The Royal Town Planning Institute

Annual report and accounts

Year ended 31 December 2025

Registered charity no: 262865

Registered charity in Scotland no: SC037841

RTPI
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Report from the chair

The year of 2025 was another successful one for the Royal Town Planning Institute (RTPI) with membership continuing to grow. We continued to offer members value with our awards and events programmes including regional and national activities, and advocated for the profession on key planning issues. We successfully delivered our Planning Aid England services to the general public and engaged with them on the planning system.

I would like to personally thank all of our many volunteers who make this possible. Without your support, we would not be able to deliver such a high level of service to our members and the wider public.

This year we have invested reserves updating our website and launching our new brand, as well as moving our application process online and developing our learning management system to improve our training and CPD offer going forward.

In September 2025 we launched Empower 2030, our 2025 to 2030 corporate strategy, setting a route to strengthen the planning profession, enhance member value, and grow our membership. This has set clear foundations on which to build our future activity with a new Chief Executive at the helm in 2026, after Victoria Hills left the RTPI at the end of 2025 after eight years.

In March 2026 we welcomed Rachel Fisher as Chief Executive, and she inherits a financially resilient organisation as can be seen from these accounts.

Having taken on the role of Chair in January 2026, I wish to thank my predecessor Meeta Kaur and look forward to building on her work to continue to deliver for members over the next year and beyond.

Ellenclaire Cass, Chair

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Trustees’ annual report for the year ended 31 December 2025

The trustees of the Royal Town Planning Institute (“The RTPI”) are pleased to present their annual report along with the group financial statements for the year ended 31 December 2025. The RTPI is a registered charity and is referred to as the ‘Charity’ in the headings of the financial statements. The group consists of the RTPI, its dormant trading subsidiaries and the RTPI Trust, a separate registered charity, and is referred to as the ‘Group’ in the same headings.

The trustees confirm that the report and financial statements comply with the current statutory requirements of the RTPI’s governing documents and the provisions of the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) (second edition effective 1 January 2019), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, and applicable accounting standards.

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Objectives and activities

The objectives of the RTPI are to advance the science and art of planning (town and country and spatial planning) for the benefit of the public. The trustees have referred to the Charity Commission's general guidance on public benefit when reviewing the RTPI's aims and objectives and when planning future activities.

Vision

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

Mission

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

What we do

The RTPI's purpose is "empowering planners to deliver positive impact".

We do that by:

- Acting as the voice of the profession
- Accrediting world-class planning courses
- Upholding the ethics and standards of the profession
- Funding Planning Aid England and similar services
- Helping our members to deliver outstanding placemaking that creates inclusive, healthy, prosperous, sustainable and happy communities.

Objectives and activities (continued)

Our values

We are inclusive

We foster a culture where people feel included, valued and respected; we promote and create spaces where people can thrive. In partnership with our members and stakeholders, we constantly seek ways to enhance the planning profession and, through our collective efforts, inspire others to join us in creating a more equitable environment for all.

We are approachable

We are the bridge between planners, the public, political influencers and key stakeholders. This requires us to be approachable, friendly and professional. We are engaged, relevant, credible and build relationships based on trust, respect and transparency. We are effective communicators to all our audiences.

We champion

We champion the planning profession and nurture a community where we share expertise, research, and knowledge. Consistently forward-thinking and always authentic, we inspire, lead, support and protect the profession and all our members globally. We are equally passionate about educating the public and informing debate regarding the important role planners play in our society.

Objectives and activities (continued)

We are professional

We are passionate about supporting planners throughout their careers as a fundamental part of who we are as a membership organisation. We believe that investing in our growth and development is essential to achieving our mission of providing high-quality services that meet the needs of our members and stakeholders. It's crucial for us to stay up to date with the latest trends, technologies and best practices.

Corporate strategy

In 2025 we published our strategic plan for the next five years, Empower 2030. Empower 2030 builds on the ten-year corporate strategy initiated in 2020. It is organised around three future-priority pillars: Purpose, Practice, and People, and is underpinned by five core elements:

- Combatting the climate and nature emergencies
- Improving diversity and inclusion within the planning profession
- Progressing our digital first strategy
- Building on our ‘One Institute’ approach
- Applying the principles of good governance.

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Objectives and activities (continued)

Activities

Support for members and promotion of membership of the RTPI

Our membership team supports all members, from students through to those completing their application to become Chartered, and beyond. They also look after member benefits and help members engage with the wide range of services available to them.

Our education team oversees the full education lifecycle, from schools' engagement work to university course accreditation and apprenticeships, to the core Continuous Professional Development (CPD) Framework.

Our teams in the English regions and the nations support members in their local area. Offering a range of events, services and support tailored to local requirements.

We also support our international members and aim to empower them to lead our action internationally.

Promotion of planning

To promote planning we have a communications and external affairs team whose role includes influencing governments and policy, as well as communicating with our membership and beyond through various channels such as news pieces, social media, and email.

Our practice and research team commission research and award research grants and disseminate best practice.

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Objectives and activities (continued)

Our national events and training teams work with the regions and nations to deliver a wide range of events, mainly aimed at members, including a range of CPD courses, our planning awards, and social and networking events.

Planning Aid England

Planning Aid England (PAE) is part of the RTPI and is built on the principle that everyone should have access to the planning system, regardless of their ability to pay. PAE has been helping individuals and communities engage with the planning system for over fifty years and our services are guided by the following principles:

Being clear and knowledgeable
We aim to explain what is and what isn't possible in relation to planning.

Being collaborative and supportive
We aim to understand your needs and always try to address them in relation to planning.

Being volunteer-led
Our work is delivered by over 270 dedicated volunteers who are all members of the RTPI and have a range of skills, interests and expertise.

Being independent
PAE is separate from both central and local government and provides completely independent and impartial professional planning advice.

Being impartial
Our staff and volunteers provide objective planning advice and guidance. We do not act as agents or advocate for particular planning outcomes. Our role is to explain, not to influence.

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Achievements and performance

Support for members and the promotion of membership and professionalism

In 2025, the RTPI undertook significant projects to improve services, benefits, CPD offerings, digital security, and much more for our members. We saw record-high, first-time applications to Chartered membership and are proud to support our members throughout their professional journey as planners.

Membership

The highest ever membership figure of 27,421 was achieved at the end of 2025. This represented a growth of 0.4%. Membership has grown consistently, with growth of over 16% in the last decade, and a steady 7.3% increase since the launch of the Corporate Strategy in 2020.

The main growth areas in membership in 2025 include:

- 1.76% growth in Chartered members.

- Significant growth in the number of first-time Assessment of Professional Competence submissions in the last three years, with further growth of 30% in 2025, the highest number on record.

- 91.46% overall retention rate.

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Achievements and performance (continued)

Degree apprenticeship

In 2025, we processed 185 gateway applications (the start of the End Point Assessment) and conducted 205 professional discussions with 118 apprentices becoming Chartered members.

Engaging volunteers

There are over 1,100 members actively involved as volunteers across over 35 different areas of the RTPI. Volunteers are involved in the governance of the RTPI and a variety of other roles that help deliver our objectives.

In 2025, we opened a new expression of interest form for volunteering on the website. People can select which areas of volunteering they might be interested in and whether they would like to attend an information session to find out more.

We continued to develop and embed our volunteer hub, ensuring volunteers have easy access to the information they need to carry out their roles effectively.

Policy and public affairs

Policy and advocacy remained central to our mission. We championed the value of planning across all four UK nations, engaging with governments and ministers to shape debates on planning reform, skills, and infrastructure. This included our Autumn budget submission, which contributed to securing a £48m investment in planning capacity and capability, contributions to 64 national consultations and parliamentary inquiries, research programmes, and hosting and attending cross-sector discussions on housing, infrastructure, climate action, and spatial strategy.

Achievements and performance (continued)

We also raised the profile of planning and the RTPI throughout the passage of relevant Government Bills, with all four of the RTPI championed amendments tabled and debated during the Planning and Infrastructure Bill, shining a light on key issues for the profession.

Practice and research

Our practice and research work has continued to influence planning debates and policy. The House of Lords' 'New Towns: Creating Communities' inquiry reflects themes from our Futureproof New Towns project, including futureproofing, changing lifestyles, emerging economies, and new technologies.

We also commissioned work to investigate the evolution of cross-border co-operation and potential divergence in spatial planning policy on the island of Ireland since Brexit and carried out research on Public Sector Planning Resources in Wales.

Grants, scholarships and bursaries

We funded a number of projects in the year. One of particular note is research funded through our Early Career Research Grants, Andrew Hoolachan's study on rain planning in Glasgow, which has been formally adopted by the City Council and will inform their 2027 Local Development Plan.

During the year students across 22 of our accredited planning schools received support to complete planning degrees with the new British Chambers of Commerce Planning Skills Fund planning scholarship offering £240k of funding to students from diverse backgrounds.

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Achievements and performance (continued)

Promotion of planning

A major highlight of the year was unveiling our refreshed brand, shaped by insight from more than 1,500 members, volunteers, and partners. The new identity brings clarity, consistency, and visibility to who we are, giving our community a stronger and more confident platform to champion planning and its impact.

In October, we held our most successful and well-attended National Planning Conference in many years exploring the defining topics for planning and place-making. We also launched our Presidential campaign, "It takes planners & you", beginning with a striking World Town Planning Day projection at the Baltic Centre. The campaign introduced our new member toolkit, designed to help showcase the power of planning and inspire more people to get involved in shaping the places around them.

RTPI Awards for Planning Excellence

The 48th RTPI Awards for Planning Excellence took place in London on 27 November 2025. They showcased and celebrated the best plans, projects and people and were the culmination of a year-long process that includes judging and awards in the regions and nations. Our coveted awards recognise and highlight the positive contribution planning professionals make in the communities we serve around the world.

Work in the nations

Ahead of elections in 2026, both RTPI Scotland and RTPI Cymru launched Planifestos with asks to empower planners to deliver a positive impact, create healthy, well connected, inclusive, and sustainable places and communities.

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Achievements and performance (continued)

Education

Education and future talent remained a priority. Planning Schools reported strong progress under the new Policy Statement on Initial Planning Education, while universities continued to seek accreditation from the RTPI. We expanded our outreach to young people with new Ambassador toolkits and training, partnered with education and employers to help inspire the next generation of planners, and held two virtual school events to mark World Town Planning Day, engaging over 3,000 students from around 50 schools. We were also delighted to welcome back the University of Cambridge into accreditation.

Engaging young people

Our partnership with Education and Employers started positively. An online session with primary schools took place in November 2025, involving Ambassadors speaking about their work. This event reached around 3,300 pupils from 31 schools across the UK. This was followed by a session for secondary schools, which reached hundreds of pupils at 15 schools.

Planning Aid England (PAE)

Through Planning Aid England, we provide a range of services to empower individuals and communities to engage in the planning process. These include a free planning guidance website that provides clear, simple explanations of how the planning system in England works; a volunteer-led email advice service that offers a limited amount of free, general planning advice; and bespoke casework support for individuals and groups who meet our eligibility criteria. We also work with local planning authorities to help communities in areas of high multiple deprivation engage in local planning activities and

Achievements and performance (continued)

influence planning strategy and decision-making locally. Services are supported by over 270 registered volunteers all of whom are members of the RTPI.

In 2025, PAE's email advice service, which is delivered by a team of 10 volunteers with staff support, received and responded to over 1,200 requests for planning advice. PAE's planning guidance website received over 220k unique page views across the year. Website content is reviewed and updated in line with legislative changes and using analysis of requests to PAE's advice service. In 2025 the site was refreshed to align with the RTPI's new visual identity and brand values. Additionally, new content included a set of articles on rural development, further content on strategic planning, and a revised and updated version of PAE's 'Handy Guide to Planning' - an overview of how the planning system in England works.

This work included providing independent, impartial advice as part of masterplan engagement events and residents' and stakeholder steering group meetings.

Plans for future periods

We are confident that our profession has a bright future. With technological advances, it is critical to have trusted and qualified planners to provide human mediation of space and places.

We will continue implementing Empower 2030:

Our target is to have 30,000 members by 2030.

We want every planner in the UK and Ireland to recognise that being an RTPI member is fundamental to them being effective in their role and provides formal recognition of their professionalism. Additionally, we want every organisation that employs planners to recognise and support the value of RTPI membership. We will champion the important work of our members, wherever they are living and working in the world.

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Reference and administrative details

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

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

2025 board of trustees (1 January – 31 December 2025 unless otherwise stated)

Reference and administrative details (continued)

Reference and administrative details (continued)

Senior Executive Team 2025:

Chief Executive	Victoria Hills (until 31 December 2025)
Chief Operating Officer	Richard Patrick
Director of Scotland and Ireland and Research and Practice	Caroline Brown
Director of Profession, International, Cymru and Northern Ireland	Mark Hand
Director of Careers and Education and Planning Aid England	John Sturzaker (from November 2025)
Director of Communications	Simon Creer
Chief Technology Officer	Anil Ramdhan
Chief Membership Officer	Martine Koch (from 1 August 2025)

Other relevant organisations:

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

The RTPI's auditor is Moore Kingston Smith, 6th Floor, 9 Appold Street, London, EC2A 2AP.

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

Structure, governance and management

The RTPI was established in 1914 and granted a Royal Charter in 1959 as amended by a Supplemental Charter granted in 1971 and by orders in Council from 1982 to 2022.

The RTPI is also governed by its byelaws and regulations.

The General Assembly

The General Assembly (GA) acts as a forum for debate about the development of planning policy and practice and is responsible for electing trustees of the RTPI. The GA comprises representatives from across the membership and specific representatives from the nations and regions.

The board of trustees

The GA elects a Chair of the board of trustees for a single term of three years.

The GA also elects one Chartered member to represent the English regions, one to represent the nations of Ireland, Scotland, Wales and Northern Ireland, one Young Planner Trustee and up to five further Chartered members as trustees. Elected trustees serve terms of three years, renewable once.

Co-opted trustees are appointed by the board of trustees to provide additional skills in finance and with expertise in business transformation. Co-opted trustees serve two-year terms, renewed at the trustees' discretion.

The RTPI held trustees indemnity insurance for the year under review. The cost of this insurance cannot be separately identified.

Structure, governance and management (continued)

The Vice President is elected annually by Chartered members and serves on the presidential team for three years. They attend board meetings as an observer during their vice-presidential year, serve as a trustee during their presidential year and in their final year as Immediate Past President again attend the board as an observer.

Each year trustees attend an induction and training session on their duties and legal responsibilities as a trustee and the current work plans and structure of the RTPI. Trustees are offered training relating to their role, including safeguarding and cyber security, where appropriate.

Group structure

The group comprises:

- The RTPI, incorporated by Royal Charter.
- RTPI Services Limited. This is a wholly owned subsidiary of the RTPI that ceased to trade with effect from 1 January 2019. Its assets and liabilities have been included in the group set of financial statements.
- The RTPI Trust. A registered charity. The trustees of the RTPI appoint the trustees of the Trust. Its assets and liabilities have been included in the group set of financial statements.
- Other dormant entities as detailed in the notes to the accounts.

Decision-making

The trustees have ultimate responsibility for governing the RTPI and directing how it is managed and run; the delivery and management of day-to-day activities is delegated to the Chief Executive and the Senior Executive Team as set out on page 18.

Structure, governance and management (continued)

The work of the trustees is supported by the following committees:

Standing committees and panels

- Education and Lifelong Learning Committee
- International Committee
- Membership and Ethics Committee
- England Policy Committee
- Nations and Regions Panel

At least five members of each of the standing committees and panels are members of the GA.

Subcommittees

In addition to the standing committees, the trustees have set up the following subcommittees to assist them in their work:

- Audit and Risk Committee
- Finance Committee
- Nomination Subcommittee
- People and Culture Committee
- Policy, Practice and Research Committee

Structure, governance and management (continued)

The trustees are also assisted by other groups and panels that they choose to set up for specific projects or areas of work, such as governance or digital transformation.

Risk review

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

The trustees monitor the management controls and actions in place to manage the risks. The risks and the related controls are reviewed by the Senior Executive Team of the RTPI who make recommendations to the trustees to consider on an ongoing basis. A Risk Register captures the risks, mitigations and actions and is updated accordingly with this being a standing item on the board of trustees' meeting agendas.

Principal risks

The principal key risks on the risk register are:

Declining Chartered membership numbers

A reduction in Chartered membership would impact income and long-term sustainability. This risk is mitigated through a membership growth and retention strategy, including increased conversion routes to licentiate and Chartered membership, promotion of the value of membership, a member-focused renewal processes, and employer engagement through Learning Partnerships. Pipeline activity includes an apprenticeship offer and postgraduate bursary schemes to support entry into the profession.

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Structure, governance and management (continued)

Loss of leading position in education

Education underpins the RTPI's professional credibility, influence, and pipeline of future members. The risk is mitigated through regular review of education policies, engagement with key stakeholders, and a robust university accreditation process with annual review. A clear policy statement on Initial Planning Education supports the maintenance of professional standards.

Failure to maintain essential services

This would threaten operational continuity and delivery of services. Disruption is mitigated through annually reviewed business continuity and disaster recovery plans, clear emergency communication arrangements, and a secure cloud-based IT environment. Cyber-security controls are in place and continually evolving.

Other key risks on the register include:

- Failure to keep pace with artificial intelligence technology – this is an emerging area which is being monitored closely.
- Governance failure.
- Volunteer fatigue and attrition.
- Brand and reputational damage, in particular the risks associated with the implementation of a new brand strategy.
- Regulatory reform of the built environment sector.

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Structure, governance and management (continued)

- Failure to comply with legislation and regulation.
- Failure of budgetary control and financial reporting.
- Failure to attract and retain staff with the right skills and experience.

Volunteers

The trustees thank all volunteers for their contributions to, and continued support of, the work of the RTPI.

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

Volunteers enable us to deliver more to our members in a cost-effective way allowing us to deliver a wider range of events tailored to regional and national needs which would not be possible without their help.

Structure, governance and management (continued)

Pay policy for senior staff

Pay award levels for all staff excluding the Chief Executive will be recommended by the Chief Executive to the People and Culture Committee. The recommendation will then be considered by the Finance Committee and submitted to the board of trustees. The recommendation will be informed by the following:

- Affordability, including performance against budget, pay gap data, reserve levels, and projected performance for the current financial year.

- External factors such as inflation rates, annual pay growth rates, and predicted pay awards for other comparable organisations.

- Recruitment and retention rates.

- The Real Living Wage.

- Benchmarking against relevant market data, and the RTPI target market position.

Annual pay awards will normally be in the form of a percentage uplift applied across the organisation. However, there may be circumstances where it is appropriate to consider an alternative approach such as:

- Phased pay awards when a further percentage award is applied later in the year, for example 2% in January and a further 1% in June.

- A payment of a non-consolidated set amount per employee e.g. £600 pro-rata.

- Varying awards depending on the market position for individual positions.

Structure, governance and management (continued)

- A combination of the above approaches.

If a pay award is made, the salary ranges for each position will be uplifted by an agreed percentage.

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

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Financial review

Results for the year

Group income increased by 9.7% to £9,190k (2024: £8,375k). Subscription rates were increased by 6% in 2025 and the growth in Chartered members in 2024 positively impacted revenue in 2025. With good retention rates, subscription and fee income was up 6.6% to £6,567k (2024: £6,159k). Planner Jobs, the most significant source of non-subscription income, had another subdued year as broader economic issues hit the recruitment market. There was an increase in restricted income in 2025 as there were two new bursary and scholarship programmes.

Group expenditure increased by 15.4% to £10,305k in 2025 (2024: £8,929k). There were more restricted projects in the year plus additional project expenditure on our brand and IT systems.

The net deficit of the year after investment gains was £1,014k (2024: £385k) as we had planned investment from our excess reserves. The result for the year was better than was budgeted and our general day-to-day expenditure was a small planned for deficit.

Investment policy and performance

The long-term objective of the RTPI's investment performance is to achieve a return of inflation (CPI) plus 2% per annum (net of management fees) and to pursue a balanced overall long-term risk. Our ethical policy is to select investment managers that are committed to and expert in ethical investment and they are a signatory to the UN Principles of Investment. The focus is for our investment managers to identify and invest in businesses that are working towards a more sustainable future; with this strategy being based on a positive values assessment rather than negative screening.

Financial review (continued)

Gains on investments for the group was £101k (2024: £169k). The current investments are split between funds with different risk profiles and asset type. Investment income for the group was £249k (2024: £238k). This gave a total return for the group of 7.8% (2024: 7%).

Reserves policy

The Board of Trustees assess the level of the general reserves required through an analysis of the financial risks faced by the RTPI. During 2025, the trustees reviewed the basis of the reserves policy and updated it, concluding that three to four months of operating expenditure reflected the risks of the group given that £1m has been designated for maintaining the freehold building. Based on this approach, the level of general reserves the trustees have agreed appropriate to hold based on the 2026 budget is £2.29m to £3.05m (2024: (previous policy/method) £3.51m to £4.51m). As at 31 December 2025 the group general reserve is £3,532k. As at 31 December 2025, the RTPI is therefore holding funds above the level of reserves required in its reserves policy.

The trustees have agreed on a policy of maintaining a breakeven operating budget over the three-year planning period while allocating additional funds to approved projects from these excess reserves and are therefore happy that excess reserves will be drawn down in due course.

Total group reserves as at 31 December 2025 were £9,811k (2024: £10,825k).

Financial review (continued)

The reserves are invested in fixed assets, listed investments, and short-term deposits. The fixed assets include the freehold property in London used for the charitable activities of the RTPI. A separate designated reserve has been created equal to the net book value of fixed assets not financed by restricted funds or other designated reserves. The tangible fixed asset reserve stood at £2,946k at the year-end (2024: £3,083k).

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

Restricted funds are those received for specific purposes, details are provided in note 13. The total value of restricted funds at the year-end was £967k (2024: £905k).

Statement of trustees' responsibilities

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgments and estimates that are reasonable and prudent;

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Statement of trustees' responsibilities (continued)

• state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

• prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and the group and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2015, the Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Charity's constitution. They are also responsible for safeguarding the assets of the charity and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Provision of information to auditors

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

Approved by the trustees on 3 June 2026 and signed on their behalf by:

Signed by:
92E275A5DEE6412...

Ellenclaire Cass – Chair of the board of trustees

Independent auditor's report to the trustees of the Royal Town Planning Institute (RTPI)

Opinion

We have audited the financial statements of The Royal Town Planning Institute (RTPI) (the parent charity) and its subsidiaries (the group) for the year ended 31 December 2025 which comprise the Group Statement of Financial Activities, the Group and Charity Balance Sheet, the Group and Charity Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 ‘The Financial Reporting Standard Applicable in the UK and Republic of Ireland’ (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group and the parent charity’s affairs as at 31 December 2025, and of its incoming resources and application of resources, for the year then ended;

- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and

- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (as amended), regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
- the group has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we required for our audit.

Responsibilities of trustees

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

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

Auditor’s Responsibilities for the audit of the financial statements

We have been appointed as auditor under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005, and Section 1514 of the Charities Act 2011 and report to you in accordance with regulations made under those Acts.

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

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the group’s internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

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

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the group.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the group and considered that the most significant are the Charities and Trustee Investment (Scotland) Act 2005 (as amended), regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended), the Charities Act 2011, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council

- We obtained an understanding of how the group complies with these requirements by discussions with management and those charged with governance.

- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.

- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.

- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

Use of our report

This report is made solely to the trustees, as a body, in accordance with Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005, and in respect of the consolidated financial statements, in accordance with Chapter 3 of Part 8 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters which we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to any party other than the charity, and the charity's trustees, as a body for our audit work, for this report, or for the opinion we have formed.

Signed by:
Moore Kingston Smith LLP
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Moore Kingston Smith LLP

Date 31/7/2026

Statutory auditor

9 Appold Street
London
EC2A 2AP

Moore Kingston Smith LLP is eligible to act as auditor in terms of Section 1212 of the Companies Act 200

The Royal Town Planning Institute

Group statement of financial activities (including group income and expenditure accounts) year ended 31 December 2025

	Note	Unrestricted Fund £'000	Restricted Funds £'000	Total 2025 £'000	Unrestricted Fund £'000	Restricted Funds £'000	Total 2024 £'000
Income from:							
Donations and legacies		19	2	**21**	–	1	**1**
Charitable activities							
Membership		6,287	280	**6,567**	5,957	202	**6,159**
Promotion of planning and membership		394	404	**798**	354	68	**422**
Support for members		1,555	–	**1,555**	1,555		**1,555**
Investments	4	233	16	**249**	193	45	**238**
Total income		**8,488**	**702**	**9,190**	**8,059**	**316**	**8,375**
Expenditure on:							
Charitable activities							
Support for members and promotion of membership of the RTPI		5,385	408	**5,793**	5,379	319	**5,698**
Promotion of planning		3,955	236	**4,191**	2,932	6	**2,938**
Planning Aid		299	22	**321**	267	26	**293**
Total expenditure	5	**9,639**	**666**	**10,305**	**8,578**	**351**	**8,929**
Net expenditure before investment gains		**(1,151)**	**36**	**(1,115)**	**(519)**	**(35)**	**(554)**
Net gains on investments		75	26	**101**	149	20	**169**
Net expenditure		**(1,076)**	**62**	**(1,014)**	**(370)**	**(15)**	**(385)**
Transfers between funds	13	**–**	**–**	**–**	**–**	**–**	**–**
Net movement in funds		**(1,076)**	**62**	**(1,014)**	**(370)**	**(15)**	**(385)**
Reconciliation of funds							
Fund balances at 1 January		9,920	905	**10,825**	10,290	920	**11,210**
Fund balances at 31 December		**8,844**	**967**	**9,811**	**9,920**	**905**	**10,825**

The notes on pages 42 to 69 form part of these accounts

The Royal Town Planning Institute

Charity statement of financial activities year ended 31 December 2025

	Notes	General Fund £'000	Designated Funds £'000	Restricted Funds £'000	Total 2025 £'000	Total 2024 £'000
Income from:						
Donations and legacies		19	–	–	19	–
Charitable activities						
Membership subscriptions and fees		6,287	–	280	**6,567**	6,159
Grants and sponsorship towards the promotion of planning and membership		394	–	405	**799**	422
Support for members		1,555	–	–	**1,555**	1,555
Investments	4	233	–	10	**243**	231
Total income		**8,488**	–	**695**	**9,183**	8,367
Expenditure on:						
Charitable activities						
Support for members and promotion of membership of the RTPI		4,521	866	394	**5,781**	5,668
Promotion of planning		3,766	189	236	**4,191**	2,938
Planning Aid		299	–	22	**321**	293
Total expenditure	5	**8,586**	**1,055**	**652**	**10,293**	8,899
Net income/(expenditure) before investment gains		**(98)**	**(1,055)**	**43**	**(1,110)**	(532)
Net gains on investments		75	–	–	**75**	149
Net income/(expenditure)		**(23)**	**(1,055)**	**43**	**(1,035)**	(383)
Transfers between funds	13	(947)	947	–	**–**	–
Net movement in funds		**(970)**	**(108)**	**43**	**(1,035)**	(383)
Reconciliation of funds						
Fund balances at 1 January		4,491	5,420	579	**10,490**	10,873
Fund balances at 31 December		**3,521**	**5,312**	**622**	**9,455**	10,490

The notes on pages 42 to 69 form part of these accounts.

The Royal Town Planning Institute

Charity and group balance sheets as at 31 December 2025

		Charity		Group	
		2025	**2024**	**2025**	**2024**
	Notes	**£'000**	**£'000**	**£'000**	**£'000**
Fixed assets:					
Tangible fixed assets	9	**2,946**	3,083	**2,946**	3,083
Intangible fixed assets	9	**–**	–	**–**	–
Investments	10	**6,045**	4,132	**6,339**	4,445
Total fixed assets		**8,991**	7,215	**9,285**	7,528
Current assets:					
Debtors	11	**709**	762	**709**	762
Short term deposits		**1,690**	502	**1,690**	502
Cash at bank and in hand		**1,619**	5,400	**1,679**	5,423
Total current assets		**4,018**	6,664	**4,078**	6,687
Liabilities:					
Creditors: Amounts falling due within one year	12	**3,553**	3,389	**3,552**	3,390
Net current assets		**465**	3,275	**526**	3,297
Total assets less current liabilities		**9,455**	10,490	**9,811**	10,825
Total net assets		**9,455**	10,490	**9,811**	10,825
The funds of the charity					
General		**3,521**	4,491	**3,532**	4,500
Designated	13	**5,312**	5,420	**5,312**	5,420
Restricted	13	**622**	579	**967**	905
Total charity funds		**9,455**	10,490	**9,811**	10,825

The notes on pages 42 to 69 form part of these accounts.

Approved by the trustees on 3 June 2026 and signed on their behalf by:

Signed by:

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Ellenclaire Cass – Chair of the Board of Trustees

The Royal Town Planning Institute

Group statement of cashflows for the year ended 31 December 2025

	Note	2025 £'000	2024 £'000
Cash flows from operating activities			
Net cash used in operating activities	a	**(1,004)**	(269)
Cash flows from investing activities			
Dividends, interest and rents from investments		**249**	239
Purchase of property plant and equipment		**(8)**	(5)
Proceeds from sale of investments		**1,074**	–
Purchase of investments		**(2,867)**	(279)
Net cash used in investing activities		**(1,552)**	(45)
Change in cash and cash equivalents in the year		**(2,556)**	(314)
Cash and cash equivalents at the beginning of the year		**5,925**	6,239
Cash and cash equivalents at the end of the year statement	b	**3,369**	5,925

Notes to the cash flow

a	**Reconciliation of net expenditure to net cash outflow from operating activities**	**2025 £'000**	**2024 £'000**
	Net expenditure before transfers	**(1,014)**	(385)
	Depreciation charges	**145**	153
	Gains on investments	**(101)**	(169)
	Dividends, interest and rents from investments	**(249)**	(239)
	Decrease in debtors	**53**	205
	Increase in creditors	**162**	166
	Net cash used in operating activities	**(1,004)**	(269)

b	**Analysis of cash and cash equivalents**	**2025 £'000**	**2024 £'000**
	Cash in hand	**1,679**	5,423
	Notice deposits (more than 90 days)	**1,690**	502
	Total cash and cash equivalents	**3,369**	5,925

1. Structure and basis of consolidation

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

- The Royal Town Planning Institute is a public benefit entity (No 262865) as defined by FRS 102, registered as a charity in England and Wales, also a registered charity in Scotland (SC037841).

- RTPI Services Limited (Company No 2463662 registered in England) is the wholly owned subsidiary of The Royal Town Planning Institute and its financial statements have been consolidated, on a line-by-line basis, in the RTPI's group set of financial statements. The company was dormant in 2025 and 2024.

- The RTPI Trust is a benevolent fund for the benefit of planners. The Trust was established by a Trust Deed dated 25 April 1994 and is a registered charity (No 1041078). The majority of its trustees are Past Presidents of the RTPI who are appointed by the RTPI Board. Therefore, its financial statements have been consolidated, on a line-by-line basis, in the RTPI's group set of financial statements.

- Scottish Town Planning Institute (Company No 145741 registered in Scotland) is a wholly owned subsidiary of RTPI Services Limited. This company is limited by guarantee. Its financial statements have been consolidated, on a line-by-line basis, in the RTPI's group set of financial statements.

- RTPI Services ITA Limited (Company No 5018796 registered in England) is a wholly owned subsidiary of RTPI Services Limited. This company is limited by shares. Its financial statements have been consolidated, on a line-by-line basis, in the RTPI's group set of financial statements.

- The National Council for Housing and Planning is a separate charity (No 252002) and company limited by guarantee (Company 496385 registered in England). The Board appoints the trustees of the National Council therefore and its financial statements have been consolidated, on a line-by-line basis, in the RTPI's group set of financial statements.

- Planning Aid Trust, a company limited by guarantee (Company no 4259433 registered in England) is registered as a charity (No 1092185). The financial statements of Planning Aid Trust have not been consolidated in the RTPI's group set of financial statement, as governance of the Trust is independent of the RTPI.

2. Accounting policies

a) Income recognition

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

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

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

Bank deposit interest is stated on a receivable basis.

2. Accounting policies (continued)

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

b) Expenditure recognition and allocation between activities

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

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

c) Regional activities

Income and expenditure related to regional activities are included in the financial statements within the general fund and reported as such in the Statement of Financial Activities.

d) Operating lease rentals are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

e) Taxation

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

f) Fund accounting

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

2. Accounting policies (continued)

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

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

g) Tangible fixed assets

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

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

2. Accounting policies (continued)

h) Intangible assets

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

i) Fixed asset investments

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

Unlisted investments are held at cost less impairment.

j) Debtors

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

k) Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of 90 days or less from the date of acquisition or opening of the deposit or similar account.

l) Creditors and provisions

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

2. Accounting policies (continued)

m) Pension costs

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

n) Foreign exchange

Transactions in foreign currencies are recorded using the rate of exchange ruling at the date of the transaction to translate into sterling. Monetary assets and liabilities denominated in foreign currencies are translated using the rate of exchange ruling at the balance sheet date to translate into sterling, and the gains and losses on translation are included in the statement of financial activities.

o) Critical accounting estimates and assumptions

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

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

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

p) Financial instruments

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

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

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

3. Government grants

Included within income from grants and sponsorship and supporting members is government grants totalling £150k (2024: £66k) This includes a grant from Scottish Government for bursaries £150k (2024: £52k), and a grant for bursaries from the Ministry of Housing, Communities and Local Government (MHCLG) £nil (2024: £9k) and Planning Handbook £nil (2024: £5k). There were no unfulfilled conditions in relation to government grants at the year end.

4. Investment income

	2025	2024
	£'000	£'000
Interest receivable on short term deposits	**126**	122
Investment income receivable	**117**	109
Total investment income - **charity**	**243**	**231**
The RTPI Trust – Investment income	**6**	7
Total investment income - **group**	**249**	**238**

5. Analysis of expenditure on charitable activities

	People related costs	Other costs	Total 2025	Total 2024
	£'000	£'000	£'000	£'000
Charitable expenditure - Group				
Support for members and promotion of membership of the RTPI				
Direct costs	2,653	1,224	**3,877**	3,784
Governance costs	86	45	**131**	144
Allocation of overheads	736	1,049	**1,785**	1,770
	3,475	**2,318**	**5,793**	**5,698**
Promotion of planning				
Direct costs	1,288	1,588	**2,876**	2,201
Governance costs	59	31	**90**	55
Allocation of overheads	505	720	**1,225**	682
	1,852	**2,339**	**4,191**	**2,938**
Planning Aid				
Direct costs	156	21	**177**	160
Governance costs	6	4	**10**	10
Allocation of overheads	55	79	**134**	123
	217	**104**	**321**	**293**
Total charitable expenditure	**5,544**	**4,761**	**10,305**	**8,929**

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

There is no material difference between the group and charity figures.

5. Analysis of expenditure on charitable activities (continued)

Prior year comparatives	People related costs	Other costs	Total 2024
	£'000	£'000	£'000
Charitable expenditure - Group			
Support for members and promotion of membership of the RTPI			
Direct costs	2,530	1,254	**3,784**
Governance costs	72	72	**144**
Allocation of overheads	766	1,004	**1,770**
	3,368	**2,330**	**5,698**
Promotion of planning			
Direct costs	1,067	1,134	**2,201**
Governance costs	28	27	**55**
Allocation of overheads	295	387	**682**
	1,390	**1,548**	**2,938**
Planning Aid			
Direct costs	145	15	**160**
Governance costs	5	5	**10**
Allocation of overheads	53	70	**123**
	203	**90**	**293**
Total charitable expenditure	**4,961**	**3,968**	**8,929**

5. Analysis of expenditure on charitable activities (continued)

Allocation of overheads under "other costs" above comprise:

	2025	2024
	£'000	£'000
Premises related costs	**233**	192
Office services	**508**	455
ICT	**645**	499
Legal and professional fees (excluding audit)	**206**	201
Irrecoverable VAT	**256**	114
Allocated overheads – total	**1,848**	1,461

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

	2025	2024
	£'000	£'000
Wages and salaries	**3,943**	3,552
Pension costs	**678**	619
Social security costs	**486**	378
	5,107	4,549
Agency staff	**21**	62
	5,128	4,611

Average number of staff employed	2025	2024
Support for members and promotion of membership of the RTPI	**56**	60
Promotion of planning	**35**	24
Planning Aid	**5**	5
Governance	**2**	1
	98	90

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

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

Earnings band	**No of employees 2025**	**No of employees 2024**
£60,000 to £69,999	**5**	2
£70,000 to £79,999	**2**	2
£80,000 to £89,999	**4**	3
£90,000 to £99,999	**–**	2
£100,000 to £109,999	**1**	1
£110,000 to £119,999	**1**	–
£160,000 to £169,999	**–**	1
£170,000 to £179,999	**1**	–
	14	11

Pension contributions made during the year for these employees were £149k (2024: £100k).

The key management personnel of the parent charity and the group comprise the trustees, the Chief Executive Officer, the Chief Operating Officer, the Director of Scotland, Ireland and Research and Practice, the Director of Profession, International, Cymru and Northern Ireland, the Director of Careers and Education and Planning Aid England, the Director of Communications, the Chief Technology Officer and the Chief Membership Officer. The total employee benefits of the key management personnel were £815k (2024: £816k).

7. Related party transactions

Transactions with trustees and connected persons

No payments are made to trustees in respect of their time spent on trustee activities or to compensate for loss of earnings. The trustees only receive reimbursement for expenses actually incurred in attending meetings and representing the RTPI at events. During the year seven trustees were reimbursed or had expenses paid on their behalf totalling £11k (2024: nine trustees were reimbursed £15k) in respect of expenses actually incurred for travel, accommodation and subsistence plus £22k (2024: £19k) was paid on behalf of the president for travel, accommodation and subsistence for carrying out their role as president.

RTPI Trust

At the year-end £nil was due to the Trust (2024: £2.8k) by the RTPI.

RTPI Services Ltd

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

There were no other related party transactions during the year (2024: none).

8. Remuneration of auditor

The audit fees for the RTPI were £21k during 2025 to MKS (2024: £23k (to HaysMac)) and for non-audit work were £nil (2024: £1.9k (to HaysMac)).

9. Fixed assets – Charity and group

	Tangible fixed assets			
	Freehold land	Freehold building and plant	Office equipment and furniture	Total Tangible fixed assets
	£'000	£'000	£'000	£'000
Cost				
At 1 January 2025	**300**	**3,631**	**118**	**4,049**
Additions	–	–	8	**8**
Disposals	–	–	(1)	**(1)**
At 31 December 2025	**300**	**3,631**	**125**	**4,056**
Depreciation				
At 1 January 2025	**–**	**(916)**	**(50)**	**(966)**
Charge for the year	–	(119)	(26)	**(145)**
Disposals	–	–	1	**1**
At 31 December 2025	**–**	**(1,035)**	**(76)**	**(1,110)**
Net book value				
At 31 December 2025	**300**	**2,596**	**50**	**2,946**
At 31 December 2024	300	2,715	68	3,083

Intangible assets had a brought forward net book value of £nil (2024: £nil) with a brought forward cost and depreciation of £61k each. The asset was fully written off in the year.

10. Investments

Group	2025 £'000	2024 £'000
Market value of listed investments at 1 January	**4,445**	3,997
Acquisitions at cost	**2,867**	279
Disposals at market value	**(1,074)**	–
Gains on investments	**101**	169
Market value of investments at 31 December	**6,339**	4,445

Charity	2025 £'000	2024 £'000
Market value of listed investments at 1 January	**4,132**	3,704
Acquisitions at cost	**2,867**	279
Disposals at market value	**(1,029)**	–
Gains on investments	**75**	149
Market value of investments at 31 December	**6,045**	4,132

11. Debtors

	Charity		Group	
	2025 **£'000**	**2024** **£'000**	**2025** **£'000**	**2024** **£'000**
Prepayments	**302**	309	**302**	309
VAT	**12**	10	**12**	10
Accrued income	**214**	142	**214**	142
Other debtors	**181**	301	**181**	301
	709	762	**709**	762

12. Creditors: Amounts falling due within one year

	Charity		Group	
	2025	**2024**	**2025**	**2024**
	£'000	**£'000**	**£'000**	**£'000**
Receipts in advance	**2,927**	2,818	**2,927**	2,818
Other taxes and social security costs	**123**	100	**123**	100
Other creditors and accruals	**502**	466	**502**	472
Amounts due to subsidiary	**2**	5	**–**	–
	3,554	3,389	**3,552**	3,390

Receipts in advance represent member payments received in advance for 2026 membership and monies received for events being held in 2026 all of which are expected to be recognised as income in 2026.

	£'000
Charity and group	
Receipts in advance brought forward	**2,818**
Amounts recognised in the year	**(2,818)**
Income deferred in the year	**2,927**
Receipts in advance carried forward	**2,927**

13. Outline summary of fund movements

Designated funds	Fund balances brought forward 1 January 2025	Expenditure	Transfers	Fund balances carried forward 31 December 2025
	£'000	£'000	£'000	£'000
Charity and group				
Fixed assets	3,083	(145)	8	**2,946**
Property and maintenance	1,035	(1)	–	**1,034**
Research	170	(65)	–	**105**
Regions	198	(47)	–	**151**
Corporate strategy implementation plan	24	(10)	(12)	**2**
Digital Transformation	496	(402)	514	**608**
Presidential campaign	–	(114)	114	**–**
Planning reform and devolved Planifesto	–	(23)	160	**137**
Finance system	–	(32)	170	**138**
HR and compliance	30	–	–	**30**
Brand strategy	225	(139)	(4)	**82**
Education policy review	156	(77)	–	**79**
Governance review	3	–	(3)	**–**
	5,420	**(1,055)**	**947**	**5,312**

13. Outline summary of fund movements (continued)

Prior year comparatives

Designated funds	Fund balances brought forward 1 January 2024	Expenditure	Transfers	Fund balances carried forward 31 December 2024
	£'000	£'000	£'000	£'000
Charity and group				
Fixed assets	3,079	(153)	157	**3,083**
Property and maintenance	1,034	1	–	**1,035**
Research	144	(29)	55	**170**
Regions	254	(37)	(19)	**198**
Corporate Strategy Implementation Plan	64	(23)	(17)	**24**
Digital transformation	453	(192)	235	**496**
HR and compliance	67	(17)	(20)	**30**
Brand strategy	20	(16)	221	**225**
Education policy review	340	(184)	–	**156**
Governance Review	–	(27)	30	**3**
	5,455	**(677)**	**642**	**5,420**

13. Outline summary of fund movements (continued)

Fixed assets

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

Property and maintenance

The trustees have set aside monies for future repairs and maintenance and is based on the cost of replacing current plant as and when it has reached the end of its useful life.

Research

The purpose of the Research Fund is to manage the delivery of the RTPI’s research programme.

Regions

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

Corporate strategy implementation plan

This fund was set up to realise the content of the corporate strategy 2020-2030.

Digital transformation

This fund represents the RTPI’s investment in its online presence and IT systems started in 2024. Additional monies were transferred in 2025 to look at sales fulfilment, member self-service and for AI.

12. Outline summary of fund movements (continued)

Presidential campaign

Funds set aside in 2025 for a campaign which focused on clearly demonstrating the public benefits of proper planning, including its positive impact on the environment, climate, and overall quality of life. It will aim to reshape public perceptions, showing planning not as an obstacle, but as a proactive force for good.

Planning reform and devolved Planifesto

This fund represents monies set aside in 2025 to focus on the upcoming devolved nation elections with specific work being undertaken in Scotland and Wales into 2026.

Finance system

This fund was set up in 2025 and represents the cost of implementing and integrating a new finance system for the institute.

HR and compliance

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

Brand strategy

This fund represents monies set aside by the trustees in 2024 to implement the new brand strategy.

Education policy review

This fund represents monies set aside by the trustees to review the education policy.

13. Outline summary of fund movements (continued)

Restricted funds	Fund balances brought forward 1 January 2025 £'000	Income £'000	Expenditure £'000	Gains/ (losses) £'000	Fund balances carried forward 31 December 2025 £'000
Degree apprenticeships	4	280	(203)	–	**81**
BCC Planning Scholarship	–	240	(228)	–	**12**
Prof A Hall legacy	147	3	(3)	–	**147**
Practitioner research fund	128	3	(5)	–	**126**
Scottish Government digital planning 2022-23	49	–	(17)	–	**32**
George Pepler international	57	1	–	–	**58**
Julie Cowans Memorial Trust	39	1	(1)	–	**39**
Scottish Government bursaries	17	150	(152)	–	**15**
Lichfield Memorial Lecture	8	–	(1)	–	**7**
Peter Suttie Award	8	–	–	–	**8**
Other	27	15	(20)	–	**22**
Planning Aid					
Grants and donations	66	1	(16)	–	**51**
West Midlands Planning Aid	25	1	(6)	–	**20**
Gypsy and Traveller training	1	–	–	–	**1**
Regional assembly	3	–	–	–	**3**
Charity	**579**	**695**	**(652)**	–	**622**
Michael Welbank fund	41	2	(4)	–	39
RTPI Trust general fund	285	5	(10)	26	306
Group	**905**	**702**	**(666)**	**26**	**967**

13. Outline Summary of Fund Movements (continued)

Prior year comparatives

Restricted funds	Fund balances brought forward 1 January 2024 £'000	Income £'000	Expenditure £'000	Gains/ (losses) £'000	Fund balances carried forward 31 December 2024 £'000
Degree apprenticeships	–	202	(198)	–	**4**
Prof A Hall legacy	139	11	(3)	–	**147**
Practitioner research fund	118	10	–	–	**128**
Scottish Government Digital Planning 2022-23	70	–	(21)	–	**49**
George Pepler international	52	5	–	–	**57**
Julie Cowans Memorial Trust	37	3	(1)	–	**39**
Scottish Government bursaries	15	52	(50)	–	**17**
Lichfield Memorial Lecture	8	–	–	–	**8**
Peter Suttie Award	7	1	–	–	**8**
Other	37	15	(25)	–	**27**
Planning Aid					
Grants and donations	80	9	(23)	–	**66**
West Midlands Planning Aid	25	–	–	–	**25**
Gypsy and Traveller training	4	–	(3)	–	**1**
Regional assembly	3	–	–	–	**3**
Charity	**595**	**308**	**(324)**	–	**579**
Michael Welbank fund	43	2	(4)	–	41
RTPI Trust general fund	282	6	(23)	20	285
Group	**920**	**316**	**(351)**	**20**	**905**

13. Outline summary of fund movements (continued)

The RTPI has received the income shown above, which is restricted to the purposes for which it has been received. The projects are:

Degree apprenticeships

The RTPI received fees for providing the end point assessment for the level 7 planning apprenticeship. The fees can only be spent on providing the assessment.

British Chamber of Commerce (BCC) planning scholarship

A new project funded from the Planning Skills Fund set up by the BCC and administered by the RTPI which offers scholarships to students at accredited planning schools.

George Pepler international award

This biennial award is made to anyone their first 10 years of post-qualification planning experience who wishes to visit another country to that of their residence for a short period in order to study some particular aspect of town and country planning. The Award was established by Sir George Pepler, one of the founder members of the RTPI, and offered for the first time in 1973.

Lichfield memorial lecture

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

Peter Suttie award

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

13. Outline summary of fund movements (continued)

Scottish Government bursaries

The Scottish Government have provided funding for bursary awards at Scottish Universities.

Practitioner research fund

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

Planning Aid grants and donations

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

West Midlands Planning Aid Service

Donations received in the West Midlands specifically for the furtherance of the Planning Aid programme. A review of the monies held in the restricted and the appropriate use of the remaining funds is ongoing.

Scottish Government Digital Planning

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

Professor A Hall legacy

This legacy was received in 2022 without a broad restriction on its use so the trustees agreed to use it to fund an annual lecture in Wales and for education.

13. Outline summary of fund movements (continued)

Julie Cowans Memorial Trust

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

Gypsy and traveller training

Funds are being held for training activities in the context of current and emerging legislation.

Michael Welbank

Funds received for a student scholarship programme to commemorate Michael's work in the profession.

RTPI Trust general fund

The general reserves of the RTPI Trust.

14. Analysis of group net assets between funds

	General fund £'000	Designated funds £'000	Restricted funds £'000	Total 2025 £'000
Fixed assets	–	2,946	–	**2,946**
Listed investments	6,044	–	295	**6,339**
Current assets	998	2,408	672	**4,078**
Current liabilities	(3,510)	(42)	–	**(3,552)**
Net assets	**3,532**	**5,312**	**967**	**9,811**

Prior year comparatives

	General fund £'000	Designated funds £'000	Restricted funds £'000	Total 2024 £'000
Fixed assets	–	3,083	–	**3,083**
Listed investments	4,110	–	335	**4,445**
Current assets	3,780	2,337	570	**6,687**
Current liabilities	(3,390)	–	–	**(3,390)**
Net assets	**4,500**	**5,420**	**905**	**10,825**

15. Investment in subsidiaries

RTPI Services Limited

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

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

At 31 December 2025 RSL had debtors of £2k (2024: £2k) and cash at bank of £9k (2024: £9k). Called up share capital was £1k (2024: £1k) and the profit and loss account balance was £10k (2024: £10k) giving total shareholders' funds of £11k (2024: £11k). There was no trading activity in the year (2024: none).

RTPI Trust

The RTPI Trust is a separately registered charity. Its purpose is to provide of support and financial assistance to members of the RTPI, commission planning research and any other charitable support related to town planning.

The registered address and place of business is 41 Botolph Lane, London EC3R 8DL.

At 31 December 2025 the Trust had investments of £295k (2024: £314k), debtors of £138 (2024: £3k) and cash at bank of £50k (2024: £14k) and creditors of £nil (2024: £6k); total funds were £325k (2024: £323k). Income was £8k (2024: £11k), expenditure was £14k (2024: £29k) and investment gains were £26k (2024: £20k).

Others

All other consolidated entities were dormant in 2024 and 2025 and had £nil balances.

16. Operating leases

Charity and group	**2025**	**2024**
Amount charged in the year	**£'000**	**£'000**
Leasehold property	**36**	30
Equipment	**13**	14
Total	**49**	44

	Property	**Equipment**	**Property**	**Equipment**
Total commitment	**2025**	**2025**	**2024**	**2024**
	£'000	**£'000**	**£'000**	**£'000**
Operating leases expiring within one year	**–**	**–**	13	8
Operating leases expiring between 2 and 5 years	**152**	**–**	–	8
	152	**–**	13	16

17. Comparative charity statement of financial activities

	Notes	General Fund £'000	Designated Funds £'000	Restricted Funds £'000	Total 2024 £'000
Income from:					
Charitable activities					
Membership subscriptions and fees		5,957	–	202	**6,159**
Grants and sponsorship towards the promotion of planning and membership		354	–	68	**422**
Support for members		1,555	–	–	**1,555**
Investments	4	193	–	38	**231**
Total income		**8,059**	**–**	**308**	**8,367**
Expenditure on:					
Charitable activities					
Support for members and promotion of membership of the RTPI		4,743	633	292	**5,668**
Promotion of planning		2,888	44	6	**2,938**
Planning Aid		267	–	26	**293**
Total expenditure	5	**7,898**	**677**	**324**	**8,899**
Net income/(expenditure) before investment gains		**161**	**(677)**	**(16)**	**(532)**
Net gains on investments		149	–	–	**149**
Net income/(expenditure)		**310**	**(677)**	**(16)**	**(383)**
Transfers between funds	13	(642)	642	–	**–**
Net movement in funds		**(332)**	**(35)**	**(16)**	**(383)**
Reconciliation of funds					
Fund balances at 1 January		4,823	5,455	595	**10,873**
Fund balances at 31 December		**4,491**	**5,420**	**579**	**10,490**