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

Sustainable Workspaces
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Annual Report and Financial Statements

For the year ending 31 December 2025

Publication title

Town and Country Planning Association
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Front cover image
TCPA NCG Study Tour 2025, Cambridge. Credit: TCPA

Back cover image
Organisation ‘We the Seeds’ Support A TCPA/Planning Aid for London event in Camden. Image Credit: Rikesh Patel at https://www.wetheseeds.co.uk/

Please note
The content of this report has been converted from reports and statements signed on the 15th June 2026 available only as a PDF. The information has been presented in a more accessible format using the TCPA’s report template, but the content remains the same. Signatures and financial data from the signed report have been included as images where relevant. If you would like to view the original PDF document, please contact Katy.Lock@tcpa.org.uk

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About the TCPA
The TCPA (Town and Country Planning Association) 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.

Contents

1 Details of the charity, its trustees and advisors

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

Registered charity number 214348, registered in England and Wales

Company limited by guarantee number 146309, incorporated in England and Wales

Registered office was 17 Carlton House Terrace, London SW1Y 5AS throughout 2025 but the organisation moved to new premises at Sustainable Workspaces, County Hall 5th Floor, Belvedere Road, London SE1 7PB from 10 February 2026.

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
Prof. Simin Davoudi
Aamina Khan
Mark Froud (appointed Nov. 2025)
Sandra Fryer
Prof. Nick Gallent
Aranvir Gawera
Peter Geraghty
Riva Kapoor (Honorary Treasurer)
Gilian Macinnes
Andrew Pritchard (chair)
Catriona Riddell (vice chair)
Brian Robson (appointed Nov. 2025)
Alice Sewell
Robin Smith

Chief Executive and Company Secretary: Fiona Howie

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

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

Website address: www.tcpa.org.uk

2 Director's report

Priorities, Activities, and Achievements

2.1 Strategic Priorities

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

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 strategy also sets out a number of internal priorities. One of these related to the lease of the current office space at Carlton House Terrace and the need to agree on an approach in terms of future office space. With support from professional advisors, a substantial amount of work was undertaken in relation to that priority during 2025. This concluded in the Association agreeing in principle that it was in the best interests of the charity to surrender its lease back to The Crown Estate in return for a premium. The exchange of contracts and formal completion of the process took place in early 2026 and the staff team moved into co-working space in central London in February 2026.

[1] 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 2 Working to secure homes, places and communities where everyone can thrive: The TCPA's strategy: January 2026 – December

As the strategy covered the period up to the end of 2025, work with the staff team and Trustees was also undertaken during the year to develop a new, refreshed strategy covering the period 2026 to 2030. It was signed off by the Board in November 2025 and published in early January 2026. [2]

2.2 Public Benefit

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

The TCPA's charitable objects are 'to promote and improve the art and science of town and country planning and to promote, encourage and assist the education of persons of any description in the said art and science and in all other arts and sciences connected therewith.' As set out in section 1.3, much of our work focuses on improving the structure, purpose, and use of the planning system through influencing at community, local and national levels. The element of our charitable objects that relates to education is met through a number of ways, including running a wide range of events focused on informing and educating attendees about how to create homes, places and communities 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. Since 2020, an online archive of the journal has also been available, which makes editions from 1904 to 2005 freely available. During 2025, the archive site attracted 4,517 unique users (a substantial increase from 3,246 unique users in 2024), amounting to over 74,600 page views across more than 6,400 sessions. This is an increase on 2024 when the archive received 73,400 page views across 5,000 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 focused on the experience of children and play, art and the New Towns, and healthy placemaking.[3]

The archive continues to be made possible by funding from the Lady Margaret Paterson Osborn Trust (LMPOT).

[2] 2030. TCPA, Jan. 2026. https://www.tcpa.org.uk/wp-content/uploads/2026/01/Strategy-Design-2.2-1.pdf
[3] All available at https://archive.tcpa.org.uk/posts

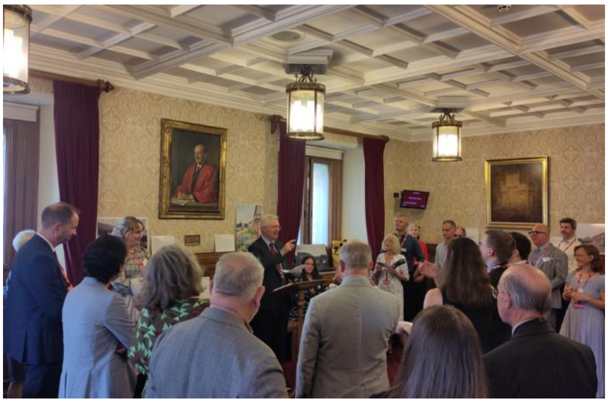
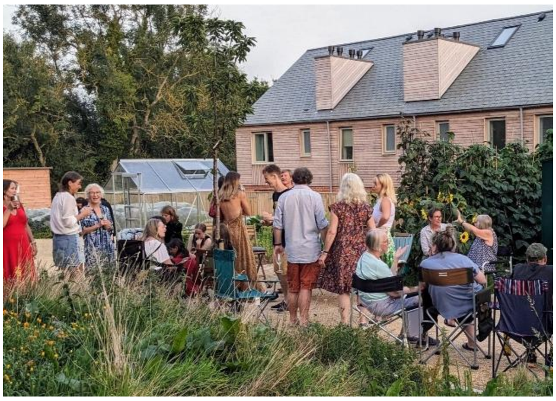
2.3 Activities and Achievements

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 continued to be an organisational priority thanks to funding from the Nationwide Foundation that was extended to spring 2026. Work was once again focused on seeking to influence national legislation to prioritise healthy homes and neighbourhoods. This included working with the Liberal Democrats in the House of Commons to influence the Planning and Infrastructure Bill, now Act, and Lord Crisp when the legislation was in the House of Lords. To build the case for the need for this amendment the campaign sought to highlight examples of very poor-quality homes, through a refreshed version of A Home to Die For photobook,[4] which was launched in June. Importantly, examples of good practice to show that it is possible and viable to create healthy communities even in deprived areas, were also promoted through work led by the Place Alliance.[5]

It was disappointing that although Labour had supported the campaign while in opposition, this support was not reflected by the Labour government. However, the Planning and Infrastructure Act 2025, which received Royal Assent in mid-December, requires strategic planning authorities to ‘have regard to the effect which the proposed spatial development strategy would have’ on people’s health, health inequalities between persons living in the area covered by the strategy and the achievement of sustainable development.[6]

This could present an important hook for future work on health and wellbeing. Homes England has also launched a Healthy Homes Standard to apply to schemes under the Affordable Housing Programme.

Towards Healthy Homes – Lord Crisp speaks at a TCPA Parliamentary Event to influence the Planning and Infrastructure Bill, and Housing at Hazelmead, Bridport (Pineapple Award Winner for Healthy Homes, 2025)

[4] A Home to Die For? TCPA, 2025. https://www.tcpa.org.uk/resources/a-home-to-die-for/

[5] Tackling Inequality in Housing Design Quality: ten routes and twenty stories of success. Place Alliance, Jan. 2025. https://placealliance.org.uk/wp-content/uploads/2025/02/full-report.pdf

[6] Clause 52 � Planning and Infrastructure Bill as introduced to the House of Lords - https://bills.parliament.uk/publications/61396/documents/666

The work within the Healthy Homes Campaign also made links to our work to influence the proposed new generation of New Towns and the work of the New Towns Taskforce. This included leading a study tour for the Taskforce Commissioners and senior stakeholders to Bicester, and the publication of a pamphlet on 21st Century New Towns,[7] which was aimed at communities and sought to help start a national conversation about what people want to see from future new towns. The Association saw this as important as one of the lessons from the previous Ecotowns programme was how schemes can be prevented due to public opposition. The pamphlet aimed, therefore, to help communicate the opportunity presented by new New Towns.

Building on the work started in 2024, the TCPA continued to work to influence the New Towns Taskforce and the New Towns Unit, as well as promote the lessons from the post-war New Towns to the public and private sectors. In addition to the pamphlet and study tour this involved ongoing liaison with members of the New Towns Unit throughout the year, speaking at major national events including UKREiiF, and ongoing awareness raising through a series of blogs. Other activities included hosting a virtual event with the chair of the Taskforce, Sir Michael Lyons; a number of private submissions to the Taskforce focused on topics including the site selection process, the importance of good governance in both decisions on locations and delivery, and the essential role of Development Corporations.

The final report of the Taskforce[8] was published in late September and reflected many of the Association's priorities including the importance of high quality placemaking, delivery mechanisms and long-term stewardship. The government published its initial response[9] on the same day which emphasised that 'a new generation of new towns must be well-connected, well-designed, sustainable, healthy and attractive where people want to live'. The Association particularly welcomed the government's acknowledgment that the preferred model for delivery would be through the Development Corporation model, and that they will support the delivery bodies to acquire land, including through compulsory purchase where needed. The government is now undertaking a Strategic Environmental Assessment and is expected to publish its final response in spring 2026. The Association will continue to work to influence that final response.

The Association also submitted written evidence, and gave oral evidence,[10] to the Lords Built Environment Select Committee inquiry into the practical delivery of New Towns and to the Housing, Communities and Local Government Select Committee inquiry into land value

[7] 21st Century New Town. TCPA, 2025. https://www.tcpa.org.uk/wp-content/uploads/2025/06/A5-Single-Pages-TCPA-New-Town-June25-AW-web.pdf

[8] New Towns Taskforce Report to Government. Ministry of Housing, Communities and Local Government, Sept. 2025. https://assets.publishing.service.gov.uk/media/68d694b79cb44667f7a1cee7/New_Towns_Taskforce_Final_Report.pdf

[9] Initial Government Response. Ministry of Housing, Communities and Local Government, Sept. 2025. https://www.gov.uk/government/publications/new-towns-taskforce-report-to-government/initial-government-response-september-2025

[10] Available at https://committees.parliament.uk/writtenevidence/141764/pdf/ and https://committees.parliament.uk/oralevidence/16288/pdf/

capture.[11] Both Select Committee reports were published in October 2025, drawing extensively from and echoing evidence given by the Association.[12]

The New Towns All-Party Parliamentary Group on New Towns heard from former New Towns Taskforce Member and TCPA President The Rt Hon Nick Raynsford at its 2025 AGM.

Since June 2023 the Association has been supporting the delivery of a National Institute for Health and Care Research (NIHR) funded three-year research 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 rights (PDR).[13] Work during 2025 involved consulting with local authorities and representatives of national institutions through a survey, regional roundtables and interviews. The consultation helped identify key levers and challenges currently faced in local government to try and shape the quality of homes produced via PDR. We also submitted evidence to the Scottish government who are consulting on extending PDR for housing.[14]

Our work funded by Sport England, focused on championing design to enable physical activity, continues. In 2025 it included holding a webinar on child-friendly planning and design with Tim Gill, to highlight experiences from European Cities, as well as two to promote youth engagement in placemaking. In addition, healthy planning workshops were held with all the

[11] Available at https://committees.parliament.uk/writtenevidence/138583/pdf/ and https://committees.parliament.uk/oralevidence/15776/pdf/

[12] Select Committee Reports on Land Value Capture and New Towns Informed by TCPA Evidence. TCPA, Oct. 2025. https://www.tcpa.org.uk/select-committee-reports-informed-by-tcpa-evidence/

[13] An overview of the full project can be found at https://www.ucl.ac.uk/bartlett/research-projects/2024/apr/ucl-permitteddevelopment-housing-study

[14] Available at www.tcpa.org.uk/resources/permitted-development-rights-to-support-the-provision-of-new-homes-scotlandconsultation

local authorities across Berkshire as well as North Yorkshire Council, and Cornwall Council. Planning for healthy places: a guide on embedding health in Local Plans and planning policy in England[15] published with the TRUUD research consortium[16] at the end of 2024 has continued to inspire local authorities to enhance the links between public health and planning and Public Health Wales has used it to inform a Welsh version. The Association continues to promote this tool and support its implementation. Collaboration and support of the Sport England Active Partnership network has continued this year including providing training on the planning system, active environments and Active Design with Living Sport – Active Derbyshire, Active Lancashire and Energize Shropshire, Telford and Wrekin. Advice on crafting Local Plan consultation responses and policy landscape mapping exercises for Northamptonshire Sport, Active Cumbria and Active Devon have supported their discussions on healthy, active places with their local planning authorities – North and West Northamptonshire, Cumberland Council and the councils across Devon.

A particular focus in 2024 was on children, young people and the built environment and in December 2024 the Association published Raising the healthiest generation in history: why it matters where children and young people live,[17] an evidence summary and recommendations based on evidence submitted to a previous Levelling Up and Regeneration Select Committee inquiry. The report was a collaboration between Playing Out, Fields in Trust, Tim Gill and Dinah Bornat. This work and the Association's contribution to the inquiry was recognised in the House of Commons research briefing on the inquiry published in October 2025.[18]

Translating the evidence on child-friendly planning into English local authority planning policy and practice remained challenging and so work was undertaken to support local authorities. This included working with the University of Birmingham and a number of local authorities in England to develop a resource capable of acting like a 'plug-in' to a Local Plan, that local authority planning practitioners can use to quickly and easily ensure their policy work is consistent with, up-to-date and as impactful as possible in terms of the rights, needs and voices of children and young people.

A co-production workshop was held in Birmingham July 2025 to inform the scope and nature of the resource. The resource will be launched early 2026. Early support was also provided to the West Midlands Combined Authority on how to address the needs of children and young people in their emerging Strategic Development Strategy.

In June the Association, in partnership with the Association for Public Service Excellence (APSE), launched Restricting the appeal and availability of junk food in England: the role of local

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[15] Planning for Healthy Places: a practical guide for local authorities on embedding health in Local Plans and planning policies in England. Bird and Hyde, et al. 2024. https://www.tcpa.org.uk/wp-content/uploads/2024/09/Planning-for-healthy-places-Accessible.pdf

[16] An overview of the project is available at https://www.truud.ac.uk/

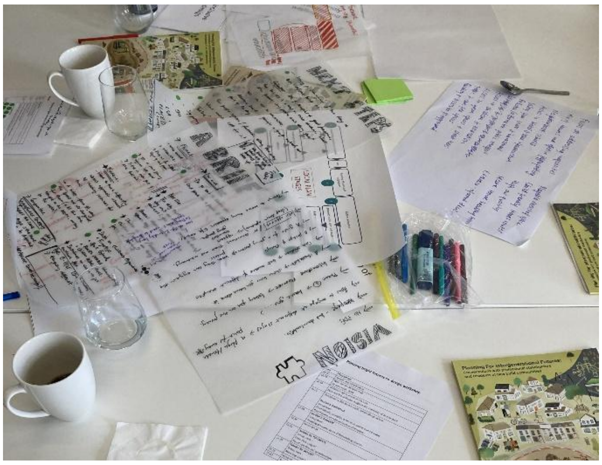
[17] Raising the Healthiest Generation in History: why it matters where children and young people live. TCPA, Dec. 2024. https://www.tcpa.org.uk/resources/raising-the-healthiest-generation-in-history/

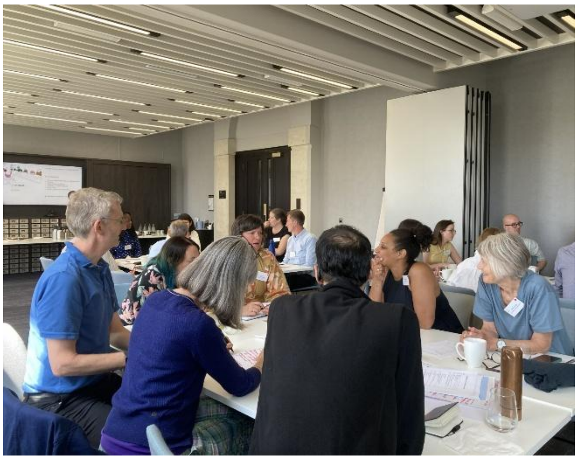
[18] Children, Young People and the Built Environment. House of Commons Library, Oct. 2025. https://researchbriefings.files.parliament.uk/documents/CBP-10363/CBP-10363.pdf

councils.[19] The report, which was written by the TCPA, highlights that many councils are working to ensure healthy food choices are easy and affordable, but that councils should be empowered to be able to take more action to restrict where necessary hot-food takeaways and advertisements for unhealthy food. It makes recommendations for policy changes that would help councils to do this.

While the new government has reignited interest in New Towns, the Association also 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 Cambridgeshire. The tour was attended by 30 people with a further 15 people from Greater Cambridge Shared Planning, local authorities, Homes England, and developers, joining to support specific site visits across the two days. Delegates visited five sites of varying scale, including Northstowe new town, Northwest Cambridge new community, and Marmalade Lane cohousing community.

As in previous years, the Association continued to provide thought-leadership and advice, and champion the Garden City Principles. Funding from the LMPOT supported work undertaken in partnership with the University of Cambridge focused on development taxes and land value capture. Two roundtables – one with academics and one with stakeholders – were held in spring which drew on research on development taxes undertaken by Miles Gibson who previously worked at HM Treasury and the TCPA. The roundtables informed the development of a policy discussion paper, Development taxes and levies: lessons from the past, ideas from the future,[20] which was launched at a symposium held in early July. The policy document continues to be highly relevant as developers continue to argue to decision makers that building is unviable due to the multiple demands being placed on them through various levies.





Images from the Children and Young People Local Plan plug-in co-production workshop held July 2025 in Birmingham and a healthy places workshop with Berkshire Councils in October.

[19] Restricting The Appeal and Availability of Junk Food in England: the role of local councils. APSE, June. 2025. https://www.apse.org.uk/sites/apse/assets/File/Restricting-the-appeal-and-availability-of-junk-food_TCPA_APSE.pdf

[20] The report and notes from the roundtables are available at https://www.tcpa.org.uk/resources/development-taxes-and-levieslessons-from-the-past-ideas-for-the-future/

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. While we continued to deliver such work, the Association also had to continue to make the case for democratic planning in response to changes to the English planning system that would make it less democratic.[21] This included responding to a formal consultation on reforming planning committees, which sought to consider the detail of a proposed national scheme of delegation. The government's response to this consultation is awaited.

More positively, work continued throughout 2025 to showcase community led, practical action. This was the second year of a project that drew on the Tomorrow 125 project and focused on providing practical guidance and advice about how the foundational principles of the Garden City movement can be used to enable healthy, thriving communities. This work had two specific audiences – the first, community groups and the second, students and young people.

Activities for community groups included developing and showcasing more inspirational case studies of grassroots projects, and the development and launch of three short thematic briefing notes for community groups including, but not limited to, parish and town councils. These focus on the themes of flood risk, retrofit and overheating and were launched at a virtual event in October.[22]

Our work to inspire students and young people also built on work started during the Tomorrow125 programme, which included three workshops with planning students. These workshops demonstrated a worrying lack of hope about a sustainable and affordable future.

The key purpose of this element of the project was to inspire students and young people with the ambition for progressive social change at the heart of the Garden City movement and give them the practical examples of how that change can happen. However, it was also recognised that embedding those values into further and higher education is an enormous task. This project therefore aimed to pilot this approach with the University of Sheffield with whom the Association already has an established relationship.

Activities in 2025 included a number of workshops and sessions with students and staff at the University of Sheffield enabling discussions about the values and implications of the utopian tradition as well as attitudes to town planning practice, future professional aspirations and the vision for future communities. It is estimated about 250 students have been involved in these discussions, of which around 80 are planning students and the rest from built environment courses.

Disappointingly, this work has reflected wider experiences of working with students in that there is very low morale or belief in the power of the planning system to be transformational.

[21] See https://www.tcpa.org.uk/is-this-the-end-of-democratic-planning/ for more detail

[22] The guides and case studies are available at https://www.tcpa.org.uk/collection/practical-hope-inspiration-for-community-action/

However, the workshops have informed the development of a statement of planning ethics, a purpose for planning statement and a manifesto for planning education. These were launched at an event in Sheffield in late January 2026.

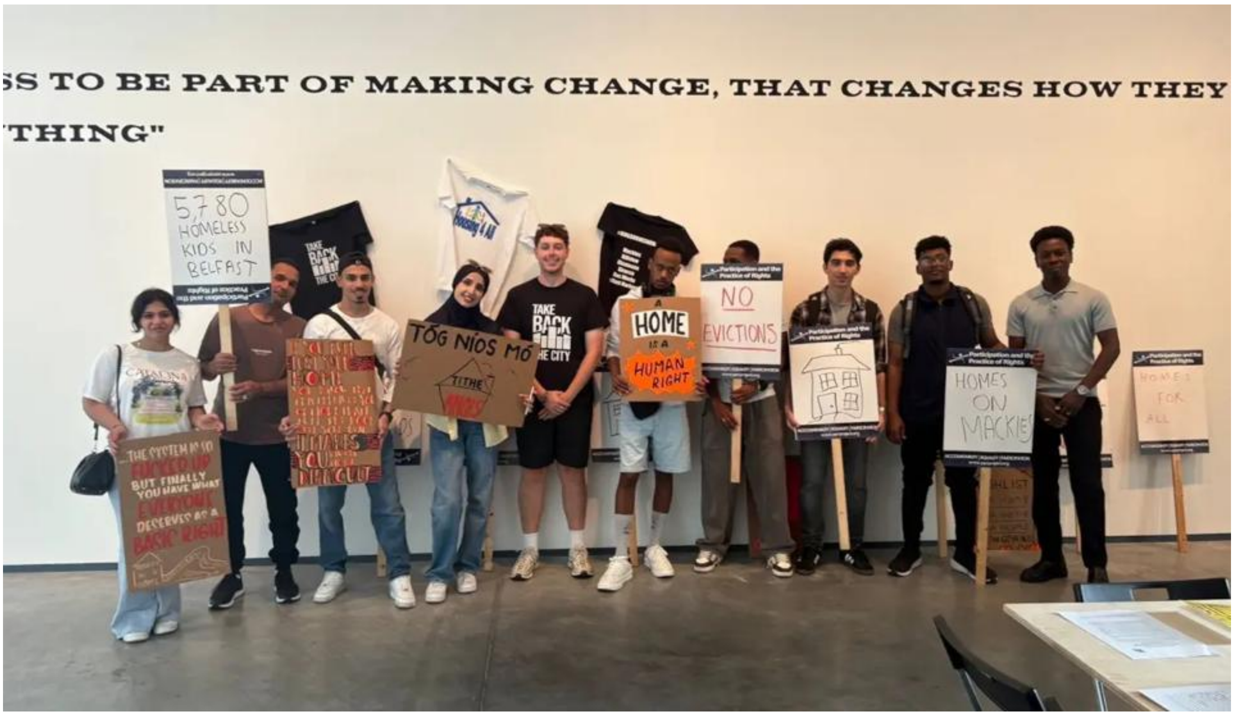
The Association's work with Planning Aid for London (PAL), which is London's free planning advice line for the public, also continued throughout 2025. This work is funded by Trust for London but is expected to conclude in May 2026.

Staff and volunteers continue to support an advisory line as well as deliver activities including five workshops held in April in Edmonton, Camden and Newham focused on engaging people about the proposals for the pedestrianisation of Oxford Street, a tour to White City, as well as stands at community events in Hammersmith and Bermondsey to raise awareness of both PAL and planning. The Association also supported PAL Trustees, working with Beyond the Box CIC, to deliver two workshops that aimed to give Londoners a chance to feed into the consultation on a new London Plan. An easy-to-read guide, in two parts, to local plans was also developed and published.[23] The page with the guide was the most popular 'landing page' for the organisation's website in September, meaning that people are sharing the link.

The Association has continued to support a project 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. The first planning application for a small portion of the Mackie's site was submitted in September 2025, and the Association continues to support the complete redesignation of the site for mixed use community.

The Association also worked with National Grid to deliver two virtual workshops for parish and town councillors in relation to engaging in the Nationally Significant Infrastructure projects process in autumn 2025. The focus of these was parish and town councils in Suffolk and Kent in relation to engaging in examinations and so were aimed at people who had registered as an interested party in relation to the Sea Link project. Planning for four further webinars also began in late 2025 for events that will be held in early 2026.

[23] Both parts 1 and 2 of the guide are available at https://planningaidforlondon.org.uk/planning-library/guides/creating-local-plans/



The Take Back the City Campaign is seeking to provide community-led, affordable housing in Belfast. Image Credit: Participation and the Practice of Rights

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

During 2025 work on planning for flood risk and climate change continued to be a priority for the Association, including providing advice and guidance to local authorities. This included the development a suite of online learning resources on planning for flood risk, funded and in partnership with the Environment Agency. The Association's online learning platform now hosts 14 online learning modules and has over 2,200 registered users. In Autumn 2025 two modules on coastal planning were launched, and work is also underway to keep existing resources up to date in response to national guidance and policy changes, that have weakened the application of the sequential test. By the end of 2025, participants had completed over 2,500 training courses.

As part of our ongoing collaboration with the Environment Agency, staff conducted research into current practice on issues including spatial planning in coastal areas and the use of standing advice on flood risk. These supported the Agency's understanding of crucial areas of planning for flood risk and coastal change.

Four webinars were held during the first half of the year with a total audience of over 1,200 people. This included a webinar about new National Flood Risk Assessment data and new National Coastal Erosion Risk Map data, which was attended by over 900 people. The other three webinars formed a three-part series on coastal planning and received very positive feedback about the extent to which attendees understanding was improved.

	Attendees	% attendees with a 'much better' or 'better' understanding following the event
Introduction to coastal planning (for planners)	176	87%
Introduction to coastal planning (for elected members)	41	69%
Tools and best practice for coastal planning	173	83%

The Environmental Audit Committee launched an inquiry into Flood Resilience in England in late 2024, to which the Association provided written and oral evidence in early 2025.[24] The TCPA's evidence was referenced multiple times in the final report, which was published in October 2025, and its findings reflect key issues and weaknesses in planning policy and implementation raised by the TCPA through the inquiry. Although the report is strongly worded on the inadequacies of planning policy, aspects of flood risk policy, such as the application of the sequential test, disappointingly this area of guidance was subsequently weakened by the government.

The Association was pleased to secure funding in 2025 to support a refresh of the long-standing guide for local authorities on planning for the climate crisis. This was the fifth edition and was again developed in partnership with the Royal Town Planning Institute. The guide, which was launched in December 2025, was presented in a new format of 18 policy and topic resources.[25] It is hoped that these shorter guides will be more accessible to officers working on a range of climate related policy topics and be easier for the TCPA to keep up to date in the coming months and years.

An area of work the TCPA has continued to champion through its advocacy work this year has been around the legal complexities of setting standards for net zero buildings standards for new development in local development plans. The TCPA provided a witness statement to a legal challenge against a December 2023 Written Ministerial Statement (WMS) that sought to restrain local authorities' ability to set ambitious standards. The case was heard in the Court of Appeal and whilst the case was unsuccessful, the ruling provided helpful clarification about the status of the WMS which has enabled more net zero buildings policies to be found sound at plan examination.

The Association has continued to champion this approach and support local authorities to navigate this complex policy issue. The Association continues to pursue opportunities to undertake work in relation to securing more high-quality green infrastructure and hosts the Green Infrastructure Partnership. Thanks to funding from the Wates Family Enterprise Trust (WFET), under its strand of work focused on nature-based neighbourhoods, we responded to the government's consultation on its proposed new Land Use Framework for England and

[24] Transcript of oral evidence available at https://committees.parliament.uk/oralevidence/15390/pdf/ and written evidence at https://committees.parliament.uk/writtenevidence/134070/pdf/
[25] The resources are all available at https://www.tcpa.org.uk/collection/planning-for-the-climate-crisis/

attended a ministerial roundtable to promote the links between the Framework and the land use planning system, and undertook scoping on the potential role of new strategic authorities in relation to promoting nature. The Association also worked with the Trust and More in Common to highlight to decision makers the importance of nature and greenspaces to local people, to encourage them to prioritise these issues in national policy.

Subject to securing further funding, it is hoped this work will continue into 2026.

Also related to nature, the Association is part of a Planning for Nature Recovery project with the University of Sheffield. In autumn the Association coordinated four virtual roundtables that aimed to improve the baseline understanding of current practice and perspectives in relation to planning for nature recovery, and consider challenges and opportunities presented for nature recovery by current and emerging policy frameworks in both England and Scotland. Again, this project will continue in 2026.

Separate to work focused on a new generation of New Towns set out in section 2.1 above, work was undertaken by the Association in its capacity as secretariat to reestablish the All Party Parliamentary Group (APPG) on New Towns in November 2024. Following that inaugural meeting, at which Andrew Lewin, MP for Welwyn and Hatfield, and Lord Richard Best, were confirmed as co-chairs, a number of meetings were held in 2025. These included a private meeting with the chair of the New Towns Taskforce, Sir Michael Lyons and a roundtable about the regeneration and renewal of the New Towns. Representatives from Stevenage and Bracknell Forest Councils, and Dr Lucy Montague, a lead authority on high streets, contributed.

Discussions were also held with the co-chairs about setting out a more strategic approach to the Group's work during 2026 that focuses on the regeneration and renewal of the existing New Towns. This aims to build on the roundtable mentioned above and combined benefits for existing New Towns while exposing lessons for the design and delivery of future new towns. The AGM of the Group was held in early December 2025, and the work of the Group will continue throughout 2026.

2.4 Furthering our reach and voice

The Association ran a well-attended programme of both in-person and online events during the year. Over 5,200 people engaged with 52 workshops, webinar and conferences. Compared to 2024, this means we engaged more people (approximately 4,000 in 2024) over a slightly lower number of events (2024 – 56 events). Analysis of attendees of the virtual events held during the year also highlighted that 95% (281 out of 296) of all local planning authorities in England attended at least one event.

A benefit of membership of the TCPA is our journal, Town & Country Planning. A highlight of 025 included a special edition on the Healthy Homes campaign (May/June edition), but also the launch of a new design for the Journal in February 2025 that aims to make the journal more accessible and engaging. Throughout the year the journal continued to feature contributions from writers drawn from across the public, private, academic and voluntary sectors. The Association 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, the Financial Times, and The Telegraph. The Association was also featured widely across trade press including The Planner, Planning Resource 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 11,347 to 14,747 (an increase of 30%). The subscribers to the monthly e-bulletin stood at 5,777 subscribers at the end of 2025, compared to 5,776 at the end of 2024. However, it is important to note that the platform that is used for the e-bulletin updated its approach during the year to remove inactive accounts The subscribers at the end of the year are therefore all now considered 'active'.

2.5 Plans for 2026

As noted in section 1.1 above, work with the staff team and Trustees was also undertaken during the year to develop a new, refreshed strategy covering the period 2026 to 2030. It was published in early January 202626 and sets out that the Association will work to achieve the following strategic priorities:

- Secure social justice by empowering people to participate in decisions that shape the future of places.
- Create prosperous, inclusive and healthy new and renewed places with good quality, affordable homes for all.
- Create nature rich and environmentally sustainable places that are resilient to climate change and will improve over time.

The TCPA's Business Plan for 2026 was then developed in the context of that new strategy.

Some of the work identified for 2026 is projects and programmes that continue from 2025 thanks to multi-year funding agreements. The Association will also actively seek new funding and projects.

Work being undertaken by the government in relation to a new generation of New Towns will continue to be a focus for the Association, as will work around place and health and wellbeing.

3 Governance, structure and membership

3.1 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 in 2025 informed the development of both a new five-year strategy and the business plan for the year ahead. During 2025, 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.

3.2 President and Vice Presidents

President: The Rt Hon. Nick Raynsford

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

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

Policy Council
Dan Allen (co-opted in November 2025)
Samer Bagaeen
Sue Brownhill (elected July 2025)
Trevor Cherrett
Clare Chester (co-opted in November 2025)
Jim Davies
David Griggs
Catherine Hammond
Hollie Heavens (stood down in July 2025)
Peter Hetherington (elected in July 2025)
Jeni Jackson
Martina Juvara (elected in July 2025)
Shaun Knights (elected in July 2025)
Brian Q Love
Sue Morgan (stood down in April 2025)
Danniella Persaud
Peter Richmond (stood down in July 2025)
Gwyn Roberts
Karl Roberts (stood down in July 2025)
Shelly Rouse
Andy Shipley (elected July 2025)
Lee Shostak
Penelope Tollitt (stood down in July 2025)
Deb Upadhyaya (elected July 2025)
Andy von Bradsky
Richard Wood
Lee Wratten

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).

3.3 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 organisation's 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 (Returned from maternity leave July 2025)
Senior Projects and Policy Manager	Celia Davis
Projects and Policy Manager	Alex House (left May 2025)
Projects and Policy Manager	Rosalie Callway
Projects and Policy Manager	Denean Rowe
Projects and Policy Manager	Gemma Hyde
Projects and Policy Manager	Lachlan Anderson-Frank (from May 2025)
Projects and Policy Manager (maternity cover)	Rowan Gilbert (left June 2025)

3.4 Membership

During 2025 the TCPA's individual membership was at 980, compared to 920 at the end of 2024. This increase was largely thanks to an increase in student members. Organisational members however continued to decrease slightly from 110 at the end of 2024 to 95 at the end of 2025. This included a continued reduction of local authority members from 62 to 51 (from a high of 81 at the end of 2022). This reflects 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.

3.5 Volunteers and interns

In 2025, 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.

3.6 Financial review of the 2025 accounts

As usual, during 2025 staff worked hard to secure additional project funding and sponsorship while also delivering projects and the events programme. Senior staff time was also dedicated to enabling the Board of Trustees to reach a final decision about the future premises for the Association and implementing that decision, along with supporting the relocation of the Association's physical archive to Letchworth to become part of the Garden City Collection. Due to the need for staff to devote time to that important work, the Association finished the year with a small but manageable deficit. Total incoming resources amounted to £1,069,285 (2024: 2,229,040) and total resources expended were £1,101,740 (2024: £1,132,782), so that there was a small deficit of £32,455 (2024: surplus of £1,096,258 thanks to a substantial legacy from the estate of Lady Magda Hall).

3.7 Reserves policy and risks

The Board of Trustees agreed the Association's current reserves policy in March 2025. The policy was informed by Charity Commission guidance about reserve and discussions about an updated investment policy, 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 six to 12 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 2025 one of the main risks was financial, and the reserves policy set out above has been adopted in order to mitigate this. The other significant risk related 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 has continued since then. A decision to relocate to a new workspace was taken in principle in summer 2025 and the process is expected to conclude in early 2026.

3.8 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.

3.9 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
20 May 2026

4 Report of the independent auditors to the members of Town and Country Planning Association

4.1 Opinion

We have audited the financial statements of Town and Country Planning Association (the ‘charitable company’) for the year ended 31 December 2025 which comprise the Statement of Financial Activities, Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company’s affairs as at 31 December 2025 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.

4.2 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.

4.3 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.

4.4 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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

4.5 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.

4.6 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.

4.7 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.

4.8 Our responsibilities for the audit of the financial statements

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

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

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

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

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

Substantive audit tests were designed after assessing and performing walkthrough tests. The

walkthrough testing confirmed documented systems which have been designed to act as a preventative measure against fraud and error which appear to be operating as documented.

Substantive testing tested a sample of the population, representative of the population, to identify errors. The testing did not identify any material misstatements in areas tested.

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

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

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

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

4.9 Use of our report

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

Stuart Mackie (Senior Statutory Auditor)

for and on behalf of MC Audit Limited
Chartered Accountants
Statutory Auditors
Station House
North Street
Havant
Hampshire
PO9 1QU

Date: 15 June 2026

TOWN AND COUNTRY PLANNING ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025	Total funds 2025	Total funds 2024 £
Income from:					
Donations and legacies		36,594	-	36,594	1,125,326
Charitable activities	2	615,907	385,648	1,001,555	1,090,351
Other trading activities:					
Room hire		4,416	-	4,416	4,900
Investments:					
Bank interest received		26,720	-	26,720	8,463
Total		683,637	385,648	1,069,285	2,229,040
Expenditure on:					
Raising funds:					
Public relations and media costs		1,339	-	1,339	1,999
Charitable activities	3	714,753	385,648	1,100,401	1,130,783
Total		716,092	385,648	1,101,740	1,132,782
Net income and net movement in funds	5	(32,455)	-	(32,455)	1,096,258
Reconciliation of funds:					
Total funds brought forward		1,609,761	-	1,609,761	513,503
Total funds carried forward		1,577,306	-	1,577,306	1,609,761

TOWN AND COUNTRY PLANNING ASSOCIATION

BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note		2025		2024
		£	£	£	£
Fixed assets:					
Tangible assets	7		14,105		12,298
Current assets:					
Debtors	8	66,543		1,278,608	
Cash at bank and in hand		1,846,579		685,926	
		1,913,122		1,964,534	
Liabilities:					
Creditors falling due within one year	9	(349,921)		(367,071)	
Net current assets			1,563,201		1,597,463
Total net assets			1,577,306		1,609,761
The funds of the charity:					
Unrestricted funds	10		1,577,306		1,609,761
			1,577,306		1,609,761

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 20 May 2026 and signed on its behalf by

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Andrew Pritchard
Chair

Riva Kapoor
Treasurer

Company number: 146309
Charity Number 214348

TOWN AND COUNTRY PLANNING ASSOCIATION

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 £	2024 £
Cash flows from operating activities:		
Net cash provided by / (used in) operating activities	1,138,418	99,578
Cash flows from investing activities:		
Bank Interest received	26,720	8,463
Purchase of tangible fixed assets	(4,485)	(990)
Net cash provided by / (used in) investing activities	22,235	7,473
Change in cash and cash equivalents in the period	1,160,653	107,051
Cash and cash equivalents at the beginning of the period	685,926	578,875
Cash and cash equivalents at the end of the period	1,846,579	685,926

Reconciliation of net income to net cash flow from operating activities

	2025	2024
Net income for the reporting period	(32,455)	1,096,258
As per the statement of financial activities		
Depreciation charge	2,678	4,872
Interest received	(26,720)	(8,463)
Increase in debtors	1,212,065	(1,057,601)
(Increase)/decrease in creditors	(17,150)	64,512
Net cash provided by / (used in) operating activities	1,138,418	99,578

5 Notes to the financial statements for the year ended 31 December 2025

1 Accounting policies

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

a) Basis of preparation

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

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

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

b) Income

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

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

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

Conference income is recognised when the conference takes place.

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

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

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

c) Expenditure

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

Expenditure is classified under the following activity headings:

- Expenditure on raising funds - media and marketing costs.

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

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

d) Allocation of support costs

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

e) Tangible fixed assets

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

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

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

f) Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle that obligation can be measured reliably. Creditors are recognised at their settlement amount after allowing for any trade discounts due.

g) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value. Any losses from impairment are recognised in the statement of financial activities.

h) Operating leases

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

i) Foreign currency

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

j) Cash at bank and in hand

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

1 Accounting policies (*continued)*

k) Debtors

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

l) Pensions

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

m) Status

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

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

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

Critical accounting estimates and assumptions

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

3 Expenditure on charitable activities

	2025 Staff £	2025 Direct £	2025 Support £	2025 Total £	2024 Total £
Membership	68,933	-	21,287	90,220	99,068
Conferences	65,050	24,955	20,087	110,092	140,785
Journals and publications	-	56,673	-	56,673	72,378
Projects and consultancy	569,310	98,303	175,803	843,416	818,552
	703,293	179,931	217,177	1,100,401	1,130,783

In the preceding period, £385,064 of expenditure was paid from restricted funds.

4 Support and Governance costs

	2025	2024
	£	£
Support costs		
Staff costs	36,507	30,666
Travel and subsistence	831	1,222
Premises costs	77,037	89,863
Printing, post and stationery	3,897	4,246
Telephone	2,008	1,650
Computer costs	12,246	13,757
Sundry expenses	3,890	1,090
Subscriptions	4,938	4,867
Training, courses & seminars	150	1,932
Relocation costs	17,860	-
Bank charges	1,962	2,157
Bad debts	(3,423)	(2,598)
Depreciation	2,678	4,872
Total Support costs	160,581	153,724
Governance costs		
Accountancy fees	47,700	46,200
Audit fees	7,483	11,860
Trustees' and officers' expenses	1,413	1,034
Total Governance costs	56,596	59,094
Total Support and Governance costs	217,177	212,818

5 Net income

	2025	2024
	£	£
This is stated after charging:		
Operating lease rentals	4,250	4,350
Depreciation	2,678	4,872
Auditors' remuneration - current auditors	7,483	7,800
Auditors' remuneration - previous auditors	-	4,060

TOWN AND COUNTRY PLANNING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

6 Staff costs

	2025 £	2024 £
Wages and salaries	632,524	647,334
Social security costs	69,434	66,285
Pensions	30,842	25,441
Other costs	7,000	450
	739,800	739,510
Direct costs	703,293	708,844
Support costs	36,507	30,666
	739,800	739,510

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 £30,841 (2024: £25,441).

The average number of employees was fifteen (2024: fifteen). One employee received employment benefits in the range £60,001 to £70,000 in the year (2024: no employees), none in the range £70,001 to £80,000 (2024: no employees) none in the range £80,001 to £90,000 (2024: one employee), and one in the range £90,001 to £100,000.

The charity trustees were not paid and neither did they receive any benefits from employment with the charity or a related entity. Four trustees received reimbursed expenses in relation to travelling, accommodation and overnight subsistence (2024: Two). It is also noted that the TCPA hold a Trustee indemnity insurance policy (£1,470).

The key management personnel of the charity is the Leadership team. The total employment benefits received by key management personnel were £278,478 (2024: £296,566).

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

7 Tangible fixed assets

	Leasehold Property	Furniture & equipment	Total
	£	£	£
Cost			
At 1 January 2025	29,906	39,035	68,941
Additions	-	4,485	4,485
Disposals	-	(974)	(974)
At 31 December 2025	29,906	42,546	72,452
Depreciation			
At 1 January 2025	19,702	36,941	56,643
Charge for the year	408	2,270	2,678
Eliminated on disposal	-	(974)	(974)
At 31 December 2025	20,110	38,237	58,347
Net book value			
At 31 December 2025	9,796	4,309	14,105
At 31 December 2024	10,204	2,094	12,298

8 Debtors

	2025	2024
	£	£
Trade debtors	13,045	104,848
Prepayments and accrued income	53,498	48,160
Other debtors	-	1,125,600
Deferred expenditure	-	-
	66,543	1,278,608

9 Creditors falling due within one year

	2025	2024
	£	£
Trade creditors	26,257	45,031
Social security and other taxes	49,756	46,357
Other creditors	3,491	7,701
Accruals	14,875	17,246
Deferred income	255,542	250,736
	349,921	367,071

TOWN AND COUNTRY PLANNING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

9 Creditors falling due within one year (continued)

Deferred income

	2025	2024
	£	£
Income deferred from the previous year	250,736	178,792
Released to the statement of financial activities	(250,736)	(178,792)
Arising during the current year:		
Journal subscriptions	18,793	18,553
Membership subscriptions	50,670	41,467
Projects	186,079	190,716
	255,542	250,736

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

10 Analysis of charitable funds 2025

	At 1 Jan	Income	Expenditure	Transfers	At 31 Dec
	£	£	£	£	£
Unrestricted funds					
General Fund	1,472,658	683,637	(667,103)	(48,989)	1,440,203
Designated Funds:					
The TCPA Legacy Reserve Fund	87,070	-	-	-	87,070
Redecoration & Maintenance Fund	50,033	-	(48,989)	48,989	50,033
Unrestricted funds	1,609,761	683,637	(716,092)	-	1,577,306
Restricted funds					
Projects and conferences	-	385,648	(385,648)	-	-
	-	385,648	(385,648)	-	-
Total funds	1,609,761	1,069,285	(1,101,740)	-	1,577,306

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Analysis of charitable funds (continued)

Analysis of charitable funds 2024

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

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. However, the TCPA relocated to another property at the beginning of 2026 and all outstanding costs were fulfilled by the end of February 2026.

Projects and conferences (restricted fund) - These funds include grants from Sport England £108,847 (2024: £136,261), The Nationwide Foundation £167,803 (2024: £169,567), Trust for London £80,628 (2024: £78,936) and The Wates Family Enterprise Trust £28,370 to support activity in specific areas.

11 Analysis of net assets between funds 2025

	General	Designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	14,105	-	-	14,105
Cash at bank and in hand	1,572,137	137,103	137,339	1,846,579
Other net current assets/(liabilities)	(146,039)	-	(137,339)	(283,378)
	1,440,203	137,103	-	1,577,306

TOWN AND COUNTRY PLANNING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Analysis of net assets between funds (continued)

Analysis of net assets between funds 2024

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

-

12 Operating lease commitments

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

	2025	2024
	£	£
Land and buildings		
Not later than one year	427	4,300
Later than one year and not later than five years	-	17,200
Later than five years	-	113,500
	427	135,000

13 Related party transactions

During the year, sponsorship, membership and conference attendance income totalling £NIL (2024: NIL) was received from businesses connected with the Trustees. There was £NIL (2024: NIL) outstanding at year end.

14 Ultimate Controlling Party

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

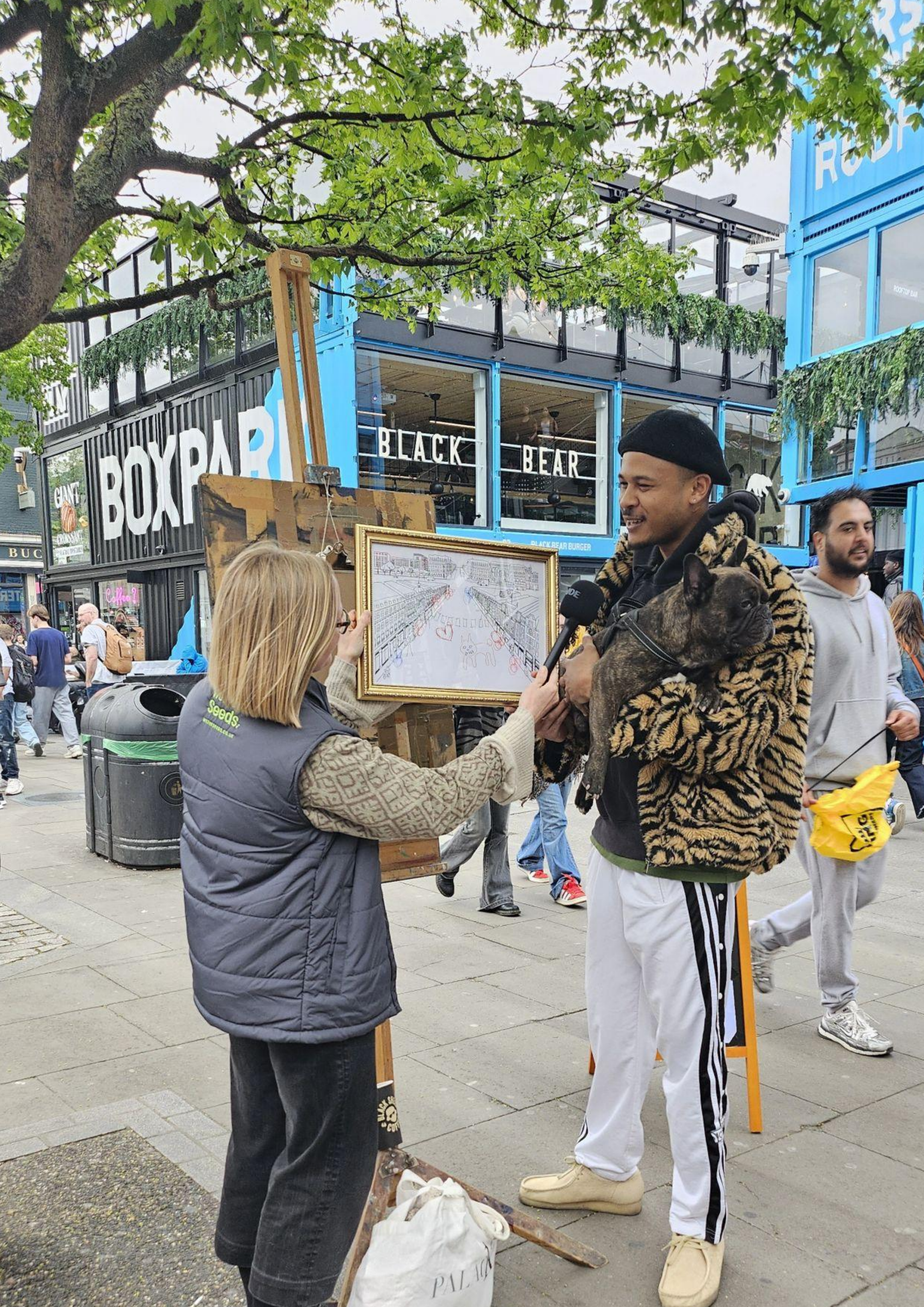
15 Material legacies

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 2025, 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.

16 Subsequent event

The TCPA entered into negotiations with their landlord in relation to early surrender of their lease. The lease was surrendered on 10 February 2026 and an amount of £1,097,240.78 was received. The lease had been due to expire on 4 January 2051.


BOXPAR
BLACK BEAR
BLACK BEAR BURGER
GIANT
Seeds.