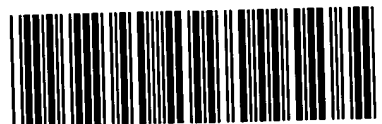


tcpa

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

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TOWN AND COUNTRY PLANNING ASSOCIATION

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

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

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DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISORS

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

Registered charity number 214348, registered in England and Wales

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

Registered office 17 Carlton House Terrace, London SW1Y 5AS

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

President: Nick Raynsford

Trustees:

Stuart Andrews

Stephanie Bamford

Simin Davoudi (elected July 2022)

Sandra Fryer

Nick Gallent

Aranvir Gawera

Peter Geraghty

Leigh Johnson

Gilian Macinnes

Mary Parsons (chair) (stood down July 2022)

Andrew Pritchard (vice until July 2022 and then chair)

Catriona Riddell (vice chair)

Anna Rose

Lee Shostak

Diane Smith (also known as Diane Mitchell)

Robin Smith

Chief Executive and Company Secretary: Fiona Howie

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

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

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

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

Website address: www.tcpa.org.uk

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

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.

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

1.2 Public benefit

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

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

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

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

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

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

1.3 Activities and achievements

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

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

The Association continues to work to **provide practical advice to local authorities** with the aim of improving the quality of local plan policies and development on the ground. In 2022 a particular focus for this was continuing to **champion long term stewardship as a critical element of high-quality development that will be well-maintained over its life course**. This included through the publication of *The Heart of the Matter: emerging lessons in long-term stewardship*,³ which was launched at a well-attended Spring Conference. The event included a pre-recorded address from the then Minister of State for Housing, Stuart Andrew MP. Guidance on this issue was also delivered through a successful virtual training session as part of Homes England's Winter Training Programme, with accompanying publication. More technical guidance was published as part of a practical toolkit for local authorities, with training provided in a webinar in November 2022.⁴ The toolkit includes a briefing note on long-term stewardship policy in local plans and wider development plan documents. To inform it, a review of 32 authorities adopted and draft local plan documents and development plan documents was undertaken. The review focused on members of the New Communities Group and Milton Keynes Council. Of the documents reviewed, 17 contained direct references to the Garden City Principles. The toolkit includes a range of live resources, including the briefing, that will continue to be promoted and added to through 2023.

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

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

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

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

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

The Association continues its **Healthy Homes campaign**, which seeks to secure new legislation that would prevent the development of poor-quality new homes that undermine people's health, wellbeing and life chances. The campaign is supported by the Nationwide Foundation and a further three years of funding was secured in 2022 to enable the campaign to continue to 2025. In May, Lord Crisp, a cross bench Member of the House of Lords and a former Chief Executive of the NHS and Permanent Secretary at the Department of Health, introduced the Healthy Homes Bill as a Private Members' Bill⁵ into the House of Lords. The Bill secured cross-Party support at its Second Reading and awaits its Third Reading in 2023. A sponsor for the Bill will then need to be found in the House of Commons.

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

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

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

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

⁵ The Bill is available at <https://bills.parliament.uk/bills/3171/publications>

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

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

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

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

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

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

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

⁷ Photos of the mural can be seen as part of the press coverage it received - <https://www.bbc.co.uk/news/uk-england-tyne-62199500>

⁸ <https://planningaidforlondon.org.uk/>

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

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

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

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

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

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

While it is hard to quantify in detail, we know that additional green infrastructure uses have increased in major applications throughout the duration of the project. This can be related back to the approach to learning from the PERFECT project, which helped to provide direct examples of the work of partners as well as opportunities for experience to be gained from the study visits. The increases in green infrastructure provision reflects the design guidance that was developed as a result of exchanges with partners and evidence developed by the project. Additional policy has also been developed as a result of the project in the recently approved Climate Emergency Development Plan Document. This has helped to qualify the requirements for green infrastructure in Cornwall and helped with the early introduction of a 10% biodiversity net gain requirement in Cornwall.

A recent case study is the planning permission granted for over 3,000 new dwellings as an urban extension at Langarth, Truro. The masterplan and resulting scheme for the site has led to an almost doubling of the space set out for green infrastructure and the achievement of at least 20% biodiversity net gain. This includes naturalised sustainable drainage systems, street trees and accessible green corridors, drawing on experience from the PERFECT project.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1.3.4 Furthering our reach and voice

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

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

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

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

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

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

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

1.4 Plans for 2023

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

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

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

2. Governance, structure and membership

Trustees

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

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

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

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

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

President and Vice Presidents

President: The Rt Hon Nick Raynsford

Vice Presidents:

Gideon Amos OBE
Michael Ash CBE
Graeme Bell OBE
Lord Richard Best
John Blake
Rt Hon David Blunkett
Sir Kenneth Collins
Rt Hon. the Lord Deben
John Deegan
Tony Fyson MBE
Nicky Gavron
Vincent Goodstadt
Professor Sir Malcolm Grant CBE

Ray Green
Baroness Sally Hamwee
Kate Henderson
Peter Hetherington
Rt Hon Keith Hill
Rt Rev James Jones
Jiggy Lloyd
David Lock CBE
Mary Riley
Professor Peter Roberts OBE
Diane Smith (also known as Diane Mitchell)
Pam Warhurst CBE
John Zetter (sadly deceased October 2022)

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

Policy Council

Clare Buddle
Trevor Cherrett
Jack Dangerfield (from July 2022)
Barry Davies
Jim Davies
Peter Ellis
Catherine Hammond
Hollie Heavens (from July 2022)
Jeni Jackson
Simeon Jackson

Chris Jones (stood down July 2022)
Danny Kaye (stood down July 2022)
Peter Richmond
Gwyn Roberts
Karl Roberts
Alice Sewell
Jake Shepherd
Penelope Tollitt
Frances Toomey (stood down July 2022)
Elisabeth Williams

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

Staffing and management

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

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

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

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

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

Membership

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

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

Volunteers and interns

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

3. Financial review of the 2022 accounts

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

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

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

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

Reserves policy and risks

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

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

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

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

Statement of Trustees'/Directors' responsibilities

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

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

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

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

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

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

time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

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

Statement of disclosure to Auditors

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

Auditors

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

By Order of the Board of Trustees

A handwritten signature in black ink, appearing to read 'A J Pritchard', written in a cursive style.

Andrew Pritchard
Chair
17 May 2023

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

Opinion

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

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

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

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

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

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

Responsibilities of Trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

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

Use of our report

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



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

TOWN AND COUNTRY PLANNING ASSOCIATION

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

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

TOWN AND COUNTRY PLANNING ASSOCIATION

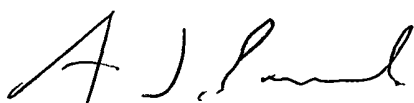
BALANCE SHEET

FOR THE YEAR ENDED 31 DECEMBER 2022

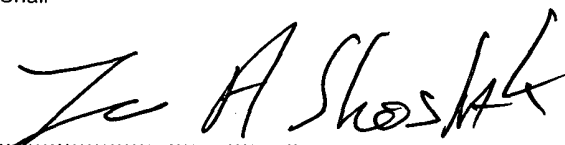
	Note	£	2022 £	£	2021 £
Fixed assets:					
Tangible assets	7		22,684		24,653
Current assets:					
Debtors	8	263,831		235,061	
Cash at bank and in hand		558,996		616,483	
		<u>822,827</u>		<u>851,544</u>	
Liabilities:					
Creditors falling due within one year	9	(356,907)		(395,122)	
Net current assets			465,920		456,422
Total net assets			<u>488,604</u>		<u>481,075</u>
The funds of the charity:					
Unrestricted funds	10		488,604		481,075
			<u>488,604</u>		<u>481,075</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 17 May 2023 and signed on its behalf by



Andrew Pritchard
Chair



Lee Shostak
Treasurer

Company number: 146309
Charity Number 214348

TOWN AND COUNTRY PLANNING ASSOCIATION

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2022

	2022 £	2021 £
Cash flows from operating activities:		
Net cash (used in) / provided by operating activities	(52,824)	8,844
Cash flows from investing activities:		
Bank Interest received	1,772	631
Purchase of tangible fixed assets	(6,435)	(18,347)
Net cash provided by / (used in) investing activities	(4,663)	(17,716)
Change in cash and cash equivalents in the period	(57,487)	(8,872)
Cash and cash equivalents at the beginning of the period	616,483	625,355
Cash and cash equivalents at the end of the period	558,996	616,483
Reconciliation of net income to net cash flow from operating activities		
Net income for the reporting period	7,529	19,023
<i>As per the statement of financial activities</i>		
Depreciation charge	8,404	7,759
Interest received	(1,772)	(631)
Increase in debtors	(28,770)	(6,929)
Decrease in creditors	(38,215)	(10,378)
Net cash (used in) / provided by operating activities	(52,824)	8,844

TOWN AND COUNTRY PLANNING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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.

TOWN AND COUNTRY PLANNING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies (*continued*)

d) Allocation of support costs

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

e) Tangible fixed assets

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

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

Useful economic lives of tangible assets:

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

f) Creditors

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

g) Financial instruments

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

h) Operating leases

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

i) Foreign currency

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

j) Cash at bank and in hand

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

TOWN AND COUNTRY PLANNING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies (*continued*)

k) Debtors

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

l) Pensions

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

m) Status

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

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

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

Critical accounting estimates and assumptions

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

2 Income from charitable activities

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

TOWN AND COUNTRY PLANNING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

3 Expenditure on charitable activities

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

4 Support and Governance costs

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

5 Net income

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

TOWN AND COUNTRY PLANNING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

6 Staff costs

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

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

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

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

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

TOWN AND COUNTRY PLANNING ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

7 Tangible fixed assets

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

8 Debtors

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

9 Creditors falling due within one year

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

TOWN AND COUNTRY PLANNING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

9 Creditors falling due within one year (continued)

Deferred income

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

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

10 Analysis of charitable funds 2022

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

TOWN AND COUNTRY PLANNING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

Analysis of charitable funds (continued)

Analysis of charitable funds 2021

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

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

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

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

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

11 Analysis of net assets between funds 2022

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

TOWN AND COUNTRY PLANNING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

Analysis of net assets between funds (continued)

Analysis of net assets between funds 2021

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

12 Operating lease commitments

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

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

13 Related party transactions

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

14 Ultimate Controlling Party

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