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**COMPANY NO: SC143209**

**CHARITY NO: SC021337**

# PLANNING AID FOR SCOTLAND

# REPORT AND FINANCIAL STATEMENTS

# FOR THE YEAR ENDED 31 MARCH 2026

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**PLANNING AID FOR SCOTLAND**

**REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026**


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Planning Aid Scotland

**PLANNING AID FOR SCOTLAND**

**REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026**

## REFERENCE AND ADMINISTRATIVE INFORMATION

| | |
|---|---|
| **Company registration:** | SC143209<br>Company Limited by Guarantee |
| **Charity registration:** | SC021337<br>Scottish Charity |
| **Principal Office** | 11/2b Tweeddale Court<br>14 High Street<br>Edinburgh<br>EH1 1TE |
| **Board Members** | A Sim (Resigned 23.10.2025)<br>A Sutherland (Resigned 23.10.2025)<br>M Hunter Blair (Resigned 23.10.2025)<br>D King (Resigned 23.10.2025)<br>I Paton (Resigned 23.10.2025)<br>J Frost (Resigned 23.10.2025)<br>J Paterson<br>A Doidge<br>A Tordoff (Resigned 20.07.2026)<br>P Clifford<br>R Wolstenholme<br>R Young<br>J Halawi (Appointed 23.10.2025)<br>D Sharp (Appointed 23.10.2025)<br>J Weir (Appointed 23.10.2025)<br>G Dick (Appointed 23.10.2025)<br>T Thomson (Appointed 23.10.2025)<br>J Wells (Appointed 30.07.2026) |
| **Chief Executive:** | Johanna Boyd (Resigned 23.10.2025)<br>Cherie Morgan (Appointed 02.02.2026) |
| **Bankers** | The Co-operative Bank<br>1 Balloon Street<br>Manchester<br>M60 4EP |
| **Independent Examiner's** | Wbg Services LLP<br>168 Bath Street<br>Glasgow<br>G2 4TP |

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**PLANNING AID FOR SCOTLAND**

**Report of the Trustees for the year ended 31 March 2026**

The Trustees present their annual report and financial statements of the charity for the period ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's memorandum and articles of association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, the Companies Act 2006 and 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).

**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.

To carry out these objects, we published our Strategic plan 2025-2028, setting out our strategic objectives for the next 3 years.




This report sets out progress against each of these objectives.

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**PLANNING AID FOR SCOTLAND**

**Report of the Trustees for the year ended 31 March 2026**

**Objectives and Review of Activities**

**Introduction**

2025/26 has been a significant year as, alongside delivery, we adopted a new organisational strategy. This has sharpened our focus and helped us clarify where we can have the greatest impact. A further milestone was the signing of a Memorandum of Understanding with the other Planning Aid organisations across the UK, strengthening collaboration through the new Planning Aid National Network (PANN).

Across the year we supported thousands of people, including through more than 900 Advice Service cases, and worked in every council area in Scotland, as well as with both National Parks.

We also responded to emerging needs. As more people contacted us about energy consent cases, we developed new resources and training to help communities understand the process and engage with it more confidently.

All of this took place against a challenging backdrop, with financial pressures across the charity sector continuing to strain resources. Our social enterprise activity remains an important part of how we respond to this environment. None of this work would be possible without our dedicated staff, Board of Directors, volunteers, funders and partners, and we extend particular thanks to the Scottish Government for its continued core grant funding in support of our charitable and educational objectives.

During this year, we welcomed new members to both our team and Board and said a fond farewell to Jenny Pendreigh, Support Services Manager, 20+ years with us, and to Johanna Boyd, Chief Executive for the previous 3 years.

**Inclusive Participation**
We help people understand and take part in the decisions that shape their places - through free, impartial advice and accessible resources funded by the Scottish Government, that turn a complex system into something people can navigate with confidence.

**Advice Service**

| | | |
|---|---|---|
| 905<br>cases in 2025/26 | 966<br>enquiries received | 100%<br>answered within 48 hours |

Our free, impartial and confidential Advice Service, gives people clear, independent guidance on planning issues - reaching every part of Scotland and both National Park authorities. Enquiries came from individuals (around 81%), community groups and organisations, and business start-ups and social enterprises.

The impact is clear: people came to us unsure, overwhelmed or unable to access paid advice, and left with clarity, confidence and practical next steps. The service plays an important role in addressing gaps in public understanding, ensuring people have accurate information when they need it most.

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**Objectives and Review of Activities (continued)**

Enquiries this year reflected some of the most pressing issues facing places today, from renewable energy and church conversions to sustainable transport, coastal resilience and community-led planning.

Reach across Scotland (by region):

- Greater Glasgow & Clyde Valley – 276
- Tayside, Central & Fife – 219
- Edinburgh & Lothians – 139
- Highlands & Islands – 119
- Dumfries & Galloway and Scottish Borders – 83
- Ayrshire – 38
- Aberdeen & Northeast – 27
- National Parks – 4

98% of clients were satisfied or very satisfied with the support they received.

> "What a service for people trying to navigate planning especially if, like us, you are all volunteers with limited resources, knowledge and time."
>
> — Director, Samaritans of Inverness SCIO

**Resources**
We provide free, accessible guides, toolkits and information sheets that help individuals and communities navigate regulations, prepare Local Place Plans, understand their rights and take part in decisions about their places. We are continuing to review and update our suite of information sheets to keep them clear and current, covering topics from development management and material considerations to listed buildings, enforcement, planning appeals and planning for young people.

A key addition was a new information sheet on the renewable energy consenting process, developed in response to growing public interest as Scotland's wind, solar, hydro and battery storage sectors expand.

**Community-Led Planning**
We help communities move from having a say to shaping the plans that guide their places – building the confidence, skills and structures to set out what matters to them.

**Local Place Plans**
Local Place Plans shift where planning begins. Instead of starting with proposals and asking communities to respond, they begin with communities setting out what matters to them. Introduced through the Planning (Scotland) Act 2019, they give communities a formal route to propose how land should be used – proposals that planning authorities must then take into account. For communities, where change can have a lasting impact, that influence matters.

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**Objectives and Review of Activities (continued)**

**From vision to validated plan: Morvern**
Morvern's community-led planning journey began with Live Life Morvern, the Community Vision and Action Plan developed with support from Planning Aid Scotland, which was named overall winner at the Scottish Planning Innovation Awards. With our continued support, the community has since turned those ambitions into spatial proposals through the Morvern Local Place Plan. The plan was completed in March 2026 and registered by The Highland Council in April 2026. It shows how community-led planning can move from vision to action, giving local priorities a stronger route into future decisions about the area.

The Gairloch Local Place Plan was also validated by Highland Council in April 2025.

**Building capacity across Shetland**
With funding secured by Shetland Islands Council from the UK Government, we led a capacity-building programme helping more than 20 community groups across 18 areas of Shetland gain the knowledge, confidence and practical skills to prepare their own Local Place Plans. For many groups it was their first time engaging directly with the planning system. Through training, mentoring, peer-learning sessions and pre-submission checks, groups moved from asking “where do we start?” to actively drafting proposals

**Understanding what communities need**
Our national Local Place Plans Community Survey gathered the experiences of communities preparing, submitting, or choosing not to progress a plan, identifying what works and where more support is needed. The findings were presented to the national Community Action Plan and Local Place Plan Working Group, hosted by the Improvement Service, reaching around 60 participants and helping ground national discussion in real community experience.

**Community Action Plans: active travel**
Through Sustaining Choices – our community-led active travel programme, funded by Walking Scotland through the Smarter Choices, Smarter Places fund – we helped communities develop Local Walking, Wheeling and Cycling Action Plans. This year’s phase worked with Ruthrieston, Fa’side, Eskdalemuir and Kelty, with the resulting plans reflecting the views of more than 650 people. This fund has now ended.

**Learning and Innovation**
We build the knowledge, confidence and skills people need to take part in planning – and we keep learning, adapting and bringing new approaches to our own work.

**Training and mentoring**
Our training reached thousands of people across Scotland this year, with participants from every local authority area – decision-makers, elected members, public bodies, charities, community councillors, community groups and members of the public. Delivered by chartered planners and engagement specialists, our sessions go beyond explaining the system: participants leave with clearer routes into planning and the confidence to use that knowledge in practice, and consistently describe our training as engaging, clear and confidence-building.

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**PLANNING AID FOR SCOTLAND**

**Report of the Trustees for the year ended 31 March 2026**

**Objectives and Review of Activities (continued)**

**Community Engagement Skills Training**
Our flagship programme, based on the SP=EED® framework (Successful Planning = Effective Engagement and Delivery), supports participants to design, deliver and evaluate engagement that is meaningful, inclusive and responsive to local context. This year three full-day workshops trained 38 people from planning authorities, energy companies, active travel and community organisations, rural businesses and more.

**Supporting Community Councils**
We delivered training to members of more than 100 community councils, helping local volunteers – who bring strong local knowledge but often little planning experience – take part with more confidence. Support focused on four areas: understanding the planning system and the role of communities; responding to planning applications; Local Place Plans and community-led planning; and energy consents and community energy. Feedback from our community energy workshop was overwhelmingly positive.

**Community capacity for renewable energy and planning**
Funded by the Scottish Government through the National Planning Hub, this programme of 22 online sessions helped people engage more confidently with renewable energy proposals and prepare community-led plans. Demand far exceeded expectations: the programme drew 2,147 registrations, with waiting lists common. Where asked, 43% of attendees were representing a community organisation, and participants rated the sessions an average of 4.2 out of 5. Most said they had learned something new and felt better equipped to support and engage their communities.

**Developing the next generation of planners**
Our Graduate Training Scheme, run twice this year, responds to a recognised gap between academic study and the practical skills early-career planners need. This initiative also supports our volunteer activity and is supported by the Scottish Government. Professionals and mentors supported graduates to build confidence and career direction in two phases – learning from experienced planners across the sector, and through interactive skills sessions.

Our Licentiate Training Scheme pairs early-career planners with experienced mentors to respond to real Advice Service cases – typically one a month over six months. This mentoring approach maintains high-quality advice while developing confident, well-supported professionals, and this year we supported five licentiates from backgrounds spanning development management, policy and private consultancy.

> "This diversity clearly demonstrates that a one-size-fits-all approach is not effective in planning - one of the most valuable lessons I took away."
>
> — Licentiate Training Scheme participant

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**PLANNING AID FOR SCOTLAND**

**Report of the Trustees for the year ended 31 March 2026**

**Objectives and Review of Activities (continued)**

**Volunteering**
Our Volunteer Network of more than 400 built environment professionals and supporters gave over 800 hours this year, strengthening every area of our work – from Advice Service cases and training delivery to Local Place Plan support in Shetland. Highlights included our first Digital Mapping Hackathon, a hybrid QGIS workshop where volunteer teams explored what makes a good place to live, and our Meet the Volunteer campaign celebrating their expertise and stories.

> "This role has been so much more than volunteering; it's been a chance to learn, grow, and make a meaningful difference."
>
> — Arushee Patnaik, a Graduate Town Planner and Planning Aid Scotland volunteer

**Elected Member Training**
We worked with the Scottish Government and Improvement Service to develop content for the forthcoming mandatory training for elected members. All elected members who take planning decisions will need to complete the training and pass the accompanying test, which comes into force ahead of the May 2027 local government elections.

**Influence, Partnerships and Policy**
We bring community perspectives into wider conversations about planning, place and participation – influencing national and international policy in favour of a more inclusive planning system.

**A UK-wide network: the Planning Aid National Network**
Planning Aid Scotland joined Community Places (Northern Ireland), Planning Aid England, Planning Aid for London and Planning Aid Wales to form the Planning Aid National Network and sign a shared Memorandum of Understanding – all five UK planning aid bodies with one shared commitment to inclusive, community-led planning. The network will support shared learning, stronger public engagement, cross-border collaboration on challenges like climate adaptation and housing, and joint development of resources and funding.

**Sharing our approach internationally**
We shared our engagement experience beyond Scotland through support for work with Gypsy and Traveller communities in Waterford, Ireland, introducing partners to our approach and the Place Standard Tool (including its young people's version). The work reflected our commitment to inclusive engagement with communities whose voices are often underrepresented in decisions about place.

**Contributing to Scotland's land reform conversation**
We contributed to ScotLand Futures, an initiative of the Scottish Land Commission exploring what it would mean to complete Scotland's land reform journey, highlighting the importance of dialogue, trust and meaningful engagement between communities, landowners and decision-makers.

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**PLANNING AID FOR SCOTLAND**

**Report of the Trustees for the year ended 31 March 2026**

**Objectives and Review of Activities (continued)**

**Sector influence and knowledge exchange**
We contributed to sector events, meetings and research conversations – sharing learning from our Advice Service, training and community engagement work, and bringing community perspectives into wider debate. This included work with SEPA on public participation in environmental authorisations, research interviews with BiGGAR Economics and the James Hutton Institute, a presentation to the COSLA Environment and Economy Board, and a busy stall at the Development Trusts Association Scotland Conference, which brought together 300 delegates from community-led organisations –where renewable energy was a clear and recurring theme. We responded to four consultations from the Scottish Government, including School Premises Regulations and Onshore Energy Generation.

Our Chief Executive, Cherie Morgan, joined partners from Shelter Scotland, Scottish Futures Trust, Berwickshire Housing Association and Befriending Networks on a panel on Housing, Place and Loneliness at the Campaign to End Loneliness Edinburgh Roadshow. Speaking on how planning shapes people's experience of place, it was one of the ways we are connecting beyond the planning sector to support better place-based outcomes for communities.

**Financial Review and Reserves Policy**

Total income for the year was £459,259 (2025: £508,218) and total expenditure was £500,052 (2025: £507,320), resulting in a deficit of £40,793 (2025: surplus of £898). At 31 March 2026, the charity held total funds of £116,772 (2025: £157,565), of which £1,379 (2025: £nil) was held in designated funds, leaving general free reserves of £115,393 (2025: £161,246).

The trustees' policy is to maintain general free reserves equal to 3 months' worth of expenditure, this equates to £125,013. The general free reserves at 31 March 2026 were £115,393 and therefore below target level. The trustees look to improve this position going forward.

**Going concern statement**

The Trustees have reviewed the charity's financial position, including its cash flow forecasts, projected income and expenditure and available reserves, and have considered the charity's ability to meet its liabilities as they fall due.

The charity reported a deficit of £40,793 for the year, with income reducing by £48,959 compared with the prior year. At the year end, free reserves were £9,620 below the level set by the charity's reserves policy. Notwithstanding this position, the Trustees consider that the charity has sufficient resources and appropriate plans in place to continue to meet its obligations as they fall due.

The Trustees have therefore concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. Accordingly, the financial statements have been prepared on a going concern basis.

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**PLANNING AID FOR SCOTLAND**

**Report of the Trustees for the year ended 31 March 2026**

**Principal risks and uncertainties and steps to mitigate against them**

Planning Aid Scotland continues to seek out funding, partnership and development opportunities from a variety of different sources in order to reduce reliance on funding from one single funder.

Planning Aid Scotland 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, as well as seek out constructive partnerships.

The Board is active in its support of the work of Planning Aid Scotland, and effective governance is ensured through regular board meetings, and meetings of the Committees and Advisory Groups.

**Plans for the future**

In 2026/27, we will continue to deliver on our strategic priorities: Inclusive Participation, Community-led Planning and Learning and Innovation, all underpinned by our commitment to addressing the climate emergency.

To support Inclusive Participation, we will continue developing our Advice Service and resources so that they are accessible to more people. This will include creating more multimedia resources and exploring new ways to help communities understand planning.

To support Community-Led Planning we will strengthen our collaboration with partners through PANN and other networks with joint funding bids for climate and youth engagement related placemaking projects.

As part of Learning and Innovation, we continue to value the partnerships we have across the sector and are working to develop and nurture new partnerships to help us deliver our vision and priorities. This means engaging with communities and organisations that are initially less obviously connected to planning and placemaking but ultimately are impacted by the planning system, recognising the impact that planning has on people's health and wellbeing.

**Trustees' responsibilities in relation to the financial statements**

The charity trustees (who are also the directors of the Planning Aid for Scotland for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;

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**Trustees' responsibilities in relation to the financial statements (continued)**

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

This report has been prepared in accordance with the 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) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the trustees and signed on their behalf by:

Signed by:
Robbie Young
5FF848BC7B9742F...

Name: Robbie Young

Date: 22 September 2026

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## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PLANNING AID FOR SCOTLAND FOR THE YEAR ENDED 31 MARCH 2026

I report on the accounts of the charity for the year ended 31 March 2026, which are set out on pages 12 to 25.

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees 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 respects 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.

Signed by:
Jenna Fair
9C3428960B23495...

Jenna Fair BA (Hons) ACCA
**Wbg Services LLP**
168 Bath Street
Glasgow
G2 4TP

Date: 22 September 2026

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Planning Aid Scotland

**PLANNING AID FOR SCOTLAND**
**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2026**
(Including an Income and Expenditure account)

| | Note | Unrestricted Funds 2026 £ | Restricted Funds 2026 £ | Total Funds 2026 £ | *Unrestricted Funds 2025 £* | *Restricted Funds 2025 £* | *Total Funds 2025 £* |
|---|---|---|---|---|---|---|---|
| **Income and endowments from:** | | | | | | | |
| Donations and legacies | **4** | 361,159 | - | **361,159** | *318,980* | *-* | ***318,980*** |
| Charitable activities | **5** | 96,293 | - | **96,293** | *126,988* | *60,000* | ***186,988*** |
| Investments | **6** | 1,807 | - | **1,807** | *2,250* | *-* | ***2,250*** |
| **Total Income** | | 459,259 | - | **459,259** | *448,218* | *60,000* | ***508,218*** |
| **Expenditure on:** | | | | | | | |
| Charitable activities | **8** | 500,052 | - | **500,052** | *447,320* | *60,000* | ***507,320*** |
| **Total Expenditure** | | 500,052 | - | **500,052** | *447,320* | *60,000* | ***507,320*** |
| **Net (expenditure)/income** | | (40,793) | - | **(40,793)** | *898* | *-* | ***898*** |
| **Transfers between funds** | | - | - | **-** | *-* | *-* | ***-*** |
| **Net movement in funds** | | (40,793) | - | **(40,793)** | *898* | *-* | ***898*** |
| **Funds reconciliation** | | | | | | | |
| Total Funds brought forward | **19** | 157,565 | - | **157,565** | *156,667* | *-* | ***156,667*** |
| **Total Funds carried forward** | **19** | 116,772 | - | **116,772** | *157,565* | *-* | ***157,565*** |

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

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Planning Aid Scotland

**PLANNING AID FOR SCOTLAND**

**BALANCE SHEET AS AT 31 MARCH 2026**

| | Note | 2026 £ | 2025 £ |
|---|---|---|---|
| ***Fixed assets:*** | | | |
| Intangible assets | **13** | 3,877 | 6,055 |
| Tangible assets | **14** | 4,442 | 3,614 |
| | | 8,319 | 9,669 |
| ***Current assets:*** | | | |
| Debtors | **15** | 50,753 | 76,035 |
| Cash at bank and in hand | | 99,173 | 125,485 |
| **Total current assets** | | 149,926 | 201,520 |
| ***Creditors:*** | | | |
| Amounts due within one year | **16** | (41,473) | (47,157) |
| **Net current assets** | | 108,453 | 154,363 |
| ***Liabilities:*** | | | |
| Amounts due after more than one year | **17** | - | (6,467) |
| **Total net assets** | | 116,772 | 157,565 |
| ***The funds of the charity:*** | | | |
| Unrestricted funds | **19** | 123,712 | 170,915 |
| Unrestricted funds – defined benefit pension reserve | **23** | (6,940) | (13,350) |
| **Total charity funds** | **19** | 116,772 | 157,565 |

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

For the year ended 31 March 2026 the company was entitled to exemption under section 477 of the Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the trustees and signed on their behalf by:

Signed by:
Robbie Young
5FF848BC7B9742F...
Name: Robbie Young

Date: 22 September 2026

**Company No: SC143209**

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**PLANNING AID FOR SCOTLAND**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026**

## 1. Accounting Policies

(a) **Basis of preparation and assessment of going concern**
The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

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

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

(b) **Funds structure**
Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created funds for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed, or through the terms of an appeal.

Further details of each fund are disclosed in note 19.

(c) **Income recognition**
Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

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 measurable 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 period falling after the year end are deferred into the next accounting period.

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**1. Accounting Policies (continued)**

(d) **Expenditure**
All expenditure is accounted for on an accruals basis 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.

(e) **Allocation of support and governance costs**
Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on the time spent by each staff member on the provision of advice and information and training / other programmes. The allocation of support and governance costs is analysed in note 9.

(f) **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 the assets over their estimated useful lives, less residual value at the following rate.

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

(g) **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 costs of the assets over their estimated useful lives, less residual value, at the following rate

Database: 33% per annum

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

(i) **Cash at bank and in hand**
Cash at bank and cash 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.

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**1. Accounting Policies (continued)**

(j) **Creditors and provisions**
Creditors and provisions are recognised where the charitable company 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.

(k) **Pensions**
Employees of the charity are entitled to join a defined contribution scheme. The charity contribution is restricted to the contributions disclosed in note 23. There were no outstanding contributions at the year end.

(l) **Financial instruments**
The charity and its subsidiary companies only have financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

(m) **Taxation**
The company is a charitable company within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

(n) **Government grants**
Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met, and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

(o) **Judgements and key sources of estimation and uncertainty**
In the application of the company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

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**PLANNING AID FOR SCOTLAND**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026**

**1. Accounting Policies (continued)**

**Depreciation –** fixed assets are depreciated over the useful life of the asset. The useful lives of fixed assets are based on the knowledge of senior management, with reference to assets expected life cycle.

**Allocation of expenditure between activities** – Support costs are allocated between charitable activities and governance based on the time spent by senior management on undertaking the charity's activities.

**2. Legal status of the charity**

The charity is a registered Scottish charity.

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

**3. Related party transactions**

The trustees all give their time and expertise without any form of remuneration or other benefit in kind (2025: £nil).

No remuneration was paid to any director. Travel expenses totalling £126 were paid to two trustees during the year (2025: £nil).

**4. Income from grants & donations**

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Scottish Government | 351,996 | 313,300 |
| RTPI Scotland | 5,000 | 5,000 |
| Donations & fundraising | 4,163 | 680 |
| | 361,159 | 318,980 |

**5. Income from charitable activities**

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Charitable activities | 96,293 | 186,988 |
| | 96,293 | 186,988 |

**6. Income from investments**

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Bank interest | 1,807 | 2,250 |
| | 1,807 | 2,250 |

**7. Government Grants**

Scottish Government – Funding of £351,996 (2025: £313,300) towards running costs of services provided by the charity.

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## 8. Analysis of expenditure on charitable activities

| | Advice and Information | Training/other programmes | Total 2026 |
|---|---|---|---|
| | £ | £ | £ |
| Staff costs | 251,333 | 75,799 | 327,132 |
| Consultancy fees | 10,931 | 5,384 | 16,315 |
| Events and workshops | - | 8,236 | 8,236 |
| Travel, training & meetings | 5,601 | 2,760 | 8,361 |
| Publicity & information | 2,028 | 999 | 3,027 |
| Other expenditure | 7,308 | 3,601 | 10,909 |
| Support costs (note 9) | 66,989 | 32,995 | 99,984 |
| Governance costs (note 9) | 17,479 | 8,609 | 26,088 |
| **Total** | 361,669 | 138,383 | 500,052 |

| | Advice and Information | Training/other programmes | Total 2025 |
|---|---|---|---|
| | £ | £ | £ |
| Staff costs | 60,503 | 143,729 | 204,233 |
| Consultancy fees | 2,186 | 2,186 | 4,372 |
| Events and workshops | - | 36,128 | 36,128 |
| Travel, training & meetings | 3,174 | 4,762 | 7,936 |
| Publicity & information | 2,984 | 2,984 | 5,967 |
| Other expenditure | 372 | 556 | 928 |
| Support costs (note 9) | 72,695 | 109,042 | 181,737 |
| Governance costs (note 9) | 26,639 | 39,380 | 66,019 |
| **Total** | 168,553 | 338,767 | 507,320 |

*Please note the allocation of costs was updated for the 31 March 2026 accounts therefore 2025 figures are not comparable.*

## 9. Governance and support costs

| | Governance costs | Support costs | Total 2026 | Total 2025 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Staff costs | 23,936 | 47,873 | 71,809 | 187,192 |
| Premises costs | - | 18,057 | 18,057 | 12,811 |
| Office running costs | - | 21,362 | 21,362 | 24,507 |
| Subscriptions & insurance | - | 8,366 | 8,366 | 9,801 |
| Depreciation & amortisation | - | 4,326 | 4,326 | 3,296 |
| AGM and board expenses | 828 | - | 828 | 1,959 |
| Accountancy fees | 1,324 | - | 1,324 | 8,190 |
| Total | 26,088 | 99,984 | 126,072 | 247,756 |

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## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

### 10. Allocation of governance costs

The breakdown of governance costs and how these were allocated are shown in the table below:

| | 2026 £ | 2025 £ |
|---|---|---|
| Auditor's remuneration | - | 8,190 |
| Independent examiner's remuneration | 1,324 | - |
| AGM and board expenses | 828 | 1,959 |
| Staff costs (note 9) | 23,936 | 55,870 |
| Total governance costs | 26,088 | 66,019 |

### 11. Staff costs

| | 2026 £ | 2025 £ |
|---|---|---|
| Salaries and wages | 327,433 | 329,564 |
| Social security costs | 43,224 | 28,833 |
| Employer contributions to pension schemes | 26,805 | 26,119 |
| | 397,462 | 384,516 |
| Remeasurement adjustments – defined benefit scheme | 3 | 8 |
| **Total staff costs** | 397,465 | 384,524 |

| | 2026 No. | 2025 No. |
|---|---|---|
| The average number of persons, by headcount, employed by the charity during the year was: | 10 | 9 |

| | 2026 £ | 2025 £ |
|---|---|---|
| Key management remuneration | 69,653 | 89,343 |

No employee had employee benefits in excess of £60,000 (2025: one employee had benefits between £80,000 and £90,000).

Staff costs above exclude pension deficit reduction payments and pension scheme administration costs, which are included within support/governance costs in Notes 8 and 9 and Note 23.

### 12. Net income/(expenditure) for the year

| | 2026 £ | 2025 £ |
|---|---|---|
| This is stated after charging | | |
| Depreciation | 2,148 | 2,466 |
| Amortisation | 2,178 | 830 |
| Auditor's remuneration | - | 8,190 |
| Independent examiner's remuneration | 1,324 | - |

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**PLANNING AID FOR SCOTLAND**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026**

## 13. Intangible fixed assets

| | Intangible assets £ | Total £ |
|---|---|---|
| **Cost:** | | |
| At 1 April 2025 | 35,193 | 35,193 |
| Additions | - | - |
| Disposals | - | - |
| At 31 March 2026 | 35,193 | 35,193 |
| | | |
| **Amortisation:** | | |
| At 1 April 2025 | 29,138 | 29,138 |
| Charge for period | 2,178 | 2,178 |
| On disposals | - | - |
| At 31 March 2026 | 31,316 | 31,316 |
| | | |
| **Net Book Value:** | | |
| At 31 March 2026 | 3,877 | 3,877 |
| | | |
| At 31 March 2025 | 6,055 | 6,055 |

## 14. Tangible assets

| | Computer equipment £ | Office equipment £ | Total £ |
|---|---|---|---|
| **Cost:** | | | |
| At 1 April 2025 | 22,970 | 1,057 | 24,027 |
| Additions | 2,976 | - | 2,976 |
| Disposals | (15,568) | - | (15,568) |
| At 31 March 2026 | 10,378 | 1,057 | 11,435 |
| | | | |
| **Depreciation:** | | | |
| At 1 April 2025 | 19,892 | 521 | 20,413 |
| Charge for period | 1,996 | 152 | 2,148 |
| On disposals | (15,568) | - | (15,568) |
| At 31 March 2026 | 6,320 | 673 | 6,993 |
| | | | |
| **Net Book Value:** | | | |
| At 31 March 2026 | 4,058 | 384 | 4,442 |
| | | | |
| At 31 March 2025 | 3,078 | 536 | 3,614 |

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## 15. Debtors

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Trade debtors | 8,951 | 36,173 |
| Prepayments and accrued income | 41,802 | 39,862 |
| | 50,753 | 76,035 |

## 16. Creditors: amounts falling due within one year

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Trade creditors | 4,572 | 3,885 |
| Tax & social security | 8,768 | 8,278 |
| Pension deficit reduction plan payments (note 23) | 6,940 | 6,883 |
| Accruals | 13,624 | 17,389 |
| Deferred income (note 18) | 3,050 | 6,695 |
| Other creditors | 4,519 | 4,027 |
| | 41,473 | 47,157 |

## 17. Creditors: amounts falling due after one year

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Pension deficit reduction plan payments (note 23) | - | 6,467 |
| | - | 6,467 |

## 18. Deferred income

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Balance at 1 April 2025 | 6,695 | - |
| Amount released to income | (6,695) | - |
| Deferred in the year | 3,050 | 6,695 |
| Balance at 31 March 2026 | 3,050 | 6,695 |

Deferred income comprises training income relating to the 2026/27 financial year.

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## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

### 19. Analysis of charitable funds

| Analysis of Fund movements to March 2026 | Balance b/fwd £ | Income £ | Expenditure £ | Transfers £ | Fund c/fwd £ |
|---|---|---|---|---|---|
| **Restricted funds:** | | | | | |
| **Total restricted funds** | - | - | - | - | - |
| **Unrestricted funds:** | | | | | |
| Fixed assets fund | 9,669 | - | (4,326) | 2,976 | 8,319 |
| Pension reserve | (13,350) | - | 6,410 | - | (6,940) |
| **Subtotal** | (3,681) | - | 2,084 | 2,976 | 1,379 |
| General funds | 161,246 | 459,259 | (502,136) | (2,976) | 115,393 |
| **Total unrestricted funds** | 157,565 | 459,259 | (500,052) | - | 116,772 |
| **TOTAL FUNDS** | 157,565 | 459,259 | (500,052) | - | 116,772 |

| Analysis of Fund movements to March 2025 | Balance b/fwd £ | Income £ | Expenditure £ | Transfers £ | Fund c/fwd £ |
|---|---|---|---|---|---|
| **Restricted funds:** | | | | | |
| Paths for All – Sustaining Choices | - | 60,000 | (60,000) | - | - |
| **Total restricted funds** | - | 60,000 | (60,000) | - | - |
| **Unrestricted funds:** | | | | | |
| Fixed assets fund | 5,081 | - | 3,296 | 7,884 | 9,669 |
| Pension reserve | (19,250) | - | 5,900 | - | (13,350) |
| **Subtotal** | (14,169) | - | (2,631) | 7,884 | (3,681) |
| General funds | 170,836 | 448,218 | (449,924) | (7,884) | 161,246 |
| **Total unrestricted funds** | 156,667 | 448,218 | (447,320) | - | 157,565 |
| **TOTAL FUNDS** | 156,667 | 508,218 | (507,320) | - | 157,565 |

a) The unrestricted funds are available to be spent for any of the purposes of the charitable company.

b) Designated funds comprise:

**The Fixed Asset fund** – represents the net book value of tangible and intangible fixed assets. The cost of assets purchased is transferred into the fund and annual depreciation is charged to the fund as expenditure.

**The Pension Reserve fund** – represents funds set aside to repay the charity's defined benefit pension scheme liability set out in note 23.

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## 19. Analysis of charitable funds

c) Restricted funds comprise:

**Paths For All** – grant for Sustaining Choices project supporting communities to create active travel and sustainable action plans.

d) Transfers relate to the purchase of fixed assets.

## 20. Net assets over funds

| 2026 | Unrestricted Funds £ | Restricted Funds £ | Total 2026 £ |
|---|---|---|---|
| Intangible fixed assets | 3,877 | - | 3,877 |
| Tangible fixed assets | 4,442 | - | 4,442 |
| Debtors | 50,753 | - | 50,753 |
| Bank | 99,173 | - | 99,173 |
| Creditors < 1 year | (41,473) | - | (41,473) |
| | 116,772 | - | 116,772 |

| 2025 | Unrestricted Funds £ | Restricted Funds £ | Total 2025 £ |
|---|---|---|---|
| Intangible fixed assets | 6,055 | - | 6,055 |
| Tangible fixed assets | 3,614 | - | 3,614 |
| Debtors | 76,035 | - | 76,035 |
| Bank | 125,485 | - | 125,485 |
| Creditors < 1 year | (47,157) | - | (47,157) |
| Creditors > 1 year | (6,467) | - | (6,467) |
| | 157,565 | - | 157,565 |

## 21. Analysis of cash and cash equivalents

| | 2026 £ | 2025 £ |
|---|---|---|
| Cash in hand | 99,173 | 125,485 |
| Total cash and cash equivalents | 99,173 | 125,485 |

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## 22. Operating lease commitments

| | 2026 £ | 2025 £ |
|---|---|---|
| Expiring within: | | |
| One year | 2,136 | 6,936 |
| Two to Five years | 4,628 | 6,764 |
| | 6,764 | 13,700 |

## 23. 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.

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 pension act 2004 which came into force on 30 December 2005. This, together with documents issued by the pension 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 2022. This valuation showed assets of £49.6m, liabilities of £57.1m and a deficit of £7.5m. 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 2025 to 30 September 2027:
£1,672,000 per annum (Payable monthly and increasing by 3% 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.

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**23. Defined benefit pension scheme (continued)**

| | 31 March 2026 £ | 31 March 2025 £ | 31 March 2024 £ |
|---|---|---|---|
| Present value of provision | 6,940 | 13,350 | 19,250 |

| Reconciliation of opening and closing provisions: | 31 March 2026 £ | 31 March 2025 £ |
|---|---|---|
| Provision at start of period | 13,350 | 19,250 |
| Unwinding of the discount factor (interest expense) | 470 | 775 |
| Deficit contribution paid | (6,883) | (6,683) |
| Remeasurement – impact of any change in assumptions | 3 | 8 |
| Remeasurement – amendments to the contribution schedule | - | - |
| | 6,940 | 13,350 |
| Pension deficit reduction plan payments | 6,940 | 6,883 |
| Amounts due after more than one year (note 17) | - | 6,467 |
| Provision at the end of period | 6,940 | 13,350 |

Assumptions

| | 31-Mar-26 % per annum | 31-Mar-25 % per annum | 31-Mar-24 % per annum |
|---|---|---|---|
| Rate of Discount | 4.79 | 4.88 | 4.95 |

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.