

COMMONWEALTH ASSOCIATION OF PLANNERS

REPORT and FINANCIAL STATEMENTS

For the year ended 31 December 2023

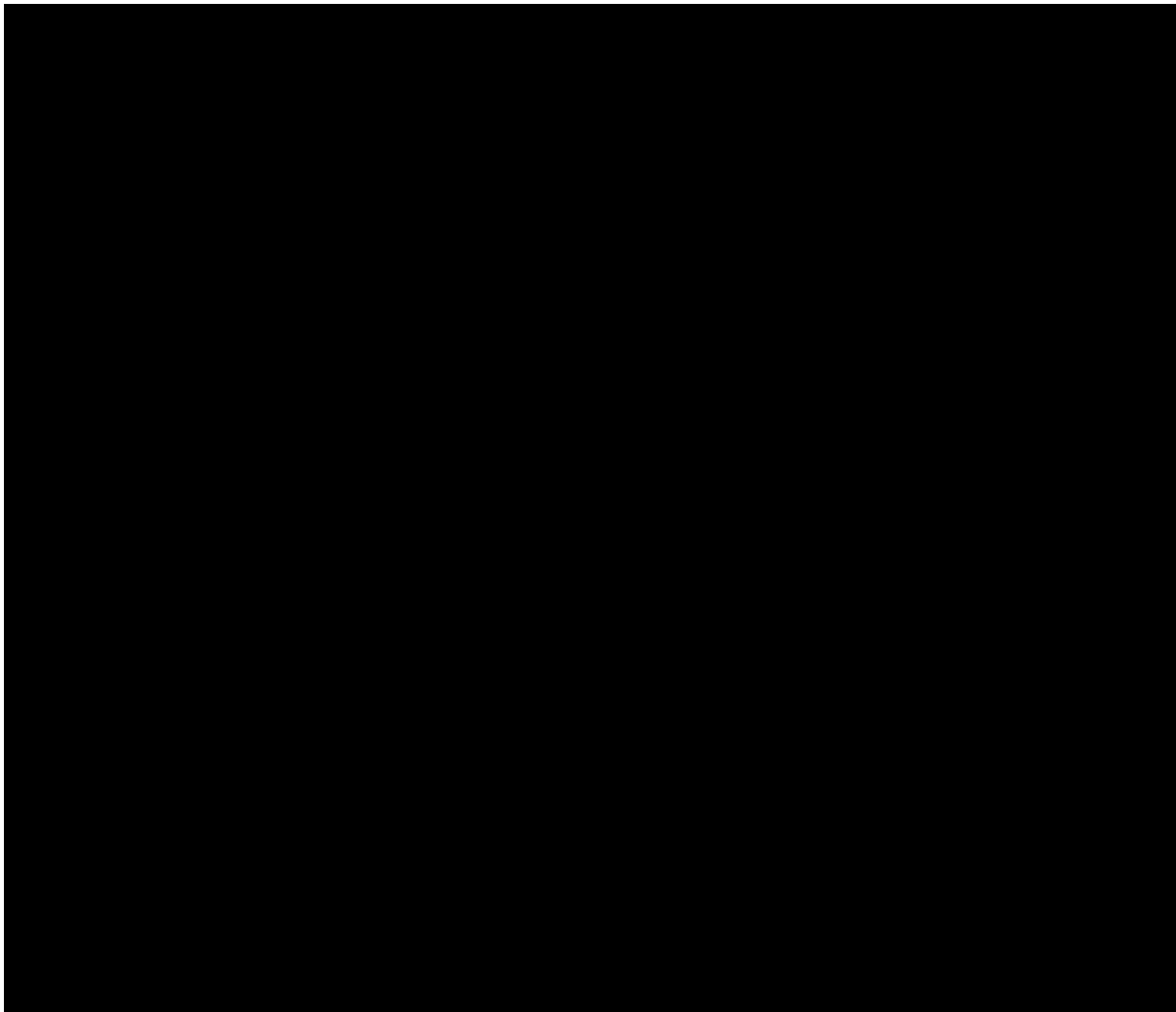
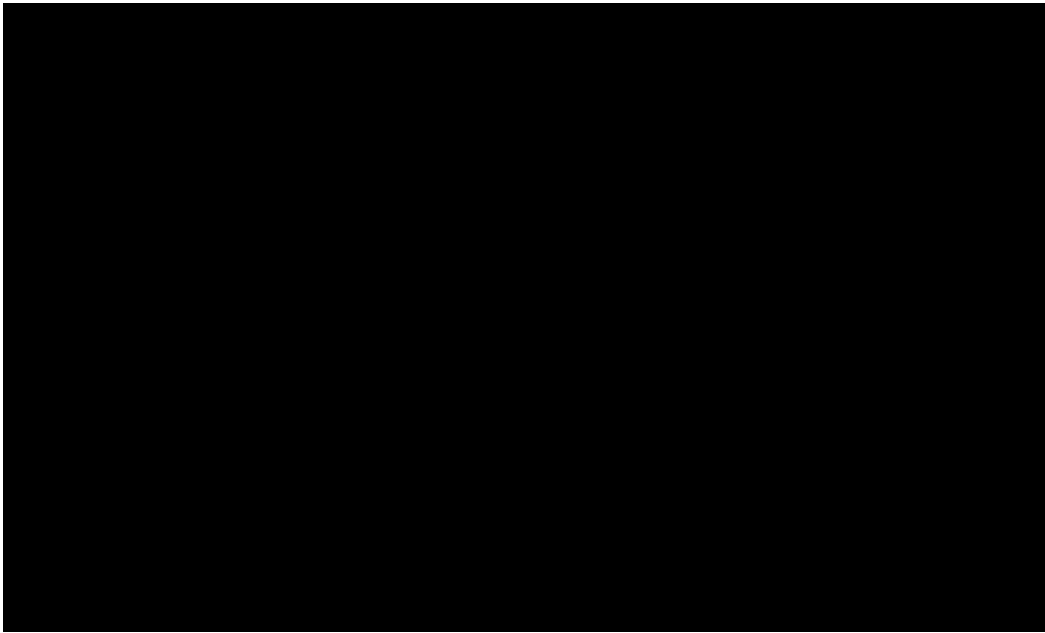
COMMONWEALTH ASSOCIATION OF PLANNERS
REPORT AND FINANCIAL STATEMENTS
For the Year Ended 31 December 2023

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COMMONWEALTH ASSOCIATION OF PLANNERS

LEGAL AND ADMINISTRATIVE INFORMATION

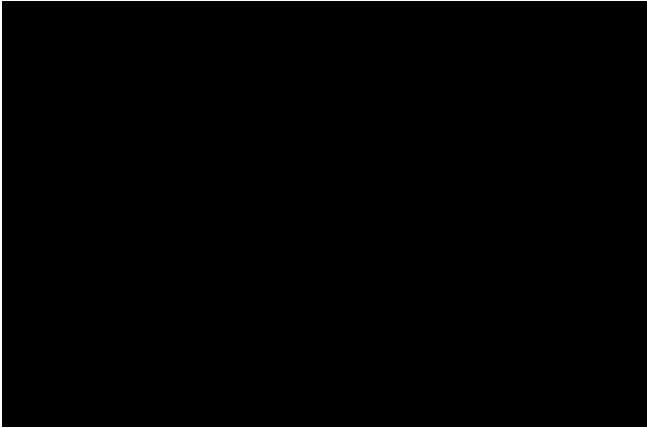
For the Year Ended 31 December 2023



COMMONWEALTH ASSOCIATION OF PLANNERS

LEGAL AND ADMINISTRATIVE INFORMATION

For the Year Ended 31 December 2023



Website: www.commonwealth-planners.org

Independent Examiners

Chiene + Tait LLP (trading as CT)
Chartered Accountants
61 Dublin Street
Edinburgh
EH3 6NL

Bankers

HSBC
196 Oxford Street
London
W1D 1NT

COMMONWEALTH ASSOCIATION OF PLANNERS

TRUSTEES REPORT

For the Year Ended 31 December 2023

The trustees submit their annual report for the year ended 31 December 2023. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the financial statements and comply with the charity's trust deed, the Charities and Investment (Scotland) Act 2005, the Charities (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard 102 applicable in the UK and Republic of Ireland (Second edition – October 2019). 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 actions under each strategic goal for CAP during the financial year covered by this report are set out below (in no particular order).

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.

- 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.
- Foster understanding and progress by representing the Commonwealth Sustainable Cities Initiative (CSCI) Call to Action objectives at various forums.
- Promote and integrate the planning profession within international policy and governing frameworks 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.
- Represent CAP and the planning profession through engagement with the Habitat Professionals 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.
- Advance CAP's Climate Action Policy and Integrate the Climate Action Working Group in the networks, collaborations and forums working to advance climate action.
- Build upon the Kigali Commitment signed at CHOGM 2022 to develop and promote 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.

COMMONWEALTH ASSOCIATION OF PLANNERS

TRUSTEES REPORT (continued)

For the Year Ended 31 December 2023

Foster Strategic, collaborative partnerships to promote good planning practices, sustainability, and environmental protection.

- 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.
- Build upon the momentum achieved through the Commonwealth Sustainable Cities Initiative (CSCI) Call to Action with the Prince's Foundation, Commonwealth Local Government Forum (CLGF), Commonwealth Association of Architects (CAA) and Association of Commonwealth Universities (ACU).
- Engage in partnership opportunities with UN Habitat and The Commonwealth Secretariat to achieve common objectives.
- Strengthen support and capacity building within the CAP Women in Planning Network and Young Planners' Network.
- As a co-founding member, strengthen and support the Commonwealth Youth for Sustainable Urbanisation (CYSU) Network.
- Pursue partnership with the Prince of Wales's Charitable Fund and other funders to support sustainable planning initiatives.

Enhance membership supports, services and engagement.

- Refresh CAP's website and branding.
- Enhance social media platforms, curate regular blog content from members and improve promotion of CAP and CAP member activities.
- Maintain a regular schedule of events and activities identifying opportunities for CAP members, networks and partners to engage.
- Establish 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.
- Host a CAP Biennial meeting in 2023 and in person in 2024.
- Maintain regular engagement and accreditation with the Commonwealth Secretariat to engage ongoing access to educational materials, resources and consultation opportunities.
- Maintain good standing with the Office of Scottish Charity Regulator (OSCR).
- Expand CAP's access to funding partnership opportunities to maximize potential for on the ground capacity building initiatives.

Build the capacity for planning globally.

- Grow access to the delivery of The Rapid Planning Toolkit including exploring joint funding partnership opportunities in collaboration with the Prince's Foundation and other entities such as the Marrion Institute for Urban Management and academic institutions.
- In collaboration with the Commonwealth Association of Architects, Association of Commonwealth Universities, and other Commonwealth professional organisations, undertake a third iteration of the Survey of Built Environment Professionals.
- Seek Partnership opportunities to support climate adaptation planning, disaster mitigation and management in areas experiencing significant challenges including Tonga and Pakistan.
- 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).

Establish and support professional planning societies in the Commonwealth.

- 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.
- 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.

COMMONWEALTH ASSOCIATION OF PLANNERS

TRUSTEES REPORT (continued)

For the Year Ended 31 December 2023

1.2 Strategies to achieve the charity's objectives

Similar to 2022, the focus of 2023 was working with member organisations to complete the update to CAP's constitution, mission, vision and goals. The purpose of this engagement was to ensure CAP's direction was reflecting a future mutually agreeable to all member organisations, along with a modernised governance framework and improved organisational accountability. A new constitution was adopted at the Conference of Delegates (now the General Assembly) in November 2022 along with a new Strategic Plan. The decision was also made to hold a General Assembly in 2023 to allow time to conduct elections for President and Trustees as required within the Constitution.

Following approval by voting members at CAP's Conference of Delegates, a refreshed set of objectives were submitted to the Office of the Scottish Charity Regulator (OSCR). In mid-2023, CAP received confirmation from the OSCR that the organisation's new objects meet charitable status requirements. An amendment to update the Constitution with the new objects was approved at the General Assembly in November 2023.

In January 2023, following a call for expressions of interest, an Interim Board of Trustees (BoT) was appointed by CAP's President to oversee the implementation of CAP's Strategic Plan and accompanying budget for 2023-24. This decision provided a transition period and the required time for Board of Trustees and President elections to occur in October 2023 thereby putting the new constitution into full effect.

In January 2023, expressions of interest were received from 6 CAP Vice Presidents to serve as Interim Board of Trustees (BoT). Over the course of 7 months (February to August), the Interim BoT met 5 times to complete work related to CAP's governance review, providing input into Assembly agendas (there were 3 Assembly meetings). Memorandums of Understanding and CAP policies including job advertisements and climate action, as well as providing input into the Scheme of Delegation and election procedures. The Interim BoT helped to transition from the former governance model to the one that was formally launched with a newly elected president and Board of Trustees in January 2024.

The charity has only one paid officer, the Administrator, whose salary and overheads are paid for one day a week. Almost all other activity of CAP is provided by unpaid volunteers. CAP has a remarkable calibre of volunteers supporting and representing the organisation in various ways from writing the constitutional updates, presenting at international conferences to coordinating and adjudicating awards. It's difficult to quantify exactly how much time volunteers contribute to advancing CAP's goals. The President and Secretary General alone contribute 100 to 150 days annually valuing in the range of £100,000-£150,000. Both are registered professional planners that hold full time executive level positions with their employers. In 2023, with CAP's Executive approved, a budget deficit and permitted surplus funds from travel restrictions during the pandemic to be reallocated toward service contracts for website improvements and increased member engagement.

The new governance structure, improved website and member communication successfully positioned CAP to complete a number of initiatives aligned under its strategic objectives and actions outlined in the 2023-2025 Strategic Plan.

2. Review of Achievements and Performance

| Strategic Goals | 2023 Activities (Outputs) | Outcome |
|---|--|--|
| 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. | Signed capacity building MoU with Commonwealth Sustainable Cities Initiative (CSCI) partners in May. | This formalised partnership solidified the collaboration to advance the Call to Action on Sustainable Urbanisation and has led to an MoU with UN Habitat. The partners maintain a joint website. Conduct high level events. Influence declarations for heads of government meetings to support the Sustainable Development Goals (SDGs). |

COMMONWEALTH ASSOCIATION OF PLANNERS**TRUSTEES REPORT (continued)****For the Year Ended 31 December 2023**

| Strategic Goals | 2023 Activities (Outputs) | Outcome |
|------------------------|---|---|
| | Extended the CSCI Coordinator Contract | With funding from the King's Foundation, CAP received an extension to utilize remaining funds from the grant received in 2021 to have CSCI Coordinator facilitate discussions with UN-Habitat on a capacity building agreement. The funds were also used to support travel for the CAP Membership Services Coordinator to travel to Bangladesh to support the introduction of the Rapid Planning Toolkit in that country. |
| | Research on Accredited Universities | As a continuation of the Survey of Built Environment Professional CAP is working with the Commonwealth Association of Architects to expand the CSCI Online Data Platform to include an interactive map of accredited and non-accredited planning and architecture programs in the Commonwealth. A draft of this work was completed in 2023. |
| | As an ECOSOC member, CAP was invited to attend UN Habitat Assembly 2 in Kenya | CAP Secretary General and CSCI Coordinator's attendance at this event in June solidified CAPs role as a partner with UN-Habitat and other Commonwealth organisations in capacity building leading to one MoU and one Letter of Intent as noted below in supporting the advancement of planning globally. The SG also participated moderating and presenting at various events. |
| | Approved CAP Climate Action Policy prepared by the Climate Action Working Group and supported by 40 professional planning organisations across the globe. | Approved November 10, 2023, and shared at COP28. this policy addresses the key elements of climate change including issues of the responsibility continuum and loss and damage. The policy provides target policy objectives to guide climate action initiatives for the CAP network. |

COMMONWEALTH ASSOCIATION OF PLANNERS**TRUSTEES REPORT (continued)****For the Year Ended 31 December 2023**

| Strategic Goals | 2023 Activities (Outputs) | Outcome |
|------------------------|-----------------------------------|---|
| | CAP Young Planners' Network (YPN) | <p>CAP YPN Chairs the Commonwealth Youth for Sustainable Urbanisation (CYSU) has been highly influential ensuring young planners are represented in policy development at the international and Commonwealth level.</p> <p>YPN also launched the Headway Mentoring Program to pair experienced professionals with emerging planning professionals.</p> <p>YPN launched Cities by Citizens (July) with one of the key objectives being to focus on young people under 35 to get involved in planning for their cities.</p> |
| | Women In Planning Network | <p>Successfully advocated for two commitments as part of the UN Women Generation Equality Action Forum related to climate justice.</p> <p>Hosted a General Inclusion in Urban Spaces Series that examined practices from across the globe.</p> <p>Promoted and celebrated International Women's Day (March) in partnership with RTPi and ISOCARP. The focus was on the global south and championing women's pathways in planning, leadership, mentorship and the need for more advocacy.</p> |

COMMONWEALTH ASSOCIATION OF PLANNERS**TRUSTEES REPORT (continued)****For the Year Ended 31 December 2023**

| Strategic Goals | 2023 Activities (Outputs) | Outcome |
|--|--|--|
| Foster strategic, collaborative partnerships to promote good planning practices, sustainability, and environmental protection. | CAP "Planning, Sustainable Urbanisation and the Commonwealth: The Commonwealth Association of Planners, Past, Present and Future" Book Launch. | The book includes authors from around the globe to tell how CAP has campaigned over 5 decades to make a difference. It looks at what's ahead and that practice action is now required. The launch was preceded by a seminar hosted by the Royal Town Planning Institute (RTPI) to discuss issues raised in the book. Subsequent launches were also by the New Zealand Planning Institute (NZPI) and Malaysia Institute Planners. Copies of the book were provided free for contributors, CAP General Assembly members. |
| | Promotion and advancement of the Rapid Planning Toolkit | CAP Member Services Coordinator in partnership with the King's Foundation travelled to Dhaka (August) and worked with the Bangladesh Institute of Planners to support the application of the Rapid Planning Toolkit in Bangladesh. Prior to this the BIP was not involved in this project. The collaboration has opened the door to a lasting partnership |
| | CAP Awards for Planning Excellence | Led by CAP Award Committee, awards were given in November on best practices in climate planning, human settlements, inclusive cities and natural and cultural heritage were received from across the Commonwealth. Submissions were publicly announced and promoted on social media to promote best practices. The Young Planner Award Essay Competition Award recipient had expenses paid to attend the MIP National Congress and CAP General Assembly in Putrajaya, Malaysia |

COMMONWEALTH ASSOCIATION OF PLANNERS**TRUSTEES REPORT (continued)****For the Year Ended 31 December 2023**

| Strategic Goals | 2023 Activities (Outputs) | Outcome |
|---|--|---|
| | <p>Bangladesh Institute of Planners (BIP) International Conference on Spatial Planning for Sustainable Development</p> <p>PM Fellowship Programme Sustainable Development course</p> | <p>BIP requested CAP support to promote their National Planning Framework at their international conference. CAP members received a presentation on the framework and provided input. The Planning Institute of Australia was able to attend the international conference in September and high-level meetings to support BIP's efforts to support a national planning framework.</p> <p>CAP President delivered a week course in Bahrain in May to help mentor and prepare exceptional young Bahrainis from various government entities for a career in public service leadership.</p> |
| Enhance membership supports, services and engagement. | <p>Contracted a Membership Services Coordinator</p> <p>Caribbean Urban Forum is a global conference focusing on urban planning and development, land management and other special planning related topics.</p> | <p>CAP was able to engage with all members throughout the year, something that hasn't been done for years. Correspondence was increased and there was improved communication.</p> <p>We continue to see an increase in membership attendance at CAP Assembly meetings in 2023.</p> <p>Membership remained consistent at 31 member institutes. However, more members paid their membership dues.</p> <p>In partnership with CLGF, the CAP-led session on Built Environment Professional, Youth & Actors Advancing Sustainable Urbanisation as Driver of Development in the Caribbean and included representatives from planning institutes in the Caribbean. CAP also led a round table discussion with Caribbean States regarding the planning education accreditation process.</p> |

COMMONWEALTH ASSOCIATION OF PLANNERS**TRUSTEES REPORT (continued)****For the Year Ended 31 December 2023**

| Strategic Goals | 2023 Activities (Outputs) | Outcome |
|---|---|--|
| | <p>The Malaysia Institute of Planners (MIP) hosted CAP General Assembly in Putrajaya Malaysia with a theme to accelerate SDG 2030 and sub-themes on building city resilience, fostering innovation through planning, social inclusivity, transboundary planning strategies and building sustainable cities for future generations.</p> <p>Completed website update</p> | <p>Members from RTPi, NZIP, Planning Institute of Austria (PIA), Bangladesh Institute of Planners (BIP), Kenya Institute of Planners (KIP), South Africa Planning Institute (SAPI) and Canadian Institute of Planners (CIP) were able to attend in person along with the Chair of the Young Planners Network and winner of the Young Planner Award: Essay Competition (the latter funded by CAP). The General Assembly provided a hybrid option for all members to attend.</p> <p>The website is refreshed and kept up to date. Members and partners can see upcoming events, news announcements, blogs, awards, MoUs and other published material by members and CAP.</p> |
| Build the capacity for planning globally. | <p>Signed partnership MoU with UN Habitat and CSCI partners (King's Foundation, Commonwealth Association of Architects (CAA), Commonwealth Local Government Forum (CLGF) and Commonwealth Association of Universities (ACU)).</p> <p>Signed a letter of intent to collaborate toward joint research, advocacy, capacity building and outreach for cities with the Commonwealth Lawyers Association (CLA), CAA and UN Habitat.</p> <p>World Town Planning Day Celebrations</p> | <p>UN Habitat dedicated resources to work with partners to create a funding proposal to harmonize competency assessments and addressing the capacity gap to achieve Agenda 2030. Priority countries are Barbados, Belize, Zambia, Malawi and Rwanda. The funding proposal was submitted in November 2023.</p> <p>UN Habitat dedicated resources to work with the partners to begin drafting development of an SDG Legal Checklist for municipalities.</p> <p>Worked with the Global Planners Network (GPN) to release a statement on the importance of planning in the work.</p> <p>With CSCI partners, CAP Secretary General and President were invited by the American Planning Association (APA) and Canadian Institute of Planners to lead a session on the Sustainable Urbanisation Call to Action.</p> |

COMMONWEALTH ASSOCIATION OF PLANNERS**TRUSTEES REPORT (continued)****For the Year Ended 31 December 2023**

| Strategic Goals | 2023 Activities (Outputs) | Outcome |
|------------------------|--------------------------------------|--|
| | World Town Planning Day Celebrations | <p>Worked with the Global Planners Network (GPN) to release a statement on the importance of planning in the work.</p> <p>With CSCI partners, CAP Secretary General and President were invited by the American Planning Association (APA) and Canadian Institute of Planners to lead a session on the Sustainable Urbanisation Call to Action.</p> |

3. Financial Review

For 2023 subscription levels were £1 per corporate member of each member institute.

3.1 Results for the period

During 2023 income was £35,832 compared with £67,730 in 2022. Total expenditure was £68,229 compared with £53,828 in 2022. At the end of the year, a total reserve balance of £22,356 (2022: £55,372) was held, of which £18,596 (2022: £33,529) is unrestricted and £3,760 is restricted (2022: £22,224).

4. Risk Management

CAP undertook a governance review to: establish a more formal, robust and resilient governance structure; alignment with the direction and best practices provided by the OSRC; clarify roles and responsibilities for members; and, modernise CAP's constitution. The President appointed an interim Board of Trustees in 2023 that served as a quasi-working board responsible to help the Secretary General and President with some of the requirements for operating the organisation in addition to creating schemes of delegation and election procedures to constitute an elected Board of Trustees.

The demand for CAP's services continues to grow. To lead and operate CAP, a relatively experienced senior level administrator is required to serve as Secretary General. CAP relies entirely on a volunteer to fulfil this function. CAP's governors need to find a sustainable operating model. Perhaps this could be achieved by sharing a position with another organisation (similar to the Office Administrator) or contracting the service if membership fees permit. At a minimum, CAP requires a part-time paid Secretary General to attract the skills required. In 2023, CAP contracted a Member Services Coordinator and Communication's Coordinator. Both these positions elevated the presence and engagement of CAP with members. Finding funding to continue these functions will ensure CAP can continue to achieve the momentum and contribution being made at the Commonwealth and International level. The more success the organisation has, the greater demand on the Office Administrator, Secretary General and other volunteers. This has been discussed with the General Assembly, is identified in the Strategic Plan and on the radar of the Board of Trustees but solutions are not immediately available. Further research and exploration of opportunities is required.

In 2023, member organisations remained consistent at 31 members. We had 19 member institutes that paid their subscription fees in whole or part. This marks a substantial increase from previous years. We also saw an increase in member organisation engagement. Last year CAP reported there were 11 members that did not engage in CAP activities or pay membership fees in 2021 or 2022. However, thanks to the work of CAP's Membership Coordinator there were only 5 institutes that were not engaged with CAP in 2023. Some of these institutes are significantly disadvantaged and identified for capacity building initiative through a proposal submitted to the UN under our MoU partnership with CSCI and UNH. We will continue to follow up with these smaller member institutes to determine how CAP can best provide support.

COMMONWEALTH ASSOCIATION OF PLANNERS

TRUSTEES REPORT (continued)

For the Year Ended 31 December 2023

The new constitution recognizes 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 supports.

Escalating costs will make it more difficult for CAP to cover operating costs in future years. A membership fee review was scheduled for 2023. However, member feedback and other competing priorities did not make this review possible. Financial viability is broadly covered within the strategic plan. CAP has been able to expand services and meet increased demand on a short-term basis by contracting services using surplus funding carried over from previous years.

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.

6. Plans for the Future

Operationalising and optimising the Board of Trustees and Assembly is a high priority. CAP has a three-year strategic plan spanning 2024, 2025 and 2026. As shown above, significant work is advancing in all areas. CAP will continue to implement the plan to advance the planning profession globally.

CAP is currently undertaking research to implement a new financial management system so all bookkeeping can be done online. This will assist with more time and up-to-date financial reporting to the Board of Trustees.

At the time of preparing this report, CAP is undertaking work to advance policy discussions in planning at the following upcoming forums:

- South Africa Planning Institute Planning Africa Conference, 18-21 August 2024
- Urban Thinker's Campus, 18-19 September 2024
- UN Summit of the Future, 22-23 September 2024
- World Habitat Day 7 October 2024
- Commonwealth Heads of Government Meeting (CHOGM), 21-25 October 2024
- World Cities Day 31 October 2024
- World Urban Forum, 4-8 November 2024
- World Town Planning Day 8 November 2024
- COP29, 11-24 November 2024

7. Structure Governance and Management

- 7.1 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:

COMMONWEALTH ASSOCIATION OF PLANNERS

TRUSTEES REPORT (continued)

For the Year Ended 31 December 2023

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 no 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.
- (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 conduct of 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 whom it 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.

COMMONWEALTH ASSOCIATION OF PLANNERS

TRUSTEES REPORT (continued)

For the Year Ended 31 December 2023

- (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 for and vote on its behalf by submitting to the Secretary-General, at least two 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.

Assembly – the Constitution (as part of article 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 years when 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 the Assembly, 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.

COMMONWEALTH ASSOCIATION OF PLANNERS

TRUSTEES REPORT (continued)

For the Year Ended 31 December 2023

- (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 of representatives 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 of the Association.
- (f) 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 the date of review of the Terms of Reference.
- (g) A meeting of the Assembly shall only make decisions if it is quorate, with a minimum of six Eligible Voters present.
- (h) 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.

7.2 Board of Trustees – the Constitution (as part of article 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.

COMMONWEALTH ASSOCIATION OF PLANNERS

TRUSTEES REPORT (continued)

For the Year Ended 31 December 2023

- (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.

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 make the budgetary decisions and shape policy. The Assembly holds regular online meetings chaired by the President to discuss and agree relevant planning issues.

7.4 Global Associations

CAP is associated with some other planning organisations and also 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, 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 are able to claim expenses.

9. Reference and Administrative Information

- 9.1 Charity name: The name of the charity is the Commonwealth Association of Planners. It is also known as CAP
- 9.2 Registered Scottish Charity no: SC034482
- 9.3 Principal Office: [Redacted]
- 9.4 Trustees: The President, Secretary-General, Immediate Past Secretary General (Honorary Vice-President).

[Redacted]

- 9.5 Interim Board of Trustees:

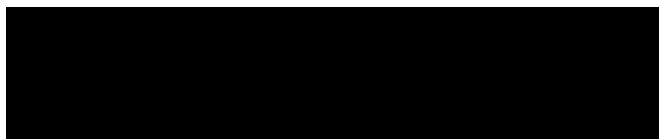
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COMMONWEALTH ASSOCIATION OF PLANNERS

TRUSTEES REPORT (continued)

For the Year Ended 31 December 2023

9.5 Interim Broad of Trustees: (continued)



10. **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).

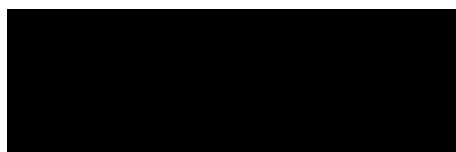
The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these 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 27 September 2024 signed on their behalf by:



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

CT:

I report on the accounts of the Commonwealth Association of Planners the year ended 31 December 2023.

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.

CT
Chartered Accountants and Independent Examiners
61 Dublin Street
Edinburgh
EH3 6NL

COMMONWEALTH ASSOCIATION OF PLANNERS**STATEMENT OF FINANCIAL ACTIVITIES****For the Year Ended 31 December 2023**

| | Notes | Un- restricted Funds £ | Restricted Funds £ | 2023 Total £ | Un- restricted Funds £ | Restricted Funds £ | 2022 Total £ |
|---|-------|---------------------------------|--------------------------|--------------------|---------------------------------|--------------------------|--------------------|
| Income | | | | | | | |
| Income from charitable activities | | | | | | | |
| Subscriptions receivable | | 32,530 | - | 32,530 | 33,769 | - | 33,769 |
| Sponsorships | | - | 2,500 | 2,500 | - | 8,989 | 8,989 |
| Programme funding | 2 | - | - | - | - | 24,875 | 24,875 |
| Investment income | | | | | | | |
| Interest | | 802 | - | 802 | 97 | - | 97 |
| Total income | | 33,332 | 2,500 | 35,832 | 33,866 | 33,864 | 67,730 |
| Expenditure | | | | | | | |
| Charitable activities | 3 | 47,265 | 20,964 | 68,229 | 40,827 | 13,001 | 53,828 |
| Total expenditure | | 47,265 | 20,964 | 68,229 | 40,827 | 13,001 | 53,828 |
| Net income/(expenditure) | | (13,933) | (18,464) | (32,397) | (6,961) | 20,863 | 13,902 |
| Transfer between funds | | - | - | - | - | - | - |
| Net movement in funds for the year | | (13,933) | (18,464) | (32,397) | (6,961) | 20,863 | 13,902 |
| Reconciliation of funds | | | | | | | |
| Total funds at 31 December 2022 | | 32,529 | 22,224 | 54,753 | 39,490 | 1,361 | 40,851 |
| Total funds at 31 December 2023 | | 18,596 | 3,760 | 22,356 | 32,529 | 22,224 | 54,753 |

All activities are continuing.

The notes on pages 21 to 24 form part of these financial statements.

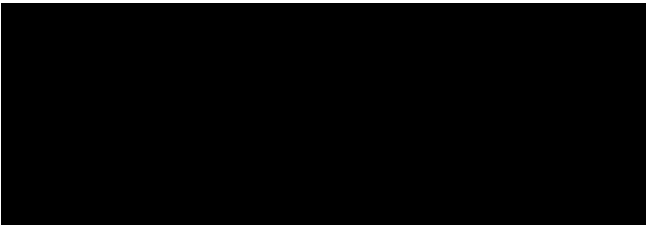
COMMONWEALTH ASSOCIATION OF PLANNERS

BALANCE SHEET

As at 31 December 2023

| | Notes | 2023 £ | 2022 £ |
|---|-------|-----------|-----------|
| Current assets | | | |
| Debtors | 5 | 2,518 | 6,825 |
| Cash in hand | | 27,428 | 57,070 |
| | | ----- | ----- |
| | | 29,946 | 63,895 |
| Creditors: amounts falling due within one year | 6 | 7,590 | 9,142 |
| | | ----- | ----- |
| Net current assets | | 22,356 | 54,753 |
| | | ----- | ----- |
| Net assets | | 22,356 | 54,753 |
| | | ===== | ===== |
| Funds of the Association | | | |
| Unrestricted Funds | 7 | 18,596 | 32,529 |
| Restricted Funds | 7 | 3,760 | 22,224 |
| | | ----- | ----- |
| | | 22,356 | 54,753 |
| | | ===== | ===== |

The financial statements were approved by the Trustees on 27 September 2024 and are signed on their behalf by:



Charity No. SC034482

The notes on pages 21 to 24 form part of these financial statements

COMMONWEALTH ASSOCIATION OF PLANNERS

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2023

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.

COMMONWEALTH ASSOCIATION OF PLANNERS**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)****For the Year Ended 31 December 2023****1. Principal accounting policies (cont'd)****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. Programme Funding | Unrestricted Funds £ | Restricted Funds £ | Total 2023 £ | Un- restricted Funds £ | Restricted Funds £ | Total 2022 £ |
|-----------------------------------|-------------------------------------|-----------------------------------|-----------------------------|---|-----------------------------------|-----------------------------|
| Grants | | | | | | |
| Prince of Wales's Charitable Fund | - | - | - | - | 24,875 | 24,875 |
| | ===== | ===== | ===== | ===== | ===== | ===== |

3. Charitable Activities**Project Expenditure**

| | | | | | | |
|---------------------|--------|--------|--------|--------|--------|--------|
| Meetings and events | 1,307 | 19,859 | 21,166 | 13,499 | - | 13,499 |
| Consultancy | 16,068 | - | 16,068 | - | 12,599 | 12,599 |
| Workshops/Surveys | - | 795 | 795 | - | - | - |
| | ----- | ----- | ----- | ----- | ----- | ----- |
| | 17,375 | 20,654 | 38,029 | 13,499 | 12,599 | 26,098 |
| | ----- | ----- | ----- | ----- | ----- | ----- |

Management and administration expenses

| | | | | | | |
|-------------------------------------|--------|-------|--------|--------|-------|--------|
| Administrative salary costs | 13,637 | - | 13,637 | 13,309 | - | 13,309 |
| Website development and maintenance | 2,240 | - | 2,240 | 2,920 | - | 2,920 |
| Bank charges | 450 | 310 | 760 | 303 | 149 | 452 |
| Professional fees | 4,110 | - | 4,110 | 2,151 | - | 2,151 |
| Insurance | - | - | - | - | 253 | 253 |
| Miscellaneous | 4,075 | - | 4,075 | 3,425 | - | 3,425 |
| Bad debts written off | 1,208 | - | 1,208 | - | - | - |
| | ----- | ----- | ----- | ----- | ----- | ----- |
| | 25,720 | 310 | 26,030 | 22,108 | 402 | 22,510 |
| | ----- | ----- | ----- | ----- | ----- | ----- |

Governance costs

| | | | | | | |
|-------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Audit fees | - | - | - | 5,220 | - | 5,220 |
| Independent examiner's fees | 4,170 | - | 4,170 | - | - | - |
| | ----- | ----- | ----- | ----- | ----- | ----- |
| | 4,170 | - | 4,170 | 5,220 | - | 5,220 |
| | ----- | ----- | ----- | ----- | ----- | ----- |
| Total Charitable Expenditure | 47,265 | 20,964 | 68,229 | 40,827 | 13,001 | 53,828 |
| | ===== | ===== | ===== | ===== | ===== | ===== |

COMMONWEALTH ASSOCIATION OF PLANNERS**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)****For the Year Ended 31 December 2023****4. Key management personnel**

The key management personnel of the charity comprise the President and Chief Executive Officer, the Secretary-General and the Vice-Presidents. They receive no remuneration but are able to claim expenses. These are stated in Note 9.

| 5. Debtors | 2023 | 2022 |
|-------------------|-------------|-------------|
| | £ | £ |
| Subscriptions | 2,518 | 6,825 |
| | ----- | ----- |
| | 2,518 | 6,825 |
| | ===== | ===== |

| 6. Creditors | 2023 | 2022 |
|----------------------------|-------------|-------------|
| | £ | £ |
| Accrued expenses | 3,420 | 3,923 |
| Audit and accountancy fees | 4,170 | 5,220 |
| | ----- | ----- |
| | 7,590 | 9,142 |
| | ===== | ===== |

| 7. Reserves | 1 January | | | | 31 December |
|-----------------------------------|------------------|---------------|--------------------|------------------|--------------------|
| | 2023 | Income | Expenditure | Transfers | 2023 |
| | £ | £ | £ | £ | £ |
| Restricted | | | | | |
| Prince of Wales's Charitable Fund | 13,235 | - | (11,803) | - | 1,432 |
| Book Fund | 8,989 | 2,500 | (9,161) | - | 2,328 |
| | ----- | ----- | ----- | ----- | ----- |
| | 22,224 | 2,500 | (20,964) | - | 3,760 |
| Unrestricted | 32,529 | 33,332 | (47,265) | - | 18,596 |
| | ----- | ----- | ----- | ----- | ----- |
| | 54,753 | 35,832 | (68,229) | - | 22,356 |
| | ===== | ===== | ===== | ===== | ===== |

| | 1 January | | | | 31 December |
|-----------------------------------|------------------|---------------|--------------------|------------------|--------------------|
| | 2022 | Income | Expenditure | Transfers | 2022 |
| | £ | £ | £ | £ | £ |
| Restricted | | | | | |
| Prince of Wales's Charitable Fund | 1,361 | 24,875 | (13,001) | - | 13,235 |
| Book Fund | - | 8,989 | - | - | 8,989 |
| | ----- | ----- | ----- | ----- | ----- |
| | 1,361 | 33,864 | (13,001) | - | 22,224 |
| Unrestricted | 39,490 | 33,866 | (40,827) | - | 32,529 |
| | ----- | ----- | ----- | ----- | ----- |
| | 40,851 | 67,730 | (53,828) | - | 54,753 |
| | ===== | ===== | ===== | ===== | ===== |

COMMONWEALTH ASSOCIATION OF PLANNERS**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)****For the Year Ended 31 December 2023****7. Reserves (cont'd)****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.

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.

8. Analysis of net assets between funds - 2023

| | Unrestricted | Restricted | Total |
|-----------|---------------------|-------------------|--------------|
| | £ | £ | £ |
| Debtors | 2,518 | - | 2,518 |
| Cash | 23,668 | 3,760 | 27,428 |
| Creditors | (7,590) | - | (7,590) |
| | ----- | ----- | ----- |
| | 18,596 | 3,760 | 22,536 |
| | ===== | ===== | ===== |

Comparative of Analysis of net assets between funds - 2022

| | Unrestricted | Restricted | Total |
|-----------|---------------------|-------------------|--------------|
| | £ | £ | £ |
| Debtors | 6,825 | - | 6,825 |
| Cash | 34,846 | 22,224 | 57,070 |
| Creditors | (9,142) | - | (9,142) |
| | ----- | ----- | ----- |
| | 32,529 | 22,224 | 54,753 |
| | ===== | ===== | ===== |

9. Trustee remuneration and reimbursed expenditure

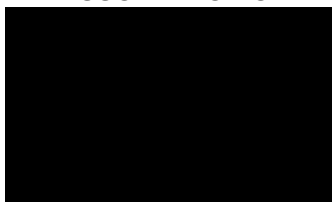
During the year £313 (2022: £10,123) of costs relating to project expenditure detailed in note 3 represent costs reimbursed to two trustees (2022: three trustees).

Trustees received no remuneration for their services during the year.

10. Related party transactions

During the year Royal Town Planning Institute charged £13,637 (2022: £13,309) 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 (2022: £nil) for its services.

COMMONWEALTH ASSOCIATION OF PLANNERS



CT
Chartered Accountants and Statutory Auditor
61 Dublin Street
EDINBURGH
EH3 6NL

Dear Sirs

**COMMONWEALTH ASSOCIATION OF PLANNERS
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023**

The following representations are made on the basis of enquiries of management with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the following representations to you. All representations are made to the best of our knowledge and belief.

General

- (a) We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.
- (b) We confirm that the audit requirement of Regulation 10(1) (a) to (c) of the Charities Accounts (Scotland) Regulations 2006 (as amended) does not apply. We also confirm that the Charity's governing document does not require the Charity to obtain an audit of its financial statements.
- (c) We have fulfilled our responsibilities as trustees under the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied they give a true and fair view and for making accurate representations to you.
- (d) All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
- (e) All the accounting records have been made available to you for the purpose of your independent examination, and all the transactions undertaken by the Charity have been properly reflected and recorded in the accounting records. We have provided you with unrestricted access to all appropriate persons within the Charity, and with all other records and related information requested, including minutes of trustee meetings, and correspondence with The Office of The Scottish Charity Regulator.
- (f) The financial statements are free of material misstatements, including omissions.

Assets and liabilities

- (a) The Charity has satisfactory title to all assets and there are no liens or encumbrances on the Charity's assets, except those that are disclosed in the notes to the financial statements.
- (b) All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
- (c) We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

Legal claims

We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

Laws and regulations

We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

Related parties

Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

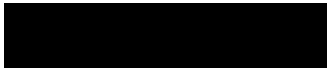
Subsequent events

All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

We believe that the Charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the Charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the Charity's ability to continue as a going concern need to be made in the financial statements.

Yours faithfully

.....
Signed on behalf of the board of trustees

[date] 27 September 2024

