

**tcpa**

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

SATURDAY



\*AB7V1LFK\*

A10 09/07/2022 #33

COMPANIES HOUSE

This block contains a library barcode sticker. On the left, the word 'SATURDAY' is printed vertically. The main part of the sticker features a standard 1D barcode. Below the barcode, the alphanumeric string '\*AB7V1LFK\*' is printed. At the bottom, the call number 'A10', the date '09/07/2022', and the issue number '#33' are displayed. The text 'COMPANIES HOUSE' is printed at the very bottom of the sticker.

# TOWN AND COUNTRY PLANNING ASSOCIATION

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

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

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

**DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISORS**

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

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

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

**President:** Nick Raynsford

**Trustees:**

Stuart Andrews (appointed May 2021)  
Stephanie Bamford  
Sandra Fryer  
Nick Gallent  
Aranvir Gawera  
Peter Geraghty  
Leigh Johnson (appointed May 2021)  
Simon Leask (stood down July 2021)

Gilian Macinnes  
Mary Parsons (chair)  
Andrew Pritchard (vice chair)  
Catriona Riddell (vice chair)  
Anna Rose  
Lee Shostak  
Diane Smith (also known as Diane Mitchell)  
(elected July 2021)  
Robin Smith

**Chief Executive and Company Secretary:** Fiona Howie

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

**Auditors:** Sayers Butterworth LLP  
3<sup>rd</sup> 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](http://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).

## DIRECTORS' REPORT

### 1. Priorities, activities and achievements

#### 1.1 Strategic priorities

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

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

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

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

#### 1.2 Public benefit

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

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

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

## **DIRECTORS' REPORT**

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

### **1.3 Activities and achievements**

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

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

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

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

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

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<sup>2</sup> The film is available to watch at [www.tcpa.org.uk/garden-cities-symposium](http://www.tcpa.org.uk/garden-cities-symposium)

## **DIRECTORS' REPORT**

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

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

*Membership of the NCG gives officers the support for how to implement the Principles and keeps us informed of latest guidance and initiatives. It is very useful to share experiences across the country of other new and emerging communities and without this exchange and support for the ideals it would be more difficult to remain steadfast in our increasingly complex planning world.*

*Within the County Council at Essex we work in partnership with the Districts through our Garden Communities Group to strongly promote the TCPA Principles for garden communities, including models of stewardship. For example, in Uttlesford on the western side of the county the council is exploring the potential for expansion and new communities in order to accommodate growth whilst protecting rural settlements as far as possible. All new schemes will be required to comply with TCPA Principles. Furthermore, Uttlesford has recently approved an adapted version of the Building for a Healthy Life framework that complements the Garden City ideals and will be embedded by our urban designer in the master planning process for the larger sites.*

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

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

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

## **DIRECTORS' REPORT**

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

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

*The consultation on the Eastside SPD will ultimately determine what should be included in the Eastside 20-minute neighbourhood but in the meantime the following characteristics, or 'ingredients', are suggested to be part of the mix:*

- *diverse and affordable homes;*
- *well connected paths, streets and spaces;*
- *good green spaces in the right places;*
- *local food production;*
- *keeping jobs and money local;*
- *community health and wellbeing facilities; and*
- *a place for all ages*

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

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

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

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

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

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

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

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

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

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

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

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

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

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<sup>4</sup> The Tomorrow 125 report is available on the dedicated project website - [www.tomorrow125.org.uk](http://www.tomorrow125.org.uk)

## **DIRECTORS' REPORT**

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

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

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

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

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

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

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

<sup>5</sup> See for example [www.twitter.com/theCCCUk/status/1375409086544642052](https://www.twitter.com/theCCCUk/status/1375409086544642052)

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

## **DIRECTORS' REPORT**

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

### **1.3.4 Furthering our reach and voice**

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

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

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

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

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

### **1.4 Plans for 2022**

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

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

## **DIRECTORS' REPORT**

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

### **2. Governance, Structure and Membership**

#### **Trustees**

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

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

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

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

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

#### **President and Vice Presidents**

**President:** The Rt Hon Nick Raynsford

#### **Vice Presidents:**

Gideon Amos OBE

Michael Ash CBE

Graeme Bell OBE

Lord Richard Best

John Blake

Rt Hon David Blunkett

Sir Kenneth Collins

Rt Hon. the Lord Deben

John Deegan

Tony Fyson MBE

Nicky Gavron

Vincent Goodstadt

Professor Sir Malcolm Grant CBE

Ray Green

Baroness Sally Hamwee

Kate Henderson

Peter Hetherington

Rt Hon Keith Hill

Rt Rev James Jones

Jiggy Lloyd

David Lock CBE

Mary Riley

Professor Peter Roberts OBE

Diane Smith (also known as Diane Mitchell)

Pam Warhurst CBE

John Zetter

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

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

## DIRECTORS' REPORT

### Policy Council

Stephen Ashworth (sadly deceased April 2021)	Danny Kaye
Clare Buddle	Ian Manders (stood down July 2021)
Trevor Cherrett	Rob Murfin (stood down July 2021)
Barry Davies (from July 2021)	Peter Richmond
Jim Davies (from July 2021)	Gwyn Roberts
Peter Ellis	Karl Roberts
David Farnsworth (stood down July 2021)	Alice Sewell
Catherine Hammond	Jake Shepherd
Jeni Jackson	Penelope Tollitt
Simeon Jackson	Frances Toomey
Chris Jones	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
<i>Editor-in-Chief</i>	Nick Matthews
<i>Projects and Policy Manager</i>	Jessica Fieth
<i>Projects and Policy Manager</i>	Alex House
<i>Projects and Policy Manager</i>	Daniel Stade
<i>Projects and Policy Manager</i>	Koen Rutten
<i>Communications Officer</i>	Isaac LeQuesne
<i>Finance and Membership Officer</i>	David White
<i>Events and Premises Officer</i>	Michael McLean
<i>Policy Officer – Healthier Places</i>	Tim Emery (left June 2021)
<i>Policy Officer – Healthier Places</i>	Gemma Hyde (as of October 2021)
<i>Projects and Policy Officer</i>	Covadonga Cervilla Bordiu (as of September 2021; formerly Osborn Research Assistant)
<i>Projects Assistant</i>	Jack Dangerfield
<i>Osborn Research Assistant</i>	Rebecca Lambert (as of September 2021)

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

## **DIRECTORS' REPORT**

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

### **Membership**

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

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

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

### **Volunteers and Interns**

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

## **3. Financial Review of the 2021 accounts**

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

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

## **DIRECTORS' REPORT**

### **Reserves Policy and Risks**

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

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

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

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

### **Statement of Trustees'/Directors' Responsibilities**

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

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

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

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

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

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom

**DIRECTORS' REPORT**

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

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

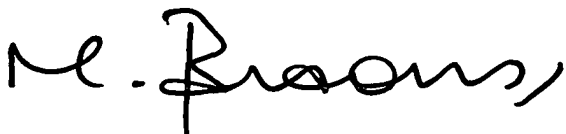
**Statement of Disclosure to Auditors**

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

**Auditors**

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

By Order of the Board of Trustees



**Mary Parsons**  
Chair  
18 May 2022

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

**Opinion**

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

In our opinion, the financial statements:

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

**Basis for opinion**

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

**Conclusions relating to going concern**

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

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

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

**Other information**

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

We have nothing to report in this regard.

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

**Opinions on other matters prescribed by the Companies Act 2006**

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

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

**Matters on which we are required to report by exception**

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

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

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

**Responsibilities of trustees**

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

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

**Auditor's responsibilities for the audit of the financial statements**

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

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

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

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

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

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

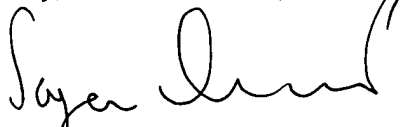
Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: inquiries of management and the Trustees as to whether the entity complies with such laws and regulations; enquiries with the same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

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

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

**Use of our report**

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



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

**TOWN AND COUNTRY PLANNING ASSOCIATION**

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

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

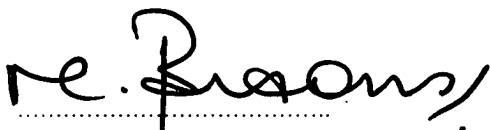
TOWN AND COUNTRY PLANNING ASSOCIATION

BALANCE SHEET  
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	£	2021 £	£	2020 £
<b>Fixed assets:</b>					
Tangible assets	7		24,653		14,065
<b>Current assets:</b>					
Debtors	8	235,061		228,132	
Cash at bank and in hand		616,483		625,355	
		<u>851,544</u>		<u>853,487</u>	
<b>Liabilities:</b>					
Creditors falling due within one year	9	( 395,122)		( 405,500)	
<b>Net current assets</b>			456,422		447,987
<b>Total net assets</b>			<u>481,075</u>		<u>462,052</u>
<b>The funds of the charity:</b>					
Unrestricted funds	10		481,075		462,052
			<u>481,075</u>		<u>462,052</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 18 May 2022 and signed on its behalf by

  
Mary Parsons  
Chair

  
Lee Shostak  
Treasurer

Company number: 146309  
Charity Number 214348

## TOWN AND COUNTRY PLANNING ASSOCIATION

### STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2021

	2021 £	2020 £
<b>Cash flows from operating activities:</b>		
Net cash (used in) / provided by operating activities	8,844	39,073
<b>Cash flows from investing activities:</b>		
Bank Interest received	631	1,555
Purchase of tangible fixed assets	( 18,347)	( 575)
Net cash provided by / (used in) investing activities	( 17,716)	980
Change in cash and cash equivalents in the period	( 8,872)	40,053
Cash and cash equivalents at the beginning of the period	625,355	585,302
<b>Cash and cash equivalents at the end of the period</b>	<u>616,483</u>	<u>625,355</u>
<b>Reconciliation of net income to net cash flow from operating activities</b>		
Net income for the reporting period	19,023	( 37,645)
<i>As per the statement of financial activities</i>		
Depreciation charge	7,759	2,993
Interest received	( 631)	( 1,555)
Decrease / (increase) in debtors	( 6,929)	43,576
(Decrease) / Increase in creditors	( 10,378)	31,704
<b>Net cash (used in) / provided by operating activities</b>	<u>8,844</u>	<u>39,073</u>

## TOWN AND COUNTRY PLANNING ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

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#### 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 2021

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#### 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 2021

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#### 1 Accounting policies (continued)

##### k) Debtors

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

##### l) Pensions

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

##### m) Status

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

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

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

##### Critical accounting estimates and assumptions

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

#### 2 Income from charitable activities

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

**TOWN AND COUNTRY PLANNING ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**3 Expenditure on charitable activities**

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

**4 Support and Governance costs**

	2021 £	2020 £
<b>Support costs</b>		
Staff costs	30,950	45,523
Travel and subsistence	22	394
Premises costs	48,637	57,805
Printing, post and stationery	6,032	5,718
Telephone	3,610	4,338
Computer costs	21,043	19,389
Sundry expenses	2,732	( 1,833)
Subscriptions	3,605	3,276
Training, courses & seminars	( 100)	160
Bank charges	2,381	2,150
Depreciation	7,759	2,993
<b>Total Support costs</b>	<u>126,671</u>	<u>139,913</u>
<b>Governance costs</b>		
Accountancy fees	41,080	40,265
Audit fees	8,100	7,400
Trustees' and officers' expenses	13	1,165
<b>Total Governance costs</b>	<u>49,193</u>	<u>48,830</u>
<b>Total Support and Governance costs</b>	<u>175,864</u>	<u>188,743</u>

**5 Net income**

	2021 £	2020 £
This is stated after charging:		
Operating lease rentals	4,300	4,350
Depreciation	7,759	2,993
Auditors' remuneration	8,100	7,400
	<u>20,159</u>	<u>14,743</u>

**TOWN AND COUNTRY PLANNING ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**6 Staff costs**

	2021 £	2020 £
Wages and salaries	636,480	638,386
Social security costs	63,931	64,875
Pensions	23,998	25,030
Other costs	45	382
	<u>724,454</u>	<u>728,673</u>
Direct costs	693,504	683,150
Support costs	30,950	45,523
	<u>724,454</u>	<u>728,673</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 £23,998 (2020: £25,030)

The average monthly number of full-time equivalent employees, including casual and part-time staff, during the year was as follows:

	2021 £	2020 £
Management and support	4	4
Journal editing	1	1
Projects and policies	10	10
	<u>15</u>	<u>15</u>

The number of employees whose emoluments exceeded £60,000 was as follows:

	2021 £	2020 £
£60,000 - £70,000	3	1
£70,000 - £80,000	-	1
£80,000 - £90,000	-	-
£90,000 - £100,000	1	1

The charity trustees were not paid and neither did they receive any benefits from employment with the charity or a related entity. No (2020: two) trustees received any reimbursed expenses in relation to travelling, accommodation and overnight subsistence (2020: £1,165). It is also noted that the TCPA hold a Trustee indemnity insurance policy (£1,206).

The key management personnel of the charity is the Chief Executive. The total employment benefits received by key management personnel were £96,244 (2020: £94,818).

**TOWN AND COUNTRY PLANNING ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**7 Tangible fixed assets**

	Leasehold Property	Furniture & equipment	Total
	£	£	£
<b>Cost</b>			
At 1 January 2021	29,906	25,003	54,909
Additions	-	18,347	18,347
At 31 December 2021	29,906	43,350	73,256
<b>Depreciation</b>			
At 1 January 2021	18,070	22,774	40,844
Charge for the year	408	7,351	7,759
At 31 December 2021	18,478	30,125	48,603
<b>Net book value</b>			
At 31 December 2021	11,428	13,225	24,653
At 31 December 2020	11,836	2,229	14,065

**8 Debtors**

	2021	2020
	£	£
Trade debtors	138,729	197,341
Prepayments and accrued income	87,291	27,791
Deferred expenditure	9,041	3,000
	235,061	228,132

**9 Creditors falling due within one year**

	2021	2020
	£	£
Trade creditors	34,048	14,226
Social security and other taxes	50,663	76,929
Other creditors	3,380	3,350
Accruals	13,613	30,986
Deferred income	293,418	280,009
	395,122	405,500

TOWN AND COUNTRY PLANNING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021

9 Creditors falling due within one year (continued)

Deferred income

	2021 £	2020 £
Income deferred from the previous year	280,009	251,831
Released to the statement of financial activities	( 280,009)	( 251,831)
<i>Arising during the current year:</i>		
Journal subscriptions	21,430	17,878
Membership subscriptions	59,550	57,485
Conferences	1,000	5,504
Projects	211,438	199,142
	<u>293,418</u>	<u>280,009</u>
	-	-

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

10 Analysis of charitable funds 2021

	At 1 Jan £	Income £	Expenditure £	Transfers £	At 31 Dec £
<b>Unrestricted funds</b>					
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	<u>462,052</u>	<u>835,673</u>	<u>( 816,650)</u>	<u>-</u>	<u>481,075</u>
<b>Restricted funds</b>					
Projects and conferences	-	181,907	( 181,907)	-	-
	<u>-</u>	<u>181,907</u>	<u>( 181,907)</u>	<u>-</u>	<u>-</u>
<b>Total funds</b>	<u>462,052</u>	<u>1,017,580</u>	<u>( 998,557)</u>	<u>-</u>	<u>481,075</u>

**TOWN AND COUNTRY PLANNING ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**Analysis of charitable funds (continued)**

**Analysis of charitable funds 2020**

	At 1 Jan £	Income £	Expenditure £	Transfers £	At 31 Dec £
<b>Unrestricted funds</b>					
General fund	49,594	803,431	( 815,076)	( 26,000)	11,949
Designated funds:					
Contingency fund	290,000	-	-	-	290,000
The TCPA Legacy Reserve Fund	87,070	-	-	-	87,070
Redecoration & Maintenance Fund	73,033	-	( 26,000)	26,000	73,033
<b>Unrestricted funds</b>	<b>499,697</b>	<b>803,431</b>	<b>( 841,076)</b>	<b>-</b>	<b>462,052</b>
<b>Restricted funds</b>					
Projects and conferences	-	167,695	( 167,695)	-	-
	-	167,695	( 167,695)	-	-
<b>Total funds</b>	<b>499,697</b>	<b>971,126</b>	<b>( 1,008,771)</b>	<b>-</b>	<b>462,052</b>

The Contingency Fund has been established with a view to building up a reserve of three months' operating costs of the charity in the short term, and increasing this to six months' operating costs by 2027

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

Redecoration and Maintenance Fund - TCPA's leasehold property in London requires internal and external redecoration and maintenance on a cyclical basis, so that large costs accrue at intervals of four or five years. Due to the global pandemic, the scheduled repairs were pushed back from 2021 to 2022. The Fund is maintained to provide for expenditure of this nature, with transfers from the General Fund to help retain reserves sufficient to meet the expected future costs.

Projects and conferences (restricted fund) - These funds include grants received from The Nationwide Foundation, Community Voice in Planning, Big Lottery Fund Grant and Trust for London (£68,643) to support activity in specific areas

**11 Analysis of net assets between funds 2021**

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

## TOWN AND COUNTRY PLANNING ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

#### Analysis of net assets between funds (continued)

#### Analysis of net assets between funds 2020

	General	Designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	14,065	-	-	14,065
Cash at bank and in hand	105,638	450,103	69,614	625,355
Other net current assets/(liabilities)	(107,754)	-	(69,614)	(177,368)
	<u>11,949</u>	<u>450,103</u>	<u>-</u>	<u>462,052</u>

#### 12 Operating lease commitments

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

	2021	2020
	£	£
<b>Land and buildings</b>		
Not later than one year	4,300	4,300
Later than one year and not later than five years	17,200	17,200
Later than five years	126,400	130,700
	<u>147,900</u>	<u>152,200</u>

#### 13 Related party transactions

During the year, sponsorship, membership and conference attendance income totalling £44,710 was received from businesses connected with the Trustees. Of this amount, £5,400 was still outstanding at year end.

#### 14 Ultimate Controlling Party

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