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**Scottish Charity No. SC034482**

# COMMONWEALTH ASSOCIATION OF PLANNERS

## REPORT and FINANCIAL STATEMENTS

**For the year ended 31 December 2025**

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**COMMONWEALTH ASSOCIATION OF PLANNERS**

**REPORT AND FINANCIAL STATEMENTS**

**For the Year Ended 31 December 2025**

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# COMMONWEALTH ASSOCIATION OF PLANNERS

## LEGAL AND ADMINISTRATIVE INFORMATION

**For the Year Ended 31 December 2025**

**President**
Jua Cilliers (South Africa and Australia)

**Secretary-General and Trustee**
Kelley Moore (Canada)

**Board of Trustees**
Jihad Bitar (Canadian Institute of Planners)
Darren Crombie (Planning Institute of Australia)
Lawrence Esho (Kenya Institute of Planners)
Fazle Reza Sumon (Bangladesh Institute of Planners)
Ismail bin Ibrahim (Malaysian Institute of Planners)
Bryce Julyan (New Zealand Planning Institute)
Ian Tant (Royal Town Planning Institute)

**Assembly Members 2025**
William Bain (Barbados Town Planning Society)
Carolyn Trench-Sandiford (Belize Association of Planners)
Annie Edwards (Dominica Institute of Planners)
Mere Naulumatua (Fiji Planners Association)
Frank Tackie (Ghana Institute of Planners)
Mr Narendra K. Patel (Institute of Town Planners, India)
Earl Bailey (Jamaica Institute of Planners)
Fawcett Komollo (Kenya Institute of Planners)
Bjorn Bonello (Malta Chamber of Planners)
Nik Mohd Ruiz Arah Rancang (Malaysian Institute of Planners)
Jim Ebenhoh (New Zealand)
Chime Andrew Ogbonna (Nigerian Institute of Town Planners)
Ray Haeren (Planning Institute of Australia)
Mr Nnyaladzi Tema (Pula Institute of Town Planners) (Botswana)
Ifeanyi Chukwujekwu (Royal Town Planning Institute)
Vivien Munyaburanga (Rwanda Urban Planners Institute)
Karen Tham (Singapore Institute of Planners)
Luke Williams (South African Planning Institute)
Upuli Perera (Institute of Town Planners, Sri Lanka)
Emanuel Amosi Luhamba (Tanzania Institute of Town Planners)
Arvind Dookhun (Town Planning Association of Muaritius)
Stephen Boodhram (Trinidad and Tobago Society of Planners)
Tubwita Grace Bagaya (Uganda Institute of Physical Planners)
Charity Kalombo (Zambia Institute of Planners)

**Honorary Vice-Presidents**
Cliff Hague (UK)
Christine Platt (South Africa)
Dyan Currie AM (Australia)
Clive Harridge (UK)

**Immediate Past President**
Eleanor Mohammed (Canada)

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**COMMONWEALTH ASSOCIATION OF PLANNERS**

**LEGAL AND ADMINISTRATIVE INFORMATION**

**For the Year Ended 31 December 2025**

**Administrator**
Annette O'Donnell

**Principal Office**
c/o Royal Town Planning Institute Scotland
18 Atholl Crescent
Edinburgh
EH3 8HQ
Scotland
UK
Website: www.commonwealth-planners.org

**Independent Examiners**
Steven Smillie
Chiene & Tait LLP (trading as CT)
Chartered Accountants and Independent Examiners
61 Dublin Street
Edinburgh
EH3 6NL

**Bankers**
HSBC
196 Oxford Street
London
W1D 1NT

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The trustees submit their annual report for the year ended 31 December 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (effective January 2019) in preparing the annual report and financial statements of the charity.

## 1. Objectives and Activities

### 1.1 Objects of the charity

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

The strategic goals include:

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

### 1.2 Main objectives and actions for the period

The main objectives for CAP, as established by the President and Board of Trustees for the 2024-2025 term, were to enhance the global leadership and impact of CAP by focusing on the following key areas:

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

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

### 1.3 Strategies to achieve the charity's objectives

During 2025, CAP's Board of Trustees (BoT), President, Secretary-General and Assembly continued to operate under the governance arrangements introduced following the 2023 constitutional review. The BoT met regularly during the year and Assembly meetings continued on a quarterly basis, culminating in the online General Assembly on 6 November 2025. The General Assembly ratified elections for the President and Board of Trustees for the 2026-2027 term, adopted a new Strategic Plan for 2026-2028 and approved the strategic budget for 2026-2027.

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1.3 Strategies to achieve the charity's objectives (continued)

As both a governance and working board, the Trustees continued to strengthen organisational governance and financial oversight while delivering CAP's 2024-2026 Strategic Plan. A major governance focus during 2025 was a structured review of the existing Strategic Plan and development of the 2026-2028 Plan. The Board and Assembly were consulted through several stages during the year. CAP's Mission and Vision were retained, longer-term strategic goals were refined, and a clearer framework was developed to support future prioritisation, accountability and reporting.

Work continued on a new financial management and monitoring system to improve accountability, reporting and alignment with the organisation's strategic plan. The Board considered requirements for regular financial reporting and the use of Xero accounting software. CAP also completed governance work for its Networks: the Young Planners Network Terms of Reference were approved in April 2025, a Co-Chair was appointed to the Commonwealth Women in Planning Network in June 2025, and the Commonwealth East Africa Planning Network Terms of Reference were approved in October 2025.

The Board continued to prioritise strategic activities and international engagement in light of CAP's limited financial and volunteer resources. This included consideration of where CAP could add greatest value through partnerships, member representation and externally funded initiatives, while maintaining its responsibilities as a Scottish charity.

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

The charity has one shared paid administrative resource, the Administrator, funded for approximately one day per week. Limited communications support was also retained during 2025. Almost all other activity of CAP is provided by unpaid volunteers. The President, Secretary-General, Trustees, Assembly representatives, Network leaders and CAP members contribute substantial professional time to governance, international representation, capacity building, awards, partnerships and other activities. This volunteer model enables CAP to achieve significant impact with limited financial resources, but also creates an ongoing organisational capacity risk.

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## 2. Review of Achievements and Performance

The following table relates objectives, outputs and outcomes.

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

| Key Actions | Activities (Outputs) | Outcome |
|---|---|---|
| Mobilise action to support the Commonwealth Heads of Government (CHOGM) Declaration on Sustainable Urbanisation to address the impacts of rapid urbanisation and climate change, to ensure liveable cities towns and villages for all citizens. | CAP co-hosted the Wilton Park Dialogue, "Advancing Sustainable Urbanisation: working with Commonwealth countries to build a transformative coalition", from 31 March to 2 April 2025 with the Commonwealth Sustainable Cities Initiative (CSCI) partners and the UK Foreign, Commonwealth & Development Office (FCDO). More than 50 high-level stakeholders participated. CAP also contributed to follow-up work to develop a roadmap and funding proposal for implementation of the Declaration on Sustainable Urbanisation. | The Wilton Park dialogue strengthened the Commonwealth coalition on sustainable urbanisation, generated commitments and willingness to share data, and led to further work with FCDO and CSCI partners. FCDO subsequently confirmed funding for three action groups, including an integrated planning action group involving CAP. |
| Foster understanding and progress by representing the Commonwealth Sustainable Cities Initiative (CSCI) Call to Action objectives at various forums. | CAP continued active participation in CSCI and follow-up to Wilton Park. CAP participated in a Commonwealth sustainable urbanisation reception at Marlborough House and worked with CSCI partners on the Commonwealth Sustainable Cities Coalition proposal and implementation planning. | CAP maintained a leadership role in the Commonwealth response to rapid urbanisation and strengthened multidisciplinary collaboration with Commonwealth professional organisations, the King's Foundation and FCDO. |
| Promote and integrate the planning profession within international policy and governing framework including the various United Nations (UN) bodies (Conference of Parties to the UN Convention on Climate Change (COP), World Urban Forum (WUF), UN Habitat Assembly and UN High Level meetings) and CHOGM. | CAP maintained engagement with UN-Habitat and global planning forums. The President and Secretary-General met UN-Habitat Executive Director Anacláudia Rossbach to discuss collaboration. CAP supported member participation in UN-Habitat processes and prepared for the 2026 reviews of SDG 11 and the New Urban Agenda. | Planning perspectives and Commonwealth member priorities continued to be represented in international policy discussions. Engagement with UN-Habitat positioned CAP to contribute to the SDG 11 and New Urban Agenda review processes in 2026. |

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**2. Review of Achievements and Performance (continued)**

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

| Key Actions | Activities (Outputs) | Outcome |
|---|---|---|
| Represent CAP and the planning profession through engagement with the Habitat Professional's Forum (HPF), Global Planners Network (GPN), Planners 4 Climate Action (P4CA), Informal Forum of Commonwealth Organisations (IFCO) and International Congress of City, Regional Planners (ISOCARP), Global Planning Education Association Network (GPEAN), and other professional networks to support common goals. | CAP continued representation in HPF, GPN, P4CA, IFCO and other professional networks. Following establishment of five HPF working groups, CAP identified volunteers to contribute across the Road Map to Recovery/International Participatory Charter, communications, UN-Habitat strategic alignment, post-2030 and capacity-building workstreams. | CAP maintained an active voice in global professional networks and broadened opportunities for CAP members to contribute directly to UN-Habitat-aligned work. |
| Advance CAP's Climate Action Policy and Integrate the Climate Action Working Group into the networks, collaborations and forums working to advance climate action. | CAP continued to promote its Climate Action Policy and re-circulated a call for climate experts. Climate resilience remained embedded in CAP's international partnerships, capacity-building discussions and strategic planning. | Climate action remained a cross-cutting priority and was carried forward into CAP's future strategic direction, including climate resilience, nature-based approaches and professional capacity building. |
| Building upon the Kigali Commitment signed at CHOGM 2022 to develop and promote a multidisciplinary collaboration (e.g. architecture, engineering, planning, economists, surveyors, environmental specialists, finance experts, etc..) ethics, standards, principles, data and policies in support of sustainable urbanisation. | CAP continued multidisciplinary collaboration through CSCI with the Commonwealth Association of Architects, Commonwealth Local Government Forum, Association of Commonwealth Universities, Commonwealth Engineers Council and the King's Foundation. This collaboration formed the basis for the Wilton Park dialogue and subsequent FCDO-supported action groups. | The multidisciplinary partnership moved from advocacy and dialogue toward practical implementation, with integrated planning, led by CAP, identified as one of the funded action areas. |

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**2. Review of Achievements and Performance (continued)**

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

| Key Actions | Activities (Outputs) | Outcome |
|---|---|---|
| Contribute through our consultative status to the UN Economic and Social Council (ECOSOC), Human Rights Council and General Assembly on matters pertaining to the advancement of planning matters. | CAP maintained its UN ECOSOC consultative status and participated in UN processes relevant to planning and sustainable development. 22–23 May 2025: CAP participated virtually in the UN-Habitat Assembly Global Stakeholder Forum, contributing to the formulation of civil society strategic recommendations that informed the Global Stakeholder Forum Declaration and UN-Habitat Strategic Plan 2026–2029. 4–6 November 2025: CAP was represented at the Second World Summit for Social Development in Doha, Qatar, contributing to civil society engagement associated with the Summit and adoption of the Doha Political Declaration. CAP also supported the 2025 planning and formulation phase of the UN Development Account project, "Building Competence for Urban Transformation: Strengthening Local Capacity for Climate Resilience in Informal Urban Settlement," in Belize and Zambia, announced in September 2025. Through the Habitat Professionals Forum, CAP continued contributing planning expertise to UN-Habitat stakeholder processes and working groups. | CAP used its ECOSOC consultative status and UN-Habitat relationships to contribute Commonwealth planning expertise to international sustainable development policy and implementation. Participation strengthened CAP's role in UN stakeholder processes and positioned the Association to contribute to implementation of the UN-Habitat Strategic Plan, capacity-building initiatives in Belize and Zambia, and the 2026 reviews of SDG 11 and the New Urban Agenda. |

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**2. Review of Achievements and Performance (continued)**

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

| Key Actions | Activities (Outputs) | Outcome |
|---|---|---|
| Build upon the momentum achieved through the Commonwealth Sustainable Cities Initiative (CSCI) Call to Action with the King's Foundation, Commonwealth Local Government Forum (CLGF), Commonwealth Association of Architects (CAA) and Association of Commonwealth Universities (ACU). | The CSCI partnership co-hosted Wilton Park with FCDO and continued into development of the Commonwealth Sustainable Cities Coalition. FCDO confirmed funding for three action groups, including integrated planning. | The partnership progressed from the 2022 Declaration and 2024 CHOGM reaffirmation to a funded programme of collaborative action. |
| Engage in partnership opportunities with UN Habitat and The Commonwealth Secretariat to achieve common objectives. | CAP maintained active relationships with both UN-Habitat and the Commonwealth Secretariat. CAP's President and Secretary-General met with UN-Habitat Executive Director Anacláudia Rossbach and continued work arising from CAP's formal agreements with UN-Habitat and partners, including the SDG Legal Checklist and development of the UN Development Account Building Competence for Urban Transformation initiative in Belize and Zambia. CAP maintained its accreditation with the Commonwealth Secretariat, submitted its Annual Activity Report, and participated in Commonwealth initiatives supporting implementation of the Commonwealth Declaration on Sustainable Urbanisation. This included co-leading the Advancing Sustainable Urbanisation dialogue at Wilton Park with FCDO and Commonwealth Sustainable Cities Initiative partners and continuing to support the Commonwealth Youth for Sustainable Urbanisation, for which the Commonwealth Secretariat provides coordination support and CAP's Young Planners Network Chair serves as Chair. | CAP strengthened its relationships with UN-Habitat and the Commonwealth Secretariat and translated these relationships into practical collaboration on sustainable urbanisation, professional capacity building and youth engagement. CAP's activities supported implementation of both the UN Sustainable Development Goals and New Urban Agenda and the Charter of the Commonwealth and Commonwealth Declaration on Sustainable Urbanisation, while maintaining CAP's standing as an accredited Commonwealth organisation and UN ECOSOC consultative organisation. |

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**2. Review of Achievements and Performance (continued)**

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

| Key Actions | Activities (Outputs) | Outcome |
|---|---|---|
| Strengthen support and capacity building within the CAP Women in Planning Network (CWIP) and Young Planners Network (YPN). | The Young Planners Network Terms of Reference were approved in April 2025. A new Co-Chair was appointed to Commonwealth Women in Planning effective 1 June 2025, and the reconstituted network commenced meetings. Both networks continued programming and engagement opportunities. | CAP's networks operated with clearer governance and renewed leadership, strengthening opportunities for women and young planners to participate in CAP and professional development activities. |
| As a co-founding member, strengthen and support the Commonwealth Youth for Sustainable Urbanisation (CYSU) Network. | CAP continued to support CYSU through its Young Planners Network leadership and CSCI relationships. | Youth perspectives remained connected to CAP's sustainable urbanisation partnerships and international work. |
| Pursue partnership with the Prince of Wales Charitable Fund and other funders to support sustainable planning initiatives. | CAP continued to work with the King's Foundation and CSCI partners on capacity-building and Rapid Planning Toolkit opportunities. Funding proposals were developed with external partners, including the FCDO-supported Commonwealth Sustainable Cities Coalition. | External partnership development resulted in new funded work and created opportunities to expand practical capacity-building activity. |

**Goal 3: Enhance membership supports, services and engagement.**

| Key Actions | Activities (Outputs) | Outcome |
|---|---|---|
| Facilitate CAP member representation at various regional events including Pacific Urban Forum, Africities, Caribbean Urban Forum, Commonwealth Local Government Forum, and other platforms to promote the profession. | CAP was represented at the 2025 Caribbean Urban Forum, where Trustee Jihad Bitar continued CAP's regional capacity-building relationships. CAP's Commonwealth Women in Planning Network supported a successful event and award led by the Caribbean Association of Planners. CAP also facilitated member representation in other regional and international forums as opportunities arose. | CAP maintained regional relationships, promoted its networks and strengthened engagement in the Caribbean in advance of CHOGM 2026. |

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**2. Review of Achievements and Performance (continued)**

**Goal 3: Enhance membership supports, services and engagement.**

| Key Actions | Activities (Outputs) | Outcome |
|---|---|---|
| Timely curation of CAP's website and social media platforms. | CAP retained limited communications support to maintain the website, social media presence and online events calendar and to promote CAP and member activities. | CAP maintained visibility of member opportunities, events, awards and international work despite limited communications resources. |
| Enhance promotion of CAP activities on member social media platforms. | CAP continued to use its digital channels and member networks to promote events, calls for volunteers, awards and professional opportunities. | Member organisations and individual planners received regular opportunities to engage with CAP activities. |
| Maintain a regular schedule of events and activities identifying opportunities for CAP members, networks, and partners to engage. | CAP maintained quarterly Assembly meetings and regular Board meetings. Meeting packages and the online calendar identified international events, network activities, calls for participation and CAP deadlines. | Consistent meeting and communications rhythms supported ongoing member engagement and organisational transparency. |
| Host CAP Assembly meetings as a forum for CAP members, networks, collaborators, and partners to convene to discuss best practices, exchange ideas and foster new initiatives to respond to member needs. | CAP held four Assembly meetings during 2025 and an online General Assembly on 6 November. Assembly members were actively consulted on the review of the 2024-2026 Strategic Plan and development of the 2026-2028 Plan. | Member organisations contributed directly to CAP's strategic direction and continued to use Assembly meetings for professional exchange and organisational decision-making. |
| Establish a formal mechanism for individual planners to engage in CAP activities and opportunities. | CAP delivered the 2025 Awards for Outstanding Planning Achievement in the Commonwealth and the Young Planner Award. Twenty-four submissions were received across the four project categories, with entries from a diverse range of Commonwealth countries. CAP also issued calls for volunteers and experts for networks, HPF working groups and other initiatives. | The Awards promoted exemplary planning practice in Indigenous-led environmental planning, climate resilience, inclusive placemaking and heritage/environmental conservation, while volunteer calls created direct pathways for individual planners to contribute to CAP. |

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## 2. Review of Achievements and Performance (continued)

### Goal 3: Enhance membership supports, services and engagement.

| Key Actions | Activities (Outputs) | Outcome |
|---|---|---|
| In collaboration with a member organisation, host CAP's Biennial meeting in person in 2025. | Following the absence of a host proposal for 2025, the Board held the General Assembly online on 6 November. CAP expanded its forward planning for future in-person General Assemblies and received expressions of interest from India and Kenya for upcoming meetings. | The online format ensured constitutional business could proceed while CAP established a longer planning horizon to enable member institutes to budget and prepare for future in-person meetings. |
| Maintain regular engagement and accreditation with the Commonwealth Secretariat to enable ongoing access to educational materials, resources and consultation opportunities. | CAP submitted its Commonwealth Secretariat Accredited Organisation Annual Report for 2024-2025 and continued engagement with Commonwealth institutions and events. | CAP remained in good standing as a Commonwealth Accredited Organisation and retained access to Commonwealth consultation and collaboration opportunities. |
| Maintain good standing with the Office of Scottish Charity Regulator (OSCR). | CAP completed its annual reporting obligations and continued governance and financial oversight work in accordance with its responsibilities as a Scottish charity. | CAP remained in good standing with OSCR. |
| Utilise CAP's UN ECOSOC status to support the advancement of the planning profession and member organisation priorities. | CAP used its ECOSOC consultative status to create opportunities for member participation in UN processes and events. CAP increasingly sought to engage member institute representatives in UN and ECOSOC-related events occurring within their regions and began preparing members for participation in the 2026 SDG 11 and New Urban Agenda review processes. | Expanded opportunities for CAP members to participate directly in international sustainable development discussions, while broadening regional representation of the planning profession within UN processes. |
| Expand CAP's access to funding opportunities to mobilise resources in priority areas. Create an accountability framework dashboard to quantify CAP's fulfilment of its mandate and strategic direction to members. | CAP and CSCI partners developed funding proposals following Wilton Park and secured FCDO support for three action groups. The Board also advanced a new financial management framework and reviewed options for Xero-based financial monitoring. A structured review of the Strategic Plan was completed to improve future reporting and accountability. | CAP strengthened both its access to external project resources and the foundations for more regular financial and strategic performance reporting. |

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**2. Review of Achievements and Performance (continued)**

**Goal 4: Build the capacity for planning in areas of greatest need**

| Key Actions | Activities (Outputs) | Outcome |
|---|---|---|
| Grow access to the delivery of The Rapid Planning Toolkit (RPT) including exploring joint funding partnership opportunities in collaboration with the King's Foundation. | CAP continued discussions with the King's Foundation on the Rapid Planning Toolkit and related sustainable urbanism and development programming. RPT was incorporated into emerging CSCI/FCDO capacity-building work, including discussions regarding application in Belize. | The RPT moved closer to practical application through externally funded partnership work and remained an important CAP capacity-building tool. |
| In collaboration with the Commonwealth Association of Architects, Association of Commonwealth Universities, and other Commonwealth professional organisations, advance work that addresses the conclusions derived from Survey of Built Environment Professionals. | CAP co-led the Wilton Park dialogue and continued multidisciplinary work through CSCI and the Commonwealth Sustainable Cities Coalition. CAP's Planning Schools Survey grew to 42 valid responses and informed ongoing discussion about planning education and capacity. | CAP strengthened the evidence base and partnerships needed to address built-environment professional capacity gaps across the Commonwealth. |
| Mobilise action through the Memorandums of Understanding created with the CSCI partners, UN Habitat, Commonwealth Legal Association (CLA) and Eastern Regional Organization for Planning & Human Settlements (EAROPH). | CAP continued implementation of its partnership commitments. Work on the SDG Legal Checklist with UN-Habitat, CLA and CAA continued following its 2024 launch, while CSCI partnerships generated the Wilton Park dialogue and subsequent funded action groups. | Existing MoUs continued to generate practical multidisciplinary collaboration, policy tools and capacity-building opportunities. |
| Seek partnership opportunities to support climate adaptation planning, disaster mitigation and management in areas experiencing significant challenges. | Climate resilience was integrated into CAP's strategic review, CSCI work and regional engagement. The 2025 Awards also highlighted transferable examples of flood resilience and coastal protection planning from New Zealand and Canada. | CAP continued to build and share professional knowledge on climate adaptation and resilience across Commonwealth contexts. |

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## 2. Review of Achievements and Performance (continued)

### Goal 5: Establish and support professional planning societies in the Commonwealth

| Key Actions | Activities (Outputs) | Outcome |
|---|---|---|
| Support the CAP East Africa Planning Network to complete a Terms of Reference and work plan to advance the role of planning in helping address rapid urbanisation and the impacts of climate change. | The Commonwealth East Africa Planning Network Terms of Reference were finalised during 2025 and formally approved by the Board of Trustees in October. The network continued regional collaboration under its leadership. | All three CAP Networks now operate with Board-approved Terms of Reference, strengthening governance, accountability and the basis for future regional capacity-building work. |
| Work with the Caribbean Planners Association, Bangladesh Institute of Planners and Fiji Institute of Planners and other institutes as requested to advance recognition and support of the planning profession. | CAP continued direct engagement with member institutes and regional partners. CAP was represented at the Caribbean Urban Forum, where discussions included capacity building and a possible revival of a planning exchange programme. In the Pacific, CAP continued work arising from its MoU with EAROPH, including engagement toward the 2026 Pacific Urban Forum and opportunities to support planning capacity in Pacific Island countries. Member institutes, including the Bangladesh Institute of Planners, continued to use CAP Assembly meetings to share national planning initiatives and priorities. | CAP strengthened national and regional relationships, provided a forum for institutes to exchange experience and identified regional networks and focal points as a means of expanding peer exchange and context-specific support across the Commonwealth. |

## 3. Financial Review

For 2025 subscription levels remained £1 per corporate member of each member institute.

### 3.1 Results for the period

During 2025 income was £80,762 compared with £36,148 in 2024. Total expenditure was 27,813 compared with £32,514 in 2024. At the end of the year, a total reserve balance of £78,939 (2024: £25,990) was held, of which £36,618 is unrestricted and £42,321 is restricted.

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## 4. Risk Management

CAP continued to operate under the governance framework and Constitution approved in 2023. During 2025 the Board and Assembly reviewed CAP's strategic direction and governance arrangements, completed Terms of Reference for all three Networks, and undertook substantial work to strengthen financial oversight and reporting. The General Assembly held on 6 November 2025 ratified elections for the President and Board of Trustees for the 2026-2027 term, adopted the 2026-2028 Strategic Plan and approved the 2026-2027 strategic budget.

The demand for CAP's services and international engagement continues to grow. CAP relies heavily on senior professional volunteers to lead the organisation, represent CAP internationally, manage partnerships and deliver strategic activity. The Secretary-General role remains unpaid. The Board continues to recognise the need for a sustainable operating model and sufficient administrative and coordination capacity to support CAP's growing programme of work.

The loss of the Membership Services Coordinator in early 2024 continued to be felt during 2025. At the time of the November 2025 General Assembly, only 11 member subscriptions had been paid in full compared with 17 reported in 2024. CAP retained limited communications support, but currently has only one shared administrative resource with RTPI for approximately eight hours per week. The Board recognises that additional dedicated coordination would improve member outreach, communications, revenue collection and implementation of CAP's strategic programme.

Member organisations remained consistent at 30 in 2025 and Assembly meetings continued to have strong attendance and engagement. CAP's Constitution permits organisations that have not paid subscriptions to remain members without voting authority, recognising that some member organisations face significant financial and capacity constraints. CAP will continue to engage these organisations and seek ways to support participation while maintaining the Association's financial sustainability.

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

Escalating costs, limited subscription income and reliance on volunteers remain material operational risks. The Board undertook detailed work during 2025 on a new financial management and monitoring framework, including consideration of Xero accounting software and more regular budget-to-actual reporting. The 2026-2027 strategic budget and future Strategic Plan also recognise the need to diversify revenue, secure external project funding and strengthen organisational capacity. CAP does not commit project expenditure until funding is secured.

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

## 5. Reserves Policy

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

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

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## 6. Plans for the Future

The General Assembly adopted CAP's new Strategic Plan 2026-2028 in November 2025. The Plan builds on the 2024-2026 programme and focuses on capacity building and professional advancement; sustainability, climate resilience and innovation; collaborative networking and advocacy; and member engagement and organisational growth. Work completed during 2025 to review the existing Plan and develop the new framework provides a clearer basis for prioritisation and future reporting.

CAP will continue work to implement a new financial management and monitoring system, with the aim of providing regular and timely financial reporting to the Board and Assembly. Financial sustainability, revenue diversification and adequate administrative capacity remain priorities.

At the time of preparing this report, CAP's forward programme includes implementation of the FCDO-supported Commonwealth Sustainable Cities Coalition work; continued collaboration with UN-Habitat and CSCI partners; engagement in the 2026 reviews of SDG 11 and the New Urban Agenda; World Urban Forum 13 in Baku; Commonwealth Heads of Government Meeting 2026 in Antigua and Barbuda; development of future Rapid Planning Toolkit opportunities; continued support for CAP Networks; and planning for an in-person General Assembly in 2027.

## 7. Structure Governance and Management

### 7.1 Governing Document

The Association was established and formally constituted in 1973, and charitable status was granted in 2003 and again in 2023 following an update to the constitution and purposes.

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

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

a) The Association is governed by an Assembly of Representatives from member organisations.

b) At intervals of not longer than two years, the Assembly shall meet as a General Assembly in such format, at such places and at such times as the Board shall decide. For the avoidance of doubt, the General Assembly may meet in person or in teleconference or in an electronic forum or in a combined format.

c) The purposes of the General Assembly are to:

   i. adopt a plan to guide the programme of the Association for the period until the next General Assembly;

   ii. adopt a budget for the period until the next General Assembly;

   iii. set the annual subscriptions to be paid by Full, Affiliate and Friends members for the period of the budget;

   iv. elect the President; and,

   v. elect Board Trustees.

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**7. Structure Governance and Management (continued)**

7.1 Governing Document (continued)

d) The Secretary-General must advise member organisations of the format, date and place at which the General Assembly is to be held no less than six months before it is convened.

e) It is the responsibility of each member organisation to appoint the person it wishes to serve as its Representative at the General Assembly and subsequent Assembly meetings. Each member organisation may also appoint an Alternate Representative. Each Representative is:

   i. responsible for soliciting its organisation's inputs into the Association and for reporting to its organisation on the conductof the affairs of the Association; and

   ii. required to provide a point of contact for all matters appertaining to the affairs of the Association.

f) Each Full and Affiliate member organisation must notify the Secretary- General in writing at least two weeks before the General Assembly whomit has appointed as its Representative and, if desired, its Alternate Representative at the General Assembly and to serve for approximately two years until replaced or reappointed by the member organisation.

g) Any vacancy occurring in the office of Representative between General Assemblies, whether by reason of ascension of a Representative to the office of President or Board Trustee or otherwise, must be filled by the relevant member organisation by appointing a replacement Representative as soon as possible and notifying the Secretary-General accordingly.

h) Notwithstanding any other provision of this Article, a member organisation which, being entitled to vote in a General Assembly, is not represented at the General Assembly by an accredited Representative or Alternative Representative, may appoint a Proxy to attend and act forand vote on its behalf by submitting to the Secretary-General, at leasttwo weeks before the date of the General Assembly, a duly signed proxy in the form specified in the First Schedule.

i) Each Full and Affiliate member organisation of the Association that is up to date with its subscriptions has one vote in a General Assembly, to be cast by its Representative, Alternative Representative or Proxy.

j) Except where otherwise provided, voting at General Assemblies is by simple majority of Eligible Voters.

k) Subject to any limitations set by the Board, any number of representatives of member organisations without voting powers or observers may attend a General Assembly.

l) Subject to the provisions of this Article, the General Assembly has the power to regulate its own proceedings.

m) For the avoidance of doubt, Friend members of the Association are not eligible to vote at the General Assembly.

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**7. Structure Governance and Management (continued)**

7.1 Governing Document (continued)

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

a) In the intervals between meetings of the General Assembly, the accredited Representatives or Alternate Representatives shall meet in Assembly. The Assembly shall meet not less than twice annually in yearswhen there is no General Assembly and once annually in years when there is a General Assembly. The meetings shall take place in teleconference or in an electronic forum and at such times as the Board shall decide.

b) The Secretary-General must advise the Representatives and Alternate Representatives of the date on which an Assembly is to be held not less than one calendar month before the meeting.

c) The Assembly shall receive reports on their activities from the Board, Networks and any Working Groups. The Assembly shall adopt a Scheme of Delegation which identifies the duties and responsibilities delegated by the Assembly to the Board. The Assembly shall be responsible for taking decisions on such strategic and management matters that are not delegated.

d) Notwithstanding any other provision of this Article, a member organisation which, being entitled to vote in an Assembly, is not represented at the Assembly by an accredited Representative, may appoint a Proxy to attend and act for and vote on its behalf by submitting to the Secretary-General, at least two weeks before the date of theAssembly, a duly signed proxy in the form specified in the First Schedule.

e) Each Full and Affiliate member organisation of the Association that is up to date with its subscriptions has one vote in the Assembly, to be cast by its Representative, Alternative Representative or Proxy.

f) Except where otherwise provided, voting at Assemblies is by simple majority of Eligible Voters.

g) Subject to any limitations set by the Board any number ofrepresentatives of member organisations without voting powers or observers may attend an Assembly.

h) The Assembly shall act as a forum for the exchange of professional planning knowledge and planning information to further the purposes ofthe Association.

i) The Assembly may approve the formation of a Network. Any Network so approved must submit to and have approved by the Board:

   i. the name of its Chair or Co-ordinator, who may thereafter attend meetings of the Assembly and General Assembly;

   ii. Terms of Reference for the Network confirming the purpose, responsibilities and scope of membership of the Network and thedate of review of the Terms of Reference.

j) A meeting of the Assembly shall only make decisions if it is quorate, witha minimum of six Eligible Voters present.

k) At the request of the Board under Article 5.6(h), the Assembly may suspend Article 5.3(e) until the outcome of the next election for Board Trustees.

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**7. Structure Governance and Management (continued)**

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

a) The management of the affairs of the Association rests with a Board consisting of:

   i. the President;

   ii. Seven Trustees, elected by the General Assembly; and

   iii. the Secretary-General.

b) The Board shall meet at least three times a year in teleconference or in an electronic forum or in a combined format including some present in person, provided that:

   i. if the Board proposes to meet in combined format (including some present in person), one month's notice is given to each member of the Board; and

   ii. if the Board proposes to meet other than in combined format, seven days notice of the proposed meeting is given to each member of the Board.

c) Voting at meetings of the Board is by simple majority of those present and entitled to vote; provided that whenever there is an equality of votes on any matter on which the Board has voted, the President has a deciding vote as well as an original vote.

d) For the avoidance of doubt, Friend members of the Association are not entitled to be members of the Board.

e) A meeting of the Board shall only be entitled to make decisions if it is attended by a minimum of five Trustees including either the President or Secretary-General.

f) The Board may form Committees to assist in the performance of its duties. Any Committee shall contain at least one Trustee and shall have approved by the Board:

   i. the name of its Chair or Co-ordinator;

   ii. Terms of Reference confirming the purpose and responsibilities;

   iii. the list of members; and,

   iv. the duration of its term.

g) The Board may form Committees to assist in the performance of its duties. Any Committee shall contain at least one Trustee and shall have approved by the Board:

   i. the name of its Chair or Co-ordinator;

   ii. Terms of Reference confirming the purpose and responsibilities;

   iii. the list of members; and,

   iv. the duration of its term.

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**7. Structure Governance and Management (continued)**

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

h) The Board may form Committees to assist in the performance of its duties. Any Committee shall contain at least one Trustee and shall have approved by the Board:

   i. the name of its Chair or Co-ordinator;

   ii. Terms of Reference confirming the purpose and responsibilities;

   iii. the list of members; and,

   iv. the duration of its term.

i) The Board may form Committees to assist in the performance of its duties. Any Committee shall contain at least one Trustee and shall have approved by the Board:

   i. the name of its Chair or Co-ordinator;

   ii. Terms of Reference confirming the purpose and responsibilities;

   iii. the list of members; and,

   iv. the duration of its term.

7.3 Management and Administration

The charity employs a part-time administrator and appoints a Secretary-General. Key decisions are shaped by the President and Secretary-General who consult with the Assembly and Board of Trustees as outlined in the Scheme of Delegation approved in 2023. The Board of Trustees makes budgetary decisions and shapes policy. The Assembly holds regular online meetings chaired by the President to discuss and agree relevant planning issues. The Constitution remained unchanged during 2025.

7.4 Global Associations

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

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

**8. Key Management Personnel Remuneration**

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

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## 9. Trustee Responsibilities

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

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

Approved by the Trustees on 30 September 2026 and signed on their behalf by:

Kelley Moore
**Secretary General and Trustee**

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

I report on the accounts of the Commonwealth Association of Planners the year ended 31 December 2025.

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

**Respective responsibilities of Trustees and examiner**

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

**Basis of independent examiner's statement**

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

**Independent examiner's statement**

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

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

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

have not been met; or

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

Steven Smillie

**Steven Smillie CA**
**Chiene & Tait LLP (trading as CT)**
**Chartered Accountants and Independent Examiners**
**61 Dublin Street**
**Edinburgh**
**EH3 6NL**

Date: 30 September 2026

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**COMMONWEALTH ASSOCIATION OF PLANNERS**

**STATEMENT OF FINANCIAL ACTIVITIES**

**For the Year Ended 31 December 2025**

| | Notes | Un-restricted Funds £ | Restricted Funds £ | 2025 Total £ | Un-restricted Funds £ | Restricted Funds £ | 202 Total £ |
|---|---|---|---|---|---|---|---|
| **Income** | | | | | | | |
| **Income from charitable activities** | | | | | | | |
| Subscriptions receivable | | 37,735 | | 37,735 | 35,370 | - | 35,370 |
| Grant income | | | 42,321 | 42,321 | - | - | - |
| **Investment income** | | | | | | | |
| Interest | | 706 | | 706 | 778 | - | 778 |
| **Total income** | | 38,441 | 42,321 | 80,762 | 36,148 | - | 36,148 |
| **Expenditure** | | | | | | | |
| Charitable activities | 2 | 26,302 | 1,511 | 27,813 | 32,449 | 65 | 32,514 |
| **Total expenditure** | | 26,302 | 1,511 | 27,813 | 32,449 | 65 | 32,514 |
| **Net income/(expenditure)** | | 12,139 | 40,810 | 52,949 | 3,699 | (65) | 3,634 |
| Transfer between funds | | 2,184 | (2,184) | - | - | - | - |
| **Net movement in funds for the year** | | 14,323 | 38,626 | 52,949 | 3,699 | (65) | 3,634 |
| **Reconciliation of funds** | | | | | | | |
| **Total funds at 31 December 2024** | | 22,295 | 3,695 | 25,990 | 18,596 | 3,760 | 22,356 |
| **Total funds at 31 December 2025** | | **36,618** | **42,321** | **78,939** | 22,295 | 3,695 | 25,990 |

All activities are continuing.

The notes on pages 24 to 27 form part of these financial statements.

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**COMMONWEALTH ASSOCIATION OF PLANNERS**

**BALANCE SHEET**

**As at 31 December 2025**

| | Notes | 2025 | 2024 |
|---|---|---|---|
| | | £ | £ |
| **Current assets** | | | |
| Debtors | 4 | 1,402 | 1,012 |
| Cash in hand | | 85,030 | 28,439 |
| | | 86,432 | 29,451 |
| **Creditors:** amounts falling due within one year | 5 | 7,493 | 3,461 |
| **Net current assets** | | 78,939 | 25,990 |
| **Net assets** | | **78,939** | **25,990** |
| **Funds of the Association** | | | |
| Unrestricted Funds | 6 | 36,618 | 22,295 |
| Restricted Funds | 6 | 42,321 | 3,695 |
| | | **78,939** | **25,990** |

The financial statements were approved by the Trustees on 30 September 2026 and are signed on their behalf by:

Kelley Moore (Secretary-General)

**Charity No. SC034482**

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**COMMONWEALTH ASSOCIATION OF PLANNERS**

**NOTES TO THE FINANCIAL STATEMENTS**

**For the Year Ended 31 December 2025**

## 1. Principal accounting policies

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

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

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

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

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

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

Member subscriptions are classified as income from charitable activities.

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

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

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

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

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

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

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## 1. Principal accounting policies (continued)

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

**Funds accounting**
Funds held by the association are:

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

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

| 2. Charitable Activities | Unrestricted Funds £ | Restricted Funds £ | Total 2025 £ | Un-restricted Funds £ | Restricted Funds £ | Total 2024 £ |
|---|---|---|---|---|---|---|
| **Project Expenditure** | | | | | | |
| Meetings and events | | | | - | - | - |
| Consultancy | 1,503 | | 1,503 | 1,523 | - | 1,523 |
| Workshops/Surveys | | 1,511 | 1,511 | - | 65 | 65 |
| | 1,503 | 1,511 | 3,014 | 1,523 | 65 | 1,588 |
| **Management and administration expenses** | | | | | | |
| Administrative salary costs | 15,310 | | 15,310 | 14,490 | - | 14,490 |
| Website development and maintenance | 1,716 | | 1,716 | 1,046 | - | 1,046 |
| Bank charges | 212 | | 212 | 403 | - | 403 |
| Miscellaneous | 3632 | | 3,632 | 9,856 | - | 9,856 |
| Bad debts written off | 299 | | 299 | 1,681 | - | 1,681 |
| | 21,169 | | 21,169 | 27,476 | - | 27,476 |
| **Governance costs** | | | | | | |
| Independent examiner's fees | 3,630 | | 3,630 | 3,450 | - | 3,450 |
| | 3,630 | | 3,630 | 3,450 | - | 3,450 |
| **Total Charitable Expenditure** | **26,302** | **1,511** | **27,813** | 32,449 | 65 | 32,514 |

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### 3. Key management personnel

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

### 4. Debtors

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Subscriptions | 1,402 | 1,012 |
| | 1,402 | 1,012 |

### 5. Creditors

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Accrued expenses | 3,864 | 11 |
| Audit and accountancy fees | 3,630 | 3,450 |
| | 7,494 | 3,461 |

### 6. Reserves

| | 1 January 2025 | Income | Expenditure | Transfers | 31 December 2025 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| **Restricted** | | | | | |
| Prince of Wales's Charitable Fund | 1,432 | | | (1,432) | - |
| Book Fund | 2,263 | | (1,511) | (752) | - |
| Association of Commonwealth Universities | - | 42,321 | | | 42,321 |
| | 3,695 | 42,321 | (1,511) | (2,184) | 42,321 |
| **Unrestricted** | 22,295 | 38,441 | (26,302) | 2,184 | 36,618 |
| | 25,990 | 80,762 | (27,813) | - | 78,941 |

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

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## 6. Reserves (continued)

**Prince of Wales's Charitable Fund - Sustainable Cities and Human Settlements in the Commonwealth Project**
This project began in October 2019 and is funded through a grant provided by the Prince of Wales's Charitable Fund. The project involves a number of inter-related initiatives including completing a survey of built environment professions, developing a Planning for Rapid Urbanisation Toolkit, preparation of an academic module, hosting an international webinar series and participation in CHOGM events. This project has now concluded and permission granted by the funder to retain the unspent balance as unrestricted funds.

**Book Fund**
This fund consists of sponsorship income for the publishing of a book to celebrate 50 years of CAP and planning in the Commonwealth. This project is now complete as the book has been published.

**Commonwealth Sustainable Cities Coalition Project Funding**
Funding received from the Association of Commonwealth Universities (ACU) under a Foreign Commonwealth and Development Office (FCDO) - funded agreement for CAP to serve as the delivery partner for the Integrated Planning component of the Commonwealth Sustainable Cities Coalition project. CAP subcontracted Dyan Currie and the University of Technology Sydney to support delivery of the project. Funds are subject to the project agreement, FCDO requirements, and associated reporting obligations.

## 7. Analysis of net assets between funds - 2025

| | Unrestricted | Restricted | Total |
|---|---|---|---|
| | £ | £ | £ |
| Debtors | 1,402 | - | 1,402 |
| Cash | 42,709 | 42,321 | 85,030 |
| Creditors | (7,493) | - | (7,493) |
| | 36,618 | 42,321 | 78,939 |

## Comparative of Analysis of net assets between funds - 2024

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

## 8. Trustee remuneration and reimbursed expenditure

During the year £5,166 (2024: £9,171) of costs relating to project expenditure detailed in note 3 represent costs reimbursed to five trustees (2024: five trustees).

Trustees received no remuneration for their services during the year.

## 9. Related party transactions

During the year Royal Town Planning Institute charged £15,310 (2024: £14,490) to Commonwealth Association of Planners for secretarial assistance from an employee of the Royal Town Planning Institute and for administrative costs. At the year end, the charity owes Royal Town Planning Institute £nil (2024: £nil) for its services.