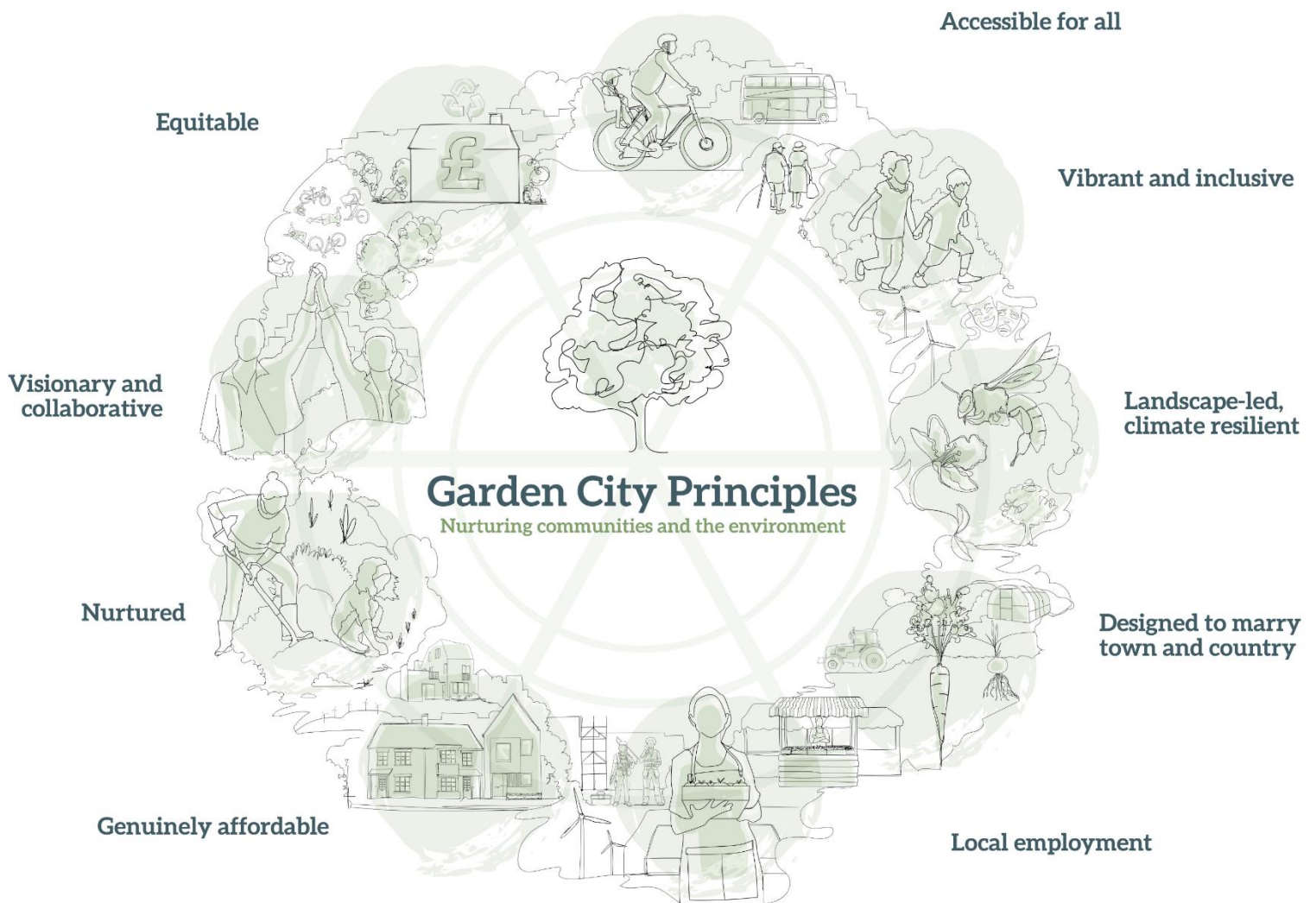


Annual report and financial statements

For the year ended 31 December 2023



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.

Annual report and financial statements for the year ended 31 December 2023

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Town and Country Planning Association

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Front cover image

An updated graphic of the Garden City Principles which was developed as part of the Tomorrow 125 project.

About the TCPA

The Town and Country Planning Association (TCPA) works to challenge, inspire and support people to create healthy, sustainable and resilient places that are fair for everyone. We do this by shaping policy and practice internationally, nationally, locally and through working with communities. 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.
 - Support new and transform existing places to be adaptable to current and future challenges including the climate crisis.
-

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Details of the charity, its trustees, and its 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

Auditors:

Sayers Butterworth LLP

3rd Floor, 12 Gough Square

London EC4A 3DW

Accountants:

Lindeyer Francis Ferguson Ltd

198 High Street

Tonbridge

Kent TN9 1BE

Solicitors:

Russell Cooke Solicitors

2 Putney Hill

London SW15 6AB

Website: www.tcpa.org.uk

Directors' report

1. Priorities, activities, and achievements

1.1 Strategic priorities

The Association's five-year strategic plan¹ 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

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>

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 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-maintained over its life course continues to be a particular focus**. An online toolkit⁴ 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 published⁵ 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

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

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>

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 2023⁶. 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 continue 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.

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 concept⁸. In September, a neighbourhood planning and 20-minute neighbourhoods toolkit⁹ 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.

⁶ Available at <https://www.creativeestuary.com/culturalplanningtoolkit/>

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_20mnnguide-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

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 2023¹⁰. 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 seven¹¹, 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 the Practice of Rights (PPR), and linked to the Take Back the City coalition¹² which is a

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/>

¹² See <https://www.takebackthecity.ie/>

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 September¹³ 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 Compass¹⁴, 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 animation¹⁵, 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 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

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

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 Parties 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 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 report¹⁷ was published in July. Findings from the report were included in the Committee's 2023 Progress report¹⁸ 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 hub¹⁹. 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

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/>

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, 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, webinars 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

2.1 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.

2.2 President and Vice Presidents

President: The Rt Hon. Nick Raynsford

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

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

2.3 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.

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

2.4 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 considering 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.

2.5 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).

3.1 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.

3.2 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.

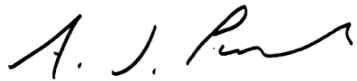
The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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.

3.3 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, TCPA

15 May 2024

Independent auditors' report to the members of the TCPA

Independent Auditor's Report

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 12 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.

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 15 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:

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.

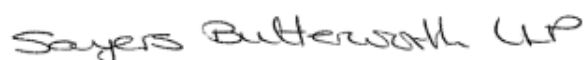
Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: inquiries of management and the Trustees as to whether the entity complies with such laws and regulations; enquiries with the same 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
5 May 2024

Statement of Financial Activities
(including income and expenditure account)
For the year ended 31 December 2023

		Unrestricted funds	Restricted funds	Total funds	Total funds
		2023	2023	2023	2022
	Note	£			£
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

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	
		<u>799,882</u>		<u>822,827</u>	
Liabilities:					
Creditors falling due within one year	9	(302,559)		(356,907)	
Net current assets			497,323		465,920
Total net assets			<u>513,503</u>		<u>488,604</u>
The funds of the charity:					
Unrestricted funds	10		513,503		488,604
			<u>513,503</u>		<u>488,604</u>

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

Town and Country Planning Association
Company number: 146309
Charity number: 214348

Statement of Cash Flows
For the year ended 31 December 2023

	2023	2022
	£	£
Cash flows from operating activities:		
Net cash provided by / (used in) 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	24,899	7,529
<i>As per the statement of financial activities</i>		
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)

Notes of the Financial Statements

For the year ending 31 December 2023

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.

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.

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	2023	2023	2022
	£	£	£	£
	Unrestricted	Restricted	Total	
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
	<u>849,412</u>	<u>239,327</u>	<u>1,088,739</u>	<u>1,095,012</u>

3. Expenditure on charitable activities

	2023	2023	2023	2023	2022
	Staff	Direct	Support	Total	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
	<u>733,367</u>	<u>124,722</u>	<u>213,060</u>	<u>1,071,149</u>	<u>1,092,824</u>

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 and seminars	-	273
Bank charges	1,985	2,308
Bad debts	(1,500)	4,500
Depreciation	8,314	8,404
Total support costs	<u>158,259</u>	<u>167,813</u>
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	<u>54,801</u>	<u>54,135</u>
Total support and governance costs	<u>213,060</u>	<u>221,948</u>

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
	<u>9,700</u>	<u>8,611</u>

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
	<u>768,899</u>	<u>746,436</u>
Direct costs	733,367	711,551
Support costs	35,532	34,885
	<u>768,899</u>	<u>746,436</u>

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 are 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	<u>29,906</u>	<u>44,396</u>	<u>74,302</u>
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	<u>19,294</u>	<u>38,828</u>	<u>58,122</u>
Net book value			
At 31 December 2023	<u>10,612</u>	<u>5,568</u>	<u>16,180</u>
At 31 December 2022	<u>11,020</u>	<u>11,664</u>	<u>22,684</u>

8. Debtors

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

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
	<u>302,559</u>	<u>356,907</u>

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)
<i>Arising during the current year:</i>		
Journal subscriptions	18,774	15,254
Membership subscriptions	51,198	51,077
Conferences	-	-
Projects	108,820	172,811
	<u>178,792</u>	<u>239,142</u>

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 and Maintenance Fund	45,033	-	(50,000)	55,000	50,033
Unrestricted funds	<u>488,604</u>	<u>858,960</u>	<u>(834,061)</u>	<u>-</u>	<u>513,503</u>
Restricted funds					
Projects and conferences	-	239,327	(239,327)	-	-
	-	239,327	(239,327)	-	-
Total funds	<u>488,604</u>	<u>1,098,287</u>	<u>(1,073,388)</u>	<u>-</u>	<u>513,503</u>

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 and Maintenance Fund	73,033	-	(22,000)	(6,000)	45,033
Unrestricted funds	<u>481,075</u>	<u>900,566</u>	<u>(893,037)</u>	<u>-</u>	<u>488,604</u>
Restricted funds					
Projects and conferences	-	202,475	(202,475)	-	-
	-	202,475	(202,475)	-	-
Total funds	<u>481,075</u>	<u>1,103,041</u>	<u>(1,095,512)</u>	<u>-</u>	<u>488,604</u>

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 £
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)
	<u>376,400</u>	<u>137,103</u>	<u>-</u>	<u>513,503</u>

Analysis of net assets between funds 2022

	General £	Designated £	Restricted £	Total £
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)
	<u>356,501</u>	<u>132,103</u>	<u>-</u>	<u>488,604</u>

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
	<u>139,300</u>	<u>143,600</u>

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.



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