

**Planning Aid for Scotland
(A Company Limited by Guarantee)
Report and Financial Statements
For the Year Ended
31 March 2023**

Company Number: SC143209

Charity Number: SC021337

Planning Aid for Scotland

Report and Financial Statements For the Year Ended 31st March 2023

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Planning Aid for Scotland

Reference and Administrative Information

Company registration: SC143209
Company Limited by Guarantee

Charity registration: SC021337
Scottish Charity

Registered office and principal office address: 11/2b Tweeddale Court
14 High Street
Edinburgh
EH1 1TE

Directors:

The following served as directors during the year:

Present directors:

A Bury	
B Cummins	
C Cuthbertson	
J Frost	appointed 13/10/2022
M Hunter Blair	
D King	appointed 13/10/2022
J Paterson	appointed 13/10/2022
A Sim	appointed 13/10/2022
S Watson	

Former directors:

I Angus	resigned 13/10/2022
J Campbell KC	resigned 13/10/2022
N Devlin	resigned 13/10/2022
M Hinchion	resigned 5/12/2022
G Marchbank	resigned 13/10/2022
J Messer	resigned 13/10/2022

Chief Executive:

Johanna Boyd

Bankers:

The Co-operative Bank
1 Balloon Street
Manchester
M60 4EP

Independent Examiner:

Stanley Wynd ACIS FCIE
Granary Cottage
Macbiehill
West Linton
EH46 7AZ

Planning Aid for Scotland

Report of the Directors For the Year Ended 31 March 2023

The directors are pleased to present their report and the financial statements for the year ended 31 March 2023.

Structure, Governance and Management

Planning Aid for Scotland (known as PAS) is a company limited by guarantee, with the liability of members limited to £1 each. The company is governed by the terms of its Memorandum and Articles of Association and is a registered Scottish Charity.

Potential directors are selected and requested to join the board to achieve a balance of skills, geographical spread and gender balance. They are put forward for election at the Annual General Meeting of the company. The directors can appoint a director of the company at any time, either to fill a casual vacancy or as an addition to the existing directors, to hold office until the next following Annual General Meeting. The Royal Town Planning Institute is permitted to nominate one director.

There is an induction process for new directors who are provided with the company's Governance Manual, which comprehensively covers the duties of Board members.

The Board creates a strategic and policy framework for PAS and is ultimately responsible for ensuring that the organisation fulfils its statutory requirements. It focuses on strategic direction and vision rather than organisational management and service delivery. In achieving this, the Board's key consideration is the implementation of the organisation's charitable aims and objectives and strategy. Day-to-day management is delegated to the Chief Executive, Johanna Boyd.

The remuneration of key management personnel is reviewed annually, and any increase is proposed by the Staffing and Resources Committee and recommended to the full Board, using as a benchmark the salaries offered by other similar organisations in the sector.

The directors meet quarterly and receive monitoring performance and financial reports from the management. They are aware of the major risks affecting the charity and consider that, as far as possible, appropriate procedures are in place to mitigate those risks.

The Board is supported by two committees (Staffing & Resources and Governance & Audit) which advise the CEO and make binding recommendations to the Board. Their membership is made up only of Directors. The Governance & Audit Committee met on two occasions during 2022-23 to review the Risk Register and to conduct deep dives on selected risks. The Committee considers the annual accounts and advises the Board on selected risks.

The names of those who were directors during the year are shown on page 2 together with other reference and administrative information.

Objectives and Review of Activities

The objects of the company are:

- (i) To advance the education of the public by informing members of the public how the town and country planning system works and in particular how planning applications and appeals are made and determined and how local and strategic plans are prepared.
- (ii) To provide, to individuals and local groups who are unable to afford a planning consultant, free and professional advice, independent of local authorities, on particular town and country planning problems, issues or decisions.
- (iii) To explain to individuals or local groups the technical, administrative and legal matters associated with planning and environmental problems, issues or decisions and to assist individuals and local groups to participate constructively in the planning process.
- (iv) To help individuals and local groups to gain knowledge and confidence to pursue effectively their own participation in town and country planning and related issues.

Planning Aid for Scotland

Report of the Directors For the Year Ended 31st March 2023 (continued)

Objectives and Review of Activities (continued)

Scottish Government Funded Activity

For 2022-23 the newly amalgamated Planning, Architecture and Regeneration Division of the Scottish Government has continued to grant Planning Aid Scotland (PAS) £300,000 to support people by providing information and advice on the Scottish planning system and to promote awareness of forthcoming policy and legislative changes. PAS assists meeting Government outcomes by working with seldom heard groups to build

their capacity to participate and engage in the planning process. In addition to the advice service, PAS provides training to communities, and interest groups. PAS provides training to its volunteers to support all these services.

Over the course of the year PAS advice service staff and volunteers dealt with over a thousand cases from individuals and a range of community groups – charities and social enterprises, community councils, residents' groups, development trusts and business startups.

All staff and volunteers providing advice to members of the public are fully qualified members of the RTPI, but in order to support planners earlier in their careers, PAS has established a mentoring scheme. The scheme pairs more experienced MRTPI planners with licentiates who are looking to build up their knowledge and experience.

PAS received a number of requests from community councils, who have a statutory role in the planning system, to deliver introductory talks on the planning system. These talks are often delivered by experienced volunteers.

PAS provides training for its volunteers on a wide range of topics – from 20 minute neighbourhoods, and planning, placemaking and health to events on challenging planning decisions and householder development in the countryside. Holding events online maximises the attendance from volunteers all over Scotland.

Social Enterprise Activity

PAS supplements the core grant income by undertaking various projects and offering training events. While more face-to-face events are beginning to reappear, online events are proving very effective in reaching a wider audience in many engagements.

The Paths for All funded Sustaining Choices project ran throughout 2022-23 helping a total of six communities across Scotland to produce active travel plans for their neighbourhoods.

In 2022 PAS worked with Scottish Borders Council to deliver a number of workshops around placemaking with area partnerships in the region.

PAS has built up a reputation for working with children and young people and has carried out engagement work with children and young people on behalf of Fife Council, for Play Scotland and for Pittenweem Community Council.

Fife Council also approached PAS to work with the Gypsy Traveller & Travelling Showpersons community, another seldom heard group with whom PAS has previously worked, to gather their views on the Council's upcoming Local Development Plan.

The introduction of Local Place Plans under the Planning (Scotland) Act 2019 has sparked a lot of interest among communities and PAS is receiving an increasing number of requests for assistance. In 2022-23 Fife Council asked PAS to support their rural communities to build up capacity to decide whether to submit Local Place Plans.

Other smaller projects with which PAS assisted included conducting a community survey in Pittenweem, assisting Merchiston Community Council in Edinburgh with a project to create a better environment for active travel in the area, and the coding and analysis of data collected by the community in Largo.

Planning Aid for Scotland

Report of the Directors For the Year Ended 31st March 2023 (continued)

Objectives and Review of Activities (continued)

PAS continues to provide training for elected members, for community groups and for a number of other organisations who have approached us over the year. These events are delivered, either on-line or in person, by staff, assisted by volunteers.

Over the course of the year several sessions on SP=EED, PAS's practical guide to undertaking effective community engagement in planning, were delivered to a range of clients.

PAS has also produced a Guide to the Community Delivery of Local Place Plans and this is available on the PAS website.

The PAS website was updated and relaunched during 2022-23.

Consultations

After a flurry of activity around NPF4, this was a quieter year in terms of consultation responses. PAS did, however, submit a response to the Scottish Parliament's Citizen Participation & Public Petitions Committee on the issue of increasing the ability of communities to influence planning decisions for onshore windfarms.

Scottish Alliance for People and Places

The Alliance, originally set up in 2017 to influence the Planning (Scotland) Act 2019, met in June 2022 under the chairmanship of Rt Hon Henry McLeish. While members appear keen to continue, the future role and direction of the SAPP is under active consideration.

Conferences and Webinars

PAS staff contributed to a number of conferences over the year including Historic Environment Scotland's Community Heritage Conversations Event: Your Voice & Placemaking and the DTAS conference where a place-making workshop was delivered. PAS held a webinar on Creating Better Places for Scotland's Gypsy/Traveller Communities.

Staff, Volunteers and Associates

2022 saw the departure of Petra Biberbach, PAS's first chief executive who had held the post since 2005. Johanna Boyd commenced in the chief executive role in October 2022.

Throughout most of the year a total of ten staff (7.5 fte) were employed.

PAS volunteers give their time, knowledge and expertise to help individuals and community groups. They are involved in providing advice, delivering training, working with young people and facilitating community engagement.

The PAS Associates scheme provides a means of deploying, over a short-term period, specialists with experience, knowledge and skills that complement those of PAS volunteers and staff. Associates are drawn from the existing volunteer pool. They usually operate alongside PAS volunteers and staff and act in the same independent and impartial manner.

Financial Review and Reserves Policy

Income and expenditure for the year is set out in the Statement of Financial Activities (the SOFA) on page 9 and in the accompanying notes to the accounts.

Core grant income from Scottish Government was £300,000, the same as for the previous year. Total income was £494,349, up 7% from the previous year. Total expenditure was £466,380, an increase of 9% on the previous year.

Planning Aid for Scotland

Report of the Directors For the Year Ended 31st March 2023 (continued)

Financial Review and Reserves Policy (continued)

Details of the grant income and donations are shown in note 1 on page 13. Grant funding comes from the Directorate for Local Government and Housing, Planning, Architecture and Regeneration Division of the Scottish Government and is consolidated funding towards covering the core activities. Scottish Government funding has been confirmed as £300,000 for the year ended 31 March 2024.

Expenditure is analysed by activity in the SOFA and a detailed breakdown is shown in notes 2 and 3 on page 13. Staff costs are the main item of expenditure, representing 79% of total expenditure. Total staff costs increased by 5% on the previous year, excluding defined benefit pension scheme remeasurements.

Following a covenant assessment carried out by The Pensions Trust (now TPT Retirement Solutions) in March 2010, which concluded that PAS may be unable to bear the risk of continuing to participate in the CARE scheme's defined benefit section and following their recommendation, PAS moved to a new contracted-in defined contribution section of the scheme from April 2011. Since 2016, PAS staff participate in the Flexible Retirement Plan offered by TPT Retirement Solutions. Further information on the scheme and on the currently assessed deficit funding liability for additional contributions to be paid to the scheme can be found in note 14 to the accounts.

Net income before pension deficit re-measurement was £26,413 for the year vs £28,293 for the previous year.

The year-end net reserve position (excluding pension reserve) increased to £169,144 (2022: £148,176).

The targeted reserves position is to maintain a level equivalent to at least three months of core operating costs. This level continues to be achieved.

Under the Charities SORP (FRS 102), the charity must recognise the defined benefit pension scheme liability in the accounts which represents the charity's agreed deficit funding arrangement. The trustees have not taken this into account when assessing the reserves position, as this is an actuarial estimate which varies each year and is not within the control of the charity. The liability calculated as at 31 March 2022 was £34,245, this decreased to £27,244 as at 31 March 2023.

Going concern statement

Core Scottish Government funding has been confirmed until at least 31 March 2024. Financial scenario planning is undertaken to assess and monitor income on a regular basis and to allow reviews of costs to be undertaken promptly, if required. Taking these factors into account, along with existing reserves and available cash funds, the directors remain satisfied that the charity will be able to continue to operate for at least 12 months from the date these financial statements are approved and that it is appropriate that the accounts are prepared on a going concern basis.

Principal risks and uncertainties and steps to mitigate against them

PAS continues to seek out funding and work opportunities from a variety of different sources in order to reduce reliance on funding from one single funder. An example of this is PAS recently being appointed to the Scottish Borders Council Place Making Framework for the development of Place Plans. This is the first time PAS has been appointed to such a framework.

PAS is aware of other organisations seeking to work in the place agenda and is confident that its reputation, experience and delivery model continues to allow it to thrive. PAS continues to seek out opportunities to work in partnership with others in an increasingly busy marketplace. The organisation's risk register is periodically updated to reflect financial and funding risks and is reviewed by the Board and by the Governance and Audit committee.

Planning Aid for Scotland

Report of the Directors For the Year Ended 31st March 2023 (continued)

Plans for the future

PAS has undergone a review of its strategic priorities which has included operationalising the priorities under four headings: (i) to advocate for inclusive participation; (ii) to mainstream community-led planning; (iii) to address the climate emergency and (iv) to develop as a learning organisation.

Examples of the operational activities being undertaken to fulfil these priorities include: (i) increasing Advice Service enquiries from deprived areas; (ii) developing the PAS Local Place Plan Centre of Excellence; (iii) ensuring Advice Service cases are tagged with a 'climate' category and working in partnership with climate focused organisations; and (iv) designing and delivering a diverse programme of learning and development opportunities for staff, volunteers and other stakeholders.

PAS is planning a year of celebrations to mark its 30 year anniversary. This will include refreshing its brand, logo and communications strategy.

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved by the Board of Directors on 27 July 2023 and signed on its behalf:

Caroline Cuthbertson

**C Cuthbertson
Director**

Independent Examiner's Report To the Directors of Planning Aid for Scotland

I report on the accounts of Planning Aid for Scotland for the year ended 31 March 2023.

Respective responsibilities of directors and examiner

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

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Stanley Wynd

Stanley Wynd ACIS FCIE

Date: 30/8/23

Granary Cottage
Macbiehill
West Linton
EH46 7AZ

Planning Aid for Scotland

Statement of Financial Activities (including Income & Expenditure Account) For the Year Ended 31 March 2023

Income from:	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<i>Donations and legacies:</i>					
Core grants & donations	1	310,949	-	310,949	310,942
<i>Charitable activities:</i>					
Project grants	1	5,000	50,000	55,000	69,266
Fee income		128,262	-	128,262	79,075
<i>Investments:</i>					
Bank interest		138	-	138	33
Total income		<u>444,349</u>	<u>50,000</u>	<u>494,349</u>	<u>459,316</u>
Expenditure on:					
<i>Charitable activities:</i>					
Advice & Information Service	2	127,375	-	127,375	108,918
Training and Other Programmes		290,561	50,000	340,561	322,105
Pension deficit - remeasurement		(1,556)	-	(1,556)	(1,478)
Total expenditure		<u>416,380</u>	<u>50,000</u>	<u>466,380</u>	<u>429,545</u>
Net income / (expenditure)		27,969	-	27,969	29,771
Transfers between funds		-	-	-	-
Net movement in funds		<u>27,969</u>	<u>-</u>	<u>27,969</u>	<u>29,771</u>
Reconciliation of funds:					
Total funds brought forward		<u>113,931</u>	<u>-</u>	<u>113,931</u>	<u>84,160</u>
Total funds carried forward	10	<u><u>141,900</u></u>	<u><u>-</u></u>	<u><u>141,900</u></u>	<u><u>113,931</u></u>
Note					
Net income before pension remeasurement		<u>26,413</u>	<u>-</u>	<u>26,413</u>	<u>28,293</u>

The notes on pages 11 to 18 form part of these financial statements.

Planning Aid for Scotland

Balance Sheet at 31 March 2023

	Note	2023 £	2022 £
Fixed Assets	5		
Intangible assets		9,721	19,157
Tangible assets		<u>1,470</u>	<u>4,513</u>
		<u>11,191</u>	<u>23,670</u>
Current Assets			
Debtors	6	16,748	25,040
Cash at bank and in hand		<u>180,309</u>	<u>133,040</u>
		<u>197,057</u>	<u>158,080</u>
Creditors:			
Amounts due within one year	7	<u>45,523</u>	<u>39,806</u>
Net Current Assets		<u>151,534</u>	<u>118,274</u>
Total net assets / (liabilities)		162,725	141,944
Liabilities: amounts due after more than one year		20,825	28,013
Total net assets / (liabilities)		<u><u>141,900</u></u>	<u><u>113,931</u></u>
Funds of the charity			
Restricted funds	10	-	-
Unrestricted funds	10	169,144	148,176
Unrestricted funds - defined benefit pension reserve		<u>(27,244)</u>	<u>(34,245)</u>
Total Funds	11	<u><u>141,900</u></u>	<u><u>113,931</u></u>

For the year ending 31st March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts
- these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts on pages 9 to 18 were approved by the directors on 27 July 2023 and signed on their behalf by:

Caroline Cuthbertson

C Cuthbertson
Director

The notes on pages 11 to 18 form part of these financial statements.

Planning Aid for Scotland

Notes to the Accounts

For the Year Ended 31 March 2023

Accounting policies

Basis of accounting

The financial statements have been prepared under the historic cost convention and 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 applicable in the UK and Republic of Ireland (FRS 102)' - (referred to as 'the Charities SORP'), the 'Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS 102), the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015. The charity constitutes a public benefit entity as defined by FRS 102.

Going concern

The financial statements have been prepared on a going concern basis. The directors have assessed the charitable company's ability to continue as a going concern and have reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing these financial statements and are satisfied that no significant uncertainties exist in respect of going concern.

Accounting estimates

The directors do not consider there are any areas of the financial statements where significant judgements are being carried out.

Income

Grants and donations are recognised in full in the Statement of Financial Activities in the period in which they are receivable, which is when the charity becomes entitled to the income, it is probable that it will be received and the amount can be measured reliably. Where a grant or donation is received for a specific purpose, it is included within restricted income and any unexpended portion carried forward as a restricted fund. Where grants are specifically made for the performance of charitable activities in a period subsequent to the year-end, they are deferred and excluded from the Statement of Financial Activities. Grants received for capital expenditure are recognised in the Statement of Financial Activities and subsequently released annually over the expected life of the relevant asset by equal instalments. Fee income is only included once the charity has provided the related services or met the performance related conditions. Amounts relating to periods falling after the year end are deferred into the next accounting period.

Expenditure

All expenditure is accounted for on an accruals basis and recognised when there is a legal or constructive obligation to pay for expenditure, it is probable that settlement is required, and the amount of the obligation can be measured reliably.

Charitable activities include expenditure associated with meeting the charity's primary objectives and include both the direct costs and the support costs related to these activities. Included within support costs are governance costs, which are those of a constitutional, strategic, or statutory nature with respect to the general running of the charity, rather than day to day management.

Intangible fixed assets and amortisation

Intangible fixed assets are initially capitalised at cost. Amortisation is calculated by the straight line method to write off the cost of the assets over their estimated useful lives, less residual value at the following rate:

Database: 33% per annum

Tangible fixed assets and depreciation

Tangible fixed assets are initially capitalised at cost. Depreciation is calculated by the straight line method to write off the cost of fixed assets over their estimated useful lives, less residual value, at the following rate:

Computer equipment: 33% per annum , Office equipment & furniture: 20% per annum

Planning Aid for Scotland

Notes to the Accounts

For the Year Ended 31 March 2023

Accounting policies (continued)

Debtors

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any discounts due

Creditors and provisions

Creditors and provisions are recognised, at settlement amount, where the charity has a present obligation resulting from a past event, which is likely to result in the transfer of funds to a third party, and the amount due can be measured or estimated reliably.

Financial instruments

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

Fund Accounting

Unrestricted funds are general funds that arise from grants and donations without a specified purpose and other income generated and are available to be used for any of the objects of the charity at the discretion of the directors. Restricted funds are to be used for specific purposes as laid down by the donor or funder. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

Planning Aid for Scotland

Notes to the Accounts (continued)

1. Income	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Core grants & donations:				
Scottish Government	300,000	-	300,000	300,000
SG Database Grant	5,500	-	5,500	5,500
RTPI Scotland	5,000	-	5,000	5,000
Donations & fundraising	449	-	449	442
Total core grants & donations	310,949	-	310,949	310,942
Project grants:				
Paths For All	-	50,000	50,000	30,000
Zero Waste Research	-	-	-	14,250
Morvern Community	5,000	-	5,000	25,016
Total project grants	5,000	50,000	55,000	69,266

2. Charitable activities	Advice and information	Training/other programmes	Total 2023	Total 2022
	£	£	£	£
Staff costs (note 4)	58,315	160,135	218,450	223,559
Consultancy fees	1,819	4,481	6,300	2,550
Events and workshops	-	16,283	16,283	19,449
Travel, training & meetings	1,986	4,893	6,879	4,313
Publicity & information	4,136	4,136	8,272	2,436
Other expenditure	59	147	206	208
Support costs (note 3)	47,001	115,784	162,785	137,377
Governance costs (note 3)	13,630	33,575	47,205	39,653
Total	126,946	339,434	466,380	429,545

3. Governance and support costs	Governance costs	Support costs	Total 2023	Total 2022
	£	£	£	£
Staff costs	44,826	105,374	150,200	127,794
Premises costs	-	13,867	13,867	(5,741)
Office running costs	-	21,671	21,671	26,622
Subscriptions & insurance	-	7,498	7,498	7,338
Depreciation	-	14,375	14,375	14,573
AGM and Board expenses	469	-	469	1,494
Accounts & independent examination	1,910	-	1,910	-
Auditor's remuneration	-	-	-	4,950
Total	47,205	162,785	209,990	177,030

Planning Aid for Scotland

Notes to the Accounts (continued)

4. Staff costs

	2023	2022
	£	£
Cost of staff directly engaged on charitable activities	218,450	223,559
Management and admin staff included in support costs	<u>150,200</u>	<u>127,794</u>
	368,650	351,353
	2023	2022
	£	£
Wages & salaries	313,394	296,858
Social security costs	26,794	24,244
Pensions costs - annual employer contributions	<u>30,018</u>	<u>31,729</u>
	370,206	352,831
Remeasurement adjustments - defined benefit scheme	<u>(1,556)</u>	<u>(1,478)</u>
Total staff costs	<u>368,650</u>	<u>351,353</u>

The average number of employees in the year was 10 (2022 - 10).

In the year to 31 March 2023, no members of staff had emoluments over £60,000 (2022: 1 between £80,000 and £90,000), excluding employer National Insurance.

The total amount of employee benefits received by key management personnel was £94,140 (2022: £90,277), including employer National Insurance and employer pension contributions.

Volunteers assisted the staff with the delivery of advice, community engagement and training services.

5. Fixed Assets

	Intangible assets	Computer equipment	Office equipment	Total
Cost:	£	£	£	£
At 1 April 2022	28,593	39,238	4,427	72,258
Additions	-	<u>1,896</u>	-	<u>1,896</u>
At 31 March 2023	28,593	41,134	4,427	74,154
Depreciation:				
At 1 April 2022	9,436	34,725	4,427	48,588
Charge for period	<u>9,436</u>	<u>4,939</u>	-	<u>14,375</u>
At 31 March 2023	<u>18,872</u>	<u>39,664</u>	<u>4,427</u>	<u>62,963</u>
Net Book Value:				
At 31 March 2023	9,721	1,470	-	11,191
At 31 March 2022	<u>19,157</u>	<u>4,513</u>	-	<u>23,670</u>

6. Debtors

	2023	2022
	£	£
<i>Amounts falling due within one year:</i>		
Trade debtors	10,400	19,450
Prepayments and accrued income	<u>6,348</u>	<u>5,590</u>
	<u>16,748</u>	<u>25,040</u>

Planning Aid for Scotland

Notes to the Accounts (continued)

7. Creditors	2023	2022
<i>Amounts falling due within one year:</i>	£	£
Trade creditors	5,957	690
Tax & social security	7,181	6,398
Pension deficit reduction plan payments	6,419	6,232
Accruals	10,397	11,874
Deferred income	10,535	11,000
Other creditors	5,034	3,612
	<u>45,523</u>	<u>39,806</u>

8. Deferred income	2023	2022
<i>Movement in deferred income account:</i>	£	£
Balance at 1 April 2022	11,000	20,750
Added in current year	5,035	11,000
Released to income from previous year	(5,500)	(20,750)
Balance at 31 March 2023	<u>10,535</u>	<u>11,000</u>

Deferred income comprises fees received in advance for providing services in the following accounting year.

9. Audit, independent examination and other financial service fees	2023	2022
	£	£
Remuneration of auditor	-	4,026
Remuneration of independent examiner	500	-
Accountancy and other services	2,401	924

10. Movement on Funds	At 01/04/22	Incoming Resources £	Outgoing Resources £	Transfers £	At 31/03/23
<i>Restricted funds:</i>					
Paths For All - Sustaining Choices	(a) -	50,000	(50,000)	-	-
Total restricted funds	-	50,000	(50,000)	-	-
<i>Unrestricted funds:</i>					
Fixed assets fund	(b) 23,670	-	(14,375)	1,896	11,191
Pension reserve	(c) (34,245)	-	7,001	-	(27,244)
General fund	124,506	444,349	(409,006)	(1,896)	157,953
Total unrestricted funds	113,931	444,349	(416,380)	-	141,900
Total funds	<u>113,931</u>	<u>494,349</u>	<u>(466,380)</u>	<u>-</u>	<u>141,900</u>

Planning Aid for Scotland

Notes to the Accounts (continued)

Notes to the funds:

- (a) Paths For All - grant for Sustaining Choices project supporting communities to create active travel and sustainable action plans.
- (b) The Fixed Asset fund represents the net book value of tangible fixed assets. The cost of assets purchased is transferred into the fund and annual depreciation is charged to the fund.
- (c) The Pension Reserve fund represents funds set aside to repay the charity's defined benefit pension scheme liability as set out in note 14.

11. Analysis of Net Assets Between Funds

	Restricted Funds	Unrestricted Funds	Total Funds
	£	£	£
Fixed assets	-	11,191	11,191
Current assets	-	197,057	197,057
Current liabilities	-	(45,523)	(45,523)
Long term liabilities	-	(20,825)	(20,825)
Net assets at 31 March 2023	<u>-</u>	<u>141,900</u>	<u>141,900</u>

12. Financial commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2023	2022
	£	£
Expiring within:		
One year	7,978	8,861
Two to five years	719	6,300
	<u>8,697</u>	<u>15,161</u>

13. Related party transactions

Payments totalling £1,800 were made to one director of the company, for consultancy services (2022: £2,550 - 1 director). These payments are provided for in the Memorandum and Articles of Association. No remuneration was paid to any other director. Travel expenses totalling £29 were reimbursed to one director during the year (2022: £Nil) .

14. Defined Benefit Pension Scheme

The company participates in the TPT Retirement Solutions - Career Average Revalued Earnings ("CARE") Pension Scheme , a multi-employer scheme which provides benefits to some 37 non-associated employers. The scheme is a defined benefit scheme in the UK.

Planning Aid for Scotland

Notes to the Accounts (continued)

14. Defined Benefit Pension Scheme

It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2016. This valuation showed assets of £60.45m, liabilities of £85.3m and a deficit of £24.86m.

A full actuarial valuation for the scheme was carried out at 30 September 2019. This valuation showed assets of £79m, liabilities of £93.9m and a deficit of £14.9m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2021 to 30 September 2027:

£1,530,000 per annum (payable monthly and increasing by 3.0% each year on 1st April)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

	31-Mar-23	31-Mar-22	31-Mar-21
	(£s)	(£s)	(£s)
Present value of provision	<u>27,244</u>	<u>34,245</u>	<u>41,399</u>
Reconciliation of opening and closing provisions:		31-Mar-23	31-Mar-22
		(£s)	(£s)
Provision at start of period		34,245	41,399
Unwinding of the discount factor (interest expense)		787	375
Deficit contribution paid		(6,232)	(6,051)
Remeasurements - impact of any change in assumptions		(1,556)	(1,478)
Provision at end of period		<u>27,244</u>	<u>34,245</u>
Amount of deficit reduction payments due within one year (note 7)		6,419	6,232
Amounts due after more than one year		<u>20,825</u>	<u>28,013</u>
Provision at end of period		<u>27,244</u>	<u>34,245</u>

Planning Aid for Scotland

Notes to the Accounts (continued)

14. Defined Benefit Pension Scheme (continued)

Assumptions

	31-Mar-23	31-Mar-22	31-Mar-21
	% per annum	% per annum	% per annum
Rate of discount	<u>5.18</u>	<u>2.55</u>	<u>0.98</u>

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

15. Statement of Financial Activities - Comparative figures by class for the year ended 31 March 2022

	Unrestricted Funds	Restricted Funds	Total 2022
	£	£	£
Income from:			
<i>Donations and legacies:</i>			
Core grants & donations	310,942	-	310,942
<i>Charitable activities:</i>			
Project grants	25,016	44,250	69,266
Fee income	79,075	-	79,075
<i>Investments:</i>			
Bank interest	33	-	33
Total	<u>415,066</u>	<u>44,250</u>	<u>459,316</u>
Expenditure on:			
<i>Charitable activities:</i>			
Advice & Information Service	94,668	14,250	108,918
Training and Other Programmes	292,105	30,000	322,105
Pension deficit - remeasurement	(1,478)	-	(1,478)
Total	<u>385,295</u>	<u>44,250</u>	<u>429,545</u>
Net income / (expenditure)	29,771	-	29,771
Transfers between funds	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds	29,771	-	29,771
Reconciliation of funds:			
Total funds brought forward	<u>84,160</u>	<u>-</u>	<u>84,160</u>
Total funds carried forward	<u>113,931</u>	<u>-</u>	<u>113,931</u>