TOWN AND COUNTRY PLANNING ASSOCIATION

England & Wales · Charity number 214348

Details

Other names	TCPA
Status	Registered
Legal form	Charitable company
Company number	00146309
Registered	1965-07-28
Register	View on the Charity Commission register

Contact

Address	Town & Country Planning Association Sustainable Workspaces County Hall 5th Floor Belvedere Road London SE1 7PB
Phone	02079308903
Email	tcpa@tcpa.org.uk
Website	www.tcpa.org.uk

Activities

Objects: TO PROMOTE AND IMPROVE THE ART AND SCIENCE OF TOWN AND COUNTRY PLANNING, AND TO PROMOTE ENCOURAGE AND ASSIST THE EDUCATION OF PERSONS OF EVERY DESCRIPTION IN THE SAID ART AND SCIENCE AND IN ALL OTHER ARTS AND SCIENCES CONNECTED THEREWITH.

Activities: Our activities work towards improving the art of town and country planning and in reaching our objectives: securing decent homes for everyone in a good human-scale environment combining the best features of town and country; empowering people and communities to influence decisions that affect them; and improving the planning system in accordance with the principles of sustainable development

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Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** NATIONAL
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£2,229,040	£1,132,782	£1,609,761	15
2023-12-31	£1,098,287	£1,073,388	£513,503	15
2022-12-31	£1,103,041	£1,095,512	£488,604	15
2021-12-31	£1,017,580	£998,557	£481,075	15
2020-12-31	£971,126	£1,008,771	£462,052	15

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Trustees

Name	Role	Appointed
Aamina Khan		2024-07-17
Alicia Rose Sewell		2023-07-19
Andrew Pritchard		2016-06-30
Aranvir Singh Gawera		2019-07-10
Brian Benjamin Robson		2025-11-19
CATRIONA RIDDELL		2017-06-28
Gilian MacInnes		2016-06-30
Mark James Froud		2025-11-19
Nicholas Mark Gallent		2020-07-08
Peter Geraghty		2018-07-10
Professor Simin Davoudi		2022-07-13
ROBIN SMITH		2016-06-30
Riva Kapoor		2023-11-22
Sandra Fryer		2014-06-24
Stuart Daniel Andrews		2021-05-03

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TOWN AND COUNTRY PLANNING ASSOCIATION

England & Wales - Charity number 214348

Accounts



ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

TOWN AND COUNTRY PLANNING ASSOCIATION

A Company Limited by Guarantee; Company Number 146309; Charity Number 214348

The Trustees/Directors present their report and the audited financial statements of the Town and Country Planning Association for the year ended 31 December 2024. This Directors' Report has adopted the provisions of the Charities Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' in accordance with the applicable Financial Reporting Standard FRS102, effective January 2019.

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TOWN AND COUNTRY PLANNING ASSOCIATION – Annual report: year ended 31 December 2024

DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISORS

The name of the charity is the **Town and Country Planning Association**, but it is well known simply as the TCPA.

Registered charity number 214348, registered in England and Wales
Company limited by guarantee number 146309, incorporated in England and Wales
Registered office 17 Carlton House Terrace, London SW1Y 5AS

The Association was founded in 1899. As a limited company, the Association is governed by its Memorandum and Articles of Association, originally dating from 3 March 1917, but amended on many occasions subsequently.

President: Rt. Hon, Nick Raynsford

Trustees:
Stuart Andrews (elected July 2024 having previously been appointed)
Stephanie Bamford (stood down July 2024)
Prof. Simin Davoudi
Aamina Khan (elected July 2024)
Sandra Fryer
Prof. Nick Gallent
Aranvir Gawera
Peter Geraghty
Riva Kapoor (Honorary Treasurer)
Gilian Macinnes
Andrew Pritchard (chair)
Catriona Riddell (vice chair)
Alice Sewell
Diane Smith (also known as Diane Mitchell – stood down July 2024)
Robin Smith

Chief Executive and Company Secretary: Fiona Howie

Accountants: Lindeyer Francis Ferguson Ltd
198 High Street
Tonbridge
Kent TN9 1BE

Auditors: MC Audit Limited
Station House, North Street
Havant PO9 1QU

Solicitors: Russell Cooke Solicitors
2 Putney Hill
London SW15 6AB

Bankers: CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

Website address: www.tcpa.org.uk

TOWN AND COUNTRY PLANNING ASSOCIATION – Annual report: year ended 31 December 2024

DIRECTORS' REPORT

1. Priorities, activities, and achievements

1.1 Strategic priorities

The Association's five-year strategic plan[1] sets out the strategic direction for the organisation and covers the period to December 2025.

The strategy highlights that our priorities draw on our heritage. The TCPA was founded by the originators of the Garden City movement, who sought to transform the way places are created for the common good. This approach enabled the practical achievement of beautifully designed and sustainable places for everyone, by reinvesting the wealth generated by development for the benefit of the whole community. Achieving social justice was, and remains, the driving ambition of the Garden City movement. The Garden City Principles are the practical articulation of this philosophy of place.

Informed by the Garden City Principles, the TCPA's strategic priorities are to:

- Work to secure a good home for everyone in inclusive, resilient and prosperous communities, which support people to live healthier lives;
- Empower people to have real influence over decisions about their environments and to secure social justice within and between communities; and
- Support new and transform existing places to be adaptable to current and future challenges including the climate crisis.

Equality, diversity, inclusion and equity are critically important for the Association. To reflect this, in 2022 the Association published *Equality, Diversity, Inclusion and Equity Strategy: the TCPA's strategy 2022-2026*[2]. The strategy sets out how the organisation will work to improve equity and social justice in the built and natural environments and between and across communities, but also the ongoing work being undertaken to improve its internal process and practices to diversify its staff, governance and membership.

The Association also adopted a communications strategy in 2023 to guide and support the delivery of its external and internal priorities.

1.2 Public benefit

The Trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard for **public benefit** guidance published by the Charity Commission. The objects and priorities set out above work for the benefit of the entire population of the United Kingdom. This is because the Association's work, as highlighted in section 1.3 of this report, focuses on challenging, inspiring and supporting people to create healthy, sustainable and resilient places that are fair for everyone. When the work is successful, therefore, it reaches far beyond our members and provides long term benefits for entire communities. In light of the emphasis on tackling social justice the impact of much of the Association's work seeks to benefit those with the least.

The TCPA's charitable objects are 'to promote and improve the art and science of town and country planning and to promote, encourage and assist the education of persons of any description in the said art and science and in all other arts and sciences connected therewith.' As set out in section 1.3, much of our work focuses on improving the structure, purpose, and use of the planning system through influencing at community, local and national levels. The element of our charitable objects that relates to education is met through a number of ways, including running a wide range of events focused on informing and educating attendees about how to create homes, places and communities

[1] *Working to secure homes, places and communities where everyone can thrive: The TCPA's strategy January 2021 – December 2025.* TCPA, Jan. 2021. https://tcpa.org.uk/wp-content/uploads/2021/11/strategyfinal.pdf

[2] *Equality, diversity, inclusion and equity strategy: the TCPA's strategy 2022 – 2026*. TCPA, May 2022. https://tcpa.org.uk/wp-content/uploads/2022/07/EDIE-strategy.pdf

in which everyone can thrive. Many of these events are free to attend but where fees are charged events are marketed at a significantly lower cost than comparable events offered by the 'for-profit' sector. Members of the Association receive discounted places at events, and membership is available at a low cost to all who have sympathy with the TCPA's objectives.

The journal, *Town and Country Planning*, also relates to the educational element of the objects. The journal is included as part of the membership offer, but current editions are also available at modest cost to non-members. In 2020, an online archive of the journal was also launched, which made editions from 1904 to 2005 freely available. During 2024, the archive site attracted 3,246 unique users (a substantial increase from 2,232 unique users in 2023), amounting to over 73,000 page views across more than 5,000 sessions. This is a substantial increase compared to 2023 when the archive received 44,500 page views across 3,445 sessions. It was helped at least in part through a number of blogs being published through the year that drew on information from the archive, including ones linked to the Association's 125th anniversary, and another continuing to promote the 'forgotten women pioneers' of the Garden City movement[3]. The archive continues to be made possible by funding from the Lady Margaret Paterson Osborn Trust (LMPOT).

1.3 Activities and achievements

1.3.1 Cross cutting influencing work relevant to all of our strategic priorities

The expected General Election was held in early July 2024 and this had major implications for the Association's work. In addition to ongoing project and policy work, the first half of the year therefore saw much work to **influence the policy commitments of all major political parties.** And the second half of the year saw an emphasis on responding to the new government's early priorities.

Early in the year, informed by discussions with Policy Council in late 2023, the Association published a short manifesto[4], which set out six specific actions a new Government should take during its first 100 days, including making urgent changes to planning policy, using secondary legislation to return powers to local government and creating a taskforce to begin the process of producing a national spatial plan for England. Staff also had meetings with Labour Special Advisers, continued contact with the Shadow Housing and Planning Minister and met with senior civil servants.

While the Association did not secure all the asks set out in its manifesto, the Labour Party made commitments in its manifesto to a new generation of New Towns and recognised the importance of reintroducing a strategic planning framework. The Liberal Democrats also made welcome commitments to creating 10 new Garden Cities.

Also drawing on work started in 2023, in January *Our Shared Future: A TCPA White Paper for Homes and Communities,* was published[5]. The report set out practical steps the government would need to take to unlock housing delivery, including the need for a national strategic approach and the transformational role of new settlements. Drawing on the lessons from the past, it set out pre-conditions of success for any future programme of new settlements. Although published at the start of the year, this White Paper informed the Association's work to try and engage and influence the new government.

Following the General Election a number of announcements were made and consultations published. This included the launch of the **New Towns Taskforce** [see section 1.3.2 below], and a consultation on **proposed reforms to the National Planning Policy Framework (NPPF) and other changes to the planning system.** The Association submitted a response[6] and the government

[3] See for example https://www.tcpa.org.uk/from-the-archive-the-forgotten-women-pioneers-of-the-garden-city-movement/ and https://www.tcpa.org.uk/from-the-archive-125-years-of-the-tcpa/

[4] *100 days to rebuild Britain: The TCPA's vision for the next government*. TCPA, Jan. 2024. https://www.tcpa.org.uk/resources/100-days-to-rebuild-britain-the-tcpas-vision-for-the-next-government/

[5] *Our shared future: a TCPA white paper for homes and communities*. TCPA, Jan. 2024. https://www.tcpa.org.uk/wp-content/uploads/2024/01/TCPA-White-Paper-OUR-SHARED-FUTURE_160124.pdf

[6] Consultation response documents are available at https://www.tcpa.org.uk/resources/nppf-consultation-response-2024/

published the outcome of the consultation, including an updated NPPF, in December. While the updated Framework did not include many of the changes the Association argued for, there were important additions to the text in relation to planning for climate change and health inequalities. New text that amended the presumption in favour of sustainable development in relation to decision-taking and placing weight on the need for development to be in sustainable locations and be well-designed, that had been proposed in the consultation draft, was also retained. This was positive as it had been understood there was opposition to it. While this may not off-set the challenges posed by the higher housing targets local planning authorities will have to adopt, it is hoped the text will carry weight in appeals.

1.3.2 Strategic priority - Work to secure a good home for everyone in inclusive, resilient and prosperous communities, which support people to live healthier lives

The **Healthy Homes Campaign** continues to be an organisational priority and is funded by the Nationwide Foundation. To build on the momentum of the substantial amount of work undertaken in 2023 in relation to securing amendments to the Levelling Up and Regeneration Act, a small dinner was held in January for parliamentarians and stakeholders to try and secure their continued support for campaign in the run up to the General Election. The dinner was hosted by Lord Crisp, a crossbench member of the House of Lords, and Saphié Ashtiany, who is chair of the Nationwide Foundation.

During the year the Association launched a Healthy Homes Pledge, which asks individuals and organisations to commit to a number of things including ensuring the provision of high-quality homes and places that will protect and promote residents' physical, mental and social wellbeing, as well as to support planetary health[7]. The pledge is supported by almost 50 organisations including the Royal Institute of British Architects, the Chartered Institute of Housing, Good Homes Alliance and Wates and a short animation was also developed to help promote the campaign. As part of the local element of the campaign, a guide for local government in England on adopting the Healthy Homes Principles was launched[8] and promotional activities included a webinar and a session in the Innovation Zone at the annual LGA conference.

The Association was pleased to secure additional funding from the Nationwide Foundation, to support a strand of work on healthy new towns. Following the General Election the government moved quickly to set up an independent **New Towns Taskforce**. Following the announcement of the chair and vice chair of the Taskforce, the Association published *Health, hope and prosperity: a vision for healthy new towns*[9], which set out the high-level preconditions necessary to create a healthy new town. The document draws on the lessons from the past New Towns programmes but also highlights current practice and urges the Taskforce to be ambitious in its vision for new places.

Drawing on this document, and our wider work to promote the **lessons from the New Towns**, staff had an initial meeting with the chair of the Taskforce, Sir Michael Lyons, in the summer and continued to engage with both the Taskforce commissioners and secretariat. This included submitting a high level document setting out initial reflections on priorities, which was shared privately with civil servants and Sir Michael and focused on the themes of the important role of Development Corporations, upfront investment from the government that will then be paid back over time, the need for an ambitious, holistic vision that sets high standards upfront, and the need to seek to build public trust through a transparent process as well as governance. Staff also continued to respond to informal requests from the New Towns Unit for support and are working to deliver a study day to Bicester for the Taskforce, focused again on healthy new communities, which will take place in early 2025.

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[7] See https://www.tcpa.org.uk/healthy-homes-pledge/ for more information and to watch the animation

[8] *Securing healthy homes at the local level: a guide for local government in England on adopting the Healthy Homes Principles*. TCPA, June 2024. https://www.tcpa.org.uk/wp-content/uploads/2024/06/Healthy-Homes-technical-guide-for-local-implementation.pdf

[9] *Health, hope and prosperity: a vision for healthy new towns*. TCPA, Aug. 2024. https://www.tcpa.org.uk/wp-content/uploads/2024/08/Health-Hope-and-Prosperity-20.08.24.pdf

TOWN AND COUNTRY PLANNING ASSOCIATION – Annual report: year ended 31 December 2024

Since June 2023 the Association has been supporting the delivery of a National Institute for Health and Care Research (NIHR) funded three-year project that is being led by UCL's Bartlett School of Planning. The **study is investigating the potential health impacts of planning deregulation with a particular focus on permitted development**[10]. The Association's first output as part of the study was a technical review of national policy, guidance, building and housing regulations in England, which considered how they relate to the quality of housing created through permitted development and the potential health effects[11]. It revealed the immense complexity of the way that building regulations apply to different types of permitted development and highly concerning gaps in the regulatory system. Six roundtables were also held with local authorities and a small survey was undertaken, which revealed how the use of permitted development to create homes varies considerably around the country.

Our work funded by Sport England, focused on **championing design to enable physical activity,** continues. In 2024 it included holding webinars on healthy ageing, which featured Prof Chris Whitty, the Chief Medical Officer, and child-friendly places with the Scottish based Community Interest Company, A Place in Childhood. In addition, a number of workshops were held with local authorities including Colchester City Council and Tendring District Council, Rotherham Metropolitan Borough Council, Surrey County Council and Wolverhampton City Council. The Association also launched *Planning for healthy places: a practical guide for local authorities on embedding health in Local Plans*[12] co-produced with the TRUUD (Tackling the Root causes Upstream of Unhealthy Urban Development) research project and seven local authorities. The launch webinar was attended by around 300 people. One of the attendees stated in their feedback:

> *'For me, this is now going to be the go-to guide for people new to the portfolio. It could form the basis of discussion with planning and could give public health professionals the courage to have these conversations.'*

A particular focus in 2024 has been on children, young people and the built environment. Following submitting written evidence to the Levelling Up, Housing and Communities Select Committee's inquiry on this topic in late 2023, staff gave oral evidence in early 2024. Due to the General Election the Committee did not conclude its inquiry but the evidence submitted by around 100 organisations was used by the Association to inform a report, *Raising the healthiest generation in history: why it matters where children and young people live*[13], which was launched at a Parliamentary event in December. The Association also held a conference focused on *Developing well – creating places and spaces where children and young people thrive* in Birmingham in the summer[14] and staff provided evidence to Raising the Nation Play Commission looking at how to encourage and support children to play more.

As part of the **long-term stewardship toolkit,** the Association continues to add and promote the resources. This included the publication of a new briefing note, *Governance for long-term stewardship*[15]. The note draws on a number of case studies and was developed with support from both Pinsent Masons and LMPOT. Guidance was also published drawing on the experience of existing places that are working to retrofit long term stewardship[16].

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[10] An overview of the full project can be found at https://www.ucl.ac.uk/bartlett/planning/research-projects/2023/nov/ucl-permitted-development-housing-study

[11] *Permitted development, housing and health: a review of national policy and regulations*. TCPA and UCL, Feb. 2024. https://www.tcpa.org.uk/resources/permitted-development-housing-and-health-a-review-of-national-policy-and-regulations/

[12] *Planning for healthy places: a practical guide for local authorities on embedding health in local plans and planning policies in England*. Bird, EL and Hyde, G et al., Sep. 2024. https://www.tcpa.org.uk/resources/planning-for-healthy-places-a-guide-on-embedding-health-in-local-plans-and-planning-policy-in-england/

[13] *Raising the healthiest generation in history: why it matters where children and young people live*. TCPA, Dec. 2024. https://www.tcpa.org.uk/wp-content/uploads/2024/11/Raising-the-healthiest-generation-in-history-Accessible-version.pdf

[14] Recordings from the conference are available at https://www.tcpa.org.uk/collection/developing-well-conference/

[15] *Governance for long-term stewardship: a TCPA stewardship toolkit briefing note*. TCPA, Jun. 2024. https://www.tcpa.org.uk/wp-content/uploads/2024/06/TCPA-Stewardship-Briefing-Note_Governance_24.06.10.pdf

[16] *From patchwork to tapestry: overcoming barriers to planning for long-term stewardship in existing communities*. TCPA, Jan. 2024. https://www.tcpa.org.uk/resources/from-patchwork-to-tapestry-overcoming-barriers-to-planning-for-long-term-stewardship-in-existing-communities/

While the new government launched the New Towns Taskforce, the Association continued to **work with local authorities that are already progressing new communities** to try and embed the Garden City Principles within them. This included regular webinars, supporting the New Communities Group, and running a study tour to Cornwall. The study tour, which was supported by LMPOT, Cornwall Council and Hyas, was held in mid-July and enabled delegates to visit and learn from three large scale new developments in the county – West Carclaze, Nansledan and Langarth Garden Village. Speaking at the study tour, a senior member of staff at Cornwall Council said the following about the importance of the Association's work:

> *'The work of the TCPA is what inspired colleagues and I to take a much more ambitious approach to creating high quality, thriving new communities. Having been on TCPA study tours and as part of the New Communities Group, I concluded that there has to be a better approach than the planning by appeal we were seeing. I, of course, haven't done it alone! But this ambition is now reflected in the approach being taken at Langarth Garden Village, where the Council has acquired land, undertaken the masterplan and is now directly delivering infrastructure and new homes.'*

1.3.3 Strategic priority - Empower people to have real influence over decisions about their environments and to secure social justice within and between communities

Our strategy sets out our desire to undertake more work directly with communities and community groups to better empower them to take action and secure change. This includes our **ongoing work with Planning Aid for London (PAL)**, which is London's free planning advice line for the public. This work is funded by Trust for London.

Activities in 2024 included the launch of the *Community-led green space toolkit*[17] in partnership with Ramboll. PAL also worked with Doodles Enfield to hold three workshops in Edmonton. The workshops each targeted different audiences (young people, families and older people) and were an opportunity to engage with residents living in one of the most deprived parts of Enfield. Over 50 people attended across the three events.

A further event was held in Harrow and was undertaken with an arts engagement agency called We The Seeds[18]. The agency developed an experience called 'Art-Opoly', which drew inspiration from the classic board game and saw a giant board being set up in the town centre that encouraged participants to 'reimagine' Harrow. Residents rolled the dice, moved around the board and then depending on which space they landed on were asked questions relating to specific elements of the local built environment including 'travel', 'the park' and home'. PAL collected views and information from over 85 people who played the game and more than 100 people came to talk to those involved in the stand and game. The event was held in Harrow as the borough is in the process of developing a new local plan.

In addition to outreach events, PAL is very conscious of the need to make its resources more accessible to diverse communities within London. A number of its free planning guides were, therefore, published in a range of languages, including Bengali, Gujarati, Polish and Turkish[19].

The Association also continues to support work led by Participation and the Practice of Rights (PPR), and involving the human rights coalition Take Back the City, to try and secure **community-led, affordable housing in Belfast**. In January, staff were involved in meetings in Belfast and in September an event was held to showcase the work and seek support for the housing project. This

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[17] *Community-led green space toolkit: information for communities and individuals on how to plan and design green, sustainable and vibrant spaces for all to enjoy*. Planning Aid for London and Ramboll, Jan. 2024. https://planningaidforlondon.org.uk/planning-library/guides/are-you-planning-a-community-led-green-space/

[18] Some photos from the event are available at https://www.wetheseeds.co.uk/case-studies/resident-data-collection-public-art-workshop-campaign-planning-aid-for-london

[19] See for example https://planningaidforlondon.org.uk/about/what-is-planning-2/

included presentations about the development of a community-led masterplan for the redevelopment of the Mackie's site that has had input from homeless people and asylum seekers in need of affordable housing.

Additionally, the Association supported a community group in Lowestoft that is grappling with how the planning system can help provide a basis for community led climate resilience projects. The community faces unprecedented risks from flooding along with significant social exclusion and housing pressures. The work supported the community to participate more effectively in neighbourhood and local plans and to lobby parliamentarians and ministers on the need for changes to the metrics for how flood defence investment is allocated.

The year also saw work undertaken on a two-year project, drawing on the Tomorrow 125 project and **showcasing community led, practical action**. The project, which was funded by the Lady Margaret Paterson Osborn Trust, identified a small number of key projects, which reflect the Garden City Principles and illustrate themes of fair economy, democracy and sustainability. The community projects include TimeBank Hull, Transition Town Totnes, Civic Square in Birmingham, Brighton Energy Coop, South Bank Community Land Trust in Yorkshire and Incredible Edible Leeds and by showcasing these projects through a short publication, *Practical Hope – inspiration for community action*, and the website[20], they will hopefully **inspire and support other communities wanting to take action**. The resources were shared and promoted through an in-person 'harvest supper', which was co-produced with Incredible Edible Leeds, and a webinar.

1.3.4 Support new and transform existing places to be adaptable to current and future challenges including the climate crisis

During 2024 work on **planning for flood risk and climate change** continued to be a priority, including providing advice and guidance to local authorities. Much of this work was funded by the Environment Agency and included the development and launch of a suite of online e-learning resources. Initial feedback on the e-learning resources has been encouraging, with those who have completed the courses rating the helpfulness and level of detail of the courses highly. The main challenge, and a focus for the communications around the e-learning courses, is encouraging people to complete the courses once they have registered.

Related to flood risk, staff also worked with FloodRe to publish *Delivering flood resilience through the planning system in England*[21] in the autumn. The report draws on a literature review, in-depth case studies and stakeholder interviews and concludes that the English planning system is leaving new housing development vulnerable to flood risk. The findings of the report informed the development of parts of our response to the government's consultation on proposed planning reforms, which asked specifically about what more needs to be done to manage flood risk through the planning system.

During the year, the Association has also been involved in **campaigning for changes to policy to better enable the building of net zero homes.** This included responding to a Written Ministerial Statement (WMS) that was published in December 2023, which makes work on planning for climate change more challenging[22]. This new WMS states that the 'government does not expect plan-makers to set local energy efficiency standards for buildings that go beyond current or planned buildings regulations'. The WMS sets out two tests for plan policies to go beyond national standards, including a preference for the use of Target Emissions Rate metrics. This is a barrier for other local authorities wanting to follow the example set by local authorities such as Cornwall by requiring net zero standards through the use of metrics that drive energy efficient buildings. A judicial review against

[20] For both the case studies and publication see https://www.tcpa.org.uk/collection/practical-hope-inspiration-for-community-action/

[21] *Delivering flood resilience through the planning system in England: understanding the opportunities, challenges and barriers with a focus on the post-consent planning process*. TCPA, Sep. 2024. https://www.tcpa.org.uk/wp-content/uploads/2024/08/TCPA-Delivering-Flood-Resilience-Report-Sept-2024.pdf

[22] For a more detailed explanation see https://www.tcpa.org.uk/resources/the-13-december-2023-wms-and-local-plan-policy-for-net-zero/

this WMS was pursued by Rights Community Action. The TCPA was not a formal part of the case but submitted an expert witness case. Sadly, the judicial review was not successful.

To encourage the government to further amend the WMS, the Association coordinated a joint letter to the Secretary of State[23] highlighting how the WMS will stifle work being done by Local Planning Authorities that have invested significant time and money into developing effective energy performance standards. The letter was signed by over 50 authorities and 12 other organisations. To seek to influence the new government and continue to apply pressure on decision makers, a well-attended parliamentary event was held in November.

The Association continues to host the **Green Infrastructure Partnership** (a network of over 2,000 people and organisations that support the creation, enhancement, protection and promotion of green infrastructure in the UK) and pursue opportunities to undertake further work in relation to **securing more high-quality green infrastructure.** Thanks to funding from the Wates Family Enterprise Trust (WFET), under its strand of work focused on nature-based neighbourhoods, a 'policy sprint' was held in the autumn, focused on thinking about **a new era of urban green space policy making.** The discussion brought together policy makers and wider stakeholders to consider what is needed in terms of government policy and other levers. It is hoped that this thought-provoking discussion will inform further work in 2025.

Separate to work focused on a new generation of new towns, following the election work was undertaken to reestablish the **All Party Parliamentary Group (APPG) on New Towns.** This included developing relationships with a number of new Members of Parliament, securing a new chair and at least 20 members. The Group successfully held its inaugural meeting in November, which paved the way for activities in 2025.

1.3.5 Furthering our reach and voice

The Association was founded on 10 June 1899 as the Garden Cities Association and so **celebrated its 125th anniversary during 2024**. This was acknowledged and celebrated throughout the year including through a reception hosted by AECOM in June, the use of a specific logo and in the journal. It was also acknowledged at many of the events held as part of our well-attended programme of both in-person and online events. **Over 4,000 people engaged with 58 workshops, webinar and conferences.** Compared to 2023, this means we engaged slightly less people (4,700 in 2023) over a higher number of events (2023 – 49 events). This is at least in part due to us supporting a number of smaller events as part of the Planning Aid for London work.

The TCPA staff team also attended and spoke at a wide range of conferences and events organised by other organisations including, for example, the Local Government Association annual conference, Housing 2024, and the World Garden Cities Conference in Amsterdam.

A benefit of membership of the TCPA is **our journal, *Town & Country Planning***. Highlights of 2024 included special editions on health and the New Towns (March/April edition), to mark 125 years of the TCPA (May/June edition) and in memory of Colin Ward and his important work on planning for children (July/August edition). Throughout the year the journal featured stimulating contributions from writers drawn from across the public, private, academic and voluntary sectors. The TCPA is grateful to all those who contributed to the journal during the year.

As a campaigning charity the Association also seeks to raise the profile of its campaigns through **traditional and social media**. During the year coverage of the TCPA was secured in national media including The Guardian, i news, The Times, The Observer and BBC News (online). The Association was also featured widely across trade press including The Planner, Planning Resource, The Developer, Architects Journal and Local Government Chronicle. The coverage was relatively wide ranging in its focus with topics including healthy place making and the New Towns being featured.

[23] See https://www.tcpa.org.uk/wp-content/uploads/2024/02/Joint-Letter-to-SoS-13-Dec-WMS-FINAL_web-vrsn-1.pdf

The TCPA's audience on social media continued to grow this year, including on LinkedIn where our followers increased from 8,555 to 11,347 (an increase of 33%). The subscribers to the monthly e-bulletin also increased from 5,279 contacts to 5,776 (an increase of 9% which similar to the 8% increase in 2023). The Association decided to de-prioritise its use of X (formerly Twitter), but created a Bluesky account late in the year and will work to build the organisation's following and audience on that platform during 2025.

1.4 Plans for 2025

The TCPA's Business Plan for 2025 was developed in the context of our existing five-year strategy, informed by discussions with both staff and Trustees in September and agreed by the Board in November 2024. The Business Plan describes the objectives of the Association, the context in which it is operating and sets out the priorities for the 2025 to continue our work towards achieving our strategic priorities (see section 1.1 above).

Some of the work identified for 2025 is projects and programmes that continue from 2024. The Association will also actively seek new funding and projects, with an emphasis on aiming to secure more multi-year, substantial projects. Work being undertaken by the new government to reform the planning system in England, including through policy and primary legislation, and the work of the New Towns Taskforce, will also be a focus for the Association.

In addition to our outward facing priorities, our strategy also identifies a number of internal priorities so that the TCPA is able to achieve its desired impact. Important discussions about the Association's lease and premises, for example, began in 2022 and continued through 2023 and 2024. Sadly, due to challenges around engaging with the landlord, the Crown Estate, these discussions continue but it is hoped that a conclusion may be reached in 2025. The Business Plan also reflects other inward facing priorities such as work to grow and diversify our membership, an emphasis on equality, diversity, inclusion and equity, and the need to improve our ability to demonstrate the impact of our work.

2. Governance, structure and membership

Trustees

The Board of Trustees has overall responsibility for ensuring that the management, policies and strategies are in place to achieve the objectives of the Association. This involves formal approval of key financial decisions such as the annual budget and business plan. The Board has delegated certain functions to the Chief Executive, including personnel management and the day-to-day running of the Association.

The Board has six meetings a year to carry out its responsibilities and take into consideration advice from the non-executive Policy Council. The Board also has an annual strategy meeting where Trustees discuss and agree key strategic priorities, which inform the business plan for the year ahead. During 2024, three of the meetings were held virtually and three, including the annual business planning discussions, were held in person. Post-COVID, Trustees agreed to continue to hold some meetings virtually to make them more accessible for those not based close to London. Holding meetings virtually is in line with paragraph 58 of our Memorandum and Articles of Association, which states:

> *Meetings may be held in person, by telephone, or by suitable electronic means agreed by the Board in which all participants may communicate with all other participants.*

The Board of Trustees elects the Chair and any Vice Chairs of the Association from amongst the Board.

There can be up to fifteen Trustees, who are also the directors of the company. Twelve Trustees are elected by members of the Association at the AGM to serve for a period of three years. In the event

of a contested election, a secret ballot is held. Three Trustees (including the Honorary Treasurer) are appointed by the Board for periods of usually up to three years.

President and Vice Presidents

President: The Rt Hon. Nick Raynsford

Vice Presidents:

Gideon Amos OBE
Michael Ash CBE
Graeme Bell OBE
Lord Richard Best
John Blake (stood down July 2024)
Rt Hon David Blunkett
Sir Kenneth Collins
Rt Hon. the Lord Deben
John Deegan
Tony Fyson MBE
Nicky Gavron (sadly deceased Aug. 2024)
Prof. Vincent Goodstadt
Professor Sir Malcolm Grant CBE
Ray Green (sadly deceased Feb. 2024)
Baroness Sally Hamwee
Kate Henderson
Peter Hetherington
Rt Hon. Keith Hill
Rt Rev. James Jones KBE
Jiggy Lloyd
David Lock CBE
Mary Parsons
Prof. Peter Roberts OBE
Lee Shostak
Diane Smith (also known as Diane Mitchell)
Pam Warhurst CBE

The office of Vice President is honorary, while the office of President entails duties including chairing the Annual General Meeting. These officers are elected each year at the Annual General Meeting.

Policy Council

Samer Bagaeen (elected July 2024)
Trevor Cherrett
Jack Dangerfield (stood down July 2024)
Barry Davies (stood down July 2024)
Jim Davies
Peter Ellis (stood down July 2024)
David Griggs (elected July 2024)
Catherine Hammond
Hollie Heavens
Jeni Jackson
Brian Q Love
Sue Morgan (elected July 2024)
Danniella Persaud (elected July 2024)
Peter Richmond
Gwyn Roberts
Karl Roberts
Shelly Rouse
Lee Shostak (elected July 2024)
Penelope Tollitt
Andy von Bradsky (elected July 2024)
Richard Wood
Lee Wratten (elected July 2024)

The Policy Council is an advisory body to the Board. Council members are directly elected by the membership (all Trustees and the President are ex-officio members of the Policy Council).

Staffing and management

Day-to-day operational management of the TCPA is delegated to the Chief Executive who reports regularly to the chair and to the other Trustees. The Chief Executive and staff team work to deliver the priorities set out in the annual business plan, which in turn delivers the organisations strategic objectives. Trustees review performance bi-monthly, against the annual budget and the business plan.

Chief Executive:	Fiona Howie
Director of Policy	Hugh Ellis
Director of Healthier Place-making and Operations	Julia Thrift
Director of Communities and Project Delivery (FJ Osborn Fellow)	Katy Lock (on maternity leave from July 2024)

Senior Projects and Policy Manager	Celia Davis (from July 2024 – previously *Projects and Policy Manager*)
Projects and Policy Manager	Alex House
Projects and Policy Manager	Rosalie Callway
Projects and Policy Manager	Denean Rowe
Projects and Policy Manager	Gemma Hyde
Projects and Policy Manager (maternity cover)	Rowan Gilbert (from July 2024)
Communications Officer	Sian Williams
Finance and Membership Officer	David White
Policy Officer – Healthier Places	Sally Roscoe Hartwood
Project and Policy Assistant	Clémence Dye (from February 2024)
Osborn Research Assistant	Charlotte Llewellyn
Events and Projects Assistant	Abigail Grove-White (left September 2024)
Events and Projects Assistant	Jeanette Aves (from October 2024)

Membership

During 2024 the TCPA's individual membership remained at a consistent level with 920 members compared to 925 at the end of 2023. Organisational members decreased slightly from 117 at the end of 2023 to 110 at the end of 2024. This included a continued reduction of local authority members from 68 to 62 (a loss of six members but this was as high as 81 at the end of 2022). This is perhaps understandable in light of the resource constraints being faced by local authorities but is disappointing for the Association.

The TCPA thanks all individual and organisational members, who are from a wide variety of backgrounds and across all sectors, for their support for our work on our shared objectives. During 2024, on behalf of our members, the TCPA conducted profile-raising campaigns and organised innovative discussion forums, free seminars and workshops, and published policy and guidance documents, as well as a programme of conferences and events.

Volunteers and interns

In 2024, the Association received support on a voluntary basis from Trustees, Vice-Presidents and Policy Council members in undertaking its charitable activities. In particular, the Association would like to thank the Trustees and Policy Council who contributed time and expertise to research, projects and policy work and help deliver elements of our events programme.

3. Financial review of the 2024 accounts

The financial outcome for the year was significantly influenced by the notification of an incredibly generous **bequest from the estate of Lady Magdalena (Magda) Hall**. The Association is most grateful for this generous gift, which is expected to be received in early 2025.

This bequest offset what would have otherwise been a slightly challenging year financially for the Association. Due to the uncertainty caused by the General Election, and an additional service charge payment that had to be made to the landlord but was beyond the organisation's control, staff were unable to secure the additional project funding and sponsorship needed to enable a breakeven without the legacy income.

Total incoming resources amounted to £2,229,040 (2023: £1,098,287) and total resources expended were £1,132,782 (2023: £1,073,388), so that there was a surplus of £1,096,258 (2023 surplus of £24,899).

Reserves policy and risks

The Board of Trustees agreed the Association's current reserves policy in May 2022. The policy was informed by Charity Commission guidance about reserves but also the requirements of our Memorandum and Articles of Association. It states:

> *The TCPA's policy on reserves recognises the uncertainty of a proportion of the Association's income and its relatively set and predictable operating costs. To support the charity's resilience, therefore, the Association should maintain reserves that provide between three to six months' core running costs of the charity based on year-on-year expenditure.*
>
> *The policy also recognises the need to establish and maintain two specific designated funds to support the medium to long term operation of the charity. The first is to maintain the TCPA Legacy Reserve Fund, as required in the Articles of Association, such that the interest earned by the fund shall be disbursed primarily to further the objectives of the TCPA as agreed by the Board. The capital sum within this fund shall be maintained for the long-term security of the Association and only be released through the agreement of a General Meeting. The second is to set aside a Redecoration and Maintenance Fund sufficient to meet cyclical requirements for internal and external redecoration, based on historical spend and the requirements of our lease.*

The Board of Trustees has reviewed the risks to which the Association is exposed through regular consideration of the risk management register. During 2024 the main risk is financial, and the reserves policy set out above has been adopted in order to mitigate this. The Trustees also recognise the risk relating to our premises and the need to either invest in improving the office environment or seek to relocate to a new, more modern space. Work began to address this risk in 2022 and continued during 2023 and 2024. It is hoped that a decision will be able to be taken in 2025.

Auditor

MC Audit Limited were appointed as auditor to the company and in accordance with section 485 of the Companies Act 2006, a resolution proposing that they be re-appointed will be put at the Annual General Meeting.

Statement of Trustee/Director responsibilities

The Trustees (who are also the Directors for the purpose of company law) are responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees must prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the Trustees are required to:

a) select suitable accounting policies and then apply them consistently;
b) observe the methods and principles in the Charities SORP;
c) make judgments and accounting estimates that are reasonable and prudent;
d) state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company 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 corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Trustees confirm that, so far as they are aware, there is no relevant audit information (as defined by section 418(3) of the Companies Act 2006) of which the charitable company's auditors are unaware. They have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

Statement of disclosure to Auditors

So far as the Directors are aware, there is no relevant audit information which has not been disclosed to the company's auditors. They have taken all the steps that they ought to have taken as Directors in order to make themselves aware of any matters which would be relevant for audit purposes, and to ensure that such information has been communicated to the company's auditors.

By Order of the Board of Trustees



Andrew Pritchard
Chair
14 May 2025

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF TOWN AND COUNTRY PLANNING ASSOCIATION

Opinion

We have audited the financial statements of Town and Country Planning Association (the 'charitable company') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF TOWN AND COUNTRY PLANNING ASSOCIATION

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees' for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees'.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees' were not entitled to take advantage of the small companies' exemptions from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of Trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF TOWN AND COUNTRY PLANNING ASSOCIATION

Our responsibilities for the audit of the financial statements

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

From discussion with management and those charged with governance information about the entity is documented to assess the activity within the organisation. We discuss management's assessment of risk in respect of irregularities, fraud and going concern.

Based on these discussions and our own assessments we determined that the key risk areas were income recognition in respect of cut off issues and management override concerning the size of the organisation.

We set financial statement materiality level based on the level of income. As a not-for-profit organisation raising income is its primary focus which is why income was used to determine the level of materiality. Our overall assessment of risk was used to determine performance materiality at an appropriate level.

Substantive audit tests were designed after assessing and performing walkthrough tests. The walkthrough testing confirmed documented systems which have been designed to act as a preventative measure against fraud and error which appear to be operating as documented. Substantive testing tested a sample of the population, representative of the population, to identify errors. The testing did not identify any material misstatements in areas tested.

Audit substantive tests concluded no material errors over the key risk areas of income recognition and management override.

The audit considers the organisation is not exposed to material risk of error as a result of assessing laws and regulations that are appropriate to the organisation.

Management assessed there is no going concern risk. The audit undertook a review of budgets, management accounts and the review of board minutes and came to the same conclusion as management.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF TOWN AND COUNTRY PLANNING ASSOCIATION

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed

Stuart Mackie

Stuart Mackie (Senior Statutory Auditor)
for and on behalf of MC Audit Limited
Chartered Accountants
Statutory Auditors
Station House
North Street
Havant
Hampshire
PO9 1QU

Date: 2 June 2025

TOWN AND COUNTRY PLANNING ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024	Total funds 2024	Total funds 2023 £
Income from:					
Donations and legacies		1,125,326	-	1,125,326	319
Charitable activities	2	705,287	385,064	1,090,351	1,088,739
Other trading activities:					
Room hire		4,900	-	4,900	3,884
Investments:					
Bank interest received		8,463	-	8,463	5,345
Total		1,843,976	385,064	2,229,040	1,098,287
Expenditure on:					
Raising funds:					
Public relations and media costs		1,999	-	1,999	2,239
Charitable activities	3	745,719	385,064	1,130,783	1,071,149
Total		747,718	385,064	1,132,782	1,073,388
Net income and net movement in funds	5	1,096,258	-	1,096,258	24,899
Reconciliation of funds:					
Total funds brought forward		513,503	-	513,503	488,604
Total funds carried forward		1,609,761	-	1,609,761	513,503

TOWN AND COUNTRY PLANNING ASSOCIATION

BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	£	2024 £	£	2023 £
Fixed assets:					
Tangible assets	7		12,298		16,180
Current assets:					
Debtors	8	1,278,608		221,007	
Cash at bank and in hand		685,926		578,875	
		1,964,534		799,882	
Liabilities:					
Creditors falling due within one year	9	(367,071)		(302,559)	
Net current assets			1,597,463		497,323
Total net assets			1,609,761		513,503
The funds of the charity:					
Unrestricted funds	10		1,609,761		513,503
			1,609,761		513,503

The financial statements are prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees on 14 May 2025 and signed on its behalf by

.....
Andrew Pritchard
Chair

Riva Kapoor
.....
Riva Kapoor
Treasurer

Company number: 146309
Charity Number 214348

TOWN AND COUNTRY PLANNING ASSOCIATION

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024

	2024 £	2023 £
Cash flows from operating activities:		
Net cash provided by / (used in) operating activities	99,578	16,344
Cash flows from investing activities:		
Bank Interest received	8,463	5,345
Purchase of tangible fixed assets	(990)	(1,810)
Net cash provided by / (used in) investing activities	7,473	3,535
Change in cash and cash equivalents in the period	107,051	19,879
Cash and cash equivalents at the beginning of the period	578,875	558,996
Cash and cash equivalents at the end of the period	685,926	578,875

Reconciliation of net income to net cash flow from operating activities

Net income for the reporting period *As per the statement of financial activities*	1,096,258	24,899
Depreciation charge	4,872	8,314
Interest received	(8,463)	(5,345)
Increase in debtors	(1,057,601)	42,824
(Increase)/decrease in creditors	64,512	(54,348)
Net cash provided by / (used in) operating activities	99,578	16,344

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Town and Country Planning Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

There are no material uncertainties about the charity's ability to continue, and so the going concern basis of accounting has been adopted.

b) Income

Income from donations and grants (including government grants) is recognised when the charity has; entitlement to the funds, any performance conditions attached to the funds have been met, it is probable that the income will be received and the amount can be measured reliably.

Income received in advance of the charity meeting the above criteria is deferred.

Membership income is recognised in accordance with the membership term. Where membership periods span the balance sheet date, income is deferred on a straight line basis.

Conference income is recognised when the conference takes place.

Income from journals is recognised in accordance with the subscription term. Where subscription terms span the balance sheet date, income is deferred on a straight line basis. Income from publications is recognised on the date the publication is dispatched.

Income from projects and consultancy is recognised when the charity's obligations have been performed, or in accordance with agreed milestones.

Income from legacies is recognised when there has been a grant of probate, the executors have established that there are sufficient assets in the estate to pay the legacy, and any conditions attached to the legacy are within the charity's control or have been met.

c) Expenditure

Expenditure is recognised when there is a legal or constructive obligation to transfer resources to a third party, settlement is probable and the amount can be measured reliably.

Expenditure is classified under the following activity headings:

- Expenditure on raising funds - media and marketing costs.

- Expenditure on charitable activities - the costs of projects, conferences and publications, including attributable support costs.

1 **Accounting policies (*continued*)**

d) Allocation of support costs

Support costs are the costs of those functions that assist the work of the charity but do not directly relate to charitable activities, for example office overheads, finance and professional costs. These costs have been allocated on the basis of the direct staff costs attributable to each activity.

e) Tangible fixed assets

Fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives on the following basis:

- Leasehold property and improvements - straight line over the remaining lease term
- Fixtures, fittings and equipment - 25% straight line
- Website - 33% straight line

Useful economic lives of tangible assets:
The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on future developments, economic utilisation and the physical condition of the assets.

f) 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 that obligation can be measured reliably. Creditors are recognised at their settlement amount after allowing for any trade discounts due.

g) Financial instruments

The charity 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. Any losses from impairment are recognised in the statement of financial activities.

h) Operating leases

Rentals payable under operating leases are recognised in the statement of financial activities on a straight line basis over the lease term.

i) Foreign currency

Transactions denominated in foreign currencies are translated at the exchange rate ruling at the date of the transaction. Foreign currency monetary items are translated at the exchange rate ruling at the balance sheet date. Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of financial activities.

j) Cash at bank and in hand

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

1 **Accounting policies (*continued*)**

k) Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

l) Pensions

The Town and Country Planning Association does not operate a specific pension scheme, but does contribute to either a personal pension scheme or the Government backed scheme, NEST, depending on the choice of the employee. The assets of the scheme are held separately from those of the Town and Country Planning Association in an independently administered fund. The pension cost in the financial statements represents the contributions payable by the charity during the year.

m) Status

The Town and Country Planning Association is a charitable company limited by guarantee incorporated in England & Wales. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the Trustees' Report.

n) Judgements in applying accounting policies/key sources of estimation uncertainty

Estimates and judgements are frequently assessed and based on historical experience as well as other factors, including assumptions of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions

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

2 **Income from charitable activities**

	2024 £ Unrestricted	2024 £ Restricted	2024 £ Total	2023 £
Membership	102,028	-	102,028	99,038
Conferences	122,096	-	122,096	98,694
Journals and publications	39,056	-	39,056	37,559
Projects and consultancy	442,107	385,064	827,171	853,448
	705,287	385,064	1,090,351	1,088,739

In the preceding period, income of £239,327 was restricted.

3 Expenditure on charitable activities

	2024 Staff £	2024 Direct £	2024 Support £	2024 Total £	2023 Total £
Membership	76,193	-	22,875	99,068	67,223
Conferences	86,091	28,847	25,847	140,785	180,416
Journals and publications	-	72,378	-	72,378	105,814
Projects and consultancy	546,560	107,897	164,095	818,552	717,696
	708,844	209,122	212,817	1,130,783	1,071,149

In the preceding period, £239,327 of expenditure was paid from restricted funds.

4 Support and Governance costs

	2024 £	2023 £
Support costs		
Staff costs	30,666	34,248
Travel and subsistence	1,222	2,333
Premises costs	89,863	84,990
Printing, post and stationery	4,246	4,162
Telephone	1,650	1,755
Computer costs	13,757	14,975
Sundry expenses	1,090	3,135
Subscriptions	4,867	2,578
Training, courses & seminars	1,932	1,284
Bank charges	2,157	1,985
Bad debts	(2,598)	(1,500)
Depreciation	4,872	8,314
Total Support costs	153,724	158,259
Governance costs		
Accountancy fees	46,200	44,000
Audit fees	11,860	9,700
Trustees' and officers' expenses	1,034	1,101
Total Governance costs	59,094	54,801
Total Support and Governance costs	212,818	213,060

5 Net income

	2024 £	2023 £
This is stated after charging:		
Operating lease rentals	4,350	4,287
Depreciation	4,872	8,314
Auditors' remuneration - current auditors	7,800	-
Auditors' remuneration - previous auditors	4,060	9,700

6 Staff costs

	2024 £	2023 £
Wages and salaries	647,334	670,299
Social security costs	66,285	68,352
Pensions	25,441	28,193
Other costs	450	771
	739,510	767,615
Direct costs	708,844	733,367
Support costs	30,666	34,248
	739,510	767,615

The Charity contributes to either a staff members personal pension scheme or to the pension scheme set up by the Government; NEST. The assets of the scheme are held separately from those of the company in an independently administered fund. The total pension contributions payable for the year were £25,441 (2023: £28,193).

The average number of employees was fifteen (2023: fifteen). No employees received employment benefits in the range £60,001 to £70,000 in the year (2023: two employees), none in the range £70,001 to £80,000 (2023:no employees)and one in the range £80,001 to £90,000 (2023: one employee).

The figures used for banding the employment benefits for 2023 noted above included costs that were not relevant for this disclosure and it is for this reason that the comparatives appear to be inconsistent.

The charity trustees were not paid and neither did they receive any benefits from employment with the charity or a related entity. Two trustees received reimbursed expenses in relation to travelling, accommodation and overnight subsistence (2023: Two). It is also noted that the TCPA hold a Trustee indemnity insurance policy (£1,385).

The key management personnel of the charity is the Leadership team. The total employment benefits received by key management personnel were £296,566 (2023: £314,171).

7 Tangible fixed assets

	Leasehold Property	Furniture & equipment	Total
	£	£	£
Cost			
At 1 January 2024	29,906	44,396	74,302
Additions	-	990	990
Disposals	-	(6,351)	(6,351)
At 31 December 2024	29,906	39,035	68,941
Depreciation			
At 1 January 2024	19,294	38,828	58,122
Charge for the year	408	4,464	4,872
Eliminated on disposal	-	(6,351)	(6,351)
At 31 December 2024	19,702	36,941	56,643
Net book value			
At 31 December 2024	10,204	2,094	12,298
At 31 December 2023	10,612	5,568	16,180

8 Debtors

	2024	2023
	£	£
Trade debtors	104,848	109,753
Prepayments and accrued income	48,160	106,130
Other debtors	1,125,600	-
Deferred expenditure	-	5,124
	1,278,608	221,007

9 Creditors falling due within one year

	2024	2023
	£	£
Trade creditors	45,031	38,042
Social security and other taxes	46,357	60,276
Other creditors	7,701	6,754
Accruals	17,246	18,695
Deferred income	250,736	178,792
	367,071	302,559

9 Creditors falling due within one year (continued)

Deferred income

	2024	2023
	£	£
Income deferred from the previous year	178,792	239,142
Released to the statement of financial activities	(178,792)	(239,142)
Arising during the current year:		
Journal subscriptions	18,553	18,774
Membership subscriptions	41,467	51,198
Projects	190,716	108,820
	250,736	178,792

Income has been deferred in accordance with the accounting policy stated in note 1b.

10 Analysis of charitable funds 2024

	At 1 Jan	Income	Expenditure	Transfers	At 31 Dec
	£	£	£	£	£
Unrestricted funds					
General Fund	376,400	1,843,976	(698,729)	(48,989)	1,472,658
Designated Funds:					
The TCPA Legacy Reserve Fund	87,070	-	-	-	87,070
Redecoration & Maintenance Fund	50,033	-	(48,989)	48,989	50,033
Unrestricted funds	513,503	1,843,976	(747,718)	-	1,609,761
Restricted funds					
Projects and conferences	-	385,064	(385,064)	-	-
	-	385,064	(385,064)	-	-
Total funds	513,503	2,229,040	(1,132,782)	-	1,609,761

Analysis of charitable funds (continued)

Analysis of charitable funds 2023

	At 1 Jan	Income	Expenditure	Transfers	At 31 Dec
	£	£	£	£	£
Unrestricted funds					
General fund	356,501	858,960	(784,061)	(55,000)	376,400
Designated funds:					
The TCPA Legacy Reserve Fund	87,070	-	-	-	87,070
Redecoration & Maintenance Fund	45,033	-	(50,000)	55,000	50,033
Unrestricted funds	488,604	858,960	(834,061)	-	513,503
Restricted funds					
Projects and conferences	-	239,327	(239,327)	-	-
	-	239,327	(239,327)	-	-
Total funds	488,604	1,098,287	(1,073,388)	-	513,503

The Charity will aim to maintain reserves that provide between three and six months' core running costs, based on year on year expenditure. The TCPA Legacy Reserve Fund and the Redecoration and Maintenance Fund are the only funds maintained within the Association.

The TCPA Legacy Reserve Fund has been set up to invest legacies and other monies as agreed by the Board of Trustees. The Articles of Association provide that no capital should be withdrawn from this fund unless approved by 75% of the votes at a General Meeting. Income arising from these investments is used for the general purposes of the charity.

Redecoration and Maintenance Fund - TCPA's leasehold property in London requires internal and external redecoration and maintenance on a cyclical basis, with large costs accruing at intervals of four or five years. The scheduled external works were finally completed in 2022. The balance on the fund has been retained at the level of £50,033 to contribute towards the next round of external works.

Projects and conferences (restricted fund) - These funds include grants from Sport England £136,561 (2023: £13,625), The Nationwide Foundation £169,567 (2023: £129,680) and Trust for London £78,936 (2023: £96,022) to support activity in specific areas.

11 Analysis of net assets between funds 2024

	General	Designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	12,298	-	-	12,298
Cash at bank and in hand	437,851	137,103	110,972	685,926
Other net current assets/(liabilities)	1,022,509	-	(110,972)	911,537
	1,472,658	137,103	-	1,609,761

Analysis of net assets between funds (continued)

Analysis of net assets between funds 2023

	General	Designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	16,180	-	-	16,180
Cash at bank and in hand	427,414	137,103	14,358	578,875
Other net current assets/(liabilities)	(67,194)	-	(14,358)	(81,552)
	376,400	137,103	-	513,503

12 Operating lease commitments

The charity has future minimum lease payments under non-cancellable operating leases for the following periods:

	2024	2023
	£	£
Land and buildings		
Not later than one year	4,300	4,300
Later than one year and not later than five years	17,200	17,200
Later than five years	113,500	117,800
	135,000	139,300

13 Related party transactions

During the year, sponsorship, membership and conference attendance income totalling £NIL (2023: £27,460) was received from businesses connected with the Trustees. There was £NIL (2023: £20,100) outstanding at year end.

14 Ultimate Controlling Party

The Company is controlled by the Trustees, with no ultimate controlling party.

15 Material legacies

Legacy income is only included in incoming resources where the legacy has been received or both the receipt and the amount is probable. As at 31 December 2024, the charity has been notified of the following legacy which has not been recognised as income in these accounts.

An estate where the charity is entitled to a ten percent share of the residual estate. The charity does not have an estimate for this legacy.

TOWN AND COUNTRY PLANNING ASSOCIATION

England & Wales - Charity number 214348

Accounts



tcpa

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

TOWN AND COUNTRY PLANNING ASSOCIATION

A Company Limited by Guarantee; Company Number 146309; Charity Number 214348

The Trustees/Directors present their report and the audited financial statements of the Town and Country Planning Association for the year ended 31 December 2023. This Directors' Report has adopted the provisions of the Charities Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' in accordance with the applicable Financial Reporting Standard FRS102, effective January 2019.

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TOWN AND COUNTRY PLANNING ASSOCIATION – Annual report: year ended 31 December 2023

DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISORS

The name of the charity is the **Town and Country Planning Association**, but it is well known simply as the TCPA.

Registered charity number 214348, registered in England and Wales
Company limited by guarantee number 146309, incorporated in England and Wales
Registered office 17 Carlton House Terrace, London SW1Y 5AS

The Association was founded in 1899. As a limited company, the Association is governed by its Memorandum and Articles of Association, originally dating from 3 March 1917, but amended on many occasions subsequently.

President: Rt. Hon, Nick Raynsford

Trustees:
Stuart Andrews
Stephanie Bamford
Prof. Simin Davoudi
Sandra Fryer
Prof. Nick Gallent
Aranvir Gawera
Peter Geraghty
Leigh Johnson (resigned March 2023)
Riva Kapoor (Honorary Treasurer – appointed November 2023)
Gilian Macinnes
Andrew Pritchard (chair)
Catriona Riddell (vice chair)
Anna Rose (stood down July 2023)
Alice Sewell (elected July 2023)
Lee Shostak OBE (Honorary Treasurer - stood down November 2023)
Diane Smith (also known as Diane Mitchell)
Robin Smith

Chief Executive and Company Secretary: Fiona Howie

Accountants: Lindeyer Francis Ferguson Ltd
198 High Street
Tonbridge
Kent TN9 1BE

Auditors: Sayers Butterworth LLP
3rd Floor, 12 Gough Square
London EC4A 3DW

Solicitors: Russell Cooke Solicitors
2 Putney Hill
London SW15 6AB

Website address: www.tcpa.org.uk

TOWN AND COUNTRY PLANNING ASSOCIATION – Annual report: year ended 31 December 2023

DIRECTORS' REPORT

1. Priorities, activities, and achievements

1.1 Strategic priorities

The Association's five-year strategic plan[1] sets out the strategic direction for the organisation and covers the period to December 2025.

The strategy highlights that our priorities draw on our heritage. The TCPA was founded by the originators of the Garden City movement, who sought to transform the way places are created for the common good. This approach enabled the practical achievement of beautifully designed and sustainable places for everyone, by reinvesting the wealth generated by development for the benefit of the whole community. Achieving social justice was, and remains, the driving ambition of the Garden City movement. The Garden City Principles are the practical articulation of this philosophy of place.

Informed by the Garden City Principles, the TCPA's strategic priorities are to:

- Work to secure a good home for everyone in inclusive, resilient and prosperous communities, which support people to live healthier lives;
- Empower people to have real influence over decisions about their environments and to secure social justice within and between communities; and
- Support new and transform existing places to be adaptable to current and future challenges including the climate crisis.

Equality, diversity, inclusion and equity are critically important for the Association. To reflect this, in 2022 the Association published *Equality, Diversity, Inclusion and Equity Strategy: the TCPA's strategy 2022-2026*[2]. The strategy sets out how the organisation will work to improve equity and social justice in the built and natural environments and between and across communities, but also the ongoing work being undertaken to improve its internal process and practices to diversify its staff, governance and membership.

During 2023, the Association also developed and adopted a communications strategy to support the delivery of its external and internal priorities.

1.2 Public benefit

The Trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard for **public benefit** guidance published by the Charity Commission. The objects and priorities set out above work for the benefit of the entire population of the United Kingdom. This is because the Association's work, as highlighted in section 1.3 of this report, focuses on challenging, inspiring and supporting people to create healthy, sustainable and resilient places that are fair for everyone. When the work is successful, therefore, it reaches far beyond our members and provides long term benefits for entire communities. In light of the emphasis on tackling social justice the impact of much of the Association's work seeks to benefit those with the least.

The TCPA's charitable objects are 'to promote and improve the art and science of town and country planning and to promote, encourage and assist the education of persons of any description in the said art and science and in all other arts and sciences connected therewith.' As set out in section 1.3, much of our work focuses on improving the structure, purpose, and use of, the planning system through influencing at community, local and national levels. The element of our charitable objects that relates to education is met through a number of ways, including running a

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[1] *Working to secure homes, places and communities where everyone can thrive: The TCPA's strategy January 2021 – December 2025.* TCPA, January 2021. https://tcpa.org.uk/wp-content/uploads/2021/11/strategyfinal.pdf

[2] *Equality, diversity, inclusion and equity strategy: the TCPA's strategy 2022 – 2026*. TCPA, May 2022. https://tcpa.org.uk/wp-content/uploads/2022/07/EDIE-strategy.pdf

wide range of events focused on informing and educating attendees about how to create homes, places and communities in which everyone can thrive. Many of these events are free to attend but where fees are charged events are marketed at a significantly lower cost than comparable events offered by the 'for-profit' sector. Members of the Association receive discounted places at events, and membership is available at a low cost to all who have sympathy with the TCPA's objectives.

The journal, *Town and Country Planning*, also relates to the educational element of the objects. The journal is included as part of the membership offer, but current editions are also available at modest cost to non-members. In 2020, an online archive of the journal was also launched, which made editions from 1904 to 2005 freely available. During 2023, the archive site attracted visits from 2,232 unique users, amounting to over 44,500 page views across 3,445 sessions. While the unique users are down from the previous year (2022 – 3,599), the page views were significantly higher than the 27,934 in 2022, which suggests that those people who used the site accessed more pages and, hopefully, found it a useful resource. The archive was made possible by funding from the Lady Margaret Paterson Osborn Trust (LMPOT) and continues to be promoted.

1.3 Activities and achievements

1.3.1 Strategic priority - Work to secure a good home for everyone in inclusive, resilient and prosperous communities, which support people to live healthier lives

2023 was a busy year for the Association's **Healthy Homes campaign**, which seeks to secure new legislation that would prevent the development of poor-quality new homes that undermine people's health, wellbeing and life chances. The campaign is supported by the Nationwide Foundation and the funding will enable the campaign to continue to 2025.

With the support of Lord Crisp, the Healthy Homes (private members) Bill successfully passed through the House of Lords. Sadly, however, it was not tabled by the government in the House of Commons. The Healthy Homes principles were further endorsed by three All Party Parliamentary Groups and the Health and Social Care Select Committee.

A substantial amount of work focused on seeking to secure an amendment to the **Levelling Up and Regeneration Bill (now Act)**, that would place commitments around the Healthy Homes principles on the face of the Bill. An amendment tabled by Lord Crisp was debated and pushed to a vote at Report Stage in the House of Lords, with 158 votes in support and 149 against. While the amendment was removed by the Government at a later stage this was still a huge achievement for the campaign with so many parliamentarians recognising the need for changes to legislation to better support the creation of high-quality homes.

To support the campaign an event was held in January to showcase photographs commissioned to document the quality of buildings that have been converted to residential use through permitted development rights. Following the event, a photobook has also been produced called *These Are Homes*[3]. As noted in section 1.3.4 below, staff also worked hard to secure media coverage to support the campaign, including visiting Harlow with a national journalist.

The TCPA continued to make progress with its work around **Garden Cities and embedding the Garden City Principles in new communities**. Much of this work has been possible thanks to funding from the LMPOT and included the Association acting as a 'critical friend' to Homes England and the Government's Garden Communities programme.

The Association continues to work to **provide practical advice to local authorities** with the aim of improving the quality of local plan policies and development on the ground. **Championing long term stewardship as a critical element of high-quality development that will be well-**

[3] *These Are Homes photobook*. TCPA, Feb. 2024. https://www.tcpa.org.uk/these-are-homes-photobook/#flipbook-df_21520/1/

maintained over its life course continues to be a particular focus. An online toolkit[4] was first published in November 2022 but continued to be added to and promoted during 2023 with a briefing note on securing stewardship through development plans and a process guide for council on *Making Stewardship Happen* being added to the suite of resources, drawing together a step-by-step approach to developing a stewardship strategy for a new community. Since its launch in November 2022 and up to the end of 2023, the toolkit home page has been viewed by just over 1,200 unique users, with the resources in the toolkit so far each being used by approximately 200-450 unique users. A short report on retrofitting stewardship arrangements was also published[5] and stewardship was the focus for the Green Infrastructure Partnership (GIP) annual conference, which was held virtually in September and entitled *Hope for the future: why caring for trees and green infrastructure is vital for thriving people and places*. The 285 attendees heard from speakers including Lord Heseltine, the Osborn Fellow, and representatives of NatureScot, Natural England and Ebbsfleet Development Corporation.

Advice and support are also delivered through the **New Communities Group** (NCG). The membership of the TCPA NCG consists of 44 local authorities and development corporations that are planning and delivering exemplary large-scale new communities, from Garden City-inspired new towns and villages to urban regeneration and extension schemes. The NCG helps to provide political support and encourages a sharing of knowledge and best practice through seminars, workshops, parliamentary meetings, and newsletters. During 2023 the Association ran a programme of well-attended virtual events including a webinar with Natural England on Biodiversity Net Gain as well as events on design codes, sustainable transport and planning for culture.

Related to the event on planning for culture, in 2022 the TCPA was commissioned by Creative Estuary in partnership with Kent County Council to **develop a cultural planning toolkit of use for new developments and regeneration schemes in the Thames Estuary but also nationally.** Creative Estuary is an initiative that aims to transform 60 miles of the Thames Estuary across Essex and Kent into one of the most exciting cultural hubs in the world and the Association developed the toolkit working with the consultancy, Urban Roots. While much of the work was undertaken in 2022, the toolkit was launched publicly by Creative Estuary and its partners in 2023[6]. Staff continue to liaise with Kent County Council and local planning authorities to support the use of the toolkit and this will continue into 2024.

In 2023 the Association was pleased to secure a further three years of funding from Sport England to continues its work to **reunite planning and health to seek to secure the creation of healthier, more active communities.**

A large part of the work focuses on working with local authorities, particularly public health teams, that are seeking to influence the local plan-making process to better embed consideration of health and wellbeing and health inequalities. Workshops have been held with Oxfordshire County Council, Southend-on-Sea City Council, North Yorkshire Council, and Kent County Council. Support continues to be offered in South Tees where, building on work in 2022, the TCPA supported the appointment of a planning for health specialist who is directly influencing the emerging Local Plan for Middlesbrough. In Buckinghamshire a *Healthy Planning Framework* was developed to support staff working in public health better understand the planning process and support collaboration with planning colleagues. This work was a catalyst in establishing an authority-wide Health Planning Network to allow colleagues from across the Council to collaborate better on healthier place-making in Buckinghamshire, including influencing the new Local Plan for the area.

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[4] The toolkit is available at https://www.tcpa.org.uk/collection/toolkit-long-term-stewardship/

[5] *From Patchwork to Tapestry: Overcoming barriers to planning for long-term stewardship in existing communities*. TCPA, January 2024. https://www.tcpa.org.uk/wp-content/uploads/2024/01/Retrofitting-Stewardship-Report-FINAL-for-website-2.pdf

[6] Available at https://www.creativeestuary.com/culturalplanningtoolkit/

Work continues to build on the guide for local authorities - *20-Minute Neighbourhoods: creating healthier, active, prosperous communities. An introduction for council planners in England,*[7] which was published in 2021. This includes various webinars being held focusing on Waltham Forest and rural expressions of 20-minute neighbourhoods, and the publication of five case studies exploring elements of the concept[8]. In September, a neighbourhood planning and 20-minute neighbourhoods toolkit[9] was published in partnership with the University of Manchester and this was also promoted through a webinar. Over 1,000 people attended the three webinars.

1.3.2 Strategic priority - Empower people to have real influence over decisions about their environments and to secure social justice within and between communities

Our organisational strategy, published in January 2021, highlighted that as part of our **work to empower people we wanted to undertake more work directly with communities and community groups to support them to influence their local areas**. We are achieving this through a number of projects, including our work engaging with communities to **support and facilitate workshops about the renewal of Peterlee based on the Garden City principles**. Working with the town council, as well as representatives of local arts organisations and local students, a prospectus for the future of the New Town was published in December 2023[10]. The prospectus links to our Tomorrow 125 project [see section 1.3.3 below] and is designed to be ambitious and provoke a conversation about the future of the town. It aims to support the Town Council to have local conversations about a future for the town and to help attract funding and investment.

Work to **support the revitalisation of Planning Aid for London (PAL)**, London's free planning advice line for the public, which is funded by Trust for London also continues. The Association was pleased to receive confirmation in 2023 that the funding for the work was secured for a further three years. The project includes a number of strands of work that seek to provide advice, secure and utilise the skills of volunteers and work closely with community groups. Additional resources published in 2023 included four new planning guides, taking the total number to seven[11], and activities during the year included virtual workshops relating to Lewisham's and Ealing's local plans, a planning surgery in Enfield, a workshop on community-led greenspaces, which was held in partnership with Ramboll, and outreach through PAL staff and volunteers running stands at both Lambeth Country Show and Palmers Green Festival.

With the initial three years of funding from Trust for London a final grant report was submitted. It estimates that during May 2020 – May 2023:

- Through the planning phoneline, website and events, around 7,500 people were reached and should, therefore, have a better, basic understanding of the planning system; and
- The number of volunteers was boosted from eight to over 70. Volunteers have been recruited from a range of backgrounds, including planners, architects, urban designers and planning solicitors.

The report does note, however, that during the funding period it has been difficult to engage with the most under-represented people in deprived areas in London. Thought will, therefore, be given to how to seek to address this challenge through the new funding period.

The Association also continues to play a role in supporting discussions about **community-led, affordable housing in Belfast**. This is as a partner within a larger project, led by Participation and

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[7] *20-Minute Neighbourhoods: creating healthier, active, prosperous communities. An introduction for council planners in England.* TCPA, 2021. https://tcpa.org.uk/wp-content/uploads/2021/11/final_20mnguide-compressed.pdf

[8] Available at https://www.tcpa.org.uk/collection/20-minute-neighbourhood-case-studies/

[9] *Neighbourhood Planning and 20-Minute Neighbourhoods Toolkit*. Spatial Policy and Analysis Laboratory, University of Manchester, Sept. 2023. https://www.tcpa.org.uk/wp-content/uploads/2023/09/FINAL-NP_20MN_Toolkit_14_Sep.pdf

[10] *Peterlee The Place to...Bee: a new future for Peterlee – prospectus, December 2023*. The TCPA, Dec. 2023. https://www.tcpa.org.uk/wp-content/uploads/2023/12/TCPA-Peterlee-Prospectus-23.pdf

[11] All available at https://planningaidforlondon.org.uk/planning-library/guides/

the Practice of Rights (PPR), and linked to the Take Back the City coalition[12] which is a group of families in housing need, supported by experts in architecture planning and housing policy. Work by the Association included drafting a report on models of community-led housing, which was published in September[13] and supporting the running of an urban design competition for a new vision for the inclusive and climate-friendly redevelopment of the Mackie's site. The competition was initiated in 2022 and received responses from more than 50 architects and the final winner was announced in June 2023. The TCPA continues to support the Take Back the City coalition to secure support from important partners, such as Belfast City Council and, if the project can be taken forward, the redevelopment of the site in the city would change the lives of families by delivering 750 affordable new homes.

1.3.3 Support new and transform existing places to be adaptable to current and future challenges including the climate crisis

2023 was the third and final year of the **Tomorrow 125 project,** which was funded by the LMPOT and aimed to **consider what can still be learnt from the Garden City idea and applied today and in the future to construct fairer, healthier and more sustainable places.** Across the three years the project brought the Garden City idea to a wider audience involved in social transformation and social justice, including for example organisations such as Compass[14], and galvanised some cross sector support for the need to transform our current development model. It also highlighted how rediscovering the roots of the town planning movement presents an important opportunity to transform current planning practice, re-enthuse practitioners, and inform the thinking of future planners and built environment professionals.

Outputs and activities included the publication of a new myth-buster pamphlet and short animation[15], these were published to tackle perceptions and misunderstandings about the Garden City model. Workshops to engage students in the opportunities for planning and the Garden City idea, and what it means for future place-shaping, were held with University College London, University of Sheffield and the University of Hertfordshire.

A highlight of the year was the Bournville Symposium in July, which was held with additional support from the Bournville Village Trust and was an opportunity to bring people from across the sector including community groups, developers and planners together to better understand the continued relevance of the Garden City model, and to get their input into the development of practical thinking and guidance.

Informed by all of the work across the three years of the project, *Our Shared Future: A TCPA White Paper for Homes and Communities*[16] was developed, along with the practical prospectus for the future of Peterlee [see section 1.3.2]. These documents will inform the Association's work in 2024 and beyond, and the White Paper, which was published in January 2024, was written with an emphasis on what the next government needs to do to secure the higher house numbers all Political Parties have committed to.

Related to the White Paper, the Association continues to lead the debate on **the future growth and renewal of the UK's 32 New Towns.** This included through seeking to influence the thinking of all Political Parities in the run up to the next General Election. The TCPA welcomed the commitment from the Labour Party at its Party Conference to a new generation of New Towns, and

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[12] See https://www.takebackthecity.ie/

[13] *Community Led Housing in Northern Ireland: Take Back the City*. The TCPA, Sept. 2023. https://www.takebackthecity.ie/news/new-report-on-community-led-housing

[14] Compass is an organisation that focuses on trying to secure a more equal, democratic and sustainable future. See https://www.compassonline.org.uk/

[15] The myth buster is available at https://www.tcpa.org.uk/resources/garden-city-myth-buster/ and the animation is at https://www.tcpa.org.uk/resources/myth-buster-animation/

[16] *Our Shared Future: A TCPA White Paper for Homes and Communities*. The TCPA, Jan. 2024. https://www.tcpa.org.uk/wp-content/uploads/2024/01/TCPA-White-Paper-OUR-SHARED-FUTURE_160124.pdf

the commitment from the Liberal Democrat Party to new Garden Cities. The White Paper sets out the practical steps a new government must take to unlock housing delivery, including the creation of a suite of large-scale, new communities. It will be an important paper to support the Association's advocacy work in 2024.

The Association also continues to provide the secretariat for the **New Towns All-Party Parliamentary Group** (APPG) and worked closely with the Chair, Dr Lisa Cameron MP, to develop and deliver a programme of activities. In November, the secretariat organised a conference, *New Towns for Today and Tomorrow*, which was held in East Kilbride. The agenda included speakers from a number of the English and Scottish New Towns including Warrington, Harlow, East Kilbride and Cumbernauld, and delegates took a tour of East Kilbride in the afternoon. A roundtable on the importance of place, health and wellbeing in the New Towns, chaired by Lord Best, was held in December.

Work to **prepare England to mitigate and adapt to the impacts of climate change** also continued to be a priority during 2023. The Association, in partnership with the Centre for Sustainable Energy, was commissioned by the Committee on Climate Change to deliver a project **to understand the barriers and opportunities to delivering net zero and climate resilience through the local planning system.** This included undertaking a survey of local authorities, three roundtables and research into a number of case studies. The final report[17] was published in July. Findings from the report were included in the Committee's 2023 Progress report[18] and it is hoped it will inform the ongoing work of the Committee.

Ahead of that, the Association worked with the Royal Town Planning Institute, with support from FloodRe, to publish an updated guide for local authorities on planning for climate change and associated online case study hub[19]. Over 400 delegates attended the online launch. Disappointingly, during the year there were mixed results in relation to the examination of local plan policies on net zero. While Cornwall Council and Bath and North East Somerset Council have been able to adopt ambitious policies, Lancaster City Council was not. Advocacy work around this will, therefore, continue in 2024.

In more positive news, working with the Better Planning Coalition and wider stakeholders, the TCPA was pleased to have helped secure an amendment to the Levelling Up and Regeneration Bill in relation to climate change. The Bill received Royal Assent in October 2023 and is now an Act. The TCPA's **influencing work in relation to climate change** is supported by Rights Community Action and the amendment places a duty on the Secretary of State and relevant planning authorities to have special regard to the mitigation of, and adaptation to, climate change with respect to the development of National Development Management Policies. If applied in a meaningful way, this could ensure that all local planning decisions support efforts to tackle climate change.

The Association was also pleased to agree a new two-year programme of funding with the Environment Agency to support work related to planning for flood risk. Two virtual training events were held in autumn on **planning for flood risk** with nearly 1,200 attendees and substantial amounts of work was undertaken to develop online learning resources. These will be published in 2024.

The TCPA also continued to host the **Green Infrastructure Partnership** throughout 2023, which is a network of over 2,000 people and organisations that support the creation, enhancement, protection and promotion of green infrastructure in the UK. In a recent members survey,

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[17] *Spatial Planning for Climate Resilience and Net Zero: barriers and opportunities for delivering net zero and climate resilience through the local planning system. A report for the Climate Change Committee*. Centre for Sustainable Energy and the TCPA, July 2023. https://www.theccc.org.uk/publication/spatial-planning-for-climate-resilience-and-net-zero-cse-tcpa/

[18] *Progress in reducing emissions 2023 report to Parliament.* Climate Change Committee, 2023. https://www.theccc.org.uk/publication/2023-progress-report-to-parliament/#downloads

[19] Available at https://www.tcpa.org.uk/resources/the-climate-crisis-a-guide-for-local-authorities-on-planning-for-climate-change/

respondents identified the monthly newsletter and the new GIP website, which was launched in summer 2023, as particularly helpful resources, providing an accessible and trusted digest of news and updates from the sector.

1.3.4 Furthering our reach and voice

2023 saw the Association deliver a well-attended programme of both in-person and online events. **Over 4,700 people engaged with 49 workshops, webinar and conferences.** This was a similar level of engagement compared to 2022, when we held 50 events attended by just over 4,600 people. The TCPA staff team also attended and spoke at a wide range of conferences and events organised by other organisations.

A benefit of membership of the TCPA is **our journal, *Town & Country Planning***. Highlights of 2023 included a special edition on 20-minute neighbourhoods, and editions with special sections on healthy homes and 'held-back' places. Throughout the year the Journal featured stimulating contributions from writers drawn from across the public, private, academic and voluntary sectors. The TCPA is grateful to all those who contributed to the journal during the year, and especially to the editor of the journal, Nick Matthews, who retired from the Association at the end of 2023 following 35 years in the role.

As a campaigning charity the Association also seeks to raise the profile of its campaigns through **traditional and social media**. During the year coverage of the TCPA was secured in national media including The Guardian, the Sunday Times, the Telegraph and on BBC Radio 4's Today Programme and across various planning and trade publications. Much of the national coverage related to announcements by political parties at their autumn party conferences about commitments to future New Towns and Garden Cities. But coverage also related to ongoing planning reform, and coverage of the Healthy Homes campaign which included full-length features in the *i* newspaper in February and the Sunday Express in June.

The TCPA's audience on social media continued to grow this year, including on X (formerly Twitter) where followers increased from 14,698 to over 15,000, an increase of 2% (compared to a 3% growth in 2022 following a 10% increase in 2021). While the growth has slowed on X this was not the case for our e-bulletin subscribers and followers on LinkedIn. The subscribers to the monthly e-bulletin increased from 4,878 to 5,279 (an increase of 8% which was the same percentage growth as in 2022). LinkedIn saw followers grow by 40% from 6,125 to 8,555, compared to an increase of 37% the previous year.

1.4 Plans for 2024

The TCPA's Business Plan for 2024 was developed in the context of our existing five-year strategy, informed by discussions with both staff and Trustees in September and agreed by the Board in November 2023. The Business Plan describes the objectives of the Association, the context in which it is operating and sets out the priorities for 2024 to continue our work towards achieving our strategic priorities (see section 1.1 above).

Some of the work identified for 2024 is projects and programmes that continue from 2023. The Association will also actively seek new funding and projects, with an emphasis on aiming to secure more multi-year, substantial projects. The expected General Election in 2024 will also be a focus for the Association as we seek to influence the thinking of all political parties and the new Government once the outcome of the Election is understood.

In addition to our outward facing strategic priorities, our strategy also identifies a number of internal priorities so that the TCPA is able to achieve its desired impact. Important discussions about the Association's lease and premises, for example, began in 2022 and continued in 2023. Sadly, due to challenges around engaging with the landlord, the Crown Estate, these discussions will continue into 2024. The Business Plan also reflects other inward facing priorities such as work to grow and

diversify our membership, an emphasis on equality, diversity, inclusion and equity, and the need to improve our ability to demonstrate the impact of our work.

2. Governance, structure and membership

Trustees

The Board of Trustees has overall responsibility for ensuring that the management, policies and strategies are in place to achieve the objectives of the Association. This involves formal approval of key financial decisions such as the annual budget and business plan. The Board has delegated certain functions to the Chief Executive, including personnel management and the day-to-day running of the Association.

The Board has six meetings a year to carry out its responsibilities and take into consideration advice from the non-executive Policy Council. The Board also has an annual awayday or strategy meeting where Trustees discuss and agree key strategic priorities, which inform the business plan for the year ahead. During 2022, three of the meetings were held virtually and three, including the annual business planning discussions, were held in person. Trustees agreed to continue to hold some meetings virtually to make them more accessible for those not based close to London. Holding meetings virtually is in line with paragraph 58 of our Memorandum and Articles of Association, which states:

> *Meetings may be held in person, by telephone, or by suitable electronic means agreed by the Board in which all participants may communicate with all other participants.*

The Board of Trustees elects the Chair and any Vice Chairs of the Association from amongst the Board.

There can be up to fifteen Trustees, who are also the directors of the company. Twelve Trustees are elected by members of the Association at the AGM to serve for a period of three years. In the event of a contested election, a secret ballot is held. Three Trustees (including the Honorary Treasurer) are appointed by the Board for periods of usually up to three years.

President and Vice Presidents

President: The Rt Hon. Nick Raynsford

Vice Presidents:

Gideon Amos OBE
Michael Ash CBE
Graeme Bell OBE
Lord Richard Best
John Blake
Rt Hon David Blunkett
Sir Kenneth Collins
Rt Hon. the Lord Deben
John Deegan
Tony Fyson MBE
Nicky Gavron
Professor Vincent Goodstadt
Professor Sir Malcolm Grant CBE
Ray Green
Baroness Sally Hamwee
Kate Henderson
Peter Hetherington
Rt Hon. Keith Hill
Rt Rev. James Jones KBE
Jiggy Lloyd
David Lock CBE
Mary Riley (sadly deceased January 2024)
Professor Peter Roberts OBE
Diane Smith (also known as Diane Mitchell)
Pam Warhurst CBE

The office of Vice President is honorary, while the office of President entails duties including chairing the Annual General Meeting. These officers are elected each year at the Annual General Meeting.

TOWN AND COUNTRY PLANNING ASSOCIATION – Annual report: year ended 31 December 2023

Policy Council

Clare Buddle
Trevor Cherrett
Jack Dangerfield
Barry Davies
Jim Davies
Peter Ellis
Catherine Hammond
Hollie Heavens
Jeni Jackson
Simeon Jackson (stood down July 2023)
Brian Q Love (from July 2023)
Peter Richmond
Gwyn Roberts
Karl Roberts
Shelly Rouse (from July 2023)
Jake Shepherd (stood down July 2023)
Penelope Tollitt
Elisabeth Williams (stood down July 2023)
Richard Wood (from July 2023)

The Policy Council is an advisory body to the Board. Council members are directly elected by the membership (all Trustees and the President are ex-officio members of the Policy Council).

Staffing and management

Day-to-day operational management of the TCPA is delegated to the Chief Executive who reports regularly to the chair and to the other Trustees. The Chief Executive and staff team work to deliver the priorities set out in the annual business plan, which in turn delivers the organisations strategic objectives. Trustees review performance bi-monthly, against the annual budget and the business plan.

Chief Executive:	Fiona Howie
Director of Policy	Hugh Ellis
Director of Healthier Place-making and Operations	Julia Thrift
Director of Communities and Project Delivery (FJ Osborn Fellow)	Katy Lock
Editor-in-Chief	Nick Matthews (retired at the end of 2023)
Projects and Policy Manager	Alex House (returned to work from maternity leave from September 2023)
Projects and Policy Manager	Daniel Slade (left January 2023)
Projects and Policy Manager	Rosalie Callway (as of January 2023)
Projects and Policy Manager	Celia Davis
Projects and Policy Manager	Denean Rowe
Projects and Policy Manager (maternity cover)	Isaac LeQuesne (left August 2023)
Communications Officer	Max Hunter (left October 2023)
Communications Officer	Sian Williams (as of October 2023)
Finance and Membership Officer	David White
Events and Premises Officer	Michael McLean (retired February 2023)
Policy Officer – Healthier Places [and then Projects and Policy Manager from November 2023]	Gemma Hyde
Events and Projects Assistant	Abigail Grove-White (as of February 2023)
Projects Assistant	Sally Roscoe
Osborn Research Assistant	Rebecca Lambert (left May 2023)
Osborn Research Assistant	Charlotte Llewellyn (as of June 2023)

Membership

During 2023 the TCPA's individual membership remained at a consistent level compared to 2022 with 923 at the end of 2022 and 925 at the end of the year. Disappointingly, organisational members decreased from 139 at the end of 2022 to 117. This included a reduction of local authority members from 81 to 68 (a loss of 13 members). This is perhaps understandable in light of the resource constraints being faced by local authorities but is disappointing for the Association.

The TCPA thanks all individual and organisational members, who are from a wide variety of backgrounds and across all sectors, for their support for our work on our shared objectives. During 2023, on behalf of our members, the TCPA conducted profile-raising campaigns and organised innovative discussion forums, free seminars and workshops, and published policy and guidance documents, as well as a programme of conferences and events.

Volunteers and interns

In 2023, the Association received support on a voluntary basis from Trustees, Vice-Presidents and Policy Council members in undertaking its charitable activities. In particular, the Association would like to thank the Trustees and Policy Council who contributed time and expertise to research, projects and policy work and help deliver elements of our events programme.

3. Financial review of the 2023 accounts

Following a challenging period due to the COVID pandemic 2023 was a positive year financially. As usual, staff worked hard to secure additional project funding and sponsorship while also delivering projects and the events programme. Due to this hard work, the Association finished the year with a small surplus. In light of the additional cost during 2022 of the external redecoration of the office premises (a requirement of our lease), this financial position and outlook is considered very positive. Total incoming resources amounted to £1,098,287 (2022: £1,103,041) and total resources expended were £1,073,388 (2022: £1,095,512), so that there was a surplus of £24,899 (2022 surplus of £7,529).

Reserves policy and risks

The Board of Trustees agreed the Association's current reserves policy in May 2022. The updated policy was informed by Charity Commission guidance about reserves but also the requirements of our Memorandum and Articles of Association. It states:

> *The TCPA's policy on reserves recognises the uncertainty of a proportion of the Association's income and its relatively set and predictable operating costs. To support the charity's resilience, therefore, the Association should maintain reserves that provide between three to six months' core running costs of the charity based on year-on-year expenditure.*
>
> *The policy also recognises the need to establish and maintain two specific designated funds to support the medium to long term operation of the charity. The first is to maintain the TCPA Legacy Reserve Fund, as required in the Articles of Association, such that the interest earned by the fund shall be disbursed primarily to further the objectives of the TCPA as agreed by the Board. The capital sum within this fund shall be maintained for the long-term security of the Association and only be released through the agreement of a General Meeting. The second is to set aside a Redecoration and Maintenance Fund sufficient to meet cyclical requirements for internal and external redecoration, based on historical spend and the requirements of our lease.*

The Board of Trustees has reviewed the risks to which the Association is exposed through regular consideration of the risk management register. During 2023, as the risks presented by the coronavirus pandemic continued to reduce, the main risk is financial, and the reserves policy set out above has been adopted in order to mitigate this. Trustees also recognise the risk relating to our premises and the need to either invest in improving the office environment or seek to relocate to a new, more modern space. Work began to address this risk in 2022 and continued during 2023. It is hoped that a decision will be able to be taken in 2024.

Statement of Trustee/Director responsibilities

The Trustees (who are also the Directors for the purpose of company law) are responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees must prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the Trustees are required to:

a) select suitable accounting policies and then apply them consistently;
b) observe the methods and principles in the Charities SORP;
c) make judgments and accounting estimates that are reasonable and prudent;
d) state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

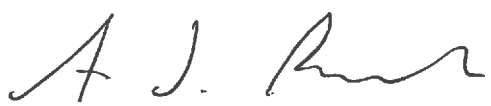
The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Trustees confirm that, so far as they are aware, there is no relevant audit information (as defined by section 418(3) of the Companies Act 2006) of which the charitable company's auditors are unaware. They have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

Statement of disclosure to Auditors

So far as the Directors are aware, there is no relevant audit information which has not been disclosed to the company's auditors. They have taken all the steps that they ought to have taken as Directors in order to make themselves aware of any matters which would be relevant for audit purposes, and to ensure that such information has been communicated to the company's auditors.

By Order of the Board of Trustees



Andrew Pritchard
Chair
15 May 2024

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TOWN AND COUNTRY PLANNING ASSOCIATION

Opinion

We have audited the financial statements of Town and Country Planning Association (the 'charitable company') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TOWN AND COUNTRY PLANNING ASSOCIATION (continued)

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report, which includes the directors' report prepared for company law purposes, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees' were not entitled to take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees
As explained more fully in the Trustees' responsibilities statement set out on page 12 the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TOWN AND COUNTRY PLANNING ASSOCIATION (continued)

Discussions were held with, and enquiries made of management and the Trustees with a view to identifying those laws and regulations that could be expected to have a material impact on the financial statements. During the engagement team briefing, the outcome of these discussions and enquiries were shared with the team, as well as consideration as to where and how fraud may occur in the entity.

The following laws and regulations were identified as being of significance to the entity:

- Those laws and regulations considered to have a direct effect on the financial statements include UK financial reporting standards, Company Law and Charity Law.

- Those laws and regulations for which non-compliance may be fundamental to the operating aspects of the charity and therefore may have a material effect on the financial statements include compliance with the charitable objectives, public benefit, fundraising regulations, safeguarding and health and safety legislation.

Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: inquiries of management and the Trustees as to whether the entity complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence; review of Trustee meeting minutes; testing the appropriateness of entries in the nominal ledger, including journal entries; reviewing transactions around the end of the reporting period; and the performance of analytical procedures to identify unexpected movements in account balances which may be indicative of fraud.

No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report
This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Hannah Clegg (Senior Statutory Auditor)
For and on behalf of Sayers Butterworth LLP, Statutory Auditor
3rd Floor, 12 Gough Square,
London, EC4A 3DW
15 May 2024

TOWN AND COUNTRY PLANNING ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023	Total funds 2023	Total funds 2022 £
Income from:					
Donations and legacies		319	-	319	591
Charitable activities	2	849,412	239,327	1,088,739	1,095,012
Other trading activities:					
Room hire		3,884	-	3,884	5,666
Investments:					
Bank interest received		5,345	-	5,345	1,772
Total		858,960	239,327	1,098,287	1,103,041
Expenditure on:					
Raising funds:					
Public relations and media costs		2,239	-	2,239	2,688
Charitable activities	3	831,822	239,327	1,071,149	1,092,824
Total		834,061	239,327	1,073,388	1,095,512
Net income and net movement in funds	5	24,899	-	24,899	7,529
Reconciliation of funds:					
Total funds brought forward		488,604	-	488,604	481,075
Total funds carried forward		513,503	-	513,503	488,604

TOWN AND COUNTRY PLANNING ASSOCIATION

BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	£	2023 £	£	2022 £
Fixed assets:					
Tangible assets	7		16,180		22,684
Current assets:					
Debtors	8	221,007		263,831	
Cash at bank and in hand		578,875		558,996	
		799,882		822,827	
Liabilities:					
Creditors falling due within one year	9	(302,559)		(356,907)	
Net current assets			497,323		465,920
Total net assets			513,503		488,604
The funds of the charity:					
Unrestricted funds	10		513,503		488,604
			513,503		488,604

The financial statements are prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees on 15 May 2024 and signed on its behalf by

.....
Andrew Pritchard
Chair

.....
Riva Kapoor
Treasurer

Company number: 146309
Charity Number 214348

TOWN AND COUNTRY PLANNING ASSOCIATION

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2023

	2023 £	2022 £
Cash flows from operating activities:		
Net cash provided by / (used in) by operating activities	16,344	(52,824)
Cash flows from investing activities:		
Bank Interest received	5,345	1,772
Purchase of tangible fixed assets	(1,810)	(6,435)
Net cash provided by / (used in) investing activities	3,535	(4,663)
Change in cash and cash equivalents in the period	19,879	(57,487)
Cash and cash equivalents at the beginning of the period	558,996	616,483
Cash and cash equivalents at the end of the period	578,875	558,996

Reconciliation of net income to net cash flow from operating activities

Net income for the reporting period *As per the statement of financial activities*	24,899	7,529
Depreciation charge	8,314	8,404
Interest received	(5,345)	(1,772)
Increase in debtors	42,824	(28,770)
Decrease in creditors	(54,348)	(38,215)
Net cash provided by / (used in) operating activities	16,344	(52,824)

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Town and Country Planning Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

There are no material uncertainties about the charity's ability to continue, and so the going concern basis of accounting has been adopted.

b) Income

Income from donations and grants (including government grants) is recognised when the charity has; entitlement to the funds, any performance conditions attached to the funds have been met, it is probable that the income will be received and the amount can be measured reliably.

Income received in advance of the charity meeting the above criteria is deferred.

Membership income is recognised in accordance with the membership term. Where membership periods span the balance sheet date, income is deferred on a straight line basis.

Conference income is recognised when the conference takes place.

Income from journals is recognised in accordance with the subscription term. Where subscription terms span the balance sheet date, income is deferred on a straight line basis. Income from publications is recognised on the date the publication is dispatched.

Income from projects and consultancy is recognised when the charity's obligations have been performed, or in accordance with agreed milestones.

Income from legacies is recognised when there has been a grant of probate, the executors have established that there are sufficient assets in the estate to pay the legacy, and any conditions attached to the legacy are within the charity's control or have been met.

c) Expenditure

Expenditure is recognised when there is a legal or constructive obligation to transfer resources to a third party, settlement is probable and the amount can be measured reliably.

Expenditure is classified under the following activity headings:

- Expenditure on raising funds - media and marketing costs.

- Expenditure on charitable activities - the costs of projects, conferences and publications, including attributable support costs.

1 **Accounting policies (*continued*)**

d) Allocation of support costs

Support costs are the costs of those functions that assist the work of the charity but do not directly relate to charitable activities, for example office overheads, finance and professional costs. These costs have been allocated on the basis of the direct staff costs attributable to each activity.

e) Tangible fixed assets

Fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives on the following basis:

- Leasehold property and improvements - straight line over the remaining lease term
- Fixtures, fittings and equipment - 25% straight line
- Website - 33% straight line

Useful economic lives of tangible assets:
The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on future developments, economic utilisation and the physical condition of the assets.

f) 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 that obligation can be measured reliably. Creditors are recognised at their settlement amount after allowing for any trade discounts due.

g) Financial instruments

The charity 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. Any losses from impairment are recognised in the statement of financial activities.

h) Operating leases

Rentals payable under operating leases are recognised in the statement of financial activities on a straight line basis over the lease term.

i) Foreign currency

Transactions denominated in foreign currencies are translated at the exchange rate ruling at the date of the transaction. Foreign currency monetary items are translated at the exchange rate ruling at the balance sheet date. Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of financial activities.

j) Cash at bank and in hand

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

1 **Accounting policies (*continued*)**

k) Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

l) Pensions

The Town and Country Planning Association does not operate a specific pension scheme, but does contribute to either a personal pension scheme or the Government backed scheme, NEST, depending on the choice of the employee. The assets of the scheme are held separately from those of the Town and Country Planning Association in an independently administered fund. The pension cost in the financial statements represents the contributions payable by the charity during the year.

m) Status

The Town and Country Planning Association is a charitable company limited by guarantee incorporated in England & Wales. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the Trustees' Report.

n) Judgements in applying accounting policies/key sources of estimation uncertainty

Estimates and judgements are frequently assessed and based on historical experience as well as other factors, including assumptions of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions

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

2 **Income from charitable activities**

	2023 £ Unrestricted	2023 £ Restricted	2023 £ Total	2022 £
Membership	99,038	-	99,038	107,729
Conferences	98,694	-	98,694	91,782
Journals and publications	37,559	-	37,559	40,009
Projects and consultancy	614,121	239,327	853,448	855,492
	849,412	239,327	1,088,739	1,095,012

3 Expenditure on charitable activities

	2023 Staff £	2023 Direct £	2023 Support £	2023 Total £	2022 Total £
Membership	52,090	-	15,133	67,223	101,093
Conferences	123,549	20,973	35,894	180,416	186,715
Journals and publications	61,211	26,820	17,783	105,814	106,445
Projects and consultancy	496,517	76,929	144,250	717,696	698,571
	733,367	124,722	213,060	1,071,149	1,092,824

4 Support and Governance costs

	2023 £	2022 £
Support costs		
Staff costs	35,532	34,885
Travel and subsistence	2,333	2,319
Premises costs	84,990	86,505
Printing, post and stationery	4,162	5,519
Telephone	1,755	2,524
Computer costs	14,975	14,139
Sundry expenses	3,135	2,949
Subscriptions	2,578	3,488
Training, courses & seminars	-	273
Bank charges	1,985	2,308
Bad debts	(1,500)	4,500
Depreciation	8,314	8,404
Total Support costs	158,259	167,813
Governance costs		
Accountancy fees	44,000	42,024
Audit fees	9,700	8,611
Legal and professional	-	3,500
Trustees' and officers' expenses	1,101	-
Total Governance costs	54,801	54,135
Total Support and Governance costs	213,060	221,948

5 Net income

	2023 £	2022 £
This is stated after charging:		
Operating lease rentals	4,287	4,263
Depreciation	8,314	8,404
Auditors' remuneration	9,700	8,611

6 Staff costs

	2023 £	2022 £
Wages and salaries	670,299	648,753
Social security costs	68,352	69,212
Pensions	28,193	25,142
Other costs	2,055	3,329
	768,899	746,436
Direct costs	733,367	711,551
Support costs	35,532	34,885
	768,899	746,436

The Charity contributes to either a staff members personal pension scheme or to the pension scheme set up by the Government; NEST. The assets of the scheme are held separately from those of the company in an independently administered fund. The total pension contributions payable for the year were £28,193 (2022: £25,142).

The average number of employees was fifteen (2022: fifteen). One employee received employment benefits in the range £60,001 to £70,000 in the year (2022: two employees), two in the range £70,001 to £80,000 (2022: one employee), one in the range £90,001 to £100,000 (2022: one employee).

The charity trustees were not paid and neither did they receive any benefits from employment with the charity or a related entity. Two trustees received reimbursed expenses in relation to travelling, accommodation and overnight subsistence (2022: One). It is also noted that the TCPA hold a Trustee indemnity insurance policy (£1,455).

The key management personnel of the charity is the Leadership team. The total employment benefits received by key management personnel were £314,171 (2022: £301,000).

7 Tangible fixed assets

	Leasehold Property	Furniture & equipment	Total
	£	£	£
Cost			
At 1 January 2023	29,906	42,586	72,492
Additions	-	1,810	1,810
Disposals	-	-	-
At 31 December 2023	29,906	44,396	74,302
Depreciation			
At 1 January 2023	18,886	30,922	49,808
Charge for the year	408	7,906	8,314
Eliminated on disposal	-	-	-
At 31 December 2023	19,294	38,828	58,122
Net book value			
At 31 December 2023	10,612	5,568	16,180
At 31 December 2022	11,020	11,664	22,684

8 Debtors

	2023	2022
	£	£
Trade debtors	109,753	167,782
Prepayments and accrued income	106,130	91,843
Deferred expenditure	5,124	4,206
	221,007	263,831

9 Creditors falling due within one year

	2023	2022
	£	£
Trade creditors	38,042	25,615
Social security and other taxes	60,276	53,373
Other creditors	6,754	16,177
Accruals	18,695	22,600
Deferred income	178,792	239,142
	302,559	356,907

9 Creditors falling due within one year (continued)

Deferred income

	2023	2022
	£	£
Income deferred from the previous year	239,142	293,418
Released to the statement of financial activities	(239,142)	(293,418)
Arising during the current year:		
Journal subscriptions	18,774	15,254
Membership subscriptions	51,198	51,077
Conferences	-	-
Projects	108,820	172,811
	178,792	239,142

Income has been deferred in accordance with the accounting policy stated in note 1b.

10 Analysis of charitable funds 2023

	At 1 Jan	Income	Expenditure	Transfers	At 31 Dec
	£	£	£	£	£
Unrestricted funds					
General Fund	356,501	858,960	(784,061)	(55,000)	376,400
Designated Funds:					
The TCPA Legacy Reserve Fund	87,070	-	-	-	87,070
Redecoration & Maintenance Fund	45,033	-	(50,000)	55,000	50,033
Unrestricted funds	488,604	858,960	(834,061)	-	513,503
Restricted funds					
Projects and conferences	-	239,327	(239,327)	-	-
	-	239,327	(239,327)	-	-
Total funds	488,604	1,098,287	(1,073,388)	-	513,503

Analysis of charitable funds (continued)

Analysis of charitable funds 2022

	At 1 Jan	Income	Expenditure	Transfers	At 31 Dec
	£	£	£	£	£
Unrestricted funds					
General fund	30,972	900,566	(871,037)	296,000	356,501
Designated funds:					
Contingency Fund	290,000	-	-	(290,000)	-
The TCPA Legacy Reserve Fund	87,070	-	-	-	87,070
Redecoration & Maintenance Fund	73,033	-	(22,000)	(6,000)	45,033
Unrestricted funds	481,075	900,566	(893,037)	-	488,604
Restricted funds					
Projects and conferences	-	202,475	(202,475)	-	-
	-	202,475	(202,475)	-	-
Total funds	481,075	1,103,041	(1,095,512)	-	488,604

The Charity will aim to maintain reserves that provide between three and six months' core running costs, based on year on year expenditure. The TCPA Legacy Reserve Fund and the Redecoration and Maintenance Fund are the only funds maintained within the Association.

The TCPA Legacy Reserve Fund has been set up to invest legacies and other monies as agreed by the Board of Trustees. The Articles of Association provide that no capital should be withdrawn from this fund unless approved by 75% of the votes at a General Meeting. Income arising from these investments is used for the general purposes of the charity.

Redecoration and Maintenance Fund - TCPA's leasehold property in London requires internal and external redecoration and maintenance on a cyclical basis, with large costs accruing at intervals of four or five years. The scheduled external works were finally completed in 2022. A transfer of £5,000 was made at year end to increase the fund to £50,033, in order to increase the fund and build towards the next round of external works.

Projects and conferences (restricted fund) - These funds include grants received from Sport England (£13,625), The Nationwide Foundation (£129,680) and Trust for London (£96,022) to support activity in specific areas

11 Analysis of net assets between funds 2023

	General	Designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	16,180	-	-	16,180
Cash at bank and in hand	427,414	137,103	14,358	578,875
Other net current assets/(liabilities)	(67,194)	-	(14,358)	(81,552)
	376,400	137,103	-	513,503

Analysis of net assets between funds (continued)

Analysis of net assets between funds 2022

	General	Designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	22,684	-	-	22,684
Cash at bank and in hand	363,147	132,103	63,746	558,996
Other net current assets/(liabilities)	(29,330)	-	(63,746)	(93,076)
	356,501	132,103	-	488,604

12 Operating lease commitments

The charity has future minimum lease payments under non-cancellable operating leases for the following periods:

	2023	2022
	£	£
Land and buildings		
Not later than one year	4,300	4,300
Later than one year and not later than five years	17,200	17,200
Later than five years	117,800	122,100
	139,300	143,600

13 Related party transactions

During the year, sponsorship, membership and conference attendance income totalling £27,460 (2022: £28,017) was received from businesses connected with the Trustees. There was £20,100 (2022: £0) outstanding at year end.

14 Ultimate Controlling Party

The Company is controlled by the Trustees, with no ultimate controlling party.

TOWN AND COUNTRY PLANNING ASSOCIATION

England & Wales - Charity number 214348

Accounts



tcpa

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

TOWN AND COUNTRY PLANNING ASSOCIATION

A Company Limited by Guarantee; Company Number 146309; Charity Number 214348

The Trustees/Directors present their report and the audited financial statements of the Town and Country Planning Association for the year ended 31 December 2022. This Directors' Report, prepared in accordance with section 417 of the Companies Act 2006, is also the Trustees' Report required by Part 8 of the Charities Act 2011.

Contents

Page numbers	
1	**Details of the charity, its Trustees and advisors**
From page 2	**Directors' report** including:
2	1. Priorities, activities and achievements
9	2. Governance, structure, and membership
11	3. Financial review of the 2022 accounts
From page 14	**Report of the Independent Auditors to the members of the TCPA**
17	Statement of financial activities
18	Balance sheet
19	Statement of cash flows
20-28	**Notes to the financial statements**

TOWN AND COUNTRY PLANNING ASSOCIATION – Annual report: year ended 31 December 2022

DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISORS

The name of the charity is the **Town and Country Planning Association**, but it is well known simply as the TCPA.

Registered charity number 214348, registered in England and Wales
Company limited by guarantee number 146309, incorporated in England and Wales
Registered office 17 Carlton House Terrace, London SW1Y 5AS

The Association was founded in 1899. As a limited company, the Association is governed by its Memorandum and Articles of Association, originally dating from 3 March 1917, but amended on many occasions subsequently.

President: Nick Raynsford

Trustees:
Stuart Andrews
Stephanie Bamford
Simin Davoudi (elected July 2022)
Sandra Fryer
Nick Gallent
Aranvir Gawera
Peter Geraghty
Leigh Johnson
Gilian Macinnes
Mary Parsons (chair) (stood down July 2022)
Andrew Pritchard (vice until July 2022 and then chair)
Catriona Riddell (vice chair)
Anna Rose
Lee Shostak
Diane Smith (also known as Diane Mitchell)
Robin Smith

Chief Executive and Company Secretary: Fiona Howie

Accountants: Lindeyer Francis Ferguson Ltd
198 High Street
Tonbridge
Kent TN9 1BE

Auditors: Sayers Butterworth LLP
3rd Floor, 12 Gough Square
London EC4A 3DW

Solicitors: Russell Cooke Solicitors
2 Putney Hill
London SW15 6AB

Bankers: CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

Website address: www.tcpa.org.uk

In addition, significant contracts for ongoing services were retained with Rap Spiderweb Ltd (printing) and Cencom Solutions Limited (information technology support) and Lindeyer Francis Ferguson Chartered Accountants.

TOWN AND COUNTRY PLANNING ASSOCIATION – Annual report: year ended 31 December 2022

DIRECTORS' REPORT

1. Priorities, activities, and achievements

1.1 Strategic priorities

The Association's five-year strategic plan[1] sets out the strategic direction for the organisation and covers the period to December 2025.

The strategy highlights that our priorities draw on our heritage. The TCPA was founded by the originators of the Garden City movement, who sought to transform the way places are created for the common good. This approach enabled the practical achievement of beautifully designed and sustainable places for everyone, by reinvesting the wealth generated by development for the benefit of the whole community. Achieving social justice was, and remains, the driving ambition of the Garden City movement. The Garden City Principles are the practical articulation of this philosophy of place.

Informed by the Garden City Principles, the TCPA's strategic priorities are to:

- Work to secure a good home for everyone in inclusive, resilient and prosperous communities, which support people to live healthier lives;
- Empower people to have real influence over decisions about their environments and to secure social justice within and between communities; and
- Support new and transform existing places to be adaptable to current and future challenges including the climate crisis.

During 2022 the Association also published an Equality, Diversity, Inclusion and Equity Strategy,[2] which sets out objectives for the whole organisation in relation to continuing to develop and embed an inclusive culture and empowering people to secure greater diversity and inclusion in the way that places are created. This highlights, therefore, our role in relation to equality, diversity, inclusion and equity as an organisation, but also through the work we do.

1.2 Public benefit

The Trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard for **public benefit** guidance published by the Charity Commission. The objects and priorities set out above work for the benefit of the entire population of the United Kingdom and, through the TCPA's work with international partners, for communities overseas. This is because the Association's work, as highlighted in section 1.3 of this report, focuses on challenging, inspiring and supporting people to create healthy, sustainable and resilient places that are fair for everyone. When the work is successful, therefore, it reaches far beyond our members and provides long term benefits for entire communities. In light of the emphasis on tackling social justice the impact of much of the Association's work seeks to benefit those with the least.

The TCPA's charitable objects are 'to promote and improve the art and science of town and country planning and to promote, encourage and assist the education of persons of any description in the said art and science and in all other arts and sciences connected therewith.' As set out in section 1.3, much of our work focuses on improving the structure and purpose, and use of, the planning system through influencing at the local and national levels. The element of our charitable objects that relates to education is met through a number of ways, including running a wide range of events focused on informing and educating attendees about how to create homes, places and communities in which everyone can thrive. Many of these events are free to attend but where fees are charged events are marketed to the public at a significantly lower cost than comparable events

[1] *Working to secure homes, places and communities where everyone can thrive: The TCPA's strategy January 2021 – December 2025.* TCPA, January 2021. https://tcpa.org.uk/wp-content/uploads/2021/11/strategyfinal.pdf

[2] *Equality, Diversity, Inclusion and Equity: The TCPA's strategy 2022 – 2026.* TCPA, May 2022. https://tcpa.org.uk/wp-content/uploads/2022/07/EDIE-strategy.pdf

offered by the 'for-profit' sector. Members of the Association receive discounted places at events, and membership is available at a low cost to all who have sympathy with the TCPA's objectives.

The journal, *Town and Country Planning*, also relates to the educational element of the objects. The journal is included as part of the membership offer, but current editions are also available at modest cost to non-members. In 2020, an online archive of the journal was also launched, which made editions from 1904 to 2005 freely available. During 2022, the archive site attracted visits from 3,599 unique users, amounting to 27,934 page views across over 5,000 sessions. This was down slightly compared to 2021, which was the first full year of the archive being available, when it received over 4,600 unique users across around 7,000 sessions. This significant resource was made possible by funding from the Lady Margaret Paterson Osborn Trust (LMPOT) and continues to be promoted.

1.3 Activities and achievements

1.3.1 Strategic priority - Work to secure a good home for everyone in inclusive, resilient and prosperous communities, which support people to live healthier lives

During 2022 the TCPA continued to make progress with its work around **Garden Cities and embedding the Garden City Principles in new communities**. Much of this work has been possible thanks to funding from the LMPOT and included the Association acting as a 'critical friend' to Homes England and the Government's Garden Communities programme. Links were also made to work relating to the Levelling Up and Regeneration Bill, which includes clauses relating to development corporations.

The Association continues to work to **provide practical advice to local authorities** with the aim of improving the quality of local plan policies and development on the ground. In 2022 a particular focus for this was continuing to **champion long term stewardship as a critical element of high-quality development that will be well-maintained over its life course.** This included through the publication of *The Heart of the Matter: emerging lessons in long-term stewardship*,[3] which was launched at a well-attended Spring Conference. The event included a pre-recorded address from the then Minister of State for Housing, Stuart Andrew MP. Guidance on this issue was also delivered through a successful virtual training session as part of Homes England's Winter Training Programme, with accompanying publication. More technical guidance was published as part of a practical toolkit for local authorities, with training provided in a webinar in November 2022.[4] The toolkit includes a briefing note on long-term stewardship policy in local plans and wider development plan documents. To inform it, a review of 32 authorities adopted and draft local plan documents and development plan documents was undertaken. The review focused on members of the New Communities Group and Milton Keynes Council. Of the documents reviewed, 17 contained direct references to the Garden City Principles. The toolkit includes a range of live resources, including the briefing, that will continue to be promoted and added to through 2023.

Advice and support are also delivered through the **New Communities Group** (NCG). The members of the TCPA NCG are local authorities and development corporations that are planning and delivering exemplary large-scale new communities, from Garden City-inspired new towns and villages to urban regeneration and extension schemes. The Group has been running for more than a decade and now has 29 members who together provide innovative local leadership for plans delivering over 283,500 new homes. Homes England and the Department for Levelling Up, Housing and Communities work with the NCG to align support and learning for members. The NCG helps to provide political support and encourages a sharing of knowledge and best practice through seminars, workshops, parliamentary meetings, and newsletters. During 2022 the

[3] *The Heart of the Matter: emerging lessons in long-term stewardship.* TCPA, March 2022. https://tcpa.org.uk/wp-content/uploads/2022/03/theheartofthematter_report_16.03.22_v1.pdf

[4] The toolkit is available at https://tcpa.org.uk/collection/toolkit-long-term-stewardship/

Association was once again able to offer in-person site visits, which prior to COVID had been a key component of enabling peer-to-peer learning. Visits took place to Cranbrook and Wokingham.

The TCPA was also pleased to be commissioned by Creative Estuary in partnership with Kent County Council to **develop a cultural planning toolkit of use for new developments and regeneration schemes in the Thames Estuary but also nationally**. Creative Estuary is an initiative that aims to transform 60 miles of the Thames Estuary across Essex and Kent into one of the most exciting cultural hubs in the world and the Association developed the toolkit working with the consultancy, Urban Roots. The toolkit was finalised in 2022 but will be launched publicly by Creative Estuary and its partners in 2023. Once launched it is hoped it will be used by local authorities, developers and community groups to enable culture to play its role in town planning and place making.

The Association continues its **Healthy Homes campaign**, which seeks to secure new legislation that would prevent the development of poor-quality new homes that undermine people's health, wellbeing and life chances. The campaign is supported by the Nationwide Foundation and a further three years of funding was secured in 2022 to enable the campaign to continue to 2025. In May, Lord Crisp, a cross bench Member of the House of Lords and a former Chief Executive of the NHS and Permanent Secretary at the Department of Health, introduced the Healthy Homes Bill as a Private Members' Bill[5] into the House of Lords. The Bill secured cross-Party support at its Second Reading and awaits its Third Reading in 2023. A sponsor for the Bill will then need to be found in the House of Commons.

To continue to galvanise support for the campaign a photographer was commissioned to document the quality of buildings that have been converted to residential use through permitted development rights. Due to train strikes, the launch of these photographs was delayed to January 2023 but they will be used to highlight the campaign to parliamentarians, Ministers and the media.

While the emphasis remains on securing new primary legislation, the more locally focused element of the campaign was also developed during 2022. Workshops were held with a number of local authorities who are trying to embed the Healthy Homes Principles as local priorities. This includes, for example, running workshops in Shipley, Liverpool and Herefordshire.

Our work to **reunite planning and health to seek to secure the creation of healthier, more active communities** continues to be funded in part by Sport England. A large part of the work focuses on working with local authorities, particularly public health teams, that are seeking to influence the local plan-making process either on a specific issue such as obesity, or for health and wellbeing in general. Work has been undertaken with Leicestershire County Council, for example, to support them to influence the local plan-making process in all their Districts. A draft strategic health and wellbeing policy has been created and adopted by the county Strategic Planning Group for inclusion in the district local plans as they come forward, Support was also given to the public health team to provide the local authorities with comprehensive health profiles and in the development of specific local policies for issues like healthy food environments and health impact assessments. Other examples of support include facilitating a number of workshops for Norfolk County Council, who are now working on healthy planning guidance for the county, and a health technical research paper for Great Yarmouth Borough Council.

Work continues to build on the guide for local authorities - *20-Minute Neighbourhoods: creating healthier, active, prosperous communities. An introduction for council planners in England,*[6] which was published in 2021. For example, in February, a workshop was held with a diverse group of officers from across Cornwall Council to explore what 'Thriving and Sustainable Rural Communities' might look like in Cornwall, based on the 20-minute neighbourhood principles. Two national webinars were also held during the year, with approximately 750 attendees in total.

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[5] The Bill is available at https://bills.parliament.uk/bills/3171/publications

[6] *20-Minute Neighbourhoods: creating healthier, active, prosperous communities. An introduction for council planners in England.* TCPA, 2021. https://tcpa.org.uk/wp-content/uploads/2021/11/final_20mnguide-compressed.pdf

In addition to influencing policy and practice on the ground and at the local level, the guide on creating 20-minute neighbourhoods continues to be referenced in other national planning and health and wellbeing documents. Examples include *Rising to the Triple Challenge of Brexit, COVID-19 and Climate Change for health, well-being and equity in Wales Spotlight on: Rural Communities*, which was published by the Wales Health Impact Assessment Support Unit, and *Maximising health and well-being opportunities for spatial planning in the COVID-19 pandemic recovery,* which was published by Public Health Wales NHS Trust.

1.3.2 Strategic priority - Empower people to have real influence over decisions about their environments and to secure social justice within and between communities

Our organisational strategy, published in January 2021, highlighted that as part of our **work to empower people we wanted to undertake more work directly with communities and community groups to support them to influence their local areas**. We are achieving this through a number of projects, including our work to **reconnect art and planning** which was funded by the LMPOT and focused on engaging with communities to **support and facilitate workshops about the regeneration of Peterlee**. Working with the town council, representatives of local arts organisations and local students and a scout group, a public mural was created that reflected how the students and young people involved felt about the town's identity and what a positive future for the New Town involve.[7] The artwork was implemented in parallel with ongoing discussions with the town council about the potential routes, including through a neighbourhood plan, for securing positive change in the town centre.

Work to **support the revitalisation of Planning Aid for London (PAL)**, London's free planning advice line for the public, which is funded by Trust for London also continues. The project includes a number of strands of work that seek to provide advice, secure and utilise the skills of volunteers and work closely with community groups. While the volume of calls to the advice line during the year were relatively low, the website,[8] which was launched at the start of 2021, received over 7,000 hits. PAL also now has 73 active volunteers – compared to eight when the project started in mid-2020. This includes 14 people from the planning firm Town Legal LLP, who signed a Memorandum of Understanding with PAL and are helping to provide legal advice pro bono to resident groups. PAL has also developed a relationship with twelve community groups across London and supported the establishment of a resident planning forum in Barking and Dagenham.

The Association also continues to play a role in supporting discussions about **community-led, affordable housing in Belfast**. This is as a partner within a larger project, led by Participation and the Practice of Rights (PPR), and linked to the Take Back the City coalition. Work included drafting a report on models of community-led housing, supporting the delivery of a substantial, two-day City of the Future 2022 event to galvanise support for the redevelopment of the Mackie's site, and supported the running of an urban design competition for a new vision for an inclusive and climate-friendly Belfast. The competition received responses from more than 50 architects from six continents and a panel of experts will decide a short list of five designs, with the final winner being decided in 2023 by a homeless family from Belfast. If successful, the redevelopment of the 25-acre site in the city could change the lives of families who are better able to secure affordable new homes.

In parallel to this positive work, the Association also continues to **campaign to secure an improved planning system that is equipped to transform places and people's lives**. This work cuts across all of the strategic priorities and relates to the ability to empower people to have real influence. In February the Westminster Government published the Levelling Up White Paper and this was followed in May by the Levelling Up and Regeneration Bill, which took forward elements of **planning reform in England**. The Association worked as part of the Better Planning Coalition and directly with parliamentarians to try and secure amendments to the Bill. This was particularly in relation to concerns about the continued centralisation of the planning

[7] Photos of the mural can be seen as part of the press coverage it received - https://www.bbc.co.uk/news/uk-england-tyne-62199500
[8] https://planningaidforlondon.org.uk/

system. Other priorities focused on embedding health and wellbeing, and urgent action on climate change, in the planning system. The Association successfully worked with Opposition Parties to table and inform important and high profile debates about these key issues. Evidence was also given to the Bill Committee and the Levelling Up Select Committee. Informed by our evidence, the chair of the Select Committee, Clive Betts MP, wrote to the then Secretary of State raising a number of concerns.[9] The letter stated 'none of the provisions in the Bill will directly contribute to making progress towards achieving [the Levelling Up] missions – other than setting them'. It also stated:

> *It is our view that, if it is indeed the Government's intention that it is not seeking to centralise planning, the Government needs to take action to show that is the case. This may be through amendments to the wording in the Bill.*

No amendments to address these issues have however been brought forward by the Government to date, and the Bill will continue its passage through Parliament in 2023.

1.3.3 Support new and transform existing places to be adaptable to current and future challenges including the climate crisis

The TCPA's **Planning for Environment and Resource eFficiency in European Cities and Towns (PERFECT) project**, which is a multi-year €2 million INTERREG Europe-funded project on maximising the potential of green infrastructure for health, climate change adaptation and economic benefits at a regional and local level, concluded at the end of August 2022. The busy final year of the six-year project involved successful study tours to Cornwall and Bratislava, which enabled partners to share best practice in relation to green infrastructure and see first-hand the pilot work that the project has funded. Two PERFECT policy papers were also published, *The post-pandemic value and management of green spaces*[10] and *The importance of green infrastructure for health in the post-pandemic era.*[11] The Association also continues to coordinate the **Green Infrastructure Partnership** and in late November ran a virtual conference, *A New Era for Green Infrastructure?,* which was attended by nearly 500 people.

One of the partners in the PERFECT project, Cornwall Council, also provided the following feedback as part of their final reporting on the project:

> *While it is hard to quantify in detail, we know that additional green infrastructure uses have increased in major applications throughout the duration of the project. This can be related back to the approach to learning from the PERFECT project, which helped to provide direct examples of the work of partners as well as opportunities for experience to be gained from the study visits. The increases in green infrastructure provision reflects the design guidance that was developed as a result of exchanges with partners and evidence developed by the project. Additional policy has also been developed as a result of the project in the recently approved Climate Emergency Development Plan Document. This has helped to qualify the requirements for green infrastructure in Cornwall and helped with the early introduction of a 10% biodiversity net gain requirement in Cornwall.*
>
> *A recent case study is the planning permission granted for over 3,000 new dwellings as an urban extension at Langarth, Truro. The masterplan and resulting scheme for the site has led to an almost doubling of the space set out for green infrastructure and the achievement of at least 20% biodiversity net gain. This includes naturalised sustainable drainage systems, street trees and accessible green corridors, drawing on experience from the PERFECT project.*

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[9] The letter, dated 24 August 2022, is available at https://committees.parliament.uk/publications/28460/documents/171233/default/

[10] *The post-pandemic value and management of green spaces.* TCPA, May 2022. https://projects2014-2020.interregeurope.eu/fileadmin/user_upload/tx_tevprojects/library/file_1655129588.pdf

[11] *The importance of green infrastructure for health in the post-pandemic era*. TCPA, August 2022 https://projects2014-2020.interregeurope.eu/fileadmin/user_upload/tx_tevprojects/library/file_1661436740.pdf

The value of the Association's work on green infrastructure was also highlighted by the development and launch of Natural England's Green Infrastructure Framework. The Framework, which is voluntary but will carry weight as it has been published by a government body, includes a range of principles, standards and guidance to seek to secure more, higher quality and accessible green infrastructure across England. One of the specific standards is an Urban Greening Factor Standard. The consultant who has worked on this standard for Natural England highlighted the TCPA's GRaBS project (which ran from 2008 to 2011) and the PERFECT project as promoting the concept in England and informing this national standard.

Work to **prepare the UK to mitigate and adapt to the impacts of climate change** also continued to be a priority during 2022. Much of this work was possible due to funding from FloodRe and the Environment Agency and sought to build on the updated guide for local authorities on planning for climate change, which was published in partnership with the Royal Town Planning Institute towards the end of 2021. Work in 2022 included a programme of training and workshops for local authorities and community groups, which once again proved popular with over 1,200 attendees benefiting from the events. A policy sprint was also held, which focused on engaging planners, civil servants and the insurance and mortgage sectors about the importance of the planning system in managing risk and securing long term resilience for places. In the summer the Association launched a short film,[12] which was developed in partnership with the Environment Agency, to explain why planning must consider flood risk and how to do that. The aim is that the resource will be useful for local authority planning officers and elected members in England, as well as planning school students and anyone else with an interest in planning for flood risk.

The Association also continues to work to influence national policy to place more emphasis on planning for climate change. In August the **government published a comprehensive update to the flood risk and coastal change section of the Planning Practice Guidance**. It includes improved guidance on surface water flood risk, the need for an integrated approach to flood risk management and the value and need for Sustainable Urban Drainage Systems in planning applications. This strengthened guidance is welcome and draws on much of the work the Association has undertaken with the Environment Agency, local authorities through our FloodRe funded work, and the Green Infrastructure Partnership.

In October, the TCPA also responded to a call for evidence by the **net zero review that was commissioned by the government and led by Chris Skidmore MP**. The evidence drew on the Association's extensive work on planning and climate change, but also the latest report developed with the Association of Public Service Excellence (APSE), which focused on the role of local authorities in relation to planning, housing and climate change. The final report from the review was published in early January 2023 and included extensive references to the role of planning in achieving net zero commitments and a number of our recommendations were included in the report including the need to put climate change at the heart of the planning system, and a specific reference to our evidence, are included in the report. It is hoped that this report and the High Court ruling last summer that found the Government's Net Zero Strategy unlawful might spur ministers into meaningful action.

The Association also continues to lead the debate on **the future growth and renewal of the UK's 32 New Towns**. This included through highlighting the lessons from the New Towns at conferences, including an international conference at the Sorbonne University, Paris, and providing the secretariat for the re-instated All-Party Parliamentary Group (APPG) on New Towns. The Association organised a Parliamentary reception for the APPG in March, at which the then Minister of State for Housing, the Rt Hon Stuart Andrew, gave his inaugural public speech as Minister. Since then, the TCPA has been working with the APPG Chair, Dr Lisa Cameron MP, to develop a programme for the next 12 months of APPG activities. The implementation of that programme of events was delayed slightly by the political churn caused by the changes in Prime Minister, but it

[12] The film is available at https://tcpa.org.uk/resources/planning-for-flood-risk-in-england/

will include holding a roundtable early in 2023, which will be chaired by Lord Best and focus on the importance of place and health and wellbeing in the New Towns.

Work also focused on the three-year **Tomorrow 125 project,** which is funded by the LMPOT. The project started in 2021 and **considers what we can still learn from the Garden City idea and apply today and in the future to construct fairer, healthier and more sustainable places.** It will conclude in 2023, which marks the 125th anniversary of the publication of *To-morrow: a peaceful path to real reform.*

The second year drew on the interim report,[13] which was published in late 2021 with one of the strands of work focused on strengthening and testing three foundational principles of the Garden City idea. These principles focused on:

- The value of creating living conditions that enable people and the planet to thrive – and therefore that enabling and improving wellbeing should be the aim.
- The role of democracy and self-organisation in creating a fairer society.
- That shifting to an evolved economic model, which is more co-operative and better supports the community, is a key mechanism for practical action.

This was done through the development of discussion papers and holding small, virtual, expert roundtables and interviews. But the relevance of the principles was also tested in real places, through running workshops in Peterlee and Belfast.

The Tomorrow 125 project also seeks to dispel the myths of the Garden City idea. An updated myth-buster and a short film were developed and will be launched in early 2023. Three performances of Land of Promise[14] - TCPA's music and spoken word performance piece - were also held, one at Glastonbury Festival, one in London and one as part of Hostry Festival in Norwich. Land of Promise uses words and music to journey through three and a half centuries of radical thought, writing and song about the connections between art, social justice and the living environment. The performances, which were attended by over 150 people, engaged different audiences to explore the question – how are we going to live? – and what that might mean in practice.

1.3.4 Furthering our reach and voice

Building on the experience of delivering virtual events developed during the pandemic, 2022 saw us deliver a well-attended programme of both in-person and online events. **Over 4,600 people engaged with 50 workshops, webinar and conferences.** This was a slightly higher level of engagement compared to 2021, when we held 45 events attended by just over 4,380 people. The short film on planning and flood risk, mentioned above and developed in partnership with the Environment Agency was also shown by the Agency at a 'learn live' event with secondary schools, which reached around 19,000 students.

A benefit of membership of the TCPA is **our journal, *Town & Country Planning***. Highlights of 2022 included a special edition on planning for healthy homes, and discussions about the implications of the Levelling Up and Regeneration Bill on the planning system. Throughout the year the Journal featured stimulating contributions from writers drawn from across the public, private, academic and voluntary sectors. The TCPA is grateful to all those who contributed to the Journal during the year, and especially to its strong line-up of regular columnists.

As a campaigning charity the Association also seeks to raise the profile of its campaigns through **traditional and social media**. During the year coverage of the TCPA was secured in national media including The Observer, The Independent and on BBC Radio 4's Today in Parliament and

[13] *Tomorrow 125: A practical path to a hopeful future – interim report*. TCPA, December 2021. https://tcpa.org.uk/wp-content/uploads/2022/03/T125-Interim-Report.pdf

[14] Find out more about Land of Promise at: https://tcpa.org.uk/resources/tcpa-performance-pieces/

across various planning and trade publications. Much of the national coverage related to planning reform and the Levelling Up and Regeneration Bill. The quantity of press coverage was down compared with 2021, but this was because during the year, the Association launched a new website. The work to develop this new, important resource had knock-on effects on our ability to respond to and create media opportunities.

The TCPA's audience on social media continued to grow this year, including on Twitter where followers increased from 14,264 to over 14,695, an increase of 3% (compared to a 10% increase in 2021). The subscribers to the monthly e-bulletin also increased from 4,512 to 4,878 (an increase of 8% compared to an 18% increase). While growth in relation to those followers has slowed slightly our new emphasis on prompting the Association and its work on LinkedIn saw followers grow by 37% during the year, from 4,456 to 6,125.

1.4 Plans for 2023

The TCPA's Business Plan for 2023 was developed in the context of our existing five-year strategy, informed by discussions with both staff and Trustees in September and agreed by the Board in November 2022. The Business Plan describes the objectives of the Association, the context in which it is operating and sets out the priorities for 2023 to continue our work towards achieving our strategic priorities (see section 1.1 above).

Some of the work identified for 2023 is projects and programmes that continue from 2022. The Association will also actively seek new funding and projects, with an emphasis on aiming to secure more multi-year, substantial projects.

In addition to our outward facing strategic priorities, our strategy also identifies a number of internal priorities so that the TCPA is able to achieve its desired impact. Important discussions about the Association's lease and premises, for example, began in 2022 and will continue in 2023. The Business Plan also reflects other inward facing priorities such as work to grow and diversify our membership and improve our ability to demonstrate the impact of our work.

2. Governance, structure and membership

Trustees

The Board of Trustees has overall responsibility for ensuring that the management, policies and strategies are in place to achieve the objectives of the Association. This involves formal approval of key financial decisions such as the annual budget and business plan. The Board has delegated certain functions to the Chief Executive, including personnel management and the day-to-day running of the Association.

The Board has six meetings a year to carry out its responsibilities and take into consideration advice from the non-executive Policy Council. The Board also has an annual awayday or strategy meeting where Trustees discuss and agree key strategic priorities, which inform the business plan for the year ahead. During 2022, three of the meetings were held virtually and three, including the annual business planning discussions, were held in person. Trustees agreed to continue to hold some meetings virtually to make them more accessible for those not based close to London. Holding meetings virtually is in line with paragraph 58 of our Memorandum and Articles of Association, which states:

> *Meetings may be held in person, by telephone, or by suitable electronic means agreed by the Board in which all participants may communicate with all other participants.*

The Board of Trustees elects the Chair and any Vice Chairs of the Association from amongst the Board.

There can be up to fifteen Trustees, who are also the directors of the company. Twelve Trustees are elected by members of the Association at the AGM to serve for a period of three years. In the event of a contested election, a secret ballot is held. Three Trustees (including the Honorary Treasurer) are appointed by the Board for periods of usually up to three years.

President and Vice Presidents

President: The Rt Hon Nick Raynsford

Vice Presidents:

Gideon Amos OBE
Michael Ash CBE
Graeme Bell OBE
Lord Richard Best
John Blake
Rt Hon David Blunkett
Sir Kenneth Collins
Rt Hon. the Lord Deben
John Deegan
Tony Fyson MBE
Nicky Gavron
Vincent Goodstadt
Professor Sir Malcolm Grant CBE
Ray Green
Baroness Sally Hamwee
Kate Henderson
Peter Hetherington
Rt Hon Keith Hill
Rt Rev James Jones
Jiggy Lloyd
David Lock CBE
Mary Riley
Professor Peter Roberts OBE
Diane Smith (also known as Diane Mitchell)
Pam Warhurst CBE
John Zetter (sadly deceased October 2022)

The office of Vice President is honorary, while the office of President entails duties including chairing the Annual General Meeting. These officers are elected each year at the Annual General Meeting.

Policy Council

Clare Buddle
Trevor Cherrett
Jack Dangerfield (from July 2022)
Barry Davies
Jim Davies
Peter Ellis
Catherine Hammond
Hollie Heavens (from July 2022)
Jeni Jackson
Simeon Jackson
Chris Jones (stood down July 2022)
Danny Kaye (stood down July 2022)
Peter Richmond
Gwyn Roberts
Karl Roberts
Alice Sewell
Jake Shepherd
Penelope Tollitt
Frances Toomey (stood down July 2022)
Elisabeth Williams

The Policy Council is an advisory body to the Board. Council members are directly elected by the membership (all Trustees and the President are ex-officio members of the Policy Council).

Staffing and management

Day-to-day operational management of the TCPA is delegated to the Chief Executive who reports regularly to the chair and to the other Trustees. The Chief Executive and staff team work to deliver the priorities set out in the annual business plan, which in turn delivers the organisations strategic objectives. Trustees review performance bi-monthly, against the annual budget and the business plan.

Chief Executive:	Fiona Howie
Director of Policy	Hugh Ellis
Director of Healthier Place-making and Operations	Julia Thrift
Director of Communities and Project Delivery (FJ Osborn Fellow)	Katy Lock

Editor-in-Chief	Nick Matthews
Projects and Policy Manager	Jessica Fieth (left June 2022)
Projects and Policy Manager	Alex House (on maternity leave from Oct 2022)
Projects and Policy Manager	Daniel Slade
Projects and Policy Manager	Koen Rutten (left February 2022)
Projects and Policy Manager	Celia Davis (as of September 2022)
Projects and Policy Manager	Denean Rowe (as of February 2022)
Projects and Policy Manager (maternity cover)	Isaac LeQuesne (as of October 2022 - previously Communications Officer)
Communications Officer	Max Hunter (as of November 2022)
Finance and Membership Officer	David White
Events and Premises Officer	Michael McLean
Policy Officer – Healthier Places	Gemma Hyde
Projects and Policy Officer	Covadonga Cervilla Bordiu (left September 2022)
Projects Assistant	Jack Dangerfield (left March 2022)
Osborn Research Assistant	Rebecca Lambert
Projects Assistant	Sally Roscoe (as of April 2022)

Equality, diversity, inclusion and equity are critically important for the Association. To better reflect this, in May the Association published *Equality, Diversity, Inclusion and Equity Strategy: the TCPA's strategy 2022-2026*,[15] which sets out how the organisation works to improve equity and social justice in the built and natural environments and between and across communities, but also the ongoing work being undertaken to improve its internal process and practices to diversify its staff, governance and membership.

Membership

During 2022 the TCPA's individual membership decreased slightly from 988 individual members at the end of 2021 to 923. More positively, organisational members increased very slightly from 137 at the end of 2021 to 139.

The TCPA thanks all individual and organisational members, who are from a wide variety of backgrounds and across all sectors, for their support for our work on our shared objectives. During 2022, on behalf of our members, the TCPA conducted profile-raising campaigns and organised innovative discussion forums, free seminars and workshops, and published policy and guidance documents, as well as a major annual conference and the annual Sir Frederic J Osborn event. A new website with an updated resource library was also launched.

Volunteers and interns

In 2022, the Association received support on a voluntary basis from Trustees, Vice-Presidents and Policy Council members in undertaking its charitable activities. In particular, the Association would like to thank the Trustees and Policy Council who contributed time and expertise to research, projects and policy work and help deliver elements of our events programme.

3. Financial review of the 2022 accounts

Following a challenging time for the organisation and its staff due to the pandemic, 2022 continued to be an uncertain time. Regardless of that uncertainty, it was still a positive year financially. As usual, staff worked hard to secure additional project funding and sponsorship while also delivering projects and the events programme. Due to this hard work, the Association finished the year with a small surplus. In light of the additional cost during 2022 of the external redecoration of the office premises (a requirement of our lease), this financial position and outlook is considered very positive. Total incoming resources amounted to £1,103,041 (2021: £1,017,580) and total resources

[15] *Equality, diversity, inclusion and equity strategy: the TCPA's strategy 2022 – 2026*. TCPA, May 2022. https://tcpa.org.uk/wp-content/uploads/2022/07/EDIE-strategy.pdf

expended were £1,095,512 (2021: £998,557), so that there was a small surplus of £7,529 (2021 surplus of £19,023).

Reserves policy and risks

The Board of Trustees reviewed the Association's reserves policy in May 2022. The updated policy was informed by Charity Commission guidance about reserves but also the requirements of our Memorandum and Articles of Association. The following policy was agreed.

The TCPA's policy on reserves recognises the uncertainty of a proportion of the Association's income and its relatively set and predictable operating costs. To support the charity's resilience, therefore, the Association should maintain reserves that provide between three to six months' core running costs of the charity based on year-on-year expenditure.

The policy also recognises the need to establish and maintain two specific designated funds to support the medium to long term operation of the charity. The first is to maintain the TCPA Legacy Reserve Fund, as required in the Articles of Association, such that the interest earned by the fund shall be disbursed primarily to further the objectives of the TCPA as agreed by the Board. The capital sum within this fund shall be maintained for the long-term security of the Association and only be released through the agreement of a General Meeting. The second is to set aside a Redecoration and Maintenance Fund sufficient to meet cyclical requirements for internal and external redecoration, based on historical spend and the requirements of our lease.

The Board of Trustees has reviewed the risks to which the Association is exposed through regular consideration of the risk management register. During 2022, while the immediate impact of the coronavirus pandemic presented a reduced risk for our staff, volunteers and the Association, it did continue to present uncertainty. However, the main risk is financial, and the reserves policy set out above has been adopted in order to mitigate this. Trustees also recognise the risk relating to our premises and the need to either invest in improving the office environment or seek to relocate to a new, more modern space. Work began to address this risk in 2022 and will look to conclude in 2023.

Statement of Trustees'/Directors' responsibilities

The Trustees (who are also the Directors for the purpose of company law) are responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees must prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the Trustees are required to:

a) select suitable accounting policies and then apply them consistently;
b) observe the methods and principles in the Charities SORP;
c) make judgments and accounting estimates that are reasonable and prudent;
d) state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any

time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company 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 corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Trustees confirm that, so far as they are aware, there is no relevant audit information (as defined by section 418(3) of the Companies Act 2006) of which the charitable company's auditors are unaware. They have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

Statement of disclosure to Auditors

So far as the Directors' are aware, there is no relevant audit information which has not been disclosed to the company's auditors. They have taken all the steps that they ought to have taken as Directors' in order to make themselves aware of any matters which would be relevant for audit purposes, and to ensure that such information has been communicated to the company's auditors.

Auditors

The company's auditor, Sayers Butterworth LLP, has indicated their willingness to accept re-appointment as auditors, and a resolution proposing their re-appointment will be submitted at the Annual General Meeting.

By Order of the Board of Trustees



Andrew Pritchard
Chair
17 May 2023

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TOWN AND COUNTRY PLANNING ASSOCIATION

Opinion

We have audited the financial statements of Town and Country Planning Association (the 'charitable company') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TOWN AND COUNTRY PLANNING ASSOCIATION (continued)

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report, which includes the directors' report prepared for company law purposes, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees' were not entitled to take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees
As explained more fully in the Trustees' responsibilities statement set out on page 12 the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TOWN AND COUNTRY PLANNING ASSOCIATION (continued)

Discussions were held with, and enquiries made of management and the Trustees with a view to identifying those laws and regulations that could be expected to have a material impact on the financial statements. During the engagement team briefing, the outcome of these discussions and enquiries were shared with the team, as well as consideration as to where and how fraud may occur in the entity.

The following laws and regulations were identified as being of significance to the entity:

- Those laws and regulations considered to have a direct effect on the financial statements include UK financial reporting standards, Company Law and Charity Law.

- Those laws and regulations for which non-compliance may be fundamental to the operating aspects of the charity and therefore may have a material effect on the financial statements include compliance with the charitable objectives, public benefit, fundraising regulations, safeguarding and health and safety legislation.

Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: inquiries of management and the Trustees as to whether the entity complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence; review of Trustee meeting minutes; testing the appropriateness of entries in the nominal ledger, including journal entries; reviewing transactions around the end of the reporting period; and the performance of analytical procedures to identify unexpected movements in account balances which may be indicative of fraud.

No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report
This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Sayers Butterworth LLP

Hannah Clegg (Senior Statutory Auditor)
For and on behalf of Sayers Butterworth LLP, Statutory Auditor
3rd Floor, 12 Gough Square,
London, EC4A 3DW
17 May 2023

TOWN AND COUNTRY PLANNING ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022	Total funds 2022	Total funds 2021 £
Income from:					
Donations and legacies		591	-	591	329
Coronavirus job retention scheme grant		-	-	-	10,302
Charitable activities	2	892,537	202,475	1,095,012	1,004,043
Other trading activities:					
Room hire		5,666	-	5,666	2,275
Investments:					
Bank interest received		1,772	-	1,772	631
Total		900,566	202,475	1,103,041	1,017,580
Expenditure on:					
Raising funds:					
Public relations and media costs		2,688	-	2,688	2,637
Charitable activities	3	890,349	202,475	1,092,824	995,920
Total		893,037	202,475	1,095,512	998,557
Net income and net movement in funds	5	7,529	-	7,529	19,023
Reconciliation of funds:					
Total funds brought forward		481,075	-	481,075	462,052
Total funds carried forward		488,604	-	488,604	481,075

TOWN AND COUNTRY PLANNING ASSOCIATION

BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	£	2022 £	£	2021 £
Fixed assets:					
Tangible assets	7		22,684		24,653
Current assets:					
Debtors	8	263,831		235,061	
Cash at bank and in hand		558,996		616,483	
		822,827		851,544	
Liabilities:					
Creditors falling due within one year	9	(356,907)		(395,122)	
Net current assets			465,920		456,422
Total net assets			488,604		481,075
The funds of the charity:					
Unrestricted funds	10		488,604		481,075
			488,604		481,075

The financial statements are prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees on 17 May 2023 and signed on its behalf by

.....
Andrew Pritchard
Chair

.....
Lee Shostak
Treasurer

Company number: 146309
Charity Number 214348

TOWN AND COUNTRY PLANNING ASSOCIATION

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2022

	2022 £	2021 £
Cash flows from operating activities:		
Net cash (used in) / provided by operating activities	(52,824)	8,844
Cash flows from investing activities:		
Bank Interest received	1,772	631
Purchase of tangible fixed assets	(6,435)	(18,347)
Net cash provided by / (used in) investing activities	(4,663)	(17,716)
Change in cash and cash equivalents in the period	(57,487)	(8,872)
Cash and cash equivalents at the beginning of the period	616,483	625,355
Cash and cash equivalents at the end of the period	558,996	616,483

Reconciliation of net income to net cash flow from operating activities

Net income for the reporting period *As per the statement of financial activities*	7,529	19,023
Depreciation charge	8,404	7,759
Interest received	(1,772)	(631)
Increase in debtors	(28,770)	(6,929)
Decrease in creditors	(38,215)	(10,378)
Net cash (used in) / provided by operating activities	(52,824)	8,844

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Town and Country Planning Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

There are no material uncertainties about the charity's ability to continue, and so the going concern basis of accounting has been adopted.

b) Income

Income from donations and grants (including government grants) is recognised when the charity has; entitlement to the funds, any performance conditions attached to the funds have been met, it is probable that the income will be received and the amount can be measured reliably.

Income received in advance of the charity meeting the above criteria is deferred.

Membership income is recognised in accordance with the membership term. Where membership periods span the balance sheet date, income is deferred on a straight line basis.

Conference income is recognised when the conference takes place.

Income from journals is recognised in accordance with the subscription term. Where subscription terms span the balance sheet date, income is deferred on a straight line basis. Income from publications is recognised on the date the publication is dispatched.

Income from projects and consultancy is recognised when the charity's obligations have been performed, or in accordance with agreed milestones.

Income from legacies is recognised when there has been a grant of probate, the executors have established that there are sufficient assets in the estate to pay the legacy, and any conditions attached to the legacy are within the charity's control or have been met.

c) Expenditure

Expenditure is recognised when there is a legal or constructive obligation to transfer resources to a third party, settlement is probable and the amount can be measured reliably.

Expenditure is classified under the following activity headings:

- Expenditure on raising funds - media and marketing costs.

- Expenditure on charitable activities - the costs of projects, conferences and publications, including attributable support costs.

1 **Accounting policies (*continued*)**

d) Allocation of support costs

Support costs are the costs of those functions that assist the work of the charity but do not directly relate to charitable activities, for example office overheads, finance and professional costs. These costs have been allocated on the basis of the direct staff costs attributable to each activity.

e) Tangible fixed assets

Fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives on the following basis:

- Leasehold property and improvements - straight line over the remaining lease term
- Fixtures, fittings and equipment - 25% straight line
- Website - 33% straight line

Useful economic lives of tangible assets:
The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on future developments, economic utilisation and the physical condition of the assets.

f) 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 that obligation can be measured reliably. Creditors are recognised at their settlement amount after allowing for any trade discounts due.

g) Financial instruments

The charity 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. Any losses from impairment are recognised in the statement of financial activities.

h) Operating leases

Rentals payable under operating leases are recognised in the statement of financial activities on a straight line basis over the lease term.

i) Foreign currency

Transactions denominated in foreign currencies are translated at the exchange rate ruling at the date of the transaction. Foreign currency monetary items are translated at the exchange rate ruling at the balance sheet date. Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of financial activities.

j) Cash at bank and in hand

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

1 **Accounting policies (*continued*)**

k) Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

l) Pensions

The Town and Country Planning Association operates a defined contribution scheme for the benefit of its employees. The assets of the scheme are held separately from those of the Town and Country Planning Association in an independently administered fund. The pension cost in the financial statements represents the contributions payable by the charity during the year.

m) Status

The Town and Country Planning Association is a charitable company limited by guarantee incorporated in England & Wales. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the Trustees' Report.

n) Judgements in applying accounting policies/key sources of estimation uncertainty

Estimates and judgements are frequently assessed and based on historical experience as well as other factors, including assumptions of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions

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

2 **Income from charitable activities**

	2022 £ Unrestricted	2022 £ Restricted	2022 £ Total	2021 £
Membership	107,729	-	107,729	101,371
Conferences	91,782	-	91,782	138,206
Journals and publications	40,009	-	40,009	38,004
Projects and consultancy	653,017	202,475	855,492	726,462
	892,537	202,475	1,095,012	1,004,043

3 Expenditure on charitable activities

	2022 Staff £	2022 Direct £	2022 Support £	2022 Total £	2021 Total £
Membership	76,946	146	24,001	101,093	93,337
Conferences	129,947	16,235	40,533	186,715	187,010
Journals and publications	58,906	29,165	18,374	106,445	117,405
Projects and consultancy	445,752	113,779	139,040	698,571	598,168
	711,551	159,325	221,948	1,092,824	995,920

4 Support and Governance costs

	2022 £	2021 £
Support costs		
Staff costs	34,885	30,950
Travel and subsistence	2,319	22
Premises costs	86,505	48,637
Printing, post and stationery	5,519	6,032
Telephone	2,524	3,610
Computer costs	14,139	21,043
Sundry expenses	2,949	2,732
Subscriptions	3,488	3,605
Training, courses & seminars	273	(100)
Bank charges	2,308	2,381
Bad debts	4,500	-
Depreciation	8,404	7,759
Total Support costs	167,813	126,671
Governance costs		
Accountancy fees	42,024	41,080
Audit fees	8,611	8,100
Legal and professional	3,500	-
Trustees' and officers' expenses	-	13
Total Governance costs	54,135	49,193
Total Support and Governance costs	221,948	175,864

5 Net income

	2022 £	2021 £
This is stated after charging:		
Operating lease rentals	4,263	4,300
Depreciation	8,404	7,759
Auditors' remuneration	8,611	8,100

6 Staff costs

	2022	2021
	£	£
Wages and salaries	648,753	636,480
Social security costs	69,212	63,931
Pensions	25,142	23,998
Other costs	3,329	45
	746,436	724,454
Direct costs	711,551	693,504
Support costs	34,885	30,950
	746,436	724,454

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the company in an independently administered fund. The total pension contributions payable for the year were £25,142 (2021: £23,998).

The average number of employees was fifteen (2021: fifteen). Two employees received employment benefits in the range £60,001 to £70,000 in the year (2021: three employees), one in the range £70,001 to £80,000 (2021: no employees), one in the range £90,001 to £100,000 (2021: one employee).

The charity trustees were not paid and neither did they receive any benefits from employment with the charity or a related entity. One trustee received reimbursed expenses in relation to travelling, accommodation and overnight subsistence (2021: Nil). It is also noted that the TCPA hold a Trustee indemnity insurance policy (£1,336).

The key management personnel of the charity is the Leadership team. The total employment benefits received by key management personnel were £301,000 (2021: £274,000).

7 Tangible fixed assets

	Leasehold Property	Furniture & equipment	Total
	£	£	£
Cost			
At 1 January 2022	29,906	43,350	73,256
Additions	-	6,435	6,435
Disposals	-	(7,199)	(7,199)
At 31 December 2022	29,906	42,586	72,492
Depreciation			
At 1 January 2022	18,478	30,125	48,603
Charge for the year	408	7,996	8,404
Eliminated on disposal	-	(7,199)	(7,199)
At 31 December 2022	18,886	30,922	49,808
Net book value			
At 31 December 2022	11,020	11,664	22,684
At 31 December 2021	11,428	13,225	24,653

8 Debtors

	2022	2021
	£	£
Trade debtors	167,782	138,729
Prepayments and accrued income	91,843	87,291
Deferred expenditure	4,206	9,041
	263,831	235,061

9 Creditors falling due within one year

	2022	2021
	£	£
Trade creditors	25,615	34,048
Social security and other taxes	53,373	50,663
Other creditors	16,177	3,380
Accruals	22,600	13,613
Deferred income	239,142	293,418
	356,907	395,122

9 Creditors falling due within one year (continued)

Deferred income

	2022	2021
	£	£
Income deferred from the previous year	293,418	280,009
Released to the statement of financial activities	(293,418)	(280,009)
Arising during the current year:		
Journal subscriptions	15,254	21,430
Membership subscriptions	51,077	59,550
Conferences	-	1,000
Projects	172,811	211,438
	239,142	293,418

Income has been deferred in accordance with the accounting policy stated in note 1b.

10 Analysis of charitable funds 2022

	At 1 Jan	Income	Expenditure	Transfers	At 31 Dec
	£	£	£	£	£
Unrestricted funds					
General fund	30,972	900,566	(871,037)	296,000	356,501
Designated funds:					
Contingency fund	290,000	-	-	(290,000)	-
The TCPA Legacy Reserve Fund	87,070	-	-	-	87,070
Redecoration & Maintenance Fund	73,033	-	(22,000)	(6,000)	45,033
Unrestricted funds	481,075	900,566	(893,037)	-	488,604
Restricted funds					
Projects and conferences	-	202,475	(202,475)	-	-
	-	202,475	(202,475)	-	-
Total funds	481,075	1,103,041	(1,095,512)	-	488,604

Analysis of charitable funds (continued)

Analysis of charitable funds 2021

	At 1 Jan	Income	Expenditure	Transfers	At 31 Dec
	£	£	£	£	£
Unrestricted funds					
General fund	11,949	835,673	(798,409)	(18,241)	30,972
Designated funds:					
Contingency fund	290,000	-	-	-	290,000
The TCPA Legacy Reserve Fund	87,070	-	-	-	87,070
Redecoration & Maintenance Fund	73,033	-	(18,241)	18,241	73,033
Unrestricted funds	462,052	835,673	(816,650)	-	481,075
Restricted funds					
Projects and conferences	-	181,907	(181,907)	-	-
	-	181,907	(181,907)	-	-
Total funds	462,052	1,017,580	(998,557)	-	481,075

The Contingency Fund was established with a view to building up a reserve of three months' operating costs of the charity in the short term. However, a new reserves policy was agreed and implemented by the Trustees from May 2022, whereby the Charity will aim to maintain reserves that provide between three and six months' core running costs, based on year on year expenditure. It was agreed that only the TCPA Legacy Reserve Fund and the Redecoration and Maintenance Fund would be maintained and that the Contingency fund would be undesignated and the funds moved back to the General Fund.

The TCPA Legacy Reserve Fund has been set up to invest legacies and other monies as agreed by the Board of Trustees. The Articles of Association provide that no capital should be withdrawn from this fund unless approved by 75% of the votes at a General Meeting. Income arising from these investments is used for the general purposes of the charity.

Redecoration and Maintenance Fund - TCPA's leasehold property in London requires internal and external redecoration and maintenance on a cyclical basis, with large costs accruing at intervals of four or five years. The scheduled works finally got under way in 2022 and a transfer of £28,000 was made to the General fund to meet these costs.

Projects and conferences (restricted fund) - These funds include grants received from The Nationwide Foundation and Trust for London (£82,960) to support activity in specific areas

11 Analysis of net assets between funds 2022

	General	Designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	22,684	-	-	22,684
Cash at bank and in hand	363,147	132,103	63,746	558,996
Other net current assets/(liabilities)	(29,330)	-	(63,746)	(93,076)
	356,501	132,103	-	488,604

Analysis of net assets between funds (continued)

Analysis of net assets between funds 2021

	General	Designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	24,653	-	-	24,653
Cash at bank and in hand	102,130	450,103	64,250	616,483
Other net current assets/(liabilities)	(95,811)	-	(64,250)	(160,061)
	30,972	450,103	-	481,075

12 Operating lease commitments

The charity has future minimum lease payments under non-cancellable operating leases for the following periods:

	2022	2021
	£	£
Land and buildings		
Not later than one year	4,300	4,300
Later than one year and not later than five years	17,200	17,200
Later than five years	122,100	126,400
	143,600	147,900

13 Related party transactions

During the year, sponsorship, membership and conference attendance income totalling £28,017 (2021: £44,710) was received from businesses connected with the Trustees. There were no amounts (2021: £5,400) outstanding at year end.

14 Ultimate Controlling Party

The Company is controlled by the Trustees, with no ultimate controlling party.

TOWN AND COUNTRY PLANNING ASSOCIATION

England & Wales - Charity number 214348

Accounts



tcpa

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

TOWN AND COUNTRY PLANNING ASSOCIATION

A Company Limited by Guarantee; Company Number 146309; Charity Number 214348

The Trustees/Directors present their report and the audited financial statements of the Town and Country Planning Association for the year ended 31 December 2021. This Directors' Report, prepared in accordance with section 417 of the Companies Act 2006, is also the Trustees' Report required by Part 8 of the Charities Act 2011.

Contents

Page numbers	
1	**Details of the Charity, its Trustees and Advisors**
From page 2	**Directors' report** including:
2	1. Priorities, activities and achievements
9	2. Governance, structure and membership
11	3. Financial Review of the 2021 accounts
From page 14	**Report of the Independent Auditors to the members of the TCPA**
17	Statement of Financial Activities
18	Balance Sheet
19	Statement of Cash flows
20-28	**Notes to the Financial Statements**

TOWN AND COUNTRY PLANNING ASSOCIATION – Annual report: year ended 31 December 2021

DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISORS

The name of the charity is the **Town and Country Planning Association**, but it is well known simply as the TCPA.

Registered charity number 214348, registered in England and Wales
Company limited by guarantee number 146309, incorporated in England and Wales
Registered office 17 Carlton House Terrace, London SW1Y 5AS

The Association was founded in 1899. As a limited company, the Association is governed by its Memorandum and Articles of Association, originally dating from 3 March 1917, but amended on many occasions subsequently.

President: Nick Raynsford

Trustees:

Stuart Andrews (appointed May 2021)
Stephanie Bamford
Sandra Fryer
Nick Gallent
Aranvir Gawera
Peter Geraghty
Leigh Johnson (appointed May 2021)
Simon Leask (stood down July 2021)
Gilian Macinnes
Mary Parsons (chair)
Andrew Pritchard (vice chair)
Catriona Riddell (vice chair)
Anna Rose
Lee Shostak
Diane Smith (also known as Diane Mitchell) (elected July 2021)
Robin Smith

Chief Executive and Company Secretary: Fiona Howie

Accountants: Lindeyer Francis Ferguson Ltd
198 High Street
Tonbridge
Kent TN9 1BE

Auditors: Sayers Butterworth LLP
3rd Floor, 12 Gough Square
London EC4A 3DW

Solicitors: Russell Cooke Solicitors
2 Putney Hill
London SW15 6AB

Bankers: CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

Website address: www.tcpa.org.uk

In addition, significant contracts for ongoing services were retained with Rap Spiderweb Ltd (printing) and Cencom Solutions Limited (information technology support).

TOWN AND COUNTRY PLANNING ASSOCIATION – Annual report: year ended 31 December 2021

DIRECTORS' REPORT

1. Priorities, activities and achievements

1.1 Strategic priorities

In January 2021 the Association published a new, five-year strategic plan[1]. It sets out the strategic direction for the organisation from January 2021 through to December 2025.

The strategy highlights that our priorities draw on our heritage. The TCPA was founded by the originators of the Garden City movement, who sought to transform the way places are created for the common good. This approach enabled the practical achievement of beautifully designed and sustainable places for everyone, by reinvesting the wealth generated by development for the benefit of the whole community. Achieving social justice was, and remains, the driving ambition of the Garden City movement. The Garden City Principles are the practical articulation of this philosophy of place.

Informed by the Garden City Principles, the TCPA's strategic priorities are to:

- Work to secure a good home for everyone in inclusive, resilient and prosperous communities, which support people to live healthier lives;
- Empower people to have real influence over decisions about their environments and to secure social justice within and between communities; and
- Support new and transform existing places to be adaptable to current and future challenges including the climate crisis.

1.2 Public benefit

The Trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard for **public benefit** guidance published by the Charity Commission. The objects and priorities set out above work for the benefit of the entire population of the United Kingdom and, through the TCPA's work with international partners, for communities overseas. This is because the Association's work, as highlighted in section 1.3 of this report, focuses on challenging, inspiring and supporting people to create healthy, sustainable and resilient places that are fair for everyone. When the work is successful, therefore, it reaches far beyond our members and provides long term benefits for entire communities. In light of the emphasis on tackling social justice the impact of much of the Association's work seeks to benefit those with the least.

The TCPA's charitable objects are "to promote and improve the art and science of town and country planning and to promote, encourage and assist the education of persons of any description in the said art and science and in all other arts and sciences connected therewith." As set out in section 1.3, much of our work focuses on improving the structure and purpose, and use of, the planning system through influencing at the local and national levels. The element of our charitable objects that relates to education is met through a number of ways, including running a wide range of events focused on informing and educating attendees about how to create homes, places and communities in which everyone can thrive. Many of these events are free to attend but where fees are charged events are marketed to the public at a significantly lower cost than comparable events offered by the 'for-profit' sector. Members of the TCPA receive discounted places at events, and membership of the TCPA is available at a very low cost to all who have sympathy with the TCPA's objectives.

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[1] *Working to secure homes, places and communities where everyone can thrive: The TCPA's strategy January 2021 – December 2025.* TCPA, January 2021. www.tcpa.org.uk/what-we-stand-for

DIRECTORS' REPORT

The journal, *Town and Country Planning*, also relates to the educational element of the objects. The journal is included as part of the membership offer, but current editions are also available at modest cost to non-members. In 2020, an online archive of the journal was also launched, which made editions from 1904 to 2005 freely available. During 2021, the archive site attracted visits from 4,615 unique users, amounting to 38,769 page views across 7,006 sessions. The archive was launched on 1 October 2020, so there are not comparable statistics for the previous year, but between its launch and the end of 2020, the archive website had visits from 956 users, amounting to 7,885 total page views across 1,475 separate sessions. This significant resource was made possible by funding from the Lady Margaret Paterson Osborn Trust (LMPOT) and continued to be promoted throughout 2021.

1.3 Activities and achievements

Due to the coronavirus pandemic all staff were working from home at the start of 2021 and had to work flexibly throughout the year in response to evolving Government guidance. Due to the uncertainty caused by the pandemic, the vast majority of our work was undertaken virtually during the year and again projects and events had to be re-programmed and, occasionally, postponed as necessary. Despite that, much was still achieved during the year.

1.3.1 Strategic priority - Work to secure a good home for everyone in inclusive, resilient and prosperous communities, which support people to live healthier lives

During 2021 the TCPA continued to make progress with its work around **Garden Cities and embedding the Garden City Principles in new communities**. Much of this work has been possible thanks to funding from the Lady Margaret Paterson Osborn Trust (LMPOT) and included the Association acting as a 'critical friend' to Homes England and the Government's Garden Communities programme. We also worked with Hyas Consulting to research and publish *Unlocking the potential of large-scale new communities*, which highlights the key challenges surrounding the current debate on large-scale development and sets out some actions that local and national government could take to unlock the opportunities it offers.

In September, following substantial amounts of work and delays caused by the pandemic, we hosted the *Garden Cities Symposium, Celebrating Welwyn Garden City at 100*. The event aimed to celebrate the centenary of the Garden City but also raise awareness of the importance of the Garden City model and vision to inform thinking about current and future development. The first day of the symposium was held virtually, and included a screening of a short film, *The Welwyn Experiment – a century of innovation*[2], which was commissioned especially for the event. The second day involved in-person study tours in Welwyn Garden City. This was the first face to face event the Association had held since March 2020 and was the only in person conference or seminar we were able to hold in 2021.

The Association also continues to work to **provide practical advice to local authorities** to aim to improve the quality of local plan policies and development on the ground. In 2021 this included publishing the latest practical guide to delivering 21st Century Garden City principles, which was focused on building climate resilient communities. Advice and support are also delivered through the **New Communities Group** (NCG). The members of the TCPA NCG are local authorities and development corporations that are planning and delivering exemplary large-scale new communities, from Garden City-inspired new towns and villages to urban regeneration and extension schemes. The Group has been running for more than a decade and now has 28 members who together provide innovative local leadership for plans delivering over 283,500 new

[2] The film is available to watch at www.tcpa.org.uk/garden-cities-symposium

homes. Homes England and the Department for Levelling Up, Homes and Communities work with the NCG to align support and learning for members. The NCG helps to provide political support and encourages a sharing of knowledge and best practice through seminars, workshops, study visits, parliamentary meetings, and newsletters.

Feedback from one member highlighted how valuable they find the Group and what difference it should make to the quality of future development in their area:

> *Membership of the NCG gives officers the support for how to implement the Principles and keeps us informed of latest guidance and initiatives. It is very useful to share experiences across the country of other new and emerging communities and without this exchange and support for the ideals it would be more difficult to remain steadfast in our increasingly complex planning world.*
>
> *Within the County Council at Essex we work in partnership with the Districts through our Garden Communities Group to strongly promote the TCPA Principles for garden communities, including models of stewardship. For example, in Uttlesford on the western side of the county the council is exploring the potential for expansion and new communities in order to accommodate growth whilst protecting rural settlements as far as possible. All new schemes will be required to comply with TCPA Principles. Furthermore, Uttlesford has recently approved an adapted version of the Building for a Healthy Life framework that complements the Garden City ideals and will be embedded by our urban designer in the master planning process for the larger sites.*

The Association continues its **Healthy Homes campaign**, which seeks to secure new legislation that would prevent the development of poor-quality new homes that undermine people's health, wellbeing and life chances. The campaign is supported by the Nationwide Foundation. In response to concerns raised through our and others campaigning work, **in April 2021 permitted development legislation was amended in relation to space standards, so that new dwellings coming through this route must now comply with the nationally described space standard**. While the campaign is about more than the size of new homes, it was still an important campaign success, especially when coupled with the concession secured in 2020 that new homes delivered through permitted development must have natural light in habitable rooms. Together these two changes are likely to prevent tens of thousands of people from having to live in poor quality homes.

More generally, the Association continues to seek to galvanise support for the campaign from a wide, cross sector of organisations. By the end of the year, more than 30 organisations (including NGOs, private sector, local authorities, political groups, and campaign organisations) had signed in formal support of the Healthy Homes campaign and Principles. Work also continued to build political support. Lord Crisp, a cross bench Member of the House of Lords and a former Chief Executive of the NHS and Permanent Secretary at the Department of Health, was sadly unsuccessful in the ballot to bring forward a Private Members Bill. The focus has therefore been on trying to amend the Building Safety Bill to expand the definition of safety to include people's health and wellbeing. The Bill will pass into the House of Lords in 2022 so this work will continue to focus on the legislation, while also working with a number of local authorities who are trying to embed the Healthy Homes Principles as local priorities. This includes, for example, working with Lewes District Council, which formally adopting the Principles through a motion to council.

Our work to **reunite planning and health in order to seek to secure the creation of healthier, more active communities** continues to be funded in part by Sport England. In spring we launched new guidance for local authorities - *20-Minute Neighbourhoods: creating healthier, active, prosperous communities. An introduction for council planners in England* - at a virtual event attended by over 600 people. We continue to work with local authorities to embed the concept of

complete, compact communities and facilitate conversations between health and planning professionals.

An example of how this guidance is influencing local plan policy is a Supplementary Planning Document (SPD) for the Eastside area of Nottingham[3] that was consulted on in 2021. The SPD included a diagram from the Association's guide and in paragraph 11.3 stated:

> *The consultation on the Eastside SPD will ultimately determine what should be included in the Eastside 20-minute neighbourhood but in the meantime the following characteristics, or 'ingredients', are suggested to be part of the mix:*
> - *diverse and affordable homes;*
> - *well connected paths, streets and spaces;*
> - *good green spaces in the right places;*
> - *local food production;*
> - *keeping jobs and money local;*
> - *community health and wellbeing facilities; and*
> - *a place for all ages*

The guidance has also influenced national policy, including being referenced in the Department for Transport's *Transport Decarbonisation Plan*, which was published in July 2021.

We are conscious that it can take a relatively long time to see the impact of much of the TCPA's work as we seek to influence the thinking of local authorities and their local plan policies in order to influence development on the ground. While this continues to be a 'work in progress' we also received this welcome feedback in 2021 from someone at a County Council we had worked with, which related to workshops we had run for the Borough and District Councils within the county in 2020:

> *[One] of the Borough Councils is in the process of writing a local plan policy on health and wellbeing, with Health Impact Assessment requirement, off the back of the TCPA facilitation. So, the policy and Health Impact Assessment should influence a major strategic development of around 6,000 new homes.*

1.3.2 Strategic priority - Empower people to have real influence over decisions about their environments and to secure social justice within and between communities

Our organisational strategy, published in January 2021, highlighted that as part of our **work to empower people we wanted to undertake more work directly with communities and community groups to support them to influence their local areas**. We are achieving this through a number of projects, including our work to support Planning Aid for London (PAL), London's free planning advice line for the public, which is funded by Trust for London. During the year, a new website and podcast have been launched, and PAL now has 50 active volunteers – compared to eight when the project started in mid-2020. PAL has also been able to offer long-term support in nine locations across London, including the establishment of a new resident planning forum in Barking and Dagenham, and organized more than 15 online workshops for community groups on various aspects of the planning system.

Other community focused work has included the LMPOT funded art and planning project. The Association undertook work in Peterlee to **facilitate discussions about the regeneration of the town**. Workshops were held with a group of 16 to 18-year-old students at East Durham College

[3] *Eastside Nottingham City Centre – Supplementary Planning Document: Draft for consultation.* Nottingham City Council, June 2021. www.nottinghamcity.gov.uk/media/3371749/eastside-spd-draft-for-consultation.pdf

and the challenges and potential solutions identified in that session were then proposed to the Town Council. As well as informing the development of future plans for the area, the project enabled the community to commission a new art installation, which should be finished and unveiled in 2022.

The Association was also a partner in a project that aimed to support discussions about **community-led, affordable housing in Belfast.** Much of the focus of our role was on facilitating conversations between community members and decision makers and producing blogs and website content about topics including community-led housing and climate change. One of the new resources launched at the final event for the project was a community-led map that shows all the key data that impacts on communities, from flooding to investment decisions to sectarian divisions. It is available at: https://www.takebackthecity.ie/map. It is hoped that this map will be a powerful tool to empower communities and inform discussions about the future of the city.

While these projects have been very positive, in parallel we also continue to campaign against the continued deregulation of the planning system, to provide briefings to parliamentarians including shadow ministers, meet civil servants and to urge the Westminster Government not to take forward planning reform proposals that would reduce the ability of communities to comment on planning applications. This included **working to make the case for an alternative approach to planning reform that focuses on the purpose of planning and rebuilding trust in the system**, and working with 26 other organisations, including the British Property Federation and the Institute of Place Management, to support a letter to the Secretary of State raising concerns about proposals to extend permitted development rights. Disappointingly, the expansion went ahead and meant that from 1 August almost all shops, cafes, restaurants, gyms and nurseries could be converted into residential use via this route. To illustrate the scale of the impact of these changes, we commissioned research by University College London and published a report called *Our Fragile High Streets – death by permitted development rights*.

Related to the element of this priority focused on securing social justice, during 2021 the Association also launched a new project called Tomorrow 125. This is supported by LMPOT and will hopefully be a three-year project concluding in 2023, the 125th anniversary of the publication of *Tomorrow: a peaceful path to real reform*. The **project explores how the Garden City idea can help us to construct a pathway to a hopeful future based on a fairer society today.** The first stage focused on 'igniting the conversation' and was -underpinned by work to better understand the roots of the Garden City idea and its foundational principles. To explore the current understanding of the Garden City idea in relation to contemporary policy and practice, an online survey was also conducted, which received 43 detailed responses. To help communicate the project, a new website[4] and a number of short films for social media were also created. The findings and reflections from this stage were published at the end of the year and will inform activities as we work towards 2023.

1.3.3 Support new and transform existing places to be adaptable to current and future challenges including the climate crisis

The TCPA continues to be the lead partner in **Planning for Environment and Resource eFficiency in European Cities and Towns (PERFECT)**, a multi-year €2 million INTERREG Europe-funded project on maximising the potential of green infrastructure for health, climate change adaptation and economic benefits at a regional and local level. The project started in January 2017 and during 2021 additional funding was secured to extend the project for a year until September 2022. This additional year will explore how the pandemic has changed the use of green infrastructure and will promote policy changes to deliver more high-quality green infrastructure to

[4] The Tomorrow 125 report is available on the dedicated project website - www.tomorrow125.org.uk

reflect this increased recognition. Due to the pandemic preventing international travel, a number of partner meetings had to be moved to virtual events. A highlight for the project in 2021 was, therefore, a virtual conference, which involved speakers from across the eight partners in the project and show casing best practice from the seven different countries.

The Association also continues to facilitate the **Green Infrastructure Partnership**. In July we, on behalf of the Partnership and Natural England, hosted a successful conference entitled 'Achieving a Healthy Green Recovery: the essential role of green infrastructure'. The event was well attended by over 500 people. Speakers included the Environment Minister, Rebecca Pow MP, Marian Spain, who is Chief Executive of Natural England, Joanna Averley, Chief Planner, and Prof John Newton, who is the Director of Health Improvement for Public Health England.

Work to **prepare the UK to mitigate and adapt to the impacts of climate change** also continued to be a priority during 2021. Much of this work was possible due to funding from FloodRe but also undertaken as part of a partnership with the Environment Agency. The programme of work included publishing an updated edition of the guide for local authorities on planning climate change, which was again published in partnership with the Royal Town Planning Institute, and to continue to provide training relating to the guide for English local authorities. There was unprecedented demand for the online workshops, with all of them being over-subscribed. The launch of the updated guide was attended by over 500 people and speakers included the president of the RTPI, Wei Yang, the TCPA's president, Nick Raynsford and the chair of the Adaptation Sub-Committee of the Committee on Climate Change, Baroness Brown.

Feedback following the launch event about what people will do based on what they have learnt included:

> *[Our] Local Plan [is] well advanced and near end of examination but will consider what can be incorporated in the modifications, particularly in the climate change section. For the review, will consider how climate change can be more fully embedded in all sections of the Plan.*

In partnership with the National Flood Forum resources for communities aimed at enabling them to navigate the complexities of the planning process and better able to engage with planners and have a more meaningful voice in the planning for flood risk process were also published. Substantial amounts of work were also undertaken to influence Government policy in relation to climate change, including responding to the consultation on a revised National Planning Policy Framework and working with a collation of environmental and social charities to issue an urgent call to Government to make a written ministerial statement to strengthen or explain government planning policy ahead of COP26. Our proposals to strengthen policy set out in a letter to the then Secretary of State, Robert Jenrick, were endorsed by the Committee on Climate Change[5]. While our recommendations were not taken forward at the time, **the Secretary of State, Michael Gove, did agree in a Select Committee oral evidence session that net zero has to be at the heart of planning policy.**[6]

The Association also continues to lead the debate on **the future growth and renewal of the UK's 32 New Towns**. This included through providing the secretariat for the re-instated All-Party Parliamentary Group (APPG) on New Towns. The Association organised a Parliamentary reception for the APPG in November to celebrate the 75th anniversary of the passing into law of the New Towns Act 1946, however, unfortunately it was postponed to March 2022 by the Parliamentary Estate due to COVID-19. To also celebrate the 75th anniversary, the Association published *A New Future for New Towns: Lessons from the TCPA New Towns Network*. The report

[5] See for example www.twitter.com/theCCCuk/status/1375409086544642052

[6] See the Secretary of State's response to question 82 of the session held by the Levelling Up, Homes and Communities Select Committee on 8 Nov 2021

provides an overview of some of the key lessons from the last decade of work on the New Towns, alongside the organisation's latest research into the current state of them and opportunities for their growth and renewal. To raise awareness of and celebrate the legacy of the New Towns the Association also held it's annual Sir Frederic J Osborn (FJO) lecture. The lecture was once again held virtually and was delivered by Pam Warhurst OBE.

1.3.4 Furthering our reach and voice

While the pandemic continued to present challenges for the Association during 2021, we continued to deliver well attended virtual events which enabled us to further the reach and audience for many of them in a way we would not achieve through face-to-face conferences and seminars. We were however also pleased to be able to hold in person study tours as part of the Welwyn Centenary event.

Across 45 workshops, webinars, conferences and lectures held throughout the year (including those our staff organised on behalf of Planning Aid for London), over 4,380 people engaged with them. This was similar to 2020, when we held 37 events attended by just over 4,300 people.

A benefit of membership of the TCPA is **our journal, *Town & Country Planning***. Highlights of 2021 included a special edition on healthy homes, and discussions about planning reform and levelling up. Throughout the year the Journal featured stimulating contributions from writers drawn from across the public, private, academic and voluntary sectors. A new regular column was also launched in the May/June edition called Created Equal, which seeks to focus on diversity and inclusion in planning and place-shaping. The TCPA is grateful to all those who contributed to the Journal during the year, and especially to its strong line-up of regular columnists.

As a campaigning charity the Association also seeks to raise the profile of its campaigns through **traditional and social media**. 2021 proved to be another successful year for the charity, with the Association gaining coverage in the national media including The Times, the Financial Times, and the Guardian, as well as across various planning and trade publications. In August, the TCPA ran an exclusive story with the Times highlighting research that found that up to 80% of shops and other commercial premises on highstreets across England could be lost because of further changes to planning rules. The Association has also gained extensive local radio coverage of its work promoting 20-minute neighbourhoods.

The TCPA's audience on social media continued to grow this year, including on Twitter where followers increased from 12,965 to over 14,250, an increase of 10%. The subscribers to the monthly e-bulletin also increased from 3,832 to over 4,500, an 18% increase. During the year more emphasis was also placed on using LinkedIn to promote the work of the Association. This will be monitored more closely during 2022.

1.4 Plans for 2022

The TCPA's Business Plan for 2022 was developed in the context of our existing five-year strategy and discussed by the Trustees in November 2021. The Business Plan describes the objectives of the Association, the context in which it is operating and sets out the priorities for 2022 to continue our work towards achieving our strategic priorities (see section 1.1 above).

Some of the work identified for 2022 is projects and programmes that continue from 2021. The Association will also actively seek new funding and projects, with an emphasis on aiming to secure more multi-year, substantial projects.

DIRECTORS' REPORT

In addition to our outward facing strategic priorities, our strategy also identifies a number of internal priorities so that the TCPA is able to achieve its desired impact. The Business Plan also reflects these, including work to grow and diversify our membership and improve our ability to demonstrate the impact of our work.

2. Governance, Structure and Membership

Trustees

The Board of Trustees has overall responsibility for ensuring that the management, policies and strategies are in place to achieve the objectives of the Association. This involves formal approval of key financial decisions such as the annual budget and business plan. The Board has delegated certain functions to the Chief Executive, including personnel management and the day-to-day running of the Association.

The Board has six meetings a year to carry out its responsibilities and take into consideration advice from the non-executive Policy Council. The Board also has an annual awayday or strategy meeting where Trustees discuss and agree key strategic priorities, which inform the business plan for the year ahead. During 2021, all six meetings and the strategy discussions were held virtually due to the impact of the coronavirus. This is in line with paragraph 58 of our Memorandum and Articles of Association, which states:

> *Meetings may be held in person, by telephone, or by suitable electronic means agreed by the Board in which all participants may communicate with all other participants.*

The Board of Trustees elects the Chair and any Vice Chairs of the Association from amongst the Board.

There can be up to fifteen trustees, who are also the directors of the company. Twelve trustees are elected by members of the Association at the AGM to serve for a period of three years. In the event of a contested election, a secret ballot is held. Three trustees (including the Honorary Treasurer) are appointed by the Board for periods of usually up to three years.

President and Vice Presidents

President: The Rt Hon Nick Raynsford

Vice Presidents:

Gideon Amos OBE
Michael Ash CBE
Graeme Bell OBE
Lord Richard Best
John Blake
Rt Hon David Blunkett
Sir Kenneth Collins
Rt Hon. the Lord Deben
John Deegan
Tony Fyson MBE
Nicky Gavron
Vincent Goodstadt
Professor Sir Malcolm Grant CBE
Ray Green
Baroness Sally Hamwee
Kate Henderson
Peter Hetherington
Rt Hon Keith Hill
Rt Rev James Jones
Jiggy Lloyd
David Lock CBE
Mary Riley
Professor Peter Roberts OBE
Diane Smith (also known as Diane Mitchell)
Pam Warhurst CBE
John Zetter

The office of Vice President is honorary, while the office of President entails duties including chairing the Annual General Meeting. These officers are elected each year at the Annual General Meeting.

TOWN AND COUNTRY PLANNING ASSOCIATION – Annual report: year ended 31 December 2021

DIRECTORS' REPORT

Policy Council

Stephen Ashworth (sadly deceased April 2021)
Clare Buddle
Trevor Cherrett
Barry Davies (from July 2021)
Jim Davies (from July 2021)
Peter Ellis
David Farnsworth (stood down July 2021)
Catherine Hammond
Jeni Jackson
Simeon Jackson
Chris Jones
Danny Kaye
ian Manders (stood down July 2021)
Rob Murfin (stood down July 2021)
Peter Richmond
Gwyn Roberts
Karl Roberts
Alice Sewell
Jake Shepherd
Penelope Tollitt
Frances Toomey
Elisabeth Williams

The Policy Council is an advisory body to the Board. Council members are directly elected by the membership (all Trustees and the President are ex-officio members of the Policy Council).

Staffing and management

Day-to-day operational management of the TCPA is delegated to the Chief Executive who reports regularly to the chair and to the other trustees. The Chief Executive and staff team work to deliver the priorities set out in the annual business plan, which in turn delivers the organisations strategic objectives. Trustees review performance bi-monthly, against the annual budget and the business plan.

Chief Executive:	Fiona Howie
Director of Policy	Hugh Ellis
Director of Healthier Place-making and Operations	Julia Thrift
Director of Communities and Project Delivery (FJ Osborn Fellow)	Katy Lock
Editor-in-Chief	Nick Matthews
Projects and Policy Manager	Jessica Fieth
Projects and Policy Manager	Alex House
Projects and Policy Manager	Daniel Slade
Projects and Policy Manager	Koen Rutten
Communications Officer	Isaac LeQuesne
Finance and Membership Officer	David White
Events and Premises Officer	Michael McLean
Policy Officer – Healthier Places	Tim Emery (left June 2021)
Policy Officer – Healthier Places	Gemma Hyde (as of October 2021)
Projects and Policy Officer	Covadonga Cervilla Bordiu (as of September 2021; formerly Osborn Research Assistant)
Projects Assistant	Jack Dangerfield
Osborn Research Assistant	Rebecca Lambert (as of September 2021)

As noted in section 1.3, due to the coronavirus pandemic all staff returned to working from home in line with Government requirements from the start of 2021 and again at the end of the year. Due to the pandemic requiring us to hold events virtually and staff not using the office, the Events and Premises Officer was placed on furlough and then flexible furlough, and we utilised the Westminster Government's Coronavirus Job Retention Scheme, for parts of 2021.

DIRECTORS' REPORT

The TCPA is committed to ensuring equality of opportunity for its staff, volunteers, officers and trustees. The selection and promotion of all staff is based solely on the candidate's ability to meet requirements for the post. The aim of the Association's Equal Opportunity, Discrimination, Harassment and Bullying Policy is to prevent discrimination, to provide equal access to jobs and training and to ensure that all staff fully enjoys the benefits of working for the organisation.

Membership

During 2021 the TCPA had 988 individual members, which was a small increase compared to 964 at the end of 2020, and 137 organisational members (again, a slight increase from 126 at the end of 2020).

The TCPA thanks all individual and organisational members, who are from a wide variety of backgrounds and across all sectors, for their support for our work on our shared objectives. During 2021, on behalf of our members, the TCPA conducted profile-raising campaigns and organised innovative discussion forums, free seminars, workshops, policy and guidance documents, and research papers for member organisations, as well as a major annual conference and the annual Sir Frederic J Osborn Lecture.

Towards the end of the year, the Association also **undertook a survey of its individual members**. The survey had two aims, firstly to get a better understanding of our current members, including in terms of demographics but also what interests them and what motivated them to join. The second aim was to inform thinking about how the current membership benefits could potentially be evolved to grow and diversify our membership. The survey was sent to 92% of the individual members, as we do not have email addresses for 8% of them, and it received 220 responses, which is a rate of 23%. The survey provided a useful snapshot of the views and make up of our membership as of autumn 2021 and the data is being fed into work in 2022 such as the refresh of our website and its 'members-only' area.

Volunteers and Interns

In 2021, the Association received support on a voluntary basis from Trustees, Vice-Presidents and Policy Council members in undertaking its charitable activities. In particular, the Association would like to thank the Trustees and Policy Council who contributed time and expertise to research, projects and policy work and help deliver elements of our events programme.

3. Financial Review of the 2021 accounts

2021 was once again a challenging year for the Association due to the organization and staff having to respond to the COVID-19 pandemic. This required the majority of staff to work remotely, for events to be held virtually and projects to be planned and implemented at a time of great uncertainty. While this was challenging for staff, the experience of 2020 enabled us to operate effectively and the pandemic posed less of a risk to the organisation in 2021. By working virtually we were also able to reduce some of the predicted expenses for events and projects. We further reduced staff costs by utilizing the Government's Coronavirus Job Retention Scheme in relation to one post and continuing to keep the post of Personal Assistant to the management team vacant.

The Association finished the year with a small surplus. In light of the challenges the pandemic posed during the year this financial position and outlook is considered very positive. Total incoming resources amounted to £1,017,580 (2020: £971,126) and total resources expended were £998,557 (2020: £1,008,771), so that there was a surplus of £19,023 (2020 deficit of £37,645).

DIRECTORS' REPORT

Reserves Policy and Risks

The TCPA's policy on reserves shall be to establish funds for the following areas of medium and long-term expenditure:

1. To maintain the TCPA Legacy Reserve Fund such that the interest earned by the fund shall be disbursed primarily to further the objectives of the TCPA, as agreed by the Board. The capital sum within this fund shall be maintained for the long-term security of the Association and only released through the agreement of a general meeting.
2. To provide three months' running costs of the charity (£250,000 at 2021 prices/expenditure levels).
3. To set aside a redecoration and maintenance fund sufficient to meet cyclical requirements for internal and external redecoration, currently standing at £73,033 (2020: £73,033).

This policy was established in 2003 and will be reviewed by the Board of Trustees shortly.

The Board of Trustees has reviewed the risks to which the Association is exposed through regular consideration of the risk management register. During 2021 the coronavirus pandemic presented a major risk for both our staff, volunteers and the Association. But the other major risk, which relates to the risks posed by the pandemic as well, is financial, and the reserves policy set out above has been adopted in order to mitigate them.

Statement of Trustees'/Directors' Responsibilities

The Trustees (who are also the Directors for the purpose of company law) are responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees must prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the Trustees are required to:

a) select suitable accounting policies and then apply them consistently;
b) observe the methods and principles in the Charities SORP;
c) make judgments and accounting estimates that are reasonable and prudent;
d) state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company 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 corporate and financial information included on the charitable company's website. Legislation in the United Kingdom

DIRECTORS' REPORT

governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Trustees confirm that, so far as they are aware, there is no relevant audit information (as defined by section 418(3) of the Companies Act 2006) of which the charitable company's auditors are unaware. They have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

Statement of Disclosure to Auditors

So far as the Directors' are aware, there is no relevant audit information which has not been disclosed to the company's auditors. They have taken all the steps that they ought to have taken as Directors' in order to make themselves aware of any matters which would be relevant for audit purposes, and to ensure that such information has been communicated to the company's auditors.

Auditors

The company's auditor, Sayers Butterworth LLP, has indicated their willingness to accept re-appointment as auditors, and a resolution proposing their re-appointment will be submitted at the Annual General Meeting.

By Order of the Board of Trustees



Mary Parsons
Chair
18 May 2022

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TOWN AND COUNTRY PLANNING ASSOCIATION

Opinion

We have audited the financial statements of Town and Country Planning Association (the 'charitable company') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TOWN AND COUNTRY PLANNING ASSOCIATION

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for company law purposes, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees' were not entitled to take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees
As explained more fully in the trustees' responsibilities statement set out on page 12 the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TOWN AND COUNTRY PLANNING ASSOCIATION

Discussions were held with, and enquiries made of management and the Trustees with a view to identifying those laws and regulations that could be expected to have a material impact on the financial statements. During the engagement team briefing, the outcome of these discussions and enquiries were shared with the team, as well as consideration as to where and how fraud may occur in the entity.

The following laws and regulations were identified as being of significance to the entity:

- Those laws and regulations considered to have a direct effect on the financial statements include UK financial reporting standards, Company Law and Charity Law.

- Those laws and regulations for which non-compliance may be fundamental to the operating aspects of the charity and therefore may have a material effect on the financial statements include compliance with the charitable objectives, public benefit, fundraising regulations, safeguarding and health and safety legislation.

Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: inquiries of management and the Trustees as to whether the entity complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence; review of Trustee meeting minutes; testing the appropriateness of entries in the nominal ledger, including journal entries; reviewing transactions around the end of the reporting period; and the performance of analytical procedures to identify unexpected movements in account balances which may be indicative of fraud.

No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report
This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Matthew Wright (Senior Statutory Auditor)
For and on behalf of Sayers Butterworth LLP, Statutory Auditor
3rd Floor, 12 Gough Square,
London, EC4A 3DW
18 May 2022

TOWN AND COUNTRY PLANNING ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021	Total funds 2021	Total funds 2020 £
Income from:					
Donations and legacies		329	-	329	25,954
Coronavirus job retention scheme grant		10,302	-	10,302	14,406
Charitable activities	2	822,136	181,907	1,004,043	927,740
Other trading activities:					
Room hire		2,275	-	2,275	1,471
Investments:					
Bank interest received		631	-	631	1,555
Total		835,673	181,907	1,017,580	971,126
Expenditure on:					
Raising funds:					
Public relations and media costs		2,637	-	2,637	3,063
Charitable activities	3	814,013	181,907	995,920	1,005,708
Total		816,650	181,907	998,557	1,008,771
Net income and net movement in funds	5	19,023	-	19,023	(37,645)
Reconciliation of funds:					
Total funds brought forward		462,052	-	462,052	499,697
Total funds carried forward		481,075	-	481,075	462,052

TOWN AND COUNTRY PLANNING ASSOCIATION

BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	£	2021 £	£	2020 £
Fixed assets:					
Tangible assets	7		24,653		14,065
Current assets:					
Debtors	8	235,061		228,132	
Cash at bank and in hand		616,483		625,355	
		851,544		853,487	
Liabilities:					
Creditors falling due within one year	9	(395,122)		(405,500)	
Net current assets			456,422		447,987
Total net assets			481,075		462,052
The funds of the charity:					
Unrestricted funds	10		481,075		462,052
			481,075		462,052

The financial statements are prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees on 18 May 2022 and signed on its behalf by

.....
Mary Parsons
Chair

.....
Lee Shostak
Treasurer

Company number: 146309
Charity Number 214348

TOWN AND COUNTRY PLANNING ASSOCIATION

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2021

	2021 £	2020 £
Cash flows from operating activities:		
Net cash (used in) / provided by operating activities	8,844	39,073
Cash flows from investing activities:		
Bank Interest received	631	1,555
Purchase of tangible fixed assets	(18,347)	(575)
Net cash provided by / (used in) investing activities	(17,716)	980
Change in cash and cash equivalents in the period	(8,872)	40,053
Cash and cash equivalents at the beginning of the period	625,355	585,302
Cash and cash equivalents at the end of the period	616,483	625,355

Reconciliation of net income to net cash flow from operating activities

Net income for the reporting period *As per the statement of financial activities*	19,023	(37,645)
Depreciation charge	7,759	2,993
Interest received	(631)	(1,555)
Decrease / (increase) in debtors	(6,929)	43,576
(Decrease) / Increase in creditors	(10,378)	31,704
Net cash (used in) / provided by operating activities	8,844	39,073

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Town and Country Planning Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

There are no material uncertainties about the charity's ability to continue, and so the going concern basis of accounting has been adopted.

b) Income

Income from donations and grants (including government grants) is recognised when the charity has; entitlement to the funds, any performance conditions attached to the funds have been met, it is probable that the income will be received and the amount can be measured reliably.

Income received in advance of the charity meeting the above criteria is deferred.

Membership income is recognised in accordance with the membership term. Where membership periods span the balance sheet date, income is deferred on a straight line basis.

Conference income is recognised when the conference takes place.

Income from journals is recognised in accordance with the subscription term. Where subscription terms span the balance sheet date, income is deferred on a straight line basis. Income from publications is recognised on the date the publication is dispatched.

Income from projects and consultancy is recognised when the charity's obligations have been performed, or in accordance with agreed milestones.

Income from legacies is recognised when there has been a grant of probate, the executors have established that there are sufficient assets in the estate to pay the legacy, and any conditions attached to the legacy are within the charity's control or have been met.

c) Expenditure

Expenditure is recognised when there is a legal or constructive obligation to transfer resources to a third party, settlement is probable and the amount can be measured reliably.

Expenditure is classified under the following activity headings:

- Expenditure on raising funds - media and marketing costs.

- Expenditure on charitable activities - the costs of projects, conferences and publications, including attributable support costs.

1 **Accounting policies (*continued*)**

d) Allocation of support costs

Support costs are the costs of those functions that assist the work of the charity but do not directly relate to charitable activities, for example office overheads, finance and professional costs. These costs have been allocated on the basis of the direct staff costs attributable to each activity.

e) Tangible fixed assets

Fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives on the following basis:

- Leasehold property and improvements - straight line over the remaining lease term
- Fixtures, fittings and equipment - 25% straight line
- Website - 33% straight line

Useful economic lives of tangible assets:
The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on future developments, economic utilisation and the physical condition of the assets.

f) 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 that obligation can be measured reliably. Creditors are recognised at their settlement amount after allowing for any trade discounts due.

g) Financial instruments

The charity 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. Any losses from impairment are recognised in the statement of financial activities.

h) Operating leases

Rentals payable under operating leases are recognised in the statement of financial activities on a straight line basis over the lease term.

i) Foreign currency

Transactions denominated in foreign currencies are translated at the exchange rate ruling at the date of the transaction. Foreign currency monetary items are translated at the exchange rate ruling at the balance sheet date. Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of financial activities.

j) Cash at bank and in hand

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

1 **Accounting policies (*continued*)**

k) Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

l) Pensions

The Town and Country Planning Association operates a defined contribution scheme for the benefit of its employees. The assets of the scheme are held separately from those of the Town and Country Planning Association in an independently administered fund. The pension cost in the financial statements represents the contributions payable by the charity during the year.

m) Status

The Town and Country Planning Association is a charitable company limited by guarantee incorporated in England & Wales. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the Trustees' Report.

n) Judgements in applying accounting policies/key sources of estimation uncertainty

Estimates and judgements are frequently assessed and based on historical experience as well as other factors, including assumptions of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions

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

2 **Income from charitable activities**

	2021	2021	2021	2020
	£	£	£	£
	Unrestricted	Restricted	Total	
Membership	101,371	-	101,371	110,388
Conferences	138,206	-	138,206	150,301
Journals and publications	38,004	-	38,004	35,422
Projects and consultancy	544,555	181,907	726,462	631,629
	822,136	181,907	1,004,043	927,740

3 Expenditure on charitable activities

	2021 Staff £	2021 Direct £	2021 Support £	2021 Total £	2020 Total £
Membership	74,456	-	18,881	93,337	102,860
Conferences	129,962	24,091	32,957	187,010	204,529
Journals and publications	73,087	25,784	18,534	117,405	105,220
Projects and consultancy	415,999	76,677	105,492	598,168	593,099
	693,504	126,552	175,864	995,920	1,005,708

4 Support and Governance costs

	2021 £	2020 £
Support costs		
Staff costs	30,950	45,523
Travel and subsistence	22	394
Premises costs	48,637	57,805
Printing, post and stationery	6,032	5,718
Telephone	3,610	4,338
Computer costs	21,043	19,389
Sundry expenses	2,732	(1,833)
Subscriptions	3,605	3,276
Training, courses & seminars	(100)	160
Bank charges	2,381	2,150
Depreciation	7,759	2,993
Total Support costs	126,671	139,913
Governance costs		
Accountancy fees	41,080	40,265
Audit fees	8,100	7,400
Trustees' and officers' expenses	13	1,165
Total Governance costs	49,193	48,830
Total Support and Governance costs	175,864	188,743

5 Net income

	2021 £	2020 £
This is stated after charging:		
Operating lease rentals	4,300	4,350
Depreciation	7,759	2,993
Auditors' remuneration	8,100	7,400

6 Staff costs

	2021	2020
	£	£
Wages and salaries	636,480	638,386
Social security costs	63,931	64,875
Pensions	23,998	25,030
Other costs	45	382
	724,454	728,673
Direct costs	693,504	683,150
Support costs	30,950	45,523
	724,454	728,673

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the company in an independently administered fund. The total pension contributions payable for the year were £23,998 (2020: £25,030)

The average monthly number of full-time equivalent employees, including casual and part-time staff, during the year was as follows:

	2021	2020
	£	£
Management and support	4	4
Journal editing	1	1
Projects and policies	10	10
	15	15

The number of employees whose emoluments exceeded £60,000 was as follows:

	2021	2020
	£	£
£60,000 - £70,000	3	1
£70,000 - £80,000	-	1
£80,000 - £90,000	-	-
£90,000 - £100,000	1	1

The charity trustees were not paid and neither did they receive any benefits from employment with the charity or a related entity. No (2020: two) trustees received any reimbursed expenses in relation to travelling, accommodation and overnight subsistence (2020: £1,165). It is also noted that the TCPA hold a Trustee indemnity insurance policy (£1,206).

The key management personnel of the charity is the Chief Executive. The total employment benefits received by key management personnel were £96,244 (2020: £94,818).

7 Tangible fixed assets

	Leasehold Property	Furniture & equipment	Total
	£	£	£
Cost			
At 1 January 2021	29,906	25,003	54,909
Additions	-	18,347	18,347
At 31 December 2021	29,906	43,350	73,256
Depreciation			
At 1 January 2021	18,070	22,774	40,844
Charge for the year	408	7,351	7,759
At 31 December 2021	18,478	30,125	48,603
Net book value			
At 31 December 2021	11,428	13,225	24,653
At 31 December 2020	11,836	2,229	14,065

8 Debtors

	2021	2020
	£	£
Trade debtors	138,729	197,341
Prepayments and accrued income	87,291	27,791
Deferred expenditure	9,041	3,000
	235,061	228,132

9 Creditors falling due within one year

	2021	2020
	£	£
Trade creditors	34,048	14,226
Social security and other taxes	50,663	76,929
Other creditors	3,380	3,350
Accruals	13,613	30,986
Deferred income	293,418	280,009
	395,122	405,500

9 Creditors falling due within one year (continued)

Deferred income

	2021	2020
	£	£
Income deferred from the previous year	280,009	251,831
Released to the statement of financial activities	(280,009)	(251,831)
Arising during the current year:		
Journal subscriptions	21,430	17,878
Membership subscriptions	59,550	57,485
Conferences	1,000	5,504
Projects	211,438	199,142
	293,418	280,009

Income has been deferred in accordance with the accounting policy stated in note 1b.

10 Analysis of charitable funds 2021

	At 1 Jan	Income	Expenditure	Transfers	At 31 Dec
	£	£	£	£	£
Unrestricted funds					
General fund	11,949	835,673	(798,409)	(18,241)	30,972
Designated funds:					
Contingency fund	290,000	-	-	-	290,000
The TCPA Legacy Reserve Fund	87,070	-	-	-	87,070
Redecoration & Maintenance Fund	73,033	-	(18,241)	18,241	73,033
Unrestricted funds	462,052	835,673	(816,650)	-	481,075
Restricted funds					
Projects and conferences	-	181,907	(181,907)	-	-
	-	181,907	(181,907)	-	-
Total funds	462,052	1,017,580	(998,557)	-	481,075

Analysis of charitable funds (continued)

Analysis of charitable funds 2020

	At 1 Jan	Income	Expenditure	Transfers	At 31 Dec
	£	£	£	£	£
Unrestricted funds					
General fund	49,594	803,431	(815,076)	(26,000)	11,949
Designated funds:					
Contingency fund	290,000	-	-	-	290,000
The TCPA Legacy Reserve Fund	87,070	-	-	-	87,070
Redecoration & Maintenance Fund	73,033	-	(26,000)	26,000	73,033
Unrestricted funds	499,697	803,431	(841,076)	-	462,052
Restricted funds					
Projects and conferences	-	167,695	(167,695)	-	-
	-	167,695	(167,695)	-	-
Total funds	499,697	971,126	(1,008,771)	-	462,052

The Contingency Fund has been established with a view to building up a reserve of three months' operating costs of the charity in the short term, and increasing this to six months' operating costs by 2027

The TCPA Legacy Reserve Fund has been set up to invest legacies and other monies as agreed by the Board of Trustees. The Articles of Association provide that no capital should be withdrawn from this fund unless approved by 75% of the votes at a General Meeting. Income arising from these investments is used for the general purposes of the charity.

Redecoration and Maintenance Fund - TCPA's leasehold property in London requires internal and external redecoration and maintenance on a cyclical basis, so that large costs accrue at intervals of four or five years. Due to the global pandemic, the scheduled repairs were pushed back from 2021 to 2022. The Fund is maintained to provide for expenditure of this nature, with transfers from the General Fund to help retain reserves sufficient to meet the expected future costs.

Projects and conferences (restricted fund) - These funds include grants received from The Nationwide Foundation, Community Voice in Planning, Big Lottery Fund Grant and Trust for London (£68,643) to support activity in specific areas

11 Analysis of net assets between funds 2021

	General	Designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	24,653	-	-	24,653
Cash at bank and in hand	102,130	450,103	64,250	616,483
Other net current assets/(liabilities)	(95,811)	-	(64,250)	(160,061)
	30,972	450,103	-	481,075

Analysis of net assets between funds (continued)

Analysis of net assets between funds 2020

	General	Designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	14,065	-	-	14,065
Cash at bank and in hand	105,638	450,103	69,614	625,355
Other net current assets/(liabilities)	(107,754)	-	(69,614)	(177,368)
	11,949	450,103	-	462,052

12 Operating lease commitments

The charity has future minimum lease payments under non-cancellable operating leases for the following periods:

	2021	2020
	£	£
Land and buildings		
Not later than one year	4,300	4,300
Later than one year and not later than five years	17,200	17,200
Later than five years	126,400	130,700
	147,900	152,200

13 Related party transactions

During the year, sponsorship, membership and conference attendance income totalling £44,710 was received from businesses connected with the Trustees. Of this amount, £5,400 was still outstanding at year end.

14 Ultimate Controlling Party

The Company is controlled by the Trustees, with no ultimate controlling party.

TOWN AND COUNTRY PLANNING ASSOCIATION

England & Wales - Charity number 214348

Accounts



tcpa

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

TOWN AND COUNTRY PLANNING ASSOCIATION

A Company Limited by Guarantee; Company Number 146309; Charity Number 214348

The Trustees/Directors present their report and the audited financial statements of the Town and Country Planning Association for the year ended 31 December 2020. This Directors' Report, prepared in accordance with section 417 of the Companies Act 2006, is also the Trustees' Report required by Part 8 of the Charities Act 2011.

Contents

Page numbers	
1	**Details of the Charity, its Trustees and Advisors**
From page 2	**Directors' report** including:
2	1. Objectives, Activities and Achievements
9	2. Governance, structure and membership
12	3. Financial Review of the 2020 accounts
From page 15	**Report of the Independent Auditors to the members of the TCPA**
18	Statement of Financial Activities
19	Balance Sheet
20	Statement of Cash flows
21-29	**Notes to the Financial Statements**

TOWN AND COUNTRY PLANNING ASSOCIATION – Annual report: year ended 31 December 2020

DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISORS

The name of the charity is the **Town and Country Planning Association**, but it is well known simply as the TCPA.

Registered charity number 214348, registered in England and Wales
Company limited by guarantee number 146309, incorporated in England and Wales
Registered office 17 Carlton House Terrace, London SW1Y 5AS

The Association was founded in 1899. As a limited company, the Association is governed by its Memorandum and Articles of Association, originally dating from 3 March 1917, but amended on many occasions subsequently.

President: Nick Raynsford

Trustees:

Samer Bagaeen (stood down in July 2020)
Stephanie Bamford
Sandra Fryer
Aranvir Gawera
Nick Gallent (from July 2020)
Peter Geraghty
Simon Leask
Gilian Macinnes
Mary Parsons (chair)
Andrew Pritchard (vice chair)
Catriona Riddell (vice chair)
Anna Rose
Lee Shostak
Robin Smith

Chief Executive and *Company Secretary*: Fiona Howie

Accountants: Lindeyer Francis Ferguson Ltd
198 High Street
Tonbridge
Kent TN9 1BE

Auditors: Sayers Butterworth LLP
3rd Floor, 12 Gough Square
London EC4A 3DW

Solicitors: Russell Cooke Solicitors
2 Putney Hill
London SW15 6AB

Bankers: CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Website address: www.tcpa.org.uk

In addition, significant contracts for ongoing services were retained with Rap Spiderweb Ltd (printing) and Cencom Solutions Limited (information technology support).

TOWN AND COUNTRY PLANNING ASSOCIATION – Annual report: year ended 31 December 2020

DIRECTORS' REPORT

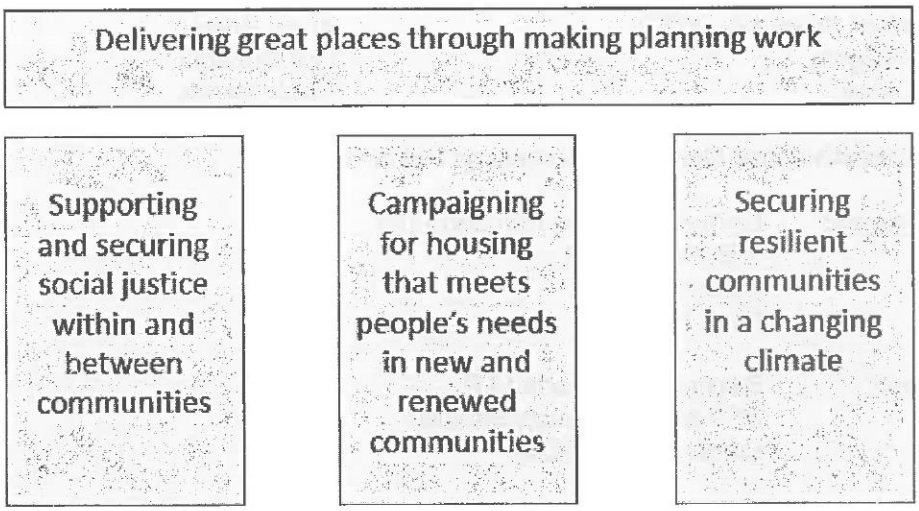
1. Objectives

1.1 Objectives

The TCPA challenges, inspires and supports people to create healthy, sustainable and resilient places that are fair for everyone. The Association's charitable purpose is educational, which continues to be fulfilled through its programme of policy and project work and events, as well as the publication of its journal, *Town & Country Planning* and through other forms of communication. It is the only independent organisation for planning and housing covering the UK, and the longest established planning body in the world. The TCPA's key objectives are to:

1. secure a **decent home for everyone**, in a good, human-scale environment combining the best features of town and country;
2. empower people and **communities** to influence decisions that affect them; and
3. improve the planning system in accordance with the principles of **sustainable development**.

Beneath those strategic objectives we have four broad operational priorities, which are:



1.2 Public benefit

The Trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard for **public benefit** guidance published by the Charity Commission. The objects and priorities set out above work for the benefit of the entire population of the United Kingdom and, through the TCPA's work with international partners, for communities overseas. This is because the Association's work, as highlighted in section 1.3 of this report, focuses on shaping the future of places to make them more socially just, healthier and more environmentally sustainable. When the work is successful, therefore, it reaches far beyond our members and provides long term benefits for entire communities. In light of the emphasis on tackling social justice the impact of much of the Association's work seeks to benefit those with the least.

The TCPA's charitable objects relate to education and this is met through a number of ways, including running a wide range of events focused on informing and educating attendees about how to create healthy, sustainable and resilient places that are fair for everyone. Many of these events are free to attend but where fees are charged events are marketed to the public at a significantly lower cost than comparable events offered by the 'for-profit' sector. Members of the TCPA receive discounted places at events, and membership of the TCPA is available at a very low cost to all who have sympathy with the TCPA's objectives.

DIRECTORS' REPORT

The journal, *Town and Country Planning*, also relates to our educational objects. The journal is included as part of the membership offer, but current editions are also available at modest cost to non-members. In 2020, an online archive of the journal was also launched, which made editions from 1904 to 2005 widely and freely available. As of December 2020, the archive website had visits from 956 users, amounting to 7,885 total page views across 1,475 separate sessions. This was significant resource was made possible by funding from the Lady Margaret Paterson Osborn Trust (LMPOT) and it will continue to be promoted in 2021.

1.3 Activities and Achievements

Due to the coronavirus pandemic all staff shifted to working from home from mid-March and this was the case for much of the remainder of 2020. It also meant that staff had to work to re-programme and plan projects and events and discuss and agree changes to planned projects with funders.

1.3.1 Organisational priority – Delivering great places through making planning work

In January we published an update report, ***The Raynsford Review of Planning 'One year on: 21st century slums?'***, with a launch event hosted by U+I. The report was supported by CPRE: the countryside charity and David Lock Associates and took stock of how English planning had evolved since the publication of the main Raynsford Review report in November 2018. It also reiterated the need for urgent, practical action to fundamentally reform the planning system to deliver homes and places that improved outcomes for people.

The Association's major campaign for a Healthy Homes Act, which was launched in spring 2019, is part of the work to take forward the findings and recommendations of the Raynsford Review, and this is set out in section 1.3.2 below.

In August the Westminster Government published ***White Paper: planning for the future***, which set out, according to the Prime Minister's foreword, a "radical reform unlike anything we have seen since the Second World War". The Raynsford Review of Planning had been clear about the need for urgent, fundamental reform of the planning system but the reforms set out in the White Paper raised a range of concerns for the Association, in particular relating to the purpose of planning and the need for that to be focused on delivering high quality places where people can thrive, rather than solely focusing on housing numbers, the potential reduction of democratic input into the system and the lack of proposals that would enable planning to help tackle climate change.

Much work was, therefore, undertaken to respond to the consultation including a number of meetings with Ministers, speaking at national events, and having a wide range of detailed discussions with civil servants, stakeholders and partners. In addition to a formal response setting out overarching comments and detailed responses to the majority of the consultation questions, the Association also published:

- A community guide to responding to the Planning White Paper, which was promoted via social media and other concerned organisations;
- *Common Ground: a shared vision for planning reform*, which offered a holistic vision, focused on six priorities for a practical and measured reform of our existing system; and
- *Why the Planning System needs to be at the heart of delivering the UK's Climate Change targets*, which was a detailed response in partnership with the Centre for Sustainable Energy.

This campaigning work was supported by the Nationwide Foundation, the Network for Social Change and David Lock Associates.

DIRECTORS' REPORT

The **annual conference**, which was supported by Anthony Collins Solicitors and the Lady Margaret Paterson Osborn Trust, was held in November and focused on 'Securing a brighter future for England's neighbourhoods, towns and cities'. This reflected on elements of the Government's planning reform agenda, with the Minister for Housing delivering the keynote speech and the Shadow Secretary of State for Housing responding. It was however also an opportunity for the Association to highlight to the over 100 delegates the importance of long term stewardship if the government's aspirations around improving the quality and beauty of new homes and places.

1.3.2 Organisational priority – Supporting and securing social justice within and between communities

Healthy Homes Act

During 2020 the TCPA continued its campaign for a **Healthy Homes Act; new legislation that would tackle the poor-quality homes** being delivered through both permitted development rights and the planning system. A huge amount of work was undertaken during the year to raise awareness of and build support for the proposed new legislation and what it is trying to achieve. This has included securing Lord Crisp, a cross bench Member of the House of Lords and a former Chief Executive of the NHS and Permanent Secretary at the Department of Health, as a champion for the proposed Bill, gaining support from well over 20 other organisations, and working with the Healthy Homes and Buildings All Party Parliamentary Group to hold a number of virtual events.

While this work will continue during 2021 thanks to funding from the Nationwide Foundation, the Government has already made one and committed to a second critically important changes to secondary legislation relating to permitted development rights. One relating to homes having access to natural light and the other in relation to new homes adhering to minimum space standards. While the proposed Healthy Homes legislation would be much more wide-ranging and the campaign to secure it will continue, **these changes to regulations will prevent the worst examples of homes that are undermining people's health and wellbeing from being developed in the future.**

Reuniting planning and health

A substantial part of our work to **support the creation of healthier, active communities** is funded by Sport England, as part of them supporting 80% of the cost of a dedicated project officer. The funding, which is secured for three years and began in autumn 2019, includes work to support local authorities to plan healthier places and ensure local plans are developed with the aim of tackling health inequalities. The project funding also supported the running of a webinar on **delivering 20-minute neighbourhoods**, which explored the learnings and experiences from Australia and New Zealand. This webinar, as well as other research, will inform a guide about how this concept can support local authorities to create healthier, active communities, which will be published in spring 2021.

In partnership with the University of West of England and funded by Public Health England, the Association also developed ***Getting Research Into Practice: a resource for local authorities on planning healthier places 2021***. The final report, which was published by Public Health England in January 2021, is supplemented by a set of evidence-informed national resources to assist local areas to develop local spatial planning policies and practices that can improve the health and wellbeing of their communities.

DIRECTORS' REPORT

The TCPA also continued its partnership with the Association for Public Service Excellence (APSE), publishing ***At a crossroads, foundations for healthy communities***. This was the sixth in a series of research collaborations between the two organisations. The latest report continued to track the changing landscape of housing and planning policy, and the implications of the changes for local authorities; but it also called on the Government to put public health at the heart of housing delivery and empower local decision-makers to create healthy and high-quality places. The report condemned a decade of deregulatory planning reform, which it argued had failed to acknowledge the crucial role local authorities play in designing healthy places and driving up the standard of new housing.

Empowering communities

In spring 2020 the Association was pleased to learn that a substantial funding application to Trust for London had been successful. The project began in June and will run for three years. It draws on the inclusive planning project, which came to an end in 2019, and focuses on **supporting communities to get involved in shaping the future of their local area through rebuilding Planning Aid for London** (PAL). In its first year the project is already making good progress, with the advice line processing over 44 requests for support, and since September ongoing long-term support has been offered to a network of community groups engaged in the Examination in Public of the new Local Plan in Southwark. PAL now has 30 active volunteers delivering casework and supporting the development of leaflets and guidance.

Funding from Sport England, and working in partnership with Grosvenor Britain & Ireland and ZCD Architects, also enabled the development and launch of an online **toolkit to involve young people in the making and managing of their neighbourhoods**. 'Voice, Opportunity, Power' was launched in mid-October, providing free resources to enable councils and developers to engage this often-unrepresented group of people in discussions about the future of their area.

1.3.3 Organisational priority – Campaigning for housing that meets people's needs in new and renewed communities

Many of the projects under this priority relate to our work to bring **Garden Cities and New Towns** to the forefront of the debate about solutions to the UK housing crisis and how we can shift to a more sustainable way of living. The majority of this is kindly supported by the Lady Margaret Paterson Osborn Trust (LMPOT), including their support of a staff post, the Osborn Fellow.

New Garden Cities - campaigning and delivery support

During 2020 the TCPA continued to lead the debate on new Garden Cities and on a modernised New Towns Act as one of the solutions to tackling the nation's housing crisis. This included continued engagement with the Ministry of Housing, Communities and Local Government (MHCLG) on Development Corporations. The Association continues to act informally as a 'critical friend' to Homes England on the Garden City Principles and the Government's Garden Communities programme.

The TCPA also continued to support Councils and their delivery partners who are working on new communities' policy and projects. This included through the publication of a **new Garden Cities Guide for Councils**. *The Garden City Opportunity – A Guide for Councils* provides a high-level introduction to the specific challenges and opportunities of new communities and the Garden City Principles. A series of five regional seminars were held in February 2020 based on the new guide. The events reached a total of 246 attendees, including 25 Councillors, 162 Council officers and representatives from 67 different Local Authorities.

DIRECTORS' REPORT

Three new **practical guides to delivering 21st Century Garden City principles** were also written and launched during the year. One entitled *Masterplanning for net-zero energy*, another on *Modern Methods of Construction* and one on *Sustainable Transport*. The seminar and webinars held to help launch these guides were attended by around 225 people from a range of backgrounds.

The members of the **TCPA New Communities Group** (NCG) are local authorities and development corporations that are planning and delivering exemplary large-scale new communities, from Garden City-inspired new towns and villages to urban regeneration and extension schemes. The Group was established in 2009 and now has 27 members who together provide innovative local leadership for plans delivering over 280,500 new homes. Both MHCLG and Homes England work closely with the NCG to align support and learning for members. The NCG helps to provide political support and encourages a sharing of knowledge and best practice through seminars, workshops, study visits, parliamentary meetings, and newsletters.

In 2020 the TCPA ran a range of seminars and webinars for the NCG; topics included modern methods of construction, long term stewardship, sustainable transport, climate change and design, as well as a Leader's meeting with the Housing Minister Christopher Pincher MP. Disappointingly, it was not possible to hold the usual site visits due to the pandemic.

Celebrating the legacy and supporting the growth and renewal of UK New Towns

In 2020 the TCPA continued to lead the debate on the future growth and renewal of the UK's 32 New Towns. This included through continuing to develop the New Towns Network of local authorities. During the year the Association engaged with New Town authorities across the UK to share their experience. Virtual events focused on specific regions and enabled the profile of those new towns to be raised in a local context and for the Association to share lessons from research.

The TCPA continues to provide the secretariat for the **New Towns All-Party Parliamentary Group**. While the activities of the group itself were limited in 2020, the group was reinstated following the General Election in late 2019 and the TCPA continued to maintain the APPG's profile through its Twitter account and through links with the TCPA's New Towns Network.

In March 2020 the TCPA staff-authored book ***New Towns – The Rise, Fall & Rebirth*** was published by RIBA Publishing. Due to the pandemic it was not possible to hold a launch event but the book continues to be promoted online.

To celebrate the legacy of the New Towns the Association also held its **annual FJO lecture**. The lecture was held in October and was delivered by former Chief Planner Steve Quartermain CBE. Due to the pandemic the lecture was pre-recorded with a very small, socially distanced audience. This was made possible thanks to support filming and editing the lecture by the communications consultancy, Social. The lecture was then broadcast at an online event the following week, followed by a live Q&A with Steve. The event was attended by over 180 people and led to coverage in the trade press. There was also significant social media activity for the event, particularly on Twitter.

1.3.4 Organisational priority - Securing resilient communities in a changing climate

Green infrastructure

2020 was also the third and final year of the ***Green Cities* project**, which the Association delivers in the UK on behalf of the Horticultural Trades Association. The pan European project is funded by the European Commission Consumers Health, Agriculture and Food Executive Agency and aims to raise awareness of the importance of greening urban areas to increase prosperity and wellbeing.

DIRECTORS' REPORT

During 2020 the main focus of the project was running six webinars that sought to introduce people to green infrastructure and the multiple benefits it provides. Topics for the events included 'green spaces for people and wellbeing', practical tools and insights for making places greener, and the outlook for green infrastructure in Great Britain post-BREXIT. Over 1,800 delegates attended over the six events. The project also enabled the publication of four sponsored articles in the New Statesman magazine and working with the Trees and Design Action Group to develop a publication called *So you want to plant more trees?*

The TCPA continues to be the lead partner in ***Planning for Environment and Resource eFficiency in European Cities and Towns (PERFECT)***, a five-year €2 million INTERREG Europe-funded project on maximising the potential of green infrastructure for health, climate change adaptation and economic benefits at a regional and local level which started in January 2017 and runs until December 2021. The project involves eight partners from seven different countries, with the aim of influencing investment strategies to prioritise green infrastructure.

In 2020 the project entered a new phase, which focused on working to implement the action plan developed in 2019. The two-year action plan sets out how we will campaign for changes to UK policy to increase investment in green infrastructure during 2020 and 2021. Much of this was delivered through our work to embed green infrastructure in relevant policy levers. This included our work as the host of the **Green Infrastructure Partnership** and work to influence the development of Natural England's Green Infrastructure Standards Framework and the Environment Bill.

Preparing the UK for climate change

During 2020 the TCPA worked in collaboration with Flood Re to implement **a programme of work focused on preparing the UK for the impacts of climate change**. To inform activities a survey of local authorities in the UK was undertaken to understand the degree to which they are incorporating the future impacts of climate change into their planning processes, and to better understand the state of play across the UK with regard to adaptation to climate change.

The responses from 65 local authorities highlighted that:

- Only 12% of respondents said they strongly agree that their local authority has the skills and expertise to take account of flood risk and the impacts of climate change on flood risk.
- Only 34% of local authorities consider adapting to climate change as a priority material consideration when deciding whether to grant planning permission.
- In order to better incorporate the impacts of climate change in planning decisions, 77% of local authorities said they needed more information regarding the expected impacts of climate change in the local area and 83% of local authorities said they needed knowledge of how to incorporate climate projections into planning decisions.

To address the gaps in knowledge identified, the TCPA and Flood Re organised a webinar aimed at providing an overview of how local authorities can plan for the impacts of climate change and to demonstrate how important it is to embed effective policies on climate change adaptation at the local level. Nearly 170 delegates attended and following the event 97% of attendees stated that they found the webinar helpful with regard to increasing their understanding of, and confidence in, planning for the impacts of climate change. Three further workshops were also held, each focused on a specific geographical typology to provide more detailed, specialist guidance and advice. Feedback showed that 100% of respondents found these workshops helpful.

DIRECTORS' REPORT

1.3.5 Furthering our reach and voice

While the pandemic presented many challenges for the Association during 2020, the shift to virtual events did further the reach and audience for many of them, including enabling an international audience. In some cases, holding the events virtually doubled or tripled the number of people attending them compared to those that have been have held face to face in the past.

Across the almost 40 workshops, webinars, conferences and lectures held throughout the year, over 4,300 people engaged with them.

A benefit of membership of the TCPA is **our journal, *Town & Country Planning***. During 2020 we reduced the number of editions that were produced from 11 to seven. Highlights of 2020 included special editions or sections on the Healthy New Towns programme, celebrating the centenary of Welwyn Garden City and the Planning White Paper.

Throughout the year the Journal featured stimulating contributions from writers drawn from across the public, private, academic and voluntary sectors. The TCPA is grateful to all those who contributed to the Journal during the year, and especially to its strong line-up of regular columnists.

As a campaigning charity the Association also seeks to raise the profile of its campaigns through **traditional and social media**. During 2020 the TCPA featured in 612 items in the press, which was substantially up on our 2019 coverage of 378 items. Just under a third of the 2020 coverage, 181 items, was coverage of our concerns relating to the Planning White Paper which ran in various local media. The Association's media reach during 2020 is estimated to be 20.52million (more than double that reported for 2019) and the total number of unique media sources it was featured in was 354. This included featuring in the national press such as the Telegraph, the Guardian, the Times, Channel 4 and BBC Radio 4.

The TCPA's audience on social media continued to grow this year, including on Twitter where followers increased from 11,200 to over 13,200, an increase of 15%. The subscribers to the monthly e-bulletin also increased from 3,287 to 3,832, a 14% increase.

1.3.6 Plans for 2021

During 2020 the staff and Trustees worked to develop a new strategic plan for the organisation. Once launched in January 2021, it will set the strategic direction for the organisation from January 2021 through to December 2025.

The strategy highlights that our priorities draw on our heritage. The TCPA was founded by the originators of the Garden City movement, who sought to transform the way places are created for the common good. This approach enabled the practical achievement of beautifully designed and sustainable places for everyone, by reinvesting the wealth generated by development for the benefit of the whole community. Achieving social justice was, and remains, the driving ambition of the Garden City movement. The Garden City Principles are the practical articulation of this philosophy of place.

Informed by the Garden City Principles, **the TCPA's strategic priorities are** to:

- Work to secure a good home for everyone in inclusive, resilient and prosperous communities, which support people to live healthier lives;
- Empower people to have real influence over decisions about their environments and to secure social justice within and between communities; and
- Support new and transform existing places to be adaptable to current and future challenges including the climate crisis.

DIRECTORS' REPORT

The TCPA's Business Plan for 2021 was discussed by the Trustees in November 2020 alongside the final draft of the new strategy. The Business Plan describes the objectives of the Association, the context in which it is operating and sets out the work priorities for 2021 which will help us to work towards achieving our five-year strategic priorities.

Some of the work identified for 2021 is projects and programmes that continue from 2020. The Association will also actively seek new funding and projects, with an emphasis on aiming to secure more multi-year, substantial projects.

In addition to our outward facing strategic priorities our new strategy also identifies a number of internal priorities so that that TCPA is able to achieve its desired impact. The Business Plan also reflects these, including work to grow and diversify our membership and improve our ability to demonstrate the impact of our work.

2. Governance, Structure and Membership

Trustees

The Board of Trustees has overall responsibility for ensuring that the management, policies and strategies are in place to achieve the objectives of the Association. This involves formal approval of key financial decisions such as the annual budget and business plan. The Board has delegated certain functions to the Chief Executive, including personnel management and the day-to-day running of the Association.

The Board has six bi-monthly meetings during the year to carry out its responsibilities and take note of advice from the non-executive Policy Council. The Board also has an annual awayday or strategy meeting where Trustees discuss and agree key strategic priorities, which inform the business plan for the year ahead. During 2020, four of the six meetings and the strategy discussions were held virtually due to the impact of the coronavirus. This is in line with paragraph 58 of our Memorandum and Articles of Association, which states:

> *Meetings may be held in person, by telephone, or by suitable electronic means agreed by the Board in which all participants may communicate with all other participants.*

The Board of Trustees elects the Chair and any Vice Chairs of the Association from amongst the Board.

There can be up to fifteen trustees, who are also the director**s'** of the company. Twelve trustees are elected by members of the Association at the AGM to serve for a period of three years. In the event of a contested election, a secret ballot is held. Three trustees (including the Honorary Treasurer) are appointed by the Board for periods of usually up to three years.

TOWN AND COUNTRY PLANNING ASSOCIATION – Annual report: year ended 31 December 2020

DIRECTORS' REPORT

President and Vice Presidents

President: The Rt Hon Nick Raynsford

***Vice Presidents*:**

Gideon Amos OBE
Michael Ash CBE
Graeme Bell OBE
Lord Richard Best
John Blake
Rt Hon David Blunkett
Sir Kenneth Collins
Rt Hon. the Lord Deben
John Deegan
Tony Fyson MBE
Nicky Gavron
Vincent Goodstadt
Professor Sir Malcolm Grant CBE
Ray Green
Baroness Sally Hamwee
Kate Henderson
Peter Hetherington
Rt Hon Keith Hill
Rt Rev James Jones
Jiggy Lloyd
David Lock CBE
Mary Riley
Professor Peter Roberts OBE
Diane Smith
Pam Warhurst CBE
John Zetter

The office of Vice President is honorary, while the office of President entails duties including chairing the Annual General Meeting. These officers are elected each year at the Annual General Meeting.

Policy Council

Stephen Ashworth
Clare Buddle (from July 2020)
Trevor Cherrett
Chris Cousins (stood down July 2020)
Barry Davies (stood down July 2020)
Peter Ellis
David Farnsworth
Catherine Hammond
Jeni Jackson (from July 2020)
Simeon Jackson (from July 2020)
Chris Jones
Danny Kaye
Garry King (stood down July 2020)
Ian Manders
Rob Murfin (from July 2020)
Peter Richmond (from July 2020)
Gwyn Roberts (from July 2020)
Karl Roberts
Alice Sewell (from July 2020)
Jake Shepherd (from July 2020)
Hollie Stacey (stood down July 2020)
Penelope Tollitt
Frances Toomey
Elisabeth Williams (from July 2020)

The Policy Council is an advisory body to the Board. Council members are directly elected by the membership (all Trustees and the President are ex-officio members of the Policy Council).

TOWN AND COUNTRY PLANNING ASSOCIATION – Annual report: year ended 31 December 2020

DIRECTORS' REPORT

Staffing and management

Day-to-day operational management of the TCPA is delegated to the Chief Executive who reports regularly to the chair and to the other trustees. The Chief Executive and staff team work to deliver the priorities set in the annual business plan, which in turn delivers the organisations strategic objectives. Trustees review performance bi-monthly, against the annual budget and the business plan.

Chief Executive:	Fiona Howie
Director of Policy	Hugh Ellis
Director of Healthier Place-making and Operations	Julia Thrift
Director of Communities and Project Delivery (FJ Osborn Fellow)	Katy Lock
European Projects Advisor	Diane Smith (retired February 2020)
Editor-in-Chief	Nick Matthews
Projects and Policy Manager	Jessica Fieth
Projects and Policy Manager	Alex House
Projects and Policy Manager	Daniel Smith (as of January 2020)
Projects and Policy Manager	Koen Rutten (as of June 2020, formerly a project assistant)
Communications Officer	Jack Mulligan (left January 2020)
Communications Officer	Isaac LeQuesne (as of February 2020)
Finance and Membership Officer	David White
Events and Premises Officer	Michael McLean
Policy Officer – Healthier Places	Tim Emery (as of January 2020)
PA to Chief Executive	Sneha Pednekar (left March 2020)
Projects Assistant	Covadonga Cervilla Bordiu
Projects Assistant	Catriona MacRae (left February 2020)
Projects Assistant	Jack Dangerfield (as of April 2020)

As noted in section 1c, due to the coronavirus pandemic all staff shifted to working from home from mid-March and this was the case for much of the remainder of the year.
Due to the impact of the pandemic on our programme of events and us not using the office, the Events and Premises Officer was placed on furlough, and we utilised the Westminster Government's Coronavirus Job Retention Scheme, for parts of 2020.

The TCPA is committed to ensuring equality of opportunity for its staff, volunteers, officers and trustees. The selection and promotion of all staff is based solely on the candidate's ability to meet requirements for the post. The aim of the Association's Equal Opportunity, Discrimination, Harassment and Bullying Policy is to prevent discrimination, to provide equal access to jobs and training and to ensure that all staff fully enjoys the benefits of working for the organisation.

DIRECTORS' REPORT

Membership

During 2020 the TCPA had 964 individual members, which was a small increase compared to 910 at the end of 2019, and 126 organisational members (down slightly from 131 at the end of 2019).

The TCPA thanks all individual and organisational members, who are from a wide variety of backgrounds and across all sectors, for their support for our work on our shared objectives. During 2020, on behalf of our members, the TCPA conducted profile-raising campaigns and organised innovative discussion forums, free seminars, workshops, policy and guidance documents, and research papers for member organisations, as well as a major annual conference and the annual Sir Frederic J Osborn Lecture.

Volunteers and Interns

In 2020, the Association received support on a voluntary basis from Trustees, Vice-Presidents and Policy Council members in undertaking its charitable activities. In particular, the Association would like to thank the Trustees who contribute substantially to the running of the TCPA events programme, for example by chairing the Association's conferences, seminars and roundtables. The Association is also grateful to the volunteers from both the Board and Policy Council who contributed time and expertise to research, projects and policy work.

3. Financial Review of the 2020 accounts

2020 was an unprecedented year for the Association due to the organization and staff having to respond to the COVID-19 pandemic. This required a shift to remote working, including holding events virtually, almost overnight and this continued into 2021. Inevitably the pandemic caused much uncertainty and many challenges, but it also posed opportunities and enabled us to reach bigger audiences with our events. It also raised the profile of many of the issues the TCPA has campaigned about, such as the importance of high quality housing and access to local green space.

Due to the pandemic the Association re-forecast its budget for the year in May. Securing new projects at a time of uncertainty and when local authorities faced more pressure than ever was challenging but the staff team worked incredibly hard under difficult circumstances. By working virtually we also reduced some of the predicted expenses for events and we further reduced costs by utilizing the Government's Coronavirus job Retention Scheme and implementing a recruitment freeze.

The Association finished the year with a small deficit. In light of the challenges the pandemic posed during the year this financial position and outlook is considered positive. Total incoming resources amounted to £971,126 (2019: £1,144,110) and total resources expended were £1,008,771 (2019: £1,217,593), so that there was a deficit of £37,645 (2019 deficit of £73,483).

Reserves Policy and Risks

The TCPA's policy on reserves shall be to establish funds for the following areas of medium and long-term expenditure:

1. To maintain the TCPA Legacy Reserve Fund such that the interest earned by the fund shall be disbursed primarily to further the objectives of the TCPA, as agreed by the Board. The capital sum within this fund shall be maintained for the long-term security of the Association and only released through the agreement of a general meeting.
2. To provide three months' running costs of the charity (£275,000 at 2020 prices/expenditure levels).

DIRECTORS' REPORT

3. To set aside a redecoration and maintenance fund sufficient to meet cyclical requirements for internal and external redecoration, currently standing at £73,033 (2019: £73,033).

This policy was established in 2003 and will be reviewed by the Board of Trustees in 2021.

The Board of Trustees has reviewed the risks to which the Association is exposed through regular consideration of the risk management register. During 2020 the coronavirus pandemic presented a major risk for both our staff, volunteers and the Association. But the other major risk, which relates to the risks posed by the pandemic as well, is financial, and the reserves policy set out above has been adopted in order to mitigate them.

Statement of Trustees'/Directors' Responsibilities

The Trustees (who are also the Directors for the purpose of company law) are responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees must prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.
In preparing these financial statements, the Trustees are required to:

a) select suitable accounting policies and then apply them consistently;
b) observe the methods and principles in the Charities SORP;
c) make judgments and accounting estimates that are reasonable and prudent;
d) state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company 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 corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.
The Trustees confirm that, so far as they are aware, there is no relevant audit information (as defined by section 418(3) of the Companies Act 2006) of which the charitable company's auditors are unaware. They have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

DIRECTORS' REPORT

Statement of Disclosure to Auditors

So far as the Directors' are aware, there is no relevant audit information which has not been disclosed to the company's auditors. They have taken all the steps that they ought to have taken as Directors' in order to make themselves aware of any matters which would be relevant for audit purposes, and to ensure that such information has been communicated to the company's auditors.

Auditors

The company's auditor, Sayers Butterworth LLP, has indicated their willingness to accept re-appointment as auditors, and a resolution proposing their re-appointment will be submitted at the Annual General Meeting.

By Order of the Board of Trustees



Mary Parsons
Chair
19 May 2021

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TOWN AND COUNTRY PLANNING ASSOCIATION

Opinion

We have audited the financial statements of Town and Country Planning Association (the 'charitable company') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TOWN AND COUNTRY PLANNING ASSOCIATION

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for company law purposes, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees' were not entitled to take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees
As explained more fully in the trustees' responsibilities statement set out on page 12 the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TOWN AND COUNTRY PLANNING ASSOCIATION

Discussions were held with, and enquiries made of management and the Trustees with a view to identifying those laws and regulations that could be expected to have a material impact on the financial statements. During the engagement team briefing, the outcome of these discussions and enquiries were shared with the team, as well as consideration as to where and how fraud may occur in the entity.

The following laws and regulations were identified as being of significance to the entity:

- Those laws and regulations considered to have a direct effect on the financial statements include UK financial reporting standards, Company Law and Charity Law.

- Those laws and regulations for which non-compliance may be fundamental to the operating aspects of the charity and therefore may have a material effect on the financial statements include compliance with the charitable objectives, public benefit, fundraising regulations, safeguarding and health and safety legislation.

Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: inquiries of management and the Trustees as to whether the entity complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence; review of Trustee meeting minutes; testing the appropriateness of entries in the nominal ledger, including journal entries; reviewing transactions around the end of the reporting period; and the performance of analytical procedures to identify unexpected movements in account balances which may be indicative of fraud.

No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report
This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Martin Dunne (Senior Statutory Auditor)
For and on behalf of Sayers Butterworth LLP, Statutory Auditor
3rd Floor, 12 Gough Square,
London, EC4A 3DW
19 May 2021

TOWN AND COUNTRY PLANNING ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted funds 2020 £	Restricted funds 2020	Total funds 2020	Total funds 2019 £
Income from:					
Donations and legacies		25,954	-	25,954	301
Coronavirus job retention scheme grant	1	14,406	-	14,406	-
Charitable activities	2	760,045	167,695	927,740	1,127,278
Other trading activities:					
Room hire		1,471	-	1,471	14,901
Investments:					
Bank interest received		1,555	-	1,555	1,630
Total		803,431	167,695	971,126	1,144,110
Expenditure on:					
Raising funds:					
Public relations and media costs		3,063	-	3,063	2,271
Charitable activities	3	838,013	167,695	1,005,708	1,215,322
Total		841,076	167,695	1,008,771	1,217,593
Net income and net movement in funds	5	(37,645)	-	(37,645)	(73,483)
Reconciliation of funds:					
Total funds brought forward		499,697	-	499,697	573,180
Total funds carried forward		462,052	-	462,052	499,697

TOWN AND COUNTRY PLANNING ASSOCIATION

BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	£	2020 £	£	2019 £
Fixed assets:					
Tangible assets	7		14,065		16,483
Current assets:					
Debtors	8	228,132		271,708	
Cash at bank and in hand		625,355		585,302	
		853,487		857,010	
Liabilities:					
Creditors falling due within one year	9	(405,500)		(373,796)	
Net current assets			447,987		483,214
Total net assets			462,052		499,697
The funds of the charity:					
Unrestricted funds	10		462,052		499,697
			462,052		499,697

The financial statements were approved by the Board of Trustees on 19 May 2021 and signed on its behalf by

Mary Parsons
Chairman

Lee Shostak
Treasurer

Company number: 146309
Charity Number 214348

TOWN AND COUNTRY PLANNING ASSOCIATION

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2020

	2020 £	2019 £
Cash flows from operating activities:		
Net cash (used in) / provided by operating activities	39,073	(132,978)
Cash flows from investing activities:		
Bank Interest received	1,555	1,630
Purchase of tangible fixed assets	(575)	(642)
Net cash provided by / (used in) investing activities	980	988
Change in cash and cash equivalents in the period	40,053	(131,990)
Cash and cash equivalents at the beginning of the period	585,302	717,292
Cash and cash equivalents at the end of the period	625,355	585,302

Reconciliation of net income to net cash flow from operating activities

Net income for the reporting period	(37,645)	(73,483)
As per the statement of financial activities		
Depreciation charge	2,993	3,011
Interest received	(1,555)	(1,630)
Decrease / (increase) in debtors	43,576	93,906
(Decrease) / Increase in creditors	31,704	(154,782)
Net cash (used in) / provided by operating activities	39,073	(132,978)

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Town and Country Planning Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

There are no material uncertainties about the charity's ability to continue, and so the going concern basis of accounting has been adopted.

b) Income

Income from donations and grants (including government grants) is recognised when the charity has; entitlement to the funds, any performance conditions attached to the funds have been met, it is probable that the income will be received and the amount can be measured reliably.

Income received in advance of the charity meeting the above criteria is deferred.

Membership income is recognised in accordance with the membership term. Where membership periods span the balance sheet date, income is deferred on a straight line basis.

Conference income is recognised when the conference takes place.

Income from journals is recognised in accordance with the subscription term. Where subscription terms span the balance sheet date, income is deferred on a straight line basis. Income from publications is recognised on the date the publication is dispatched.

Income from projects and consultancy is recognised when the charity's obligations have been performed, or in accordance with agreed milestones.

Income from legacies is recognised when there has been a grant of probate, the executors have established that there are sufficient assets in the estate to pay the legacy, and any conditions attached to the legacy are within the charity's control or have been met.

c) Expenditure

Expenditure is recognised when there is a legal or constructive obligation to transfer resources to a third party, settlement is probable and the amount can be measured reliably.

Expenditure is classified under the following activity headings:

- Expenditure on raising funds - media and marketing costs.

- Expenditure on charitable activities - the costs of projects, conferences and publications, including attributable support costs.

1 **Accounting policies (*continued*)**

d) Allocation of support costs

Support costs are the costs of those functions that assist the work of the charity but do not directly relate to charitable activities, for example office overheads, finance and professional costs. These costs have been allocated on the basis of the direct staff costs attributable to each activity.

e) Tangible fixed assets

Fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives on the following bases:

- Leasehold property and improvements - straight line over the remaining lease term
- Fixtures, fittings and equipment - 25% straight line

Useful economic lives of tangible assets:

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on future developments, economic utilisation and the physical condition of the assets.

f) 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 that obligation can be measured reliably. Creditors are recognised at their settlement amount after allowing for any trade discounts due.

g) Financial instruments

The charity 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. Any losses from impairment are recognised in the statement of financial activities.

h) Operating leases

Rentals payable under operating leases are recognised in the statement of financial activities on a straight line basis over the lease term.

i) Foreign currency

Transactions denominated in foreign currencies are translated at the exchange rate ruling at the date of the transaction. Foreign currency monetary items are translated at the exchange rate ruling at the balance sheet date. Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of financial activities.

j) Cash at bank and in hand

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

1 **Accounting policies (*continued*)**

k) Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

l) Pensions

Town and Country Planning Association operates a defined contribution scheme for the benefit of its employees. The assets of the scheme are held separately from those of the Town and Country Planning Association in an independently administered fund. The pension cost in the financial statements represents the contributions payable by the charity during the year.

m) Status

Town and Country Planning Association is a charitable company limited by guarantee incorporated in England & Wales. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the Trustees' Report.

n) Judgements in applying accounting policies/key sources of estimation uncertainty

Estimates and judgements are frequently assessed and based on historical experience as well as other factors, including assumptions of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions

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

2 **Income from charitable activities**

	2020	2020	2020	2019
	£	£	£	£
	Unrestricted	Restricted	Total	
Membership	110,388	-	110,388	137,599
Conferences	150,301	-	150,301	206,955
Journals and publications	35,422	-	35,422	35,535
Projects and consultancy	463,934	167,695	631,629	747,189
	760,045	167,695	927,740	1,127,278

3 Expenditure on charitable activities

	2020 Staff £	2020 Direct £	2020 Support £	2020 Total £	2019 Total £
Membership	80,477	149	22,234	102,860	93,468
Conferences	147,357	16,460	40,712	204,529	263,892
Journals and publications	55,619	34,234	15,367	105,220	122,725
Projects and consultancy	399,697	82,972	110,430	593,099	735,237
	683,150	133,815	188,743	1,005,708	1,215,322
				-	

4 Support and Governance costs

	2020 £	2019 £
Support costs		
Staff costs	45,523	56,262
Travel and subsistence	394	5,884
Premises costs	57,805	63,777
Printing, post and stationery	5,718	8,396
Telephone	4,338	6,719
Computer costs	19,389	20,181
Sundry expenses	(1,833)	7,208
Subscriptions	3,276	4,116
Training, courses & seminars	160	-
Bank charges	2,150	3,065
Bad debts	-	20,000
Depreciation	2,993	3,011
Total Support costs	139,913	198,619
Governance costs		
Accountancy fees	40,265	38,850
Audit fees	7,400	7,201
Legal and professional fees	-	1,213
Trustees' and officers' expenses	1,165	4,927
Total Governance costs	48,830	52,191
Total Support and Governance costs	188,743	250,810

5 Net income

	2020 £	2019 £
This is stated after charging:		
Operating lease rentals	4,350	4,311
Depreciation	2,993	3,011
Auditors' remuneration	7,400	7,201

6 Staff costs

	2020 £	2019 £
Wages and salaries	638,386	688,744
Social security costs	64,875	73,266
Pensions	25,030	25,183
Other costs	382	5,500
	728,673	792,693
Direct costs	683,150	736,431
Support costs	45,523	56,262
	728,673	792,693

The Charity operates a defined contribution pension schemes for all qualifying employees. The assets of the scheme are held separately from those of the company in an independently administered fund. The total pension contributions payable for the year were £25,030 (2019: £25,183)

The average monthly number of full-time equivalent employees, including casual and part-time staff, during the year was as follows:

	2020 £	2019 £
Management and support	4	4
Journal editing	1	1
Projects and policies	12	12
	17	17

The number of employees whose emoluments exceeded £60,000 was as follows:

	2020 £	2019 £
£60,000 - £70,000	1	-
£70,000 - £80,000	1	1
£80,000 - £90,000	-	1
£90,000 - £100,000	1	1

The charity trustees were not paid and neither did they receive any benefits from employment with the charity or a related entity. Two (2019: four) trustees were reimbursed expenses in relation to travelling, accommodation and overnight subsistence amounting to £4,166 (2019: £4,166). It is also noted that the TCPA hold a Trustee indemnity insurance policy (£1,013).

The key management personnel of the charity is the Chief Executive. The total employment benefits received by key management personnel were £94,818 (2019: £93,770).

7 Tangible fixed assets

	Leasehold Property	Furniture & equipment	Total
	£	£	£
Cost			
At 1 January 2020	29,906	24,428	54,334
Additions	-	575	575
At 31 December 2020	29,906	25,003	54,909
Depreciation			
At 1 January 2020	17,662	20,189	37,851
Charge for the year	408	2,585	2,993
At 31 December 2020	18,070	22,774	40,844
Net book value			
At 31 December 2020	11,836	2,229	14,065
At 31 December 2019	12,244	4,239	16,483

8 Debtors

	2020	2019
	£	£
Trade debtors	197,341	169,186
Prepayments and accrued income	27,791	102,522
Deferred expenditure	3,000	-
	228,132	271,708

9 Creditors falling due within one year

	2020	2019
	£	£
Trade creditors	14,226	29,085
Social security and other taxes	76,929	60,570
Other creditors	3,350	4,527
Accruals	30,986	27,783
Deferred income	280,009	251,831
	405,500	373,796

9 Creditors falling due within one year (continued)

Deferred income

	2020	2019
	£	£
Income deferred from the previous year	251,831	192,104
Released to the statement of financial activities	(251,831)	(192,104)
Arising during the current year:		
Journal subscriptions	17,878	8,841
Membership subscriptions	57,485	59,163
Conferences	5,504	3,820
Projects	199,142	180,007
	280,009	251,831

Income has been deferred in accordance with the accounting policy stated in note 1b.

10 Analysis of charitable funds 2020

	At 1 Jan	Income	Expenditure	Transfers	At 31 Dec
	£	£	£	£	£
Unrestricted funds					
General fund	49,594	803,431	(815,076)	(26,000)	11,949
Designated funds:					
Contingency fund	290,000	-	-	-	290,000
The TCPA Legacy Reserve Fund	87,070	-	-	-	87,070
Redecoration & Maintenance Fund	73,033	-	(26,000)	26,000	73,033
Unrestricted funds	499,697	803,431	(841,076)	-	462,052
Restricted funds					
Projects and conferences	-	167,695	(167,695)	-	-
	-	167,695	(167,695)	-	-
Total funds	499,697	971,126	(1,008,771)	-	462,052

Analysis of charitable funds (continued)

Analysis of charitable funds 2019

	At 1 Jan	Income	Expenditure	Transfers	At 31 Dec
	£	£	£	£	£
Unrestricted funds					
General fund	120,518	997,336	(1,053,177)	(15,083)	49,594
Designated funds:					
Contingency fund	290,000	-	-	-	290,000
The TCPA Legacy Reserve Fund	89,629	-	-	(2,559)	87,070
Redecoration & Maintenance Fund	73,033	-	(17,642)	17,642	73,033
Unrestricted funds	573,180	997,336	(1,070,819)	-	499,697
Restricted funds					
Projects and conferences	-	146,774	(146,774)		-
	-	146,774	(146,774)	-	-
Total funds	573,180	1,144,110	(1,217,593)	-	499,697

The Contingency Fund has been established with a view to building up a reserve of three months' operating costs of the charity in the short term, and increasing this to six months' operating costs by 2027

The TCPA Legacy Reserve Fund has been set up to invest legacies and other monies as agreed by the Board of Trustees. The Articles of Association provide that no capital should be withdrawn from this fund unless approved by 75% of the votes at a General Meeting. Income arising from these investments is used for the general purposes of the charity.

Redecoration and Maintenance Fund - TCPA's leasehold property in London requires internal and external redecoration and maintenance on a cyclical basis, so that large costs accrue at intervals of four or five years. Due to the global pandemic, the scheduled repairs were pushed back from 2020 to 2021. The Fund is maintained to provide for expenditure of this nature, with transfers from the General Fund to help retain reserves sufficient to meet the expected future costs.

Projects and conferences (restricted fund) - These funds include grants received from The Nationwide Foundation, Network for Social Change, Big Lottery Fund Grant and Trust for London (£40,601) to support activity in specific areas

11 Analysis of net assets between funds 2020

	General	Designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	14,065	-	-	14,065
Cash at bank and in hand	105,638	450,103	69,614	625,355
Other net current assets/(liabilities)	(107,754)	-	(69,614)	(177,368)
	11,949	450,103	-	462,052

Analysis of net assets between funds (continued)

Analysis of net assets between funds 2019

	General	Designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	16,483	-	-	16,483
Cash at bank and in hand	114,176	450,103	21,023	585,302
Other net current assets/(liabilities)	(81,065)		(21,023)	(102,088)
	49,594	450,103	-	499,697

12 Operating lease commitments

The charity has future minimum lease payments under non-cancellable operating leases for the following periods:

	2020	2019
	£	£
Land and buildings		
Not later than one year	4,300	4,300
Later than one year and not later than five years	17,200	17,200
Later than five years	130,700	135,000
	152,200	156,500

13 Related party transactions

During the year, sponsorship, boardroom hire, membership and conference attendance income totalling £49,592 was received from businesses connected with the Trustees. Of this amount, £10,890 was still outstanding at year end, and payment of £10,800 was received in January and February 2021

14 Ultimate Controlling Party

The Company is controlled by the Trustees, with no ultimate controlling party.