOGM) 2026

7. Structure Governance and Management

7.1 Governing Document

The Association was established and formally constituted in 1971, and charitable status was granted in 2003 and again in 2023 following an update to the constitution and purposes.

The charity is governed through a Constitution that can be amended by the General Assembly. Full members of the charity are professional planning institutes in Commonwealth countries and there is provision for Affiliate membership by other organisations involved in planning in the Commonwealth. The relevant section of the current constitution reads as follows:

COMMONWEALTH ASSOCIATION OF PLANNERS

TRUSTEES REPORT (continued)

For the Year Ended 31 December 2024

General Assembly – the Constitution (as part of paragraph 5.1) states as follows:

- (a) The Association is governed by an Assembly of Representatives from member organisations.
- (b) At intervals of no longer than two years, the Assembly shall meet as a General Assembly in such format, at such places and at such times as the Board shall decide. For the avoidance of doubt, the General Assembly may meet in person or in teleconference or in an electronic forum or in a combined format.
- (c) The purposes of the General Assembly are to:
 - i. adopt a plan to guide the programme of the Association for the period until the next General Assembly;
 - ii. adopt a budget for the period until the next General Assembly;
 - iii. set the annual subscriptions to be paid by Full, Affiliate and Friends members for the period of the budget;
 - iv. elect the President; and,
 - v. elect Board Trustees.
- (d) The Secretary-General must advise member organisations of the format, date and place at which the General Assembly is to be held no less than six months before it is convened.
- (e) It is the responsibility of each member organisation to appoint the person it wishes to serve as its Representative at the General Assembly and subsequent Assembly meetings. Each member organisation may also appoint an Alternate Representative. Each Representative is:
 - i. responsible for soliciting its organisation's inputs into the Association and for reporting to its organisation on the conduct of the affairs of the Association; and
 - ii. required to provide a point of contact for all matters appertaining to the affairs of the Association.
- (f) Each Full and Affiliate member organisation must notify the Secretary-General in writing at least two weeks before the General Assembly whom it has appointed as its Representative and, if desired, its Alternate Representative at the General Assembly and to serve for approximately two years until replaced or reappointed by the member organisation.
- (g) Any vacancy occurring in the office of Representative between General Assemblies, whether by reason of ascension of a Representative to the office of President or Board Trustee or otherwise, must be filled by the relevant member organisation by appointing a replacement Representative as soon as possible and notifying the Secretary-General accordingly.

COMMONWEALTH ASSOCIATION OF PLANNERS

TRUSTEES REPORT (continued)

For the Year Ended 31 December 2024

- (h) Notwithstanding any other provision of this Article, a member organisation which, being entitled to vote in a General Assembly, is not represented at the General Assembly by an accredited Representative or Alternative Representative, may appoint a Proxy to attend and act for and vote on its behalf by submitting to the Secretary-General, at least two weeks before the date of the General Assembly, a duly signed proxy in the form specified in the First Schedule.
- (i) Each Full and Affiliate member organisation of the Association that is up to date with its subscriptions has one vote in a General Assembly, to be cast by its Representative, Alternative Representative or Proxy.
- (j) Except where otherwise provided, voting at General Assemblies is by simple majority of Eligible Voters.
- (k) Subject to any limitations set by the Board, any number of representatives of member organisations without voting powers or observers may attend a General Assembly.
- (l) Subject to the provisions of this Article, the General Assembly has the power to regulate its own proceedings.
- (m) For the avoidance of doubt, Friend members of the Association are not eligible to vote at the General Assembly.

Assembly – the Constitution (as part of article 5.2) states as follows:

- (a) In the intervals between meetings of the General Assembly, the accredited Representatives or Alternate Representatives shall meet in Assembly. The Assembly shall meet not less than twice annually in years when there is no General Assembly and once annually in years when there is a General Assembly. The meetings shall take place in teleconference or in an electronic forum and at such times as the Board shall decide.
- (b) The Secretary-General must advise the Representatives and Alternate Representatives of the date on which an Assembly is to be held not less than one calendar month before the meeting.
- (c) The Assembly shall receive reports on their activities from the Board, Networks and any Working Groups. The Assembly shall adopt a Scheme of Delegation which identifies the duties and responsibilities delegated by the Assembly to the Board. The Assembly shall be responsible for taking decisions on such strategic and management matters that are not delegated.
- (d) Notwithstanding any other provision of this Article, a member organisation which, being entitled to vote in an Assembly, is not represented at the Assembly by an accredited Representative, may appoint a Proxy to attend and act for and vote on its behalf by submitting to the Secretary-General, at least two weeks before the date of the Assembly, a duly signed proxy in the form specified in the First Schedule.
- (e) Each Full and Affiliate member organisation of the Association that is up to date with its subscriptions has one vote in the Assembly, to be cast by its Representative, Alternative Representative or Proxy.

COMMONWEALTH ASSOCIATION OF PLANNERS

TRUSTEES REPORT (continued)

For the Year Ended 31 December 2024

- (f) Except where otherwise provided, voting at Assemblies is by simple majority of Eligible Voters
- (g) Subject to any limitations set by the Board any number of representatives of member organisations without voting powers or observers may attend an Assembly.
- (h) The Assembly shall act as a forum for the exchange of professional planning knowledge and planning information to further the purposes of the Association.
- (f) The Assembly may approve the formation of a Network. Any Network so approved must submit to and have approved by the Board:
 - i. the name of its Chair or Co-ordinator, who may thereafter attend meetings of the Assembly and General Assembly;
 - ii. Terms of Reference for the Network confirming the purpose, responsibilities and scope of membership of the Network and the date of review of the Terms of Reference.
- (g) A meeting of the Assembly shall only make decisions if it is quorate, with a minimum of six Eligible Voters present.
- (h) At the request of the Board under Article 5.6(h), the Assembly may suspend Article 5.3(e) until the outcome of the next election for Board Trustees.

7.2 Board of Trustees – the Constitution (as part of article 5.3) states as follows:

- (a) The management of the affairs of the Association rests with a Board consisting of:
 - i. the President;
 - ii. Seven Trustees, elected by the General Assembly; and
 - iii. the Secretary-General.
- (b) The Board shall meet at least three times a year in teleconference or in an electronic forum or in a combined format including some present in person, provided that:
 - i. if the Board proposes to meet in combined format (including some present in person), one month's notice is given to each member of the Board; and
 - ii. if the Board proposes to meet other than in combined format, seven days' notice of the proposed meeting is given to each member of the Board.
- (c) Voting at meetings of the Board is by simple majority of those present and entitled to vote; provided that whenever there is an equality of votes on any matter on which the Board has voted, the President has a deciding vote as well as an original vote.
- (d) For the avoidance of doubt, Friend members of the Association are not entitled to be members of the Board.
- (e) A meeting of the Board shall only be entitled to make decisions if it is attended by a minimum of five Trustees including either the President or Secretary-General.

COMMONWEALTH ASSOCIATION OF PLANNERS

TRUSTEES REPORT (continued)

For the Year Ended 31 December 2024

- (f) The Board may form Committees to assist in the performance of its duties. Any Committee shall contain at least one Trustee and shall have approved by the Board:
 - i. the name of its Chair or Co-ordinator;
 - ii. Terms of Reference confirming the purpose and responsibilities;
 - iii. the list of members; and,
 - iv. the duration of its term.

7.3 Management and Administration

The charity employs a part-time administrator and appoints a Secretary-General. Key decisions are shaped by the President and Secretary-General who consult with the Assembly and Board of Trustees as outlined in the Scheme of Delegation approved in 2023. The Board of Trustees make the budgetary decisions and shape policy. The Assembly holds regular online meetings chaired by the President to discuss and agree relevant planning issues.

7.4 Global Associations

CAP is associated with some other planning organisations and also co-operates with other Commonwealth bodies involved in human settlements issues to pursue its objectives. International bodies that CAP is involved with include the UN Habitat, UN World Urban Campaign, UN-Habitat Professionals Forum and the Global Planners' Network, Global Planners Education Association Network, ISOCARP, EAROPH among others.

None of the above organisations are under any common control or influence.

8. Key Management Personnel Remuneration

The key management personnel of the charity comprise the President and Chief Executive Officer, the Secretary-General, Board of Trustees, Assembly and the Co-Opted members. They receive no remuneration but are able to claim expenses.

9. Reference and Administrative Information

- 9.1 Charity name: The name of the charity is the Commonwealth Association of Planners. It is also known as CAP
- 9.2 Registered Scottish Charity no: SC034482
- 9.3 Principal Office: [REDACTED]
- 9.4 Trustees: [REDACTED]
- 9.5 Board of Trustees: [REDACTED]

COMMONWEALTH ASSOCIATION OF PLANNERS

TRUSTEES REPORT (continued)

For the Year Ended 31 December 2024

10. Trustee Responsibilities

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

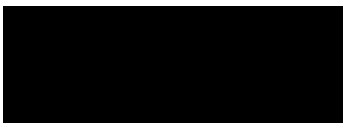
The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these 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;
- make judgements 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees on 10 July 2025 and signed on their behalf by:



Secretary General and Trustee

INDEPENDENT EXAMINER'S' REPORT TO THE TRUSTEES OF COMMONWEALTH ASSOCIATION OF PLANNERS

CT:

I report on the accounts of the Commonwealth Association of Planners the year ended 31 December 2024.

This report is made to the Trustees as a body, in accordance with the terms of my engagement. My work has been undertaken to enable me to prepare the accounts on behalf of the Trustees and to report my opinion as set out below and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Trustees, as a body, for my work or for this report.

Respective responsibilities of Trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 (the Act) and the Charities Accounts (Scotland) Regulations 2006 (as amended) (the Regulations). The charity Trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

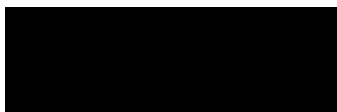
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Regulations. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

- a. which gives me reasonable cause to believe that in any material respect the requirements:-
 - to keep accounting records in accordance with Section 44(1)(a) of the Act and Regulation 4 of the Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the Regulations have not been met; or
- b. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



CT
Chartered Accountants and Independent Examiners
61 Dublin Street
Edinburgh
EH3 6NL

25 July 2025

COMMONWEALTH ASSOCIATION OF PLANNERS**STATEMENT OF FINANCIAL ACTIVITIES****For the Year Ended 31 December 2024**

	Notes	Un- restricted Funds £	Restricted Funds £	2024 Total £	Un- restricted Funds £	Restricted Funds £	2023 Total £
Income							
Income from charitable activities							
Subscriptions receivable		35,370	-	35,370	32,530	-	32,530
Sponsorships		-	-	-	-	2,500	2,500
Investment income							
Interest		778	-	778	802	-	802
Total income		36,148	-	36,148	33,332	2,500	35,832
Expenditure							
Charitable activities	2	32,449	65	32,514	47,265	20,964	68,229
Total expenditure		32,449	65	32,514	47,265	20,964	68,229
Net income/(expenditure)		3,699	(65)	3,634	(13,933)	(18,464)	(32,397)
Transfer between funds		-	-	-	-	-	-
Net movement in funds for the year		3,699	(65)	3,634	(13,933)	(18,464)	(32,397)
Reconciliation of funds							
Total funds at 31 December 2023		18,596	3,760	22,356	32,529	22,224	54,753
Total funds at 31 December 2024		22,295	3,695	25,990	18,596	3,760	22,356

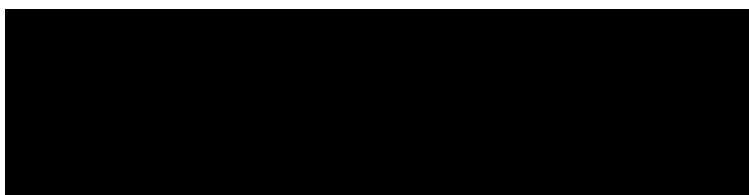
All activities are continuing.

The notes on pages 21 to 24 form part of these financial statements.

COMMONWEALTH ASSOCIATION OF PLANNERS**BALANCE SHEET****As at 31 December 2024**

	Notes	2024 £	2023 £
Current assets			
Debtors	4	1,012	2,518
Cash in hand		28,439	27,428
		-----	-----
		29,451	29,946
Creditors: amounts falling due within one year	5	3,461	7,590
		-----	-----
Net current assets		25,990	22,356
		-----	-----
Net assets		25,990	22,356
		=====	=====
Funds of the Association			
Unrestricted Funds	6	22,295	18,596
Restricted Funds	6	3,695	3,760
		-----	-----
		25,990	22,356
		=====	=====

The financial statements were approved by the Trustees on 10 July 2025 and are signed on their behalf by:

**Charity No. SC034482**

COMMONWEALTH ASSOCIATION OF PLANNERS

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2024

1. Principal accounting policies

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Commonwealth Association of Planners meets the definition of a public benefit entity under FRS 102.

The financial statements have been prepared in Sterling pounds and rounded to the nearest £1.

Going concern

The financial statements have been prepared on a going concern basis. The Trustees have assessed the charity's ability to continue as a going concern and have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing these financial statements.

Income

Income is recognised in the period in which the Association is entitled to the income, it is probable that the income will be received, and the amount of the income receivable can be measured reliably.

Grants from government and other agencies are included as income from charitable activities when it is probable that they will be received.

Member subscriptions are classified as income from charitable activities.

Interest on bank funds is included when receivable and the amount can be measured reliably: this is normally upon notification of the interest paid or payable by the bank.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Association to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Expenditure on operational programmes is recognised in the period in which it is incurred.

- Charitable activities include expenditure associated with attending conferences to meet the Association's primary objectives and include both direct costs and those costs incurred as a result of managing and administering the charity.
- Governance costs are those of a constitutional, strategic or statutory nature with respect to the general running of the Association.
- Costs directly attributable to charitable activities and Governance are allocated to the appropriate activity. Management and administration costs which cannot be directly attributed to an activity are allocated on the basis of an estimate of the time or resources expended on each activity.

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.

Creditors

Creditors 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.

COMMONWEALTH ASSOCIATION OF PLANNERS**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)****For the Year Ended 31 December 2024****1. Principal accounting policies (cont'd)****Financial instruments**

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

Funds accounting

Funds held by the association are:

Core funds – these are funds which can be used in accordance with the constitution at the discretion of the Committee. The majority of core funding received is unrestricted in nature.

Project/Activity funds – these are funds with set specific purposes or projects attached, which cannot be used for purposes other than those for which they have been granted. Such funds are classified as restricted in the financial statements.

2. Charitable Activities	Unrestricted Funds	Restricted Funds	Total 2024	Un-restricted Funds	Restricted Funds	Total 2023
	£	£	£	£	£	£
Project Expenditure						
Meetings and events	-	-	-	1,307	19,859	21,166
Consultancy	1,523	-	1,523	16,068	-	16,068
Workshops/Surveys	-	65	65	-	795	795
	1,523	65	1,588	17,375	20,654	38,029
Management and administration expenses						
Administrative salary costs	14,490	-	14,490	13,637	-	13,637
Website development and maintenance	1,046	-	1,046	2,240	-	2,240
Bank charges	403	-	403	450	310	760
Professional fees	-	-	-	4,110	-	4,110
Miscellaneous	9,856	-	9,856	4,075	-	4,075
Bad debts written off	1,681	-	1,681	1,208	-	1,208
	27,476	-	27,476	25,720	310	26,030
Governance costs						
Independent examiner's fees	3,450	-	3,450	4,170	-	4,170
	3,450	-	3,450	4,170	-	4,170
Total Charitable Expenditure	32,449	65	32,514	47,265	20,964	68,229

COMMONWEALTH ASSOCIATION OF PLANNERS**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)****For the Year Ended 31 December 2024****3. Key management personnel**

The key management personnel of the charity comprise the President and Chief Executive Officer, the Secretary-General and the Vice-Presidents. They receive no remuneration but are able to claim expenses. These are stated in Note 8.

4. Debtors	2024	2023
	£	£
Subscriptions	1,012	2,518
	-----	-----
	1,012	2,518
	=====	=====

5. Creditors	2024	2023
	£	£
Accrued expenses	11	3,420
Audit and accountancy fees	3,450	4,170
	-----	-----
	3,461	7,590
	=====	=====

	1 January				31 December
6. Reserves	2024	Income	Expenditure	Transfers	2024
	£	£	£	£	£
Restricted					
Prince of Wales's Charitable Fund	1,432	-	-	-	1,432
Book Fund	2,328	-	(65)	-	2,263
	-----	-----	-----	-----	-----
	3,760	-	(65)	-	3,695
Unrestricted	18,596	36,148	(32,449)	-	22,295
	-----	-----	-----	-----	-----
	22,356	36,148	(32,514)	-	25,990
	=====	=====	=====	=====	=====

	1 January				31 December
	2023	Income	Expenditure	Transfers	2023
	£	£	£	£	£
Restricted					
Prince of Wales's Charitable Fund	13,235	-	(11,803)	-	1,432
Book Fund	8,989	2,500	(9,161)	-	2,328
	-----	-----	-----	-----	-----
	22,224	2,500	(20,964)	-	3,760
Unrestricted	32,529	33,332	(47,265)	-	18,596
	-----	-----	-----	-----	-----
	54,753	35,832	(68,229)	-	22,356
	=====	=====	=====	=====	=====

COMMONWEALTH ASSOCIATION OF PLANNERS**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)****For the Year Ended 31 December 2024****6. Reserves (cont'd)****Prince of Wales's Charitable Fund - Sustainable Cities and Human Settlements in the Commonwealth Project**

This project began in October 2019 and is funded through a grant provided by the Prince of Wales's Charitable Fund. The project involves a number of inter-related initiatives including completing a survey of built environment professions, developing a Planning for Rapid Urbanisation Toolkit, preparation of an academic module, hosting an international webinar series and participation in CHOGM events.

Book Fund

This fund consists of sponsorship income for the publishing of a book to celebrate 50 years of CAP and planning in the Commonwealth.

7. Analysis of net assets between funds - 2024

	Unrestricted	Restricted	Total
	£	£	£
Debtors	1,012	-	1,012
Cash	24,744	3,695	28,439
Creditors	(3,461)	-	(3,461)
	-----	-----	-----
	22,295	3,695	25,990
	=====	=====	=====

Comparative of Analysis of net assets between funds - 2023

	Unrestricted	Restricted	Total
	£	£	£
Debtors	2,518	-	2,518
Cash	23,668	3,760	27,428
Creditors	(7,590)	-	(7,590)
	-----	-----	-----
	18,596	3,760	22,536
	=====	=====	=====

8. Trustee remuneration and reimbursed expenditure

During the year £9,171 (2023: £313) of costs relating to project expenditure detailed in note 3 represent costs reimbursed to five trustees (2023: two trustees).

Trustees received no remuneration for their services during the year.

9. Related party transactions

During the year Royal Town Planning Institute charged £14,490 (2023: £13,637) to Commonwealth Association of Planners for secretarial assistance from an employee of the Royal Town Planning Institute and for administrative costs. At the year end, the charity owes Royal Town Planning Institute £nil (2023: £nil) for its services.