



Town and Country Planning Association
Working to secure homes, places and communities
where everyone can thrive

17 Carlton House Terrace
London, SW1Y 5AS
www.tcpa.org.uk

Annual report and financial statements

For the year ended 31 December 2024



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.

Annual report and financial statements for the year ended 31 December 2024

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Town and Country Planning Association

17 Carlton House Terrace

London SW1Y 5AS

020 7930 8903

tcpa@tcpa.org.uk

www.tcpa.org.uk

Front cover image: The TCPA study tour 2024 to Cornwall

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 (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

Auditors:

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

Solicitors:

Russell Cooke Solicitors
2 Putney Hill
London SW15 6AB

Accountants:

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

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.

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

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 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 movement³. 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 manifesto⁴, 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

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/>

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 published⁵. 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 response⁶ and the government 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.

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/>

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 health⁷. 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 launched⁸ 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.

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

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>

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>

created through permitted development and the potential health effects¹¹. 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 summer¹⁴ 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

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

from both Pinsent Masons and LMPOT. Guidance was also published drawing on the experience of existing places that are working to retrofit long term stewardship¹⁶.

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 Seeds¹⁸. 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

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/>

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>

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 Turkish¹⁹.

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 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 website²⁰, 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

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

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

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 challenging²². 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 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 State²³ 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.

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/>

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

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.

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

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 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.

2.2 President and Vice Presidents

President: The Rt Hon. Nick Raynsford

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

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

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.

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)

2.4 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.

2.5 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).

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 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.

3.2 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.

3.3 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.

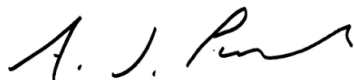
The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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.

3.4 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

A handwritten signature in black ink, appearing to read 'A. J. Pritchard', with a stylized flourish at the end.

Andrew Pritchard

Chair, TCPA

14 May 2025

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 2024 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 (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.

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 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.

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 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.

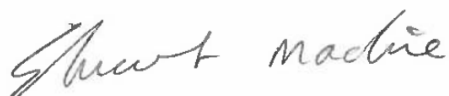
The audit considers the organisation is not exposed to material risk of error as a result of assessing laws and regulations that are appropriate to the organisation.

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.

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.



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

2 June 2025

Statement of Financial Activities
(including income and expenditure account)
For the year ended 31 December 2024

		Unrestricted funds 2024 £	Restricted funds 2024	Total funds 2024	Total funds 2023 £
	Note				
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


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	
		<u>1,964,534</u>	<u>799,882</u>	
Liabilities:				
Creditors falling due within one year	9	<u>(367,071)</u>	<u>(302,559)</u>	
Net current assets			1,597,463	497,323
Total net assets			<u>1,609,761</u>	<u>513,503</u>
The funds of the charity:				
Unrestricted funds	10		<u>1,609,761</u>	<u>513,503</u>
			<u>1,609,761</u>	<u>513,503</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 14 May 2025 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 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	1,096,258	24,899
<i>As per the statement of financial activities</i>		
Depreciation charge	4,872	8,314
Interest received	(8,463)	(5,345)
Increase in debtors	(1,057,601)	42,824
Decrease in creditors	64,512	(54,348)
Net cash provided by / (used in) operating activities	99,578	16,344

Notes of the Financial Statements

For the year ending 31 December 2024

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 and 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	2024	2024	2023
	£	£	£	£
	Unrestricted	Restricted	Total	Total
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
	<u>705,287</u>	<u>385,064</u>	<u>1,090,351</u>	<u>1,088,739</u>

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

3. Expenditure on charitable activities

	2024	2024	2024	2024	2023
	Staff	Direct	Support	Total	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
	<u>708,844</u>	<u>209,122</u>	<u>212,817</u>	<u>1,130,783</u>	<u>1,071,149</u>

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 and seminars	1,932	1,284
Bank charges	2,157	1,985
Bad debts	(2,598)	(1,500)
Depreciation	<u>4,872</u>	<u>8,314</u>
Total support costs	<u>153,724</u>	<u>158,259</u>
Governance costs		
Accountancy fees	46,200	44,000
Audit fees	11,860	9,700
Trustees' and officers' expenses	<u>1,034</u>	<u>1,101</u>
Total governance costs	<u>59,094</u>	<u>54,801</u>
Total support and governance costs	<u>212,818</u>	<u>213,060</u>

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	<u>4,060</u>	<u>9,700</u>

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
	<u>739,510</u>	<u>767,615</u>
Direct costs	708,844	733,367
Support costs	30,666	34,248
	<u>739,510</u>	<u>767,615</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 £25,441 (2023: £28,193).

The average number of employees was fifteen (2023: fifteen). No employee 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 employee), 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 holds a Trustee indemnity insurance policy (£1,385).

The key management personnel of the charity are 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	<u>29,906</u>	<u>39,035</u>	<u>68,941</u>
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	<u>19,702</u>	<u>36,941</u>	<u>56,643</u>
Net book value			
At 31 December 2024	<u>10,204</u>	<u>2,094</u>	<u>12,298</u>
At 31 December 2023	<u>10,612</u>	<u>5,568</u>	<u>16,180</u>

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
	<u>1,278,608</u>	<u>221,007</u>

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
	<u>367,071</u>	<u>302,559</u>

Deferred income

	2024	2023
	£	£
Income deferred from the previous year	178,792	293,418
Released to the statement of financial activities	(178,792)	(293,418)

Arising during the current year:

Journal subscriptions	18,553	18,774
Membership subscriptions	41,467	51,198
Projects	190,716	108,820
	<u>250,736</u>	<u>178,792</u>

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 and Maintenance Fund	50,033	-	(48,989)	(48,989)	50,033
Unrestricted funds	<u>513,503</u>	<u>1,843,976</u>	<u>(747,718)</u>	<u>-</u>	<u>1,609,761</u>
Restricted funds					
Projects and conferences	-	385,064	(385,064)	-	-
	<u>-</u>	<u>385,064</u>	<u>(385,064)</u>	<u>-</u>	<u>-</u>
Total funds	<u>513,503</u>	<u>2,229,040</u>	<u>(1,132,782)</u>	<u>-</u>	<u>1,609,761</u>

Analysis of charitable funds (note 10 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 and Maintenance Fund	45,033	-	(50,000)	55,000	50,033
	<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)	-	-
	<u>-</u>	<u>239,327</u>	<u>(239,327)</u>	<u>-</u>	<u>-</u>
Total funds	<u>488,604</u>	<u>1,098,287</u>	<u>(1,073,388)</u>	<u>-</u>	<u>513,503</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 – The 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 of 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
	£	£	£	£
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
	<u>1,472,658</u>	<u>137,103</u>	<u>-</u>	<u>1,609,761</u>

Analysis of net assets between funds (note 11 continued)**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>

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	<u>113,500</u>	<u>117,800</u>
	<u>135,000</u>	<u>139,300</u>

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.



tcpa

Town and Country Planning Association

17 Carlton House Terrace

London SW1Y 5AS

020 7930 8903

tcpa@tcpa.org.uk

www.tcpa.org.uk