

# **The Royal Town Planning Institute**

## **Annual Report and Accounts**

### **Year Ending 31st December 2023**

Registered Charity No: 262865

Registered Charity in Scotland No: SC037841

# Foreword to the Royal Town Planning Institute Annual Report

## From the Chair of the Board of Trustees

I am happy to present to you the annual report 2023 for the Royal Town Planning Institute, which encompasses my first full year as chair of the board.

Much took place throughout the year and as the financial statements in the following pages show the institute remains in good health and is making great strides in achieving the ambitions as laid out in the corporate strategy.

As part of that strategy there have been innovations in the governance structures of the Institute. Most notably our Audit Committee was formally tasked with assessing the risk appetite and landscape of the institute by becoming the Audit and Risk Committee.

Alongside that former Chair and President Sue Bridge led the charge in integrating the General Assembly more into the policy structures of the RTPI with her '**Great Debate series**'. Responses and outputs in relation to the topics discussed in 2023 are already being made available.

Our commitment to ensuring that planning is an equitable and representative profession also continued with the annual review of our **EDI Memorandum of Understanding** with other built environment Institutes.

And most notably, Trustees agreed to launch phase two of the '**Education for Everyone**' review which aims to broaden access to the pathways into chartered membership, to reach out to attract diverse talent, which will include reviewing the time taken, the delivery mechanisms and the content of courses. Extensive and further consultation is continuing in this regard throughout 2024.

We also agreed to continue the **Nurture Programme** for a second year. The programme, designed to support the professional development of chartered RTPI members, is a part of the RTPI's Corporate Strategy 2020-2030. It is designed to provide structured, professional mentoring for RTPI's members at a 'mid-career' point and enable them to make their next career step.

I am also pleased to say that during a year of international turmoil the RTPI was able to launch the **Displaced Planners Pathway to Work Fund** to assist displaced planning professionals entering the planning profession in the UK and Ireland. The fund is specifically designed to support the increasing number of planning professionals displaced worldwide due to conflicts or natural disasters. Currently, the world is witnessing the highest levels of displacement on record, with an estimated 108.4 million people forced from their homes, according to the UNHCR's Refugee Population Statistics Database.

Elsewhere we provided the secretariat services for the Northern Irish Planning Commission to ensure that planning was front and centre when power sharing resumed.

ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

In terms of responding to the needs and wishes of the wider membership 2023 saw the Institute undertake a mammoth member value survey, which produced some incredibly detailed and interesting findings. Thank you to those who took part, and you will undoubtedly begin to see programmes and projects coming on stream through 2024 that have been informed by that data.

We strive to be as responsive and representative of our membership as possible and continue to put advocating for the membership and the profession at the forefront of everything we do. For that reason and following discussions with the Finance Committee we have decided to remodel the way we produce our annual report. This document will carry the essential financial and statutory information required of us. At the close of the year, we will share a wider summary of the Institute's activity through our communications channels. If, in the meantime, you are curious as to the activities we are undertaking I urge you to keep up to date with our website, our newsletters and follow us on social media.

**Meeta Kaur MRTPI**

## Commentary on the Year

### From the Chief Executive

Policy change, consultation, and a continued call for proper resourcing of the planning system across the nations and internationally defined much of the RTPI's 2023. Keeping pace with Governments reform agenda while supporting our members, wherever they live and work, through increasingly challenging times meant that we responded to a raft of policy consultations, produced a comprehensive analysis of the profession, and launched a major campaign to tackle the growing misinformation and disinformation circulating around the planning system.

Against this backdrop we were able to maintain our membership at the record high of 27,000, with a roughly 50-50 split between public and private sector, reflecting the value that planners see in being part of the wider community of professionals. We also saw an impressive 70% of members transferring from student membership to becoming licentiate members in 2023 – a 23.65% increase in the number of conversions compared to 2022. This growing pipeline of incoming members bodes well for the future of the profession and provides a strong foundation to move onwards and upwards.

To ensure that the profession these students are pursuing is safe and secure and following the president Sue Bridge's focus on welfare the Institute launched **the 'It Takes Planners & ...'** campaign on World Town Planning Day. This campaign will continue to run throughout 2024 and aims to tackle the misinformation and abuse Planners can face in their daily work. We ask all members and stakeholders to show their support for the campaign and download the collateral.

We also launched an updated **Code of Professional Conduct** with changes to ethical standards ensuring that our members are beyond reproach and that members of the public had reassurances to that affect.

Our State of the Profession report also gave us the opportunity to take a deep dive into the profession as a whole. It revealed that the Institute represents approximately 75% of the planners working in the UK, both public and private. However, it does shine a light on the structural change within the sector, with a shift from the public sector to the private, which we will continue to monitor. Public sector resourcing continued to be a major issue for our members as our report by our team in Scotland on Resourcing and Planning highlighted. We continue to raise this issue with governments across the UK and Ireland.

In England, at least, it seems to be cutting through. In 2023, we've seen a rise in planning fees, and the establishment of the Planning Skills Delivery fund, with £14m going directly to local authority planning departments. We have also seen the continued growth of apprenticeships, investment into pathways to planning through the Local Government Association and Planning Advisory Service, as well as substantial funding for Public Practice, in which we are a partner, which aims to attract diverse talent into local government.

## ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

Government's reform agenda continued at pace, and our policy and public affairs teams worked tirelessly on our members behalf to make sure the voice of the profession was heard.

The Levelling Up and Regeneration Bill made its way through parliament and became an Act, in which we were pleased to see some of our proposed amendments included. The National Planning Policy Framework was consulted on, and we tried to include as many as members as possible in our consultation response with a series of roundtables across the country.

In Scotland the fourth National Planning Framework was adopted following input from our team.

Further afield RTPI was able to fly the flag for better planning at a series of international events including the COP29 conference in Dubai. We have built our relationships with UN-Habitat to ensure that we are playing our part for planning across the globe. This was an important opportunity for the Institute to raise the profile of Planning and highlight the role of the profession, linking the climate and sustainability agenda and influence better outcomes. Climate Action underpins the RTPI corporate strategy and our vision of being a world's leading professional body is supported by our International Strategy

The RTPI launched '**Planning is Global 3**' at a COP28 fringe event attended by the then UN-Habitat Executive Director, COP28 delegates, other built environment representatives and RTPI members. The publication highlights the crucial role of planning in addressing global water challenges, heightened by the climate crisis. Planning is Global 3 is the latest edition of the series, which uses case studies to highlight the benefits of planning around the world.

As I hope you will agree, 2023 was a busy year for everyone, but please be assured that we are constantly making the voice of planners heard and will continue to do so throughout 2024.

### **Victoria Hills FICE, MRTPI**

## Trustees Declaration

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 2023. 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<sup>st</sup> 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.

## 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:

- **Pillar One** - Promoting the value of membership and professionalism
- **Pillar Two** - Supporting planning services
- **Pillar Three** - Raising the profile of planning
- **Pillar Four** - Promoting equality, diversity, and inclusivity

### Climate Action

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

## Foundations

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.

## Achievements and Performance

### Pillar One - Support for Members and the Promotion of Membership of the Institute

#### Membership

Following a steady 6% growth between 2020 and 2021, overall membership numbers were maintained in 2022 despite the challenges created by the covid pandemic. This trend was replicated in 2023 with the total number of members remaining steady at 27,216 (2022 - 27,143).

The main growth area in membership in 2023 has been in the pipeline classes, more particularly Licentiates with a 1.7% increase. Growth amongst 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. The impact of this can be seen with growth in Chartered members of 0.5% after a small decline in 2022. 478 Licentiates converted to Chartered membership the highest ever number and a growth of 138 or 41% on the previous year.

Key points for 2023 were:

- 1.04% growth in paying members.
- Increase in the exceptionally high conversion rate from free Students to Licentiate from 69.31% in 2022 to 71.14% in 2023.
- 42.6% growth in the number of first-time APC submissions, the highest number on record.
- 33.9% growth in the number of elections to Chartered membership.
- 18.2% growth in the Affiliate membership class.
- 4% growth in annual membership income.

### GROWPLAN

A key part of the Institute's Corporate Strategy is GROWPLAN which is a comprehensive ten-year membership growth strategy setting out an ambitious programme of activity to realise our growth target. An implementation plan was developed in 2021 and during 2022 key foundation projects were implemented. This implementation continued in 2023 with further investment in digital transformation and the launch of monthly direct debt as a new payment option, and the continuation of the member value project with a comprehensive survey of membership. In 2024 the work on member engagement will increase with additional resources.

### NURTURE:

The first cohort on our mid-career mentoring programme NURTURE started as a pilot of formal mentoring sessions under this programme in 2022. 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. A second cohort for the pilot was launched in February 2023 and will

## ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

come to an end in January 2024. The pilot programme was for thirty NURTURE candidates. Three peer-to-peer engagement sessions were held during the year's mentoring journey. Work will continue on scoping the third-party platforms to widen the mentoring opportunities, with the aim of a 2024 launch.

### **Member Value**

A key part of the Corporate Strategy is to deliver a compelling member value proposition:

*“Continually monitor, review and refine all member services to ensure they meet member needs and are a compelling reason to remain a member and be an advocate of membership to others.”*

Understanding and delivering member value is one of the four foundations of GROWPLAN and underpins this membership growth strategy. Phases one and two of the project were completed in 2022. These involved a top-level overview to explore the value members currently receive in return for annual membership, along with establishing 'member value drivers' through interviews and workshops. A recommendation report provided a clear roadmap to optimise member value and set the strategic direction for member benefits and services now and in the future. Phase three of the project was delivered in 2023 with a comprehensive survey of all members perceptions of the products and services that membership provides. The output from this survey will be used in 2024 to inform individual strategies for the vital products and services that members value.

### **Displaced Planners**

With funding provided by the RTPI Trust the Displaced Planners Fund was launched in 2023. With initial funding of £20,000 this fund aims to assist displaced planners in entering the planning profession in UK and Ireland. This is in response to UN statistics showing the world is currently experiencing record levels of displacement.

### **Volunteer Hub**

To support all our members who volunteer their time to support the activities or governance of the Institute a new '**Volunteer Hub**' has been rolled out to 21 RTPI committees, with another 19 in process. The hub is designed to provide committee members with a dedicated space where they can access resources, information and working in a secure way.

## **Education and Professional Development**

### **Accreditation Services**

The work of officers and volunteers supporting accreditation panels continued in 2023 and the Kent School of Architecture and Planning was added to the list of RTPI accredited planning schools.

### **Education For Everyone**

In 2023 the Trustees agreed to fund the second stage of 'Education for Everyone', a flagship project that aims to broaden access to pathways into chartered membership and reach out to attract diverse talent. Following a project review earlier in the year, this corporate strategy programme has been reset to include the work of the Education



## ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

Policy Review and align it with the implications for, and outcomes sought from, the APC Review.

### **Future Planner Pipeline**

The Future Planners Bursary (England) ran again this year with enhanced grant funding provided by the Department of Levelling up, Housing and Communities (DLUHC). The Institute has been able to offer 58 £5,000 bursaries to a selection of students who have chosen to enrol on an RTPI accredited Planning Master's degree in England for the academic year 2023-2024. The aim of this bursary is to encourage and convert diverse talent and graduates passionate about planning from a variety of disciplines and under-represented backgrounds to study a fully accredited Planning Master's programme. It is intended that the bursary be used to offset costs associated with their studies.

The Institute also collaborated with the Scottish Government this year to advertise and administer the Future Planners Bursary (Scotland) programme. The Scottish Government's grant funding supports ten students enrolled on a fully accredited Planning Master's degree in Scotland for this academic year. Bursaries of £2,000 are being awarded to successful candidates to assist with their course fees and living costs.

Six undergraduate planners on accredited courses received bursaries of £2,000 from the RTPI Trust. Three students benefitted from a £2,000 Michael Welbank Scholarship, for students on accredited undergraduate courses at London Planning Schools, commemorating the work in London of former RTPI President Michael Welbank MBE.

### **Apprenticeships**

The highly successful Chartered Town Planner degree apprenticeship is going from strength to strength. Apprentices provide a vital supply of talent into the profession which is very welcome. In 2023 there was a 83% increase in applications and another 49 apprentices officially completed the Chartered Town Planner Degree Apprenticeship. There are now over 700 apprentices studying on the programme across eleven accredited Planning Schools in England.

### **Continuous Professional Development (CPD)**

The CPD monitoring round concluded in 2023 with 200 Members randomly selected. A small number of members were deferred for varying reasons (for example, illness and maternity leave). Only one member has had to be referred to the Complaints and Discipline Panel for non-response.

The development of the Institute's CPD Masterclass programme has continued in 2023. It is now established as an e-learning series and the format has changed to a blend of self-guided learning and tutor led interactive webinars. 43 courses were delivered in 2023 across 20 subjects and for the first time over 1,000 learners were enrolled on training in the year.

### **Schools Engagement – BALANCE**

The Institute has commissioned a consultant to take forward the next phase of the BALANCE (Build A Legacy and New Community Equality) project. This will produce a new outreach strategy and implementation plan and look to update and relaunch the Institute's 'Future Planners' toolkits. The consultant will review the available

## ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

materials and engagement tools and make recommendations to the project team, with the aim of making a broader range of pupils from different subjects and under-represented areas aware of planning. The consultant will ultimately also provide training to volunteers and officers regarding the use of materials and other engagement tools and opportunities.

### Events for Members Across the Regions and Nations

The Corporate Strategy identified the opportunity to host '**Welcome Events**' to celebrate the achievement of members awarded Chartered status. In 2023, some Nations and Regions were early adopters and ran their own small event to celebrate new Chartered members in their areas. In future, the Welcome Events are being rolled out across all RTPI Nations and Regions.

The Institute held 411 events (CPD Training, Conferences, Awards, Social and Networking) across the UK and Ireland. This included more than 100 webinars, free to members, as well as the popular series of lectures like the Nathaniel Lichfield Lecture in London, Sir Patrick Geddes Lecture in Scotland and the newly launched Professor Tony Hall Lecture in Wales.

#### Notable events during the year included:

The **RTPI One Institute Awards for Planning Excellence** are the most established and respected awards in the UK planning industry. In their 46<sup>th</sup> year and with a record number of entries the highly successful awards across the regions and nations culminated in a national awards ceremony held for the first time as a seated dinner. The occasion, a sellout event was hosted by well-known television journalist Krishnan Guru-Murthy.

The **Young Planners Conference** was another sell out event, successful hosted by the Young Planners from the West Midlands region in Birmingham.

For the second year, the Institute worked in partnership with the Planning Portal team to host the **National Planning Conference** in Birmingham in November. This two-day event brought together leaders from across the planning sector to discuss the challenges facing the sector and share ideas and best practice. The event included a gala dinner with guest speaker, British Olympian James Cracknell.

Other events delivered for members during the year included:

- The **Minerals Planning Conference** just one of the programme of specialist events for members of RTPI networks.
- The ever-popular **Cymru Planning Enforcement Conference** held in November and the **Scotland Annual Conference** held in October.
- RTPI Ireland hosted an **Open Forum on Marine Planning** and RTPI Northern Ireland hosted the **Northern Ireland Planning Law Update** which continues to prove to be a popular event.
- Members in the North West, North East and Yorkshire came together again to host '**Planner Live North**'. Returning for the third year this conference bringing together influential speakers and commentators to focus on issues and opportunities for planning across northern England.

- Now in their ninth year, the prestigious **Research Awards** continue to recognise and celebrate leading spatial planning research from RTPI accredited planning schools and RTPI members.

## Pillars Two and Three - Promotion of Spatial Planning

### Policy and Practice

The policy practice networks, and research teams worked hard throughout 2023 to keep pace with the Government's agenda on planning reform in England, and other policy developments across the nations. Over 50 calls for evidence, consultations or responses from consultations were published during the year. This included extensive consultation with members on the **National Planning Policy Framework** in England outputs of which were evident when the long-awaited framework was published in December. These included the Planning Skills Development Funding, to support under resourced planning authorities and recognition by the minister of the important role planners play and the call for greater respect and status for planners generally.

Other consultation activity this year included, the level of planning fees, the Infrastructure Levy, nationally significant infrastructure projects, long term plans for towns and biodiversity net gain. In October the **Levelling Up and Regeneration Bill** received royal assent. The Institute has worked tirelessly on behalf of members throughout the legislative process, to ensure changes to the planning system reflect the changes members wanted to see. The government made some important concessions as a result, like public consultation on development management policies, adaption and mitigation for climate change and new regulations allowing councils to conduct hybrid planning committee meetings.

### Research

As society grapples with climate change, housing shortages, and public health issues, effective planning is more crucial than ever. To support the formulation of robust planning policies, it is imperative to gain a deep understanding of the current state of the planning profession. Building on the foundation of the 2019 **State of the Profession** report, our updated publication provided insights into the size, demographics, employment patterns, and pressing challenges confronting the UK's planning profession. With a focus on understanding the needs of its members and facilitating an informed dialogue with the government and the general public the new report shed light on the challenges and opportunities facing the planning profession in the 2020's.

Work started on a new iteration of our biannual '**Location of Development**' research which is supplying data and providing input on the analysis and writing, along with the RTPI policy and data expertise.

Working with three English regions we agreed funding to commission high-quality new research on the status and future of **Strategic Planning** in England. We appointed a group of academics and consultants who will publish findings in Spring-Summer 2024.

In May we published a call for applications for **Early Career Small Research (ECR) Grants**. These grants aim to support PhD students and early career researchers (within 5 years of employment) to develop their research work. Applicants can apply for up to £10,000 and have 12 months to deliver their projects. These grants were funded through the reserves of English regions for the first time, and through an iterative process, the regions worked with the research team to create a list of topics amenable to all parties.

**Planning Research Matters (PRM)** is the RTPI's planning school research dissemination programme. Once every month 2-7 research projects, are featured on a dedicated hub section of the RTPI website. It is a significant component of the current research strategy, initiated in response to a desire for a research repository aimed at a wider-than-academic audience expressed by members in the 2021 research strategy consultation. Each research project is showcased on a dedicated sub-page, which includes a short and accessible summary, pictures, and links to open-access research outputs. Academics are given the opportunity to write a blog post for the RTPI's main feed. Academics also have the opportunity to take part in an interview to showcase their research, and this programme of work will restart soon.

## **Raising the Profile of Planning Communications**

The communications function of the RTPI underwent significant change throughout 2022. The objective of this change was to develop a team that could best support the organisation in achieving Pillar Three of the Corporate Strategy: raising the profile of the profession and the institution with the public. The effectiveness of the new approach was demonstrated in 2023 with significant audience growth across web, media, and social media channels. Overall, there were 753 million 'Opportunities to See' across 1,100 mentions in traditional media, a growth of 126%. Social media has seen growth of 20% on LinkedIn, 15% on Instagram, 3% on Facebook and 1% on X/Twitter bringing the total number of followers to 65,000. Website traffic has increased from 1.6million 'Unique Page Views' to 2.2million, growth of 34%.

## **Campaigns**

On World Town Planning Day, the RTPI launched the **'It Takes Planners & ...'** campaign, which aims to unite members, the built environment sector and the public in recognising and celebrating the crucial work that planners undertake daily. This campaign aims to tackle misinformation by raising awareness of the pivotal role planners play in creating liveable, healthy communities.

Planners will be paying close attention to the 2024 General Election because homes, infrastructure, and services that communities need depend on politicians that understand the power of proactive planning. In 2023 the Institute launched its **'Planifesto'** calling on political parties from across the UK to support planners and realise the social, economic, and environmental potential of planning.

## ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

In 2022 we launched **Planning Your World**, a series of events, films podcasts and social media activity aimed at demystifying planning and raising awareness of the profession. In 2023 we continued to highlight this campaign throughout our communications channels, focusing on 'meet the planners' case studies.

**Planning is Global 3**, the latest in a series of internationally focused publications which use case studies to explore the benefits of planning around the world was launched at a COP28 'fringe event' reception in Dubai. The publication highlights the crucial role of planning in addressing global water challenges. These challenges include water supply, sanitation, flooding, drought, and rising sea levels.

The rollout of the **Content with Purpose** series of storytelling films, in the **Planning for the Environment** series about the work of planners is proving hugely popular with members and beyond. It aims to demystify and myth-bust what planning is and what planners do

### Public Affairs

We continue to build on our reputation as a trusted voice on planning, speaking at select committee and All-Party Parliamentary Group meetings. Our presence at all the main political party conferences continued. This was all done while maintaining relationships through the inevitable ministerial changes and our influence on policy including the Levelling Up Bill in England which received royal ascent in November. Three amendments to this bill were specifically championed through the Institute's public affairs work. Direct briefings and engagement with ministerial roundtables helped to secure £52m new funding support for planning.

The **Politicians in Planning Network** continues to be promoted to local councillors, to respond to members request for support in this area with the aim of bridging the knowledge gap, and keeping councillors updated on all things planning.

### International Engagement

The priority for activity for 2023 has been the implementation of the International Strategy 2021-2030. As part of the implementation plan, a pilot has been developed to bring together the online knowledge sharing events that are organised by existing RTPI international groups under the **International Online Series** banner. The aim is to have a complementary offer aligned with the 'One Institute' strategy in terms of events and training.

RTPI continues to engage with UN-Habitat directly and through membership of international networks. Members of RTPI contribute to the Habitat Professionals Forum particularly after the launch of the Roadmap to Recovery at the **World Urban Forum** in Poland in June 2022, the groups continue to work on developing the Roadmap.

The **World Urban Campaign** (WUC) is an advocacy and partnership platform to raise awareness about positive urban change in order to achieve green, productive, safe, healthy, inclusive, and well-planned cities. Its goal is to place the Urban Agenda at the highest level in development policies. It is coordinated by UN-Habitat and driven by a

## ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

large number of committed partners from around the world. The RTPI has been a partner of the WUC and has engaged and supported the activities of the WUC since joining in 2015.

Members of the **Commonwealth Sustainable Cities Initiative** signed a Memorandum of Understanding (MOU) with UN-Habitat in June at the second session of the UN-Habitat Assembly. The aim is to address the capacity gaps affecting local and national governments, urban professionals, and academia, as well as other urban stakeholders. The focus will be on Commonwealth countries that are facing the most urgent challenges. UN-Habitat estimates that nearly 50% of the projected growth in the world's urban population will be in Commonwealth countries, many of which are among the most vulnerable to climate change impacts.

In July **Commonwealth Association of Planners (CAP)** members gathered alongside members of the Royal Town Planning Institute to celebrate the launch of the CAP book "Planning, Sustainable Urbanisation and the Commonwealth".

### **Planning Aid England (PAE)**

PAE provides a range of services and support to empower individuals and communities to engage in the planning process, this includes free, independent, and professional general planning advice to the public via our planning guidance website and our volunteer-led email advice service. Bespoke advice for individuals and groups who meet eligibility criteria, is also provided together with training for local communities so they can influence and contribute to planning strategy and decision-making locally.

PAE is supported by 400 registered volunteers all of whom are members of the RTPI. PAE's planning guidance website [www.planningaid.co.uk](http://www.planningaid.co.uk), email advice, and casework support, provide under-pressure planning officers with an independent, professional service that they can direct enquiries to.

PAE's planning guidance website received 123K unique page visits in 2023. Content is reviewed and updated in line with legislative changes and analysis of requests to PAE's advice service. Additions in 2023 included new guidance on 5G telecoms equipment, new guidance on using land for camping, glamping and caravan sites and updated guidance on installing renewable energy technologies at home.

In 2023 the PAE volunteer-led email advice service responded to 1600 requests for general planning advice with an average response time of under 24 hours and a service-user satisfaction rating of 86%.

In 2023, PAE worked with Local Planning Authorities (LPAs) including Blackpool Council and Middlesbrough Council to support engagement in the planning system in more socio-economically disadvantaged areas.

2023 marked 50 years of Planning Aid services in England. This provided an opportunity to recognise and celebrate Planning Aid's five-decade history and the achievements of Planning Aid volunteers from across the Regions. We did this via a dedicated '**Planning**

**Aid at 50'** website hub which included a history of the service, volunteer profiles and case studies; an RTPI blog series which ran across the year; a volunteer reception; and a hybrid panel discussion with Planning Aid for London which considered 'The future of Public participation in Planning'. Panelists included Hashi Mohamed, Sue Manns MBE, Denean Rowe, and Abbie Miladinovic. The event was chaired by Kelvin MacDonald with concluding thoughts from the Rt. Hon. Nick Raynsford.

PAE is built on the principle that that everyone should have access to the planning system, regardless of their ability to pay. In 2023 volunteers provided bespoke assistance for 18 new pieces of casework supporting both individual clients with particular access needs and community groups with limited funds and located in areas of high multiple deprivation. We delivered training for PAE volunteers (open also to the wider membership) on Public Sector Equality Duty and human rights considerations in planning.

## **Pillar Four Promoting Equality, Diversity and Inclusivity**

The Institute's vision is

*"To be, and promote the planning profession to be, as diverse as the communities it represents, to act inclusively, treating everyone fairly and seeking to provide a culture which delivers the best outcomes for the diverse society in which and for whom we work."*

To achieve this, we have developed a broad range activity captured in our CHANGE action plan. This work falls into two areas:

- Creating a diverse and inclusive profession
- Supporting the profession to be diverse and inclusive

Across 2023 we took a number of steps forward.

### **EXPLORE**

Our EXPLORE work experience pilot, launched in January 2022, provided young people with the opportunity to explore the many rewarding roles and opportunities that the planning profession can provide.

Working with different employers across three UK/RTPI nations 100 young people were placed on this work experience pilot programme allowed the RTPI to engage with young people at a key moment in their lives, when they are starting to think meaningfully about their career options. It resulted in a strong indication, that exposure to the planning profession can and will increase interest in the profession. Feedback from placements included:

*"It was amazing, I learnt a lot and in a short time. It's incredibly intriguing and interesting, I'd most definitely consider a career here."*

Student from Chobham Academy

*"My work experience with the RTPI was insightful, informative, and really interesting. The tasks I undertook gave me an idea of what the world of planning looks like. Going on a site visit, writing a planning appraisal, and helping out in*

*the community were very rewarding and interesting. I thoroughly enjoyed my placement with RTPI."*

Student from Cleeve Park

### **Inclusive Framework**

Creating and supporting an inclusive profession for our members means that we have to have a way to support employers; to work with them to design and deliver tailored and realistic EDI strategies and support them as they undertake a journey of continuous improvement. Inclusive employers will not only help our members to thrive but also greatly help ensure a profession that is as diverse as the communities it represents. This initiative was launched in 2022 and aimed at employers who provide a planning service and employ Chartered Town planners to do so. The scheme supports them to:

- Build an inclusive culture.
- Recruit equitably.
- Have EDI policies and processes in place

Some of the specific tasks undertaken under this initiative include:

- Review of employer policies, procedures and handbooks
- Advice on data collection of staff
- Advice on protecting staff/colleagues when away from the office e.g. on-site visit or placed in a clients office
- Review of recruitment processes
- Advice on setting up employee resource groups

Currently there are seven participating organisations, and moving into 2024, there is potential to transfer a significant number of previous, now-superseded, RTPI Learning Partners into this programme.

### **Driving Change Across the Built Environment Sector**

Planning and planners sit at the nexus point for the full range of built environment professionals from architects to construction and chartered surveyors to civil engineers' planners provide the canvas on which they work. This pivotal position means that planners necessarily engage with the whole built environment so creating a truly inclusive profession also means making sure that it is part of an inclusive sector.

In April 2022 the Institute signed an MoU and agreed a 42-point action plan to work with the Chartered Institute of Building (CIOB), Institution of Civil Engineers (ICE), Landscape Institute (LI), Royal Institute of British Architects (RIBA), Royal Institution of Chartered Surveyors (RICS) to create a more diverse, equitable and inclusive sector - ensuring it is more representative of the society we serve. This work in 2023 has included:

- Creating a consistent approach to data collection through an agreed template that will increase the personal data available.
- Starting work to develop a robust, evidence-based understanding of the disparity between the diversity of students that start on institute-accredited courses and those that join the workforce. A survey of employers on graduate recruitment has been undertaken which will be followed up with some workshops to unpack some of the challenges faced in more detail.



## ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

- Exploring ways to develop, collate and share relevant collateral to support all professionals working within the built environment.

In 2023 the RTPI was recognised for its work on Equity and Inclusion with a 'Highly Commended' at the annual Memcom Awards.

### Climate Action

#### The RTPI's Climate Action Plan

In 2020 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 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 presented the opportunity to preserve some of the reduction through energy efficiency initiatives. The office reopened at the start of 2023 and is now powered from renewable sources as there are no longer any gas services in the building. New windows with energy efficient glass and lighting have been installed and the office is now a paperless working environment. Whilst prior to the refurbishment the building could not be given an Energy Performance Certificate it has now achieved a 'B' rating.

Part of the Climate Action Plan was a Climate Impact Assessment of the Institute's activities. This was conducted for the year 2019 and indicated the total CO2 emissions of the Institute amounted to 282.9 tonnes. A new assessment was completed for the year 2022 and compared with 2019, the Institute's CO2 emissions decreased by 38% to 176.84 tonnes. The biggest driver of this change was the fact that the London Office was closed throughout the year resulting in emissions dropping from 68.1 to 9.6 tonnes. In 2023 with the office open again the emissions will increase but with a more energy efficient building, they will be much lower than the 2019 assessment.

The biggest source of GHG emissions for the Institute remains printing and bulk mail. This is made up of subscriptions activity and other printed materials, but the main source is the Planner Magazine. In 2022 emissions decreased but still equate to 46% of all the Institutes GHG emissions. With the full impact of the reduction in issues of the Planner Magazine being seen in 2023 this is likely to decline significantly.

### Support Services

#### Diversifying Sources of Income

Unlike other professional bodies the proportion of the Institute's income that is derived from non-subscription sources is low. Non-subscription sources of income can be used to provide additional services but are subject to uncertainty and risk. This was seen during the pandemic when income streams dried up, but the Institute's lack of reliance insulated it from the need to cut back operations. The Institute still has some strong sources of non-subscription income in its Planner Jobs recruitment service, a well subscribed Consultants Directory, income from advertising in the Planner Magazine, a growing CPD Training offer and some highly successful events. Ensuring these services continue to meet member needs will create sustainable future revenue streams.

### Digital Transformation

A first phase of investment in Digital Transformation, our programme of automation to provide more cost effective and member-centric processes, was completed in 2021. Phase Two started in 2022 to support improvements in functionality, enabling paperless direct debts and the subscription renewals process to be further streamlined. These were rolled out in 2023 together with other solutions like the new volunteer hub. At the same time considerable work has been undertaken to remove risk and enhance business continuity an ongoing priority given the increasingly serious threats involving cyber security.

### A New Brand Strategy

Brand is one of the foundations of the Corporate Strategy and in 2022 Trustees agreed investment in a new brand strategy was required. A programme of work was started to devise and agree this new approach to our brand. Involving extensive consultation across the institute through surveys and workshops our expert consultants presented a number of tested options to Trustees in May and July. Trustees agreed on a new strategy which includes a brand narrative, a set of brand values and new brand concepts. An extensive brand audit has taken place to inform an implementation plan which with the approval of Trustees will be rolled out starting in 2024.

### Plans for Future Periods

Our aims and objectives for 2024 and beyond are to continue to implement the 2020-2030 Corporate Strategy. To achieve this, we will aim in to:

1. **GROWPLAN:** to continue to roll out engagement activity and use the output from the member value survey to inform strategies for existing and new members services. Further work will be completed on streamlining delivery to members including adoption of new 'on-line' joining functionality.
2. **INFINITY:** to continue the journey automating our processes, systems and services to create a smarter more efficient way of working and improving our members interaction with us.
3. **INFLUENCE:** to maintain and grow our influence on planning policy and practice across the nations – be recognised as a credible, authoritative, and trusted voice of the profession
4. **BRAND:** to start the implementation of new brand strategy and build upon the success of the RTPI's reputation to further illustrate our identity and cement our position as a leader within the built environment professions
5. **PERCEPTION:** to continue telling the story of planning and planners to a broader audience and leave no stone unturned to amplify our excellent research work and celebrate the stories of exemplary planning

## 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.

### 2023 Trustee Board

Chair:	Meeta Kaur
President	Susan Bridge
Honorary Solicitor and Secretary:	Bernadette Hillman
Trustee for Young Planners:	Tsz Lok Ng
Nations Trustee:	Stefano Smith
English Regions Trustee	Benjamin Vickers (from 13 January 2023)
Chartered Trustees:	Tony Crook Janet Askew Tom Venables Samer Bagaeen Elle Cass
Co-opted Trustees:	Jack Glonek (from 11 May 2023) Sean Fox

## Reference and Administrative Details (continued)

### Senior Executive Team:

Chief Executive	Victoria Hills
Chief Operating Officer	Richard Patrick
Director of Scotland and Ireland	Craig McLaren (until 25 August 2023)
Director of Scotland and Ireland	Caroline Brown (from 23 October 2023)
Director of Wales and Northern Ireland	Roisin Willmott (until 15 December 2023)
Director of Education	Andrew Close
Director of Communications	Simon Creer
Chief Technology Officer	Anil Ramdhan

### 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.

## 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 2022.

### The General Assembly

The General Assembly acts as a forum for debate about the development of planning policy and elect members to the Trustee Board. It 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 Trustee Board

The Chair of the Board of Trustees is elected by the General Assembly (GA) for a single term of three years. Trustees are elected by the General Assembly for terms of three years renewable once. Co-opted Trustees are appointed by the Board of Trustees for a two-year term renewed at the Trustees discretion.

Chartered The Vice President is elected annually by members. After serving one year in that role, they take the position of President and serve as a Trustee during their presidential year after which they take on a final year as Immediate Past President.

At the start of 2022 changes were agreed to the regulations and by-laws with 95% of Chartered members endorsing the proposals. The key changes were to reduce the number of Trustees from 17 to 13. The terms of appointment of the Trustees (excluding the Chair, the Co-opted Trustees and the Presidential Team) were changed from two to three years, renewable once. At the end of the second term/sixth year in office, Trustees are required to stand down for at least one year unless they are elected to a new role. If the Trustee (including the Chair and the Honorary Solicitor and Secretary) is selected to a new role after serving on the Board of Trustees for six years or three years, the maximum period they can be on the Board of Trustees is nine years in total. After an individual has served for nine years in their position which would have resulted in them being part of the Board of Trustees, they shall not be eligible for re-election to a position that would result them being part of the Board of Trustees until they have been out of office for at least one year.

The General Assembly elects up to five Chartered members plus one Chartered member to represent the English regions, one to represent the nations of Ireland, Scotland, Wales and Northern Ireland and one Young Planner Trustee.

During the year the Trustees appointed two co-opted Trustees to provide additional skills in finance and with expertise in digital transformation.

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.

### Subsidiary Undertaking

## ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

RTPI Services Limited, which is a wholly owned subsidiary of the 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**

The RTPI Trust is consolidated with the Institute as the RTPI appoints its trustees. Its assets and liabilities have been consolidated in this set of financial statements.

### **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 22.

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

### **Standing Committees and Panels**

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

At least 5 members of the Standing Committees and Panel are expected to be elected General Assembly members.

### **Other Committees**

In addition to the standing committees and panels, the Trustees have set up the following committees to assist them in their work:

- Audit and Risk Committee
- Finance Committee
- Nomination Subcommittee
- Appointment and Remuneration Committee (in 2024 renamed as the People and Culture Committee)

### **Risk Review**

The Trustees are responsible for identifying and regularly reviewing the major risks to which the Institute is exposed. They are supported in this role by the work of the Audit and Risk Committee.

The Trustees monitor the management controls and actions in place to manage the risks. The risks and the related controls are reviewed by the Senior Executive Team of the Institute who make recommendations to the Trustees to consider on an ongoing basis. A Risk Register captures the risks, mitigations and actions and is updated accordingly. The risk register is a standing item on the Board of Trustees meeting agenda.

## ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

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
- All staff communication process in place for emergencies
- Cloud based operation and upgraded backup systems
- Two factor authentication for systems access and upgraded firewalls
- Succession planning

Other key risks on the register include:

- Governance Failure
- Volunteer fatigue and attrition
- Brand and reputational damage
- Failure to comply with legislation and regulation
- Failure of budgetary control and financial reporting
- Failure to attract and retain staff with the right skills and experience

In 2023 new risks were added:

- Failure of organisational culture
- Failure to safeguard staff, volunteers, members and beneficiaries
- Failure to keep pace with artificial intelligence technology
- Regulatory reform of the built environment sector

### **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 Trustees thank all volunteers for their contributions to and continued support of the work of the Institute.

### **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 the 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 the 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.



## Financial Review

These annual accounts consist of financial information relating to the following:

- The consolidated financial position which combines financial information for the RTPI along with that for a number of legal entities, as explained in the note on Structure and Basis of Consolidation, this being referred to at times as the “group”.
- The financial position of the RTPI as a charity this being referred to at times as the “charity” or as the “Institute”.

### Results for the Year

Net expenditure for the year after investment gains for the group was £163k (2022: £163k) and for the Institute was £107k (2022 net: income £144k). This should read £141k (2022: £144k).

Subscription rates were increased by 3% in 2023 and with growth in chartered members in 2022 positively impacting revenue in 2023. With good retention rates, subscription and fee income was up 4.8% to £5,655k (2022: £5,392k). Planner Jobs the most significant source of non-subscription income had a subdued year as broader economic issues hit the recruitment market.

Group expenditure increased by 18% to £8,791k in 2023 (2022: £7,440k), reflecting the impact of high inflation on the Institute’s costs.

### 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 signatory 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 income on investments for the group was £258k (2022: net loss of £508k) and for the charity was £237k (2022: loss of £491k). The current investments are split between funds with different risk profiles and asset type. Investment income for the charity was £219k (2022: £119k), the improvement reflecting more favourable investment markets.

### 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 £3.52million to £4.52 million (2022: £3.17 - 4.17 million). The Trustees consider 20% of operating income, 15% of operating costs plus £500k for unforeseen costs and up to £1million to invest in unexpected opportunities closely reflects the risks of the Institute. As at 31 December 2023 the general reserve is £4,809k. The Institute is therefore holding excess reserves of £530k at 31 December 2023. 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 and the Digital Transformation project.

## ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

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 £3,231k at the year-end (2022: £3,356k).

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.

### **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 17 June 2024 and signed on their behalf by:



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Meeta Kaur – Chair of the Board

### **Independent Auditors Report to Trustees**

We have audited the financial statements of The Royal Town Planning Institute (“RTPI”) for the year ended 31 December 2023 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 2023 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.

## THE ROYAL TOWN PLANNING INSTITUTE

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

### **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; and
- Challenging assumptions and judgements made by management in their critical accounting estimates
- Agreeing the validity of recognised receivables on a sample basis and challenging the recoverability assumptions, further assessing for any fraud or bias

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the

## THE ROYAL TOWN PLANNING INSTITUTE

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

events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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](http://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.

*Haysmacintyre LLP*

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Haysmacintyre LLP  
Statutory Auditors

10 Queen Street Place  
London  
EC4R 1AG

Date 18/06/2024

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 2023

	Notes	Unrestricted Fund £'000	Restricted Funds £'000	Total 2023 £'000	Unrestricted Fund £'000	Restricted Funds £'000	Total 2022 £'000
<b>INCOME FROM:</b>							
<b>Donations and legacies</b>		–	6	6	–	145	145
<b>Charitable activities</b>							
Membership subscriptions and fees		5,655	–	5,655	5,392	–	5,392
Grants and sponsorship towards the promotion of spatial planning and membership		346	507	853	382	168	550
Support for members		1,634		1,634	1,572	–	1,572
Planning Aid		–	–	–	–	–	–
<b>Investments</b>	4	219	3	222	119	7	126
<b>Total income</b>		<b>7,854</b>	<b>516</b>	<b>8,370</b>	<b>7,465</b>	<b>320</b>	<b>7,785</b>
<b>EXPENDITURE ON:</b>							
<b>Charitable activities</b>							
Support for members and promotion of membership of the Institute		4,819	627	5,446	4,410	135	4,545
Promotion of spatial planning		3,071	29	3,100	2,681	27	2,708
Planning Aid		235	10	245	187	–	187
<b>Total expenditure</b>	5	<b>8,125</b>	<b>666</b>	<b>8,791</b>	<b>7,278</b>	<b>162</b>	<b>7,440</b>
Net (expenditure)/income before investment gains		(271)	(150)	(421)	187	158	345
Net Gains /(losses) on investment assets		237	21	258	(491)	(17)	(508)
Net (expenditure)/income		(34)	(129)	(163)	(304)	141	(163)
Transfers between funds	13	–	–	–	–	–	–
<b>Net movement in funds</b>		<b>(34)</b>	<b>(129)</b>	<b>(163)</b>	<b>(304)</b>	<b>141</b>	<b>(163)</b>
<b>Reconciliation of funds</b>							
Fund balances at 1 January		10,324	1,049	11,373	10,628	908	11,536
<b>Fund balances at 31 December</b>		<b>10,290</b>	<b>920</b>	<b>11,210</b>	<b>10,324</b>	<b>1,049</b>	<b>11,373</b>

# THE ROYAL TOWN PLANNING INSTITUTE

## CHARITY STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2023

		General Fund	Designated Funds	Restricted Funds	Total 2023	Total 2022
	Notes	£'000	£'000	£'000	£'000	£'000
<b>INCOME FROM:</b>						
<b>Legacies</b>		–	–	–	–	141
<b>Charitable activities</b>						
Membership subscriptions and fees		5,655	–	–	<b>5,655</b>	5,392
Grants and Sponsorship towards the promotion of spatial planning and membership		346	–	527	<b>873</b>	550
Support for members		1,634	–	–	<b>1,634</b>	1,572
Planning Aid		–	–	–	–	–
<b>Investments</b>	4	219	–	–	<b>219</b>	119
<b>Total income</b>		<b>7,854</b>	<b>–</b>	<b>527</b>	<b>8,381</b>	<b>7,774</b>
<b>EXPENDITURE ON:</b>						
<b>Charitable activities</b>						
Support for members and promotion of membership of the Institute		4,337	482	595	<b>5,414</b>	4,532
Promotion of spatial planning		2,930	141	29	<b>3,100</b>	2,708
Planning Aid		235	–	10	<b>245</b>	187
<b>Total expenditure</b>	5	<b>7,502</b>	<b>623</b>	<b>634</b>	<b>8,759</b>	<b>7,427</b>
Net income/(expenditure) before investment gains		<b>352</b>	<b>(623)</b>	<b>(107)</b>	<b>(378)</b>	347
Net (losses)/gains on investment assets		237	–	–	<b>237</b>	(491)
Net income/(expenditure)		<b>589</b>	<b>(623)</b>	<b>(107)</b>	<b>(141)</b>	(144)
Transfers between funds	13	(1,631)	1,631	–	–	–
<b>Net movement in funds</b>		<b>(1,042)</b>	<b>1,008</b>	<b>(107)</b>	<b>(141)</b>	(144)
<b>Reconciliation of funds</b>						
Fund balances at 1 January		5,866	4,446	701	<b>11,014</b>	11,158
<b>Fund balances at 31 December</b>		<b>4,824</b>	<b>5,454</b>	<b>595</b>	<b>10,873</b>	11,014

# THE ROYAL TOWN PLANNING INSTITUTE

## CHARITY AND CONSOLIDATED BALANCE SHEETS

AS AT 31 DECEMBER 2023

	Notes	Charity		Consolidated	
		2023	2022	2023	2022
		£'000	£'000	£'000	£'000
<b>Fixed assets:</b>					
Tangible fixed assets	9	3,220	3,325	3,220	3,325
Intangible fixed assets	9	11	31	11	31
Investments	10	3,704	3,439	3,997	3,739
<b>Total fixed assets</b>		<b>6,935</b>	<b>6,795</b>	<b>7,228</b>	<b>7,095</b>
<b>Current assets:</b>					
Debtors	11	960	583	965	583
Short term deposits		1,752	1,051	1,752	1,051
Cash at bank and in hand		4,456	5,382	4,487	5,437
<b>Total current assets</b>		<b>7,168</b>	<b>7,016</b>	<b>7,204</b>	<b>7,071</b>
<b>Liabilities:</b>					
Creditors: Amounts falling due within one year	12	3,231	2,797	3,224	2,793
Net current assets		3,937	4,219	3,980	4,278
Total assets less current liabilities		10,873	11,014	11,210	11,373
<b>Total Net Assets</b>		<b>10,873</b>	<b>11,014</b>	<b>11,210</b>	<b>11,373</b>
<b>The funds of the charity</b>					
General		4,823	5,865	4,835	5,876
Designated	13	5,455	4,448	5,455	4,447
Restricted	13	595	701	920	1,050
<b>Total charity funds</b>		<b>10,873</b>	<b>11,014</b>	<b>11,210</b>	<b>11,373</b>

The notes on pages 34 to 51 form part of these accounts.

Approved by the Trustees on 17 June 2024 and signed on their behalf by:



Meeta Kaur – Chair of the Board



## THE ROYAL TOWN PLANNING INSTITUTE

### CHARITY AND CONSOLIDATED STATEMENT OF CASHFLOWS

FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Charity		Consolidated	
		2023 £'000	2022 £'000	2023 £'000	2022 £'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
<b>Net cash provided by operating activities</b>	a	<b>(383)</b>	381	<b>(435)</b>	366
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Dividends, interest and rents from investments		219	119	221	126
Purchase of property plant and equipment		(34)	(2,046)	(35)	(2,046)
Purchase of software		-	-	-	-
Proceeds from sale of investments		-	558	308	558
Purchase of investments		(28)	(585)	(308)	(592)
<b>Net cash provided by investing activities</b>		<b>158</b>	(1,954)	<b>186</b>	(1,954)
Change in cash and cash equivalents in the year		(225)	(1,573)	(249)	(1,588)
Cash and cash equivalents at the beginning of the year		6,433	8,006	6,488	8,076
<b>Cash and cash equivalents at the end of the year</b>	b	<b>6,208</b>	6,433	<b>6,239</b>	6,488

### NOTES TO THE CASH FLOW STATEMENT

a		Charity		Consolidated	
		2023 £'000	2022 £'000	2023 £'000	2022 £'000
	<b>Reconciliation of net income to net cash inflow from operating activities</b>				
	Net income before transfers	(143)	(144)	(163)	(163)
	Loss of disposal of fixed assets	-	-	-	-
	Depreciation charges	159	73	159	73
	Losses (gains) on investments	(237)	491	(258)	508
	Dividends, interest and rents from investments	(219)	(119)	(222)	(126)
	(Increase) / decrease in debtors	(377)	20	(382)	20
	Increase in creditors	434	60	431	54
	<b>Net cash provided by operating activities</b>	<b>(383)</b>	381	<b>(435)</b>	366
b	Analysis of cash and cash equivalents	2023 £'000	2022 £'000	2023 £'000	2022 £'000
	Cash in hand	4,456	6,235	4,487	5,437
	Notice deposits (less than 3 months)	1,752	198	1,752	1,051
	<b>Total cash and cash equivalents</b>	<b>6,208</b>	6,433	<b>6,239</b>	6,488

Cash equals net debt so no further reconciliation required.

## THE ROYAL TOWN PLANNING INSTITUTE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

### 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.

- 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 was dormant in 2023 and 2022.
- 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 2023 and 2022.
- 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 2023 and 2022.
- 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 2023 and 2022 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 2023

## 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.

### 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 2023

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	4%-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

# THE ROYAL TOWN PLANNING INSTITUTE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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.

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 £1,497k (2022: £168k) This includes a grant to support Scottish Government Digital Planning £153k (2022: £153k) and a grant for bursaries from DUHLC £322k (2022: £0). There were no unfulfilled conditions in relation to government grants at the year end.

### 4. Investment income

	<b>2023</b>	<b>2022</b>
	<b>£'000</b>	<b>£'000</b>
Interest receivable on short term deposits	<b>115</b>	20
Investment income receivable	<b>104</b>	99
Total investment income - <b>charity</b>	<b>219</b>	119
RTPI Trust – Investment income	<b>3</b>	7
Total investment income - <b>group</b>	<b>222</b>	126

## THE ROYAL TOWN PLANNING INSTITUTE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

### 5. Analysis of Expenditure on Charitable Activities

	People related costs £'000	Other costs £'000	Total 2023 £'000	Total 2022 £'000
<b>Charitable expenditure</b>				
<b>Support for members and promotion of membership of the Institute</b>				
Direct costs	2,368	1,419	<b>3,788</b>	3,092
Governance Costs	97	50	<b>147</b>	136
Allocation of overheads	617	861	<b>1,479</b>	1,304
	3,082	2,330	<b>5,414</b>	4,532
<b>Promotion of spatial planning</b>				
Direct costs	1,051	1,197	<b>2,248</b>	2,093
Governance Costs	51	26	<b>77</b>	58
Allocation of overheads	324	451	<b>775</b>	557
	1,426	1,674	<b>3,100</b>	2,708
<b>Planning Aid</b>				
Direct costs	123	12	<b>135</b>	113
Governance Costs	7	3	<b>10</b>	7
Allocation of overheads	42	58	<b>100</b>	67
	172	73	<b>245</b>	187
<b>Total charitable expenditure</b>	4,680	4,077	<b>8,759</b>	7,427

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 2023

### 5. Analysis of Expenditure on Charitable Activities (continued)

Prior Year Comparatives	People related costs £'000	Other costs £'000	Total 2022 £'000
<b>Charitable expenditure - Charity</b>			
<b>Support for members and promotion of membership of the Institute</b>			
Direct costs	2,144	948	3,092
Governance costs	77	59	136
Allocation of overheads	661	643	1,304
	<b>2,882</b>	<b>1,650</b>	<b>4,532</b>
<b>Promotion of spatial planning</b>			
Direct costs	968	1,125	2,093
Governance costs	33	25	58
Allocation of overheads	282	275	557
	<b>1,283</b>	<b>1,425</b>	<b>2,708</b>
<b>Planning Aid</b>			
Direct costs	111	2	113
Governance costs	4	3	7
Allocation of overheads	34	33	67
	<b>149</b>	<b>38</b>	<b>187</b>
<b>Total charitable expenditure</b>	<b>4,314</b>	<b>3,113</b>	<b>7,427</b>
<b>Additional Group expenditure</b>			
<b>Support for members</b>			
Direct costs	–	12	12
Governance costs	–	1	1
	<b>–</b>	<b>13</b>	<b>13</b>
<b>Total charitable expenditure - Group</b>	<b>4,314</b>	<b>3,126</b>	<b>7,440</b>

Allocation of overheads under "other costs" above comprise:

	2023 £'000	2022 £'000
Premises related costs	187	85
Office services	474	346
ICT	367	244
Legal and professional fees (excluding audit)	169	160
Irrecoverable VAT	174	116
<b>Allocated overheads – total</b>	<b>1,371</b>	<b>951</b>

## THE ROYAL TOWN PLANNING INSTITUTE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

### 6. Analysis of Staff Costs and the Cost of Key Management Personnel

	<b>2023</b>	<b>2022</b>
	<b>£'000</b>	<b>£'000</b>
Wages and salaries	3,371	3,148
Pension costs	590	557
Social security costs	353	343
	<b>4,314</b>	<b>4,048</b>
Agency staff	38	26
	<b>4,352</b>	<b>4,074</b>

Wages and Salaries includes redundancy and termination payments - nil (2022: £38k).

	<b>2023</b>	<b>2022</b>
Average number of staff employed		
Support for members and promotion of membership of the Institute	56	56
Promotion of spatial planning	21	21
Planning Aid	4	4
Governance	3	3
	<b>84</b>	<b>84</b>

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:

	<b>No of employees</b>	<b>No of employees</b>
	<b>2023</b>	<b>2022</b>
Earnings band		
£60,000 to £69,999	4	4
£70,000 to £79,999	2	2
£80,000 to £89,999	2	3
£90,000 to £99,999	0	1
£100,000 to £109,999	1	-
£150,000 to £159,999	1	1
	<b>10</b>	<b>11</b>

Pension contributions made during the year for these employees were £109k (2022: £93k).



## THE ROYAL TOWN PLANNING INSTITUTE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

### **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 and the English Regions, the Director of Wales, Northern Ireland and Planning Aid England, the Director of Education and the Profession, the Director of Communications and the Chief Technology Officer. The total employee benefits of the key management personnel were £752k (2022: £742k).

### **7. Related Party Transactions**

#### **Transactions with Trustees and Connected Persons**

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 13 trustees were reimbursed or had expenses paid on their behalf totalling £7.5k (2022: 12 trustees were reimbursed £12k) in respect of expenses actually incurred for travel, accommodation and subsistence.

#### **RTPI Trust**

At the year-end £2k was due from RTPI Trust and is included within other debtors (2022: £3k) and £6k was due to the Trust (2022: £4k).

#### **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 (2022: none).

### **8. Remuneration of Auditor**

The audit fees for the Institute were £20k during 2023 (2022: £18k) and for other services were £nil in 2022 (2022: £0.4k).

## THE ROYAL TOWN PLANNING INSTITUTE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

### 9. Fixed Assets – Charity and Group

Tangible Fixed Assets						
	Freehold land	41 Botolph Lane Refurbish- ment & plant	Office Equipment & Furniture	Total Tangible Fixed Assets	Intangible - Software	Total fixed assets
	£'000	£'000	£'000	£'000	£'000	£'000
<b>Cost</b>						
At 1 January 2023	300	3,612	102	4,014	61	4,075
Additions	–	19	15	34	–	34
Disposals	–	–	(4)	(4)	–	(4)
At 31 December 2023	<u>300</u>	<u>3,631</u>	<u>113</u>	<u>4,044</u>	<u>61</u>	<u>4,105</u>
<b>Depreciation</b>						
At 1 January 2023	–	(680)	(9)	(689)	(30)	(719)
Charge for the year	–	(118)	(20)	(138)	(20)	(158)
Disposals	–	–	3	3	–	3
At 31 December 2023	<u>–</u>	<u>(798)</u>	<u>(26)</u>	<u>(824)</u>	<u>(50)</u>	<u>(874)</u>
<b>Net Book Value</b>						
At 31 December 2023	<u>300</u>	<u>2,833</u>	<u>87</u>	<u>3,220</u>	<u>11</u>	<u>3,231</u>
At 31 December 2022	<u>300</u>	<u>2,932</u>	<u>93</u>	<u>3,325</u>	<u>31</u>	<u>3,356</u>

### 10. Investments

Group	2023 £'000	2022 £'000
Market value of listed investments at 1 January	3,739	4,213
Acquisitions at cost	308	592
Disposals at market value	(308)	(558)
Gains on investments	258	(508)
Market value of investments at 31 December	<u>3,997</u>	<u>3,739</u>
Historical cost as at 31 December	<u>3,336</u>	<u>3,166</u>

Material investments within the portfolio as at 31 December 2023 include:

CCLA COIF Charities Investment Fund £1,534k (41%);  
 Newton SRI Fund for Charities £994k (27%);  
 Sarasin Income and Reserves Fund £554k (15%); and  
 Sarasin Endowment Fund £587k (16%).

## THE ROYAL TOWN PLANNING INSTITUTE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

### Investments (continued)

	<b>2023</b>	<b>2022</b>
	<b>£'000</b>	<b>£'000</b>
<b>Charity</b>		
Market value of listed investments at 1 January	3,439	3,903
Acquisitions at cost	28	586
Disposals at market value	-	(558)
Gains on investments	237	(492)
Market value of investments at 31 December	3,704	3,439
Historical cost as at 31 December	3,057	3,020

### 11. Debtors

	<b>Charity</b>		<b>Consolidated</b>	
	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Prepayments	223	204	223	204
VAT	22	67	22	67
Other debtors	715	312	720	312
	960	583	965	583

### 12. Creditors: Amounts Falling Due Within One Year

	<b>Charity</b>		<b>Consolidated</b>	
	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Receipts in advance	2,489	2,241	2,489	2,241
Other taxes and social security costs	1	1	1	1
Other creditors and accruals	733	550	734	551
Amounts due to subsidiary	8	5	-	-
	3,231	2,797	3,224	2,793

Receipts in advance represent member payments received in advance for 2023 membership and monies received for events being held in 2023 all of which are expected to be recognised as income in 2023.

	<b>£'000</b>
<b>Charity and Group</b>	
Receipts in advance bfwd	2,241
Amounts recognised in the year	(2,489)
Income deferred in the year	2,489
Receipts in advance bfwd	2,241

## THE ROYAL TOWN PLANNING INSTITUTE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

### 13. Outline Summary of Fund Movements

Designated Funds	Fund balances brought forward 1 January 2023 £'000	Expenditure £'000	Transfers £'000	Fund balances carried forward 31 December 2023 £'000
<b>Charity and group</b>				
Fixed assets	3,356	(311)	34	3,079
Property and maintenance	34	-	1,000	1,034
Research	190	(46)	-	144
Education Research	-	-	-	-
Regions	245	9	-	254
Corporate Strategy Implementation Plan	78	(152)	138	64
Digital Transformation	442	(108)	119	453
HR and compliance	67	-	-	67
Brand strategy	36	(16)	-	20
Education policy review	-	-	340	340
	<b>4,448</b>	<b>(624)</b>	<b>1,631</b>	<b>5,455</b>

Designated Funds	Fund balances brought forward 1 January 2022 £'000	Expenditure £'000	Transfers £'000	Fund balances carried forward 31 December 2023 £'000
<b>Charity and group</b>				
Fixed assets	1,383	(73)	2,046	3,356
Property and maintenance	1,611	(54)	(1,523)	34
Research	86	(36)	140	190
Education Research	7	(7)	-	-
Regions	252	(7)	-	245
Corporate Strategy Implementation Plan	213	(137)	2	78
Digital Transformation	230	(11)	223	442
HR and compliance	87	(20)	-	67
Brand strategy	-	(18)	54	36
	<b>3,869</b>	<b>(363)</b>	<b>942</b>	<b>4,448</b>

## THE ROYAL TOWN PLANNING INSTITUTE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

### 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 were set aside by the Trustees to fund major repairs to Botolph Lane in 2021/22. The remaining balance is for future repairs and maintenance.

#### Research

During 2022, the Trustees allocated funds for the RTPI research programme for 2022-2024. The purpose of the Research Fund is to manage the delivery of the RTPI's research programme and matched funding where appropriate.

#### Regions

These reserves were accumulated under the previous regional funding arrangements, which ended in January 2018.

#### 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. £119k was added to the fund in 2023 and £108k of the allocated fund 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 2023

### 13. Outline Summary of Fund Movements (continued)

Restricted Funds	Fund balances brought forward 1 January 2023 £'000	Income £'000	Expenditure £'000	Gains/ (losses) £'000	Transfer £'000	Fund balances carried forward 31 December 2023 £'000
George Pepler International	52	–	–	–	–	52
Lichfield Memorial Lecture	13	–	(5)	–	–	8
Peter Suttie Award	7	–	–	–	–	7
Future Planners' Bursary Fund	1	–	–	–	–	1
MHCLG Future Planners Funds	–	–	–	–	–	–
Scottish Government Bursary Fund	15	–	–	–	–	15
Practitioner Research Fund	128	–	(10)	–	–	118
National Planning Framework 4 Engagement	17	–	(17)	–	–	–
Scottish Government Digital Planning 2022-23	134	153	(217)	–	–	70
Scottish Government Digital Planning 2021	6	–	(6)	–	–	–
Julie Cowan Memorial Trust	38	–	(1)	–	–	37
Prof A Hall Legacy	141	–	(2)	–	–	139
Other	7	374	(346)	–	–	35
<b>Planning Aid</b>						
Grants and Donations	110	–	(30)	–	–	80
West Midlands Planning Aid	25	–	–	–	–	25
Gypsy and Traveller Training	4	–	–	–	–	4
Regional Assembly	3	–	–	–	–	3
<b>Charity</b>	<b>701</b>	<b>527</b>	<b>(634)</b>	<b>–</b>	<b>–</b>	<b>594</b>
Michael Welbank Fund	49	–	(6)	–	–	43
RTPI Trust General Fund	300	9	(46)	21	–	284
<b>Group</b>	<b>1,049</b>	<b>536</b>	<b>(686)</b>	<b>21</b>	<b>–</b>	<b>920</b>

## THE ROYAL TOWN PLANNING INSTITUTE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

### 13. Outline Summary of Fund Movements (continued)

Prior year comparatives

Restricted Funds	Fund balances brought forward 1 January 2022 £'000	Income £'000	Expenditure £'000	Gains/ (losses) £'000	Transfer £'000	Fund balances carried forward 31 December 2022 £'000
George Pepler International	51	–	–	–	–	51
Lichfield Memorial Lecture	13	–	–	–	–	13
Peter Suttie Award	7	–	–	–	–	7
Future Planners' Bursary Fund	12	–	(11)	–	–	1
MHCLG Future Planners Funds	76	–	(76)	–	–	–
Scottish Government Bursary Fund	15	–	–	–	–	15
Practitioner Research Fund	128	–	–	–	–	128
National Planning Framework 4 Engagement	17	15	(15)	–	–	17
Scottish Government Digital Planning 2022-23	–	153	(19)	–	–	134
Scottish Government Digital Planning 2021	33	–	(27)	–	–	6
Julie Cowan Memorial Trust	39	–	(1)	–	–	38
Prof A Hall Legacy	–	141	–	–	–	141
Other	7	–	–	–	–	7
<b>Planning Aid</b>						
Grants and Donations	110	–	–	–	–	110
West Midlands Planning Aid	25	–	–	–	–	25
Gypsy and Traveller Training	7	–	–	–	–	7
<b>Charity</b>	<b>540</b>	<b>309</b>	<b>(149)</b>	<b>–</b>	<b>–</b>	<b>700</b>
Michael Welbank Fund	52	–	–	–	(3)	49
RTPI Trust General Fund	316	11	(13)	(17)	3	300
<b>Group</b>	<b>908</b>	<b>320</b>	<b>(162)</b>	<b>(17)</b>	<b>–</b>	<b>1,049</b>

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 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.

## THE ROYAL TOWN PLANNING INSTITUTE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

### 13. Outline Summary of Fund Movements (continued)

#### **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.

#### **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 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 funds 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. A review of the monies held in the restricted and the appropriate use of the remaining funds is ongoing.

#### **Gypsy and Traveller Training**

These funds are being held against future training activities in the context of current and emerging legislation.

#### **Scottish Government Digital Planning**

Funds were granted in 2020 and 2021 for research projects into the digital transformation of the Scottish planning system and further funding was awarded in 2023.

#### **Professor A Hall Legacy**

This legacy was received in 2022 without a restriction on its use so the Trustees agreed to use it to fund an annual lecture in Wales.

#### **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.



## THE ROYAL TOWN PLANNING INSTITUTE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

### 13. Outline Summary of Fund Movements (continued)

#### National Planning Framework 4 Engagement

These funds were granted in 2020 and 2022 to assist on the Scottish Government's National Planning Framework 4 initiative.

#### Julie Cowan Memorial Trust

This fund was donated to the Institute in 2021 in memory of Julie Cowens to be used to provide an annual bursary for the Young Planner of the Year.

### 14. Analysis of Group Net Assets Between Funds

	General Fund £'000	Designated Funds £'000	Restricted Funds £'000	Total 2023 £'000
Fixed assets	–	3,231	–	3,231
Listed investments	3,682	–	315	3,997
Current assets	4,348	2,251	605	7,204
Current liabilities	(3,195)	(29)	–	(3,224)
Net assets	<u>4,835</u>	<u>5,455</u>	<u>920</u>	<u>11,210</u>

#### Prior Year Comparatives

##### Restated

	General Fund £'000	Designated Funds £'000	Restricted Funds £'000	Total 2022 £'000
Fixed assets	–	3,356	–	3,356
Listed investments	3,417	–	322	3,739
Current assets	4,470	1,712	889	7,071
Current liabilities	(2,750)	(43)	–	(2,793)
Net assets	<u>5,137</u>	<u>5,025</u>	<u>1,211</u>	<u>11,373</u>

### 15. 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 2023 RSL had debtors of £2k (2022: £2k) and cash at bank of £9k (2022: £9k). Called up share capital was £1k (2022: £1k) and the profit and loss account balance was £10k (2022: £10k) giving total shareholders' funds of £11k (2022: £11k). There was no trading activity in the year (2022: none).

## THE ROYAL TOWN PLANNING INSTITUTE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

### 16. Operating Leases

<b>Charity and Group</b>	<b>2023</b>	<b>2022</b>
Amount charged in the year	<b>£'000</b>	<b>£'000</b>
Leasehold property	<b>31</b>	31
Equipment	<b>2</b>	2
<b>Total</b>	<b><u>33</u></b>	<u>33</u>

	<b>Property</b>	<b>Equipment</b>	<b>Property</b>	<b>Equipment</b>
Total commitment	<b>2023</b>	<b>2023</b>	<b>2022</b>	<b>2022</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Operating leases expiring within one year	<b>30</b>	<b>9</b>	30	9
Operating leases expiring between 2 and 5 years	<b>13</b>	<b>17</b>	43	17
	<b><u>43</u></b>	<b><u>26</u></b>	<u>73</u>	<u>26</u>

# THE ROYAL TOWN PLANNING INSTITUTE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

## 17. Prior Year Comparatives by Class of Fund

### CHARITY STATEMENT OF FINANCIAL ACTIVITIES

#### YEAR ENDED 31 DECEMBER 2022

	Notes	General Fund £'000	Designated Funds £'000	Restricted Funds £'000	Total 2022 £'000
<b>INCOME FROM:</b>					
<b>Legacies</b>		–	–	141	141
<b>Charitable activities</b>					
Membership subscriptions and fees		5,392	–	–	5,392
Grants and Sponsorship towards the promotion of spatial planning and membership		382	–	168	550
Support for members		1,572	–	–	1,572
Planning Aid		–	–	–	–
<b>Investments</b>	4	119	–	–	119
<b>Total income</b>		<b>7,465</b>	<b>–</b>	<b>309</b>	<b>7,774</b>
<b>EXPENDITURE ON:</b>					
<b>Charitable activities</b>					
Support for members and promotion of membership of the Institute		4,108	302	122	4,532
Promotion of spatial planning		2,620	61	27	2,708
Planning Aid		187	–	–	187
<b>Total expenditure</b>	5	<b>6,915</b>	<b>363</b>	<b>149</b>	<b>7,427</b>
Net income/(expenditure) before investment gains		<b>550</b>	<b>(363)</b>	<b>160</b>	<b>347</b>
Net (losses)/gains on investment assets		(491)	–	–	(491)
Net income/(expenditure)		<b>59</b>	<b>(363)</b>	<b>160</b>	<b>(144)</b>
Transfers between funds	13	(942)	942	–	–
<b>Net movement in funds</b>		<b>(883)</b>	<b>579</b>	<b>160</b>	<b>(144)</b>
<b>Reconciliation of funds</b>					
Fund balances at 1 January		6,749	3,869	540	11,158
<b>Fund balances at 31 December</b>		<b>5,866</b>	<b>4,448</b>	<b>700</b>	<b>11,014</b>