

**Town and Country Planning Association (A Company Limited by Guarantee)
Company Number 146309 - Charity Number 214348**



tcpa

Town and Country Planning Association

Annual Report and Financial Statements

For the Year Ended 31 December 2018



- **we are:** independent and open to all who want better places
- **we have achieved:** greener cities, new towns, and better homes
- **we create:** ideas, knowledge, publications, campaigns, and independent policies
- **we aim to:** secure homes, empower communities, and deliver a sustainable future

...through planning



tcpa

**Town and Country Planning Association
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www.tcpa.org.uk**



The Trustees/Directors present their report and the audited financial statements of the Town and Country Planning Association for the year ended 31 December 2018. 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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1 Reference and Administrative Details of the Charity, its Trustees, and its Advisors

1.1 Reference and Administrative Details of the Charity

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

The Association is a company limited by guarantee, incorporated in England and Wales (Number 146309), and is a registered charity (Number 214348). It is based at 17 Carlton House Terrace, London SW1Y 5AS, which is the company's registered office. 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.

1.2 Trustees

Chair of the Board: Mary Parsons

Vice-Chairs: Andrew Pritchard and Catriona Riddell

President: Rt Hon. Nick Raynsford

Trustees: Samer Bagaeen	Andrew Pritchard
Stephanie Bamford	Catriona Riddell
Sandra Fryer	Anna Rose
Peter Geraghty (elected from July 2018)	Lee Shostak
Peter Hetherington	Robin Smith
Simon Leask (elected from July 2018)	Sally Thomas (stood down in July 2018)
Gilian Macinnes	

Chief Executive and Company Secretary: Kate Henderson until September 2018; and subsequently Hugh Ellis, as Interim Chief Executive. A new Chief Executive, Fiona Howie, was appointed in February 2019.

1.3 Advisors

Accountants: Lindeyer Francis Ferguson Ltd 198 High Street Tonbridge Kent TN9 1BE	Solicitors: Russell Cooke Solicitors 2 Putney Hill London SW15 6AB
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Auditors: Sayers Butterworth LLP 3rd Floor, 12 Gough Square London EC4A 3DW	Bankers: CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent, ME19 4JQ
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In addition, significant contracts for ongoing services were retained with RAP Spiderweb Limited (printing) and Cencom Solutions Limited (information technology support).



2 Membership, Structure, Governance, and Management

2.1 Membership

Any individual or organisation may apply to become a member of the Association. Each member pays an annual subscription and is entitled to receive the annual financial statements and vote on motions at General Meetings. Members receive regular information on the activities of the Association. Each member's liability is limited, on winding up of the Association, to an amount not exceeding £1.

In addition to 1,116 individual members, the TCPA is grateful for the support of the following member organisations of the TCPA in 2018.

AECOM	Hertfordshire County Council
Arun District Council	Heylo Housing Limited
Ashford Borough Council	Historic England
Aylesbury Vale District Council	Hodkinson Consultancy
Barton Willmore	Homes England
Basildon Borough Council	Horticultural Trades Association
Bath and North East Somerset Council	Hull City Council
Birmingham City University	Indigo Planning Ltd
Bloor Homes	International Federation for Housing and Planning (IFHP)
Bournville Village Trust	ISOCARP
Brentwood Borough Council	Japan Local Government Centre
Buckland Capital	Joseph Rowntree Foundation
Building Research Establishment Ltd (BRE)	Kent County Council
Canal & River Trust	Land Use Consultants
Carlisle City Council	LANPRO
Central Bedfordshire Council	LDA Design
Centre for Sustainable Energy	Letchworth Garden City Heritage Foundation
Charnwood Borough Council	Lincolnshire County Council
Cherwell District Council	London Borough of Brent
Cirencester Town Council	London Metropolitan University
City of London Corporation	London South Bank University
Colchester Borough Council	Maddox Associates
Community Forest Trust	Mayfield Market Towns
Cornwall Council	Mickledore Ltd
Countryside Properties	Mid Devon District Council
Crest Nicholson	Milton Keynes City Discovery Centre
DAC Beachcroft LLP	Milton Keynes Council
David Lock Associates	Nene Park Trust
DLP Planning Ltd	Newcastle University Global Urban Research Unit
East Hampshire District Council	North Devon Council
East Hertfordshire District Council	North Dorset District Council
Ebbsfleet Development Corporation	North Northamptonshire Joint Planning Unit
Epsom and Ewell Borough Council	Northern Ireland Housing Executive
Fareham Borough Council	Nottingham City Council
Folkestone & Hythe District Council	Oxford Brookes University
Forest of Dean District Council	Pinsent Masons LLP
Friends of the Earth	Places for People
Futures Housing Group	Planning Advisory Service (PAS)
Garden City Developments Ltd	Planning Insight Limited
GL Hearn Limited	Port Sunlight Village Trust
Habinteg Housing Association	Portsmouth City Council
Halton Borough Council	Queen's University Belfast
Hampstead Garden Suburb Trust	Redrow Homes Limited
Harlow Civic Society	Regional Studies Association
Harlow District Council	Ringway Jacobs
Henley Business School	



Directors' Report

Royal Borough of Windsor & Maidenhead
 Rugby Borough Council
 Runnymede Borough Council
 Sandwell Metropolitan Borough Council
 Sevenoaks Town Council
 South Cambridgeshire District Council
 South Gloucestershire Council
 Space Syntax
 Stafford Borough Council
 States of Jersey
 Stevenage Borough Council
 Swale Borough Council
 Tandridge District Council
 Telford & Wrekin Council
 Tendring District Council
 Terence O'Rourke Ltd
 Test Valley Borough Council
 The Land Trust

The Planning Inspectorate
 The Rutland Group Ltd
 The Theatres Trust
 The Wildlife Trusts
 The Woodland Trust
 Three Rivers District Council
 Tibbalds Planning and Urban Design
 UK Green Building Council
 University of Northumbria
 URBED
 Uttlesford District Council
 Watford Borough Council
 Waverley Borough Council
 Welwyn Hatfield Borough Council
 West Lancashire Borough Council
 West Lindsey District Council
 West Waddy ADP LLP
 Wokingham Borough Council

At the 2018 Annual General Meeting a new membership type for young people was introduced, offering online-only access to the Journal and all the regular membership benefits at no cost. It was also agreed that the membership fee for all local authorities would be fixed at £500 per year, regardless of their size, in order to increase membership among authorities.

2.2 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 approving 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 holds six bi-monthly meetings during the year to carry out its responsibilities and take note of 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 for the year ahead. The Board of Trustees elects the Chair and any Vice-Chairs of the Association from among the Board.

There can be up to 15 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 usually of up to three years.

The charity has produced a TCPA Handbook for induction purposes and has held inductions for all Trustees.

2.3 President and Vice-Presidents

President: Rt Hon. Nick Raynsford

Vice-Presidents: Gideon Amos OBE
 Michael Ash CBE
 Graeme Bell OBE
 Lord Richard Best
 John Blake
 Rt Hon. Lord David Blunkett
 Sir Sydney Chapman
 Sir Kenneth Collins
 Rt Hon. Lord Deben
 John Deegan

Tony Fyson MBE
 Nick Gavron
 Vincent Goodstadt
 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
 Wyndham Thomas CBE
 John Zetter



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

2.4 Policy Council

Stephen Ashworth	Garry King (elected July 2018)
Trevor Cherrett (elected July 2018 having been previously co-opted)	Dalia Lichfield (retired July 2018)
Chris Cousins	Ian Manders
Barry Davies (elected July 2018)	Chris Shepley (retired July 2018)
Peter Ellis (elected July 2018)	Hollie Stacey
David Farnsworth	John Sturzaker (retired July 2018)
Peter Geraghty (retired July 2018)	Martin Stott
Nick Green	Penelope Tollitt
Catherine Hammond (elected July 2018)	Pat Willoughby (retired July 2018)

The Policy Council is an advisory body to the Board. Council members are directly elected by the membership (all Trustees are ex-officio members of the Policy Council). The Policy Council establishes Task Teams, each convened by a Trustee, to work on specific policy areas or topics.

2.5 Staff

Chief Executive:	Fiona Howie from 1 February 2019 (Kate Henderson left in September 2018)
Policy Director:	Dr Hugh Ellis (Interim Chief Executive September 2018 - January 2019)
Projects and Operations Director:	Julia Thrift
Editor-in-Chief:	Nick Matthews
Communications Officer:	Jack Mulligan
European Projects Advisor:	Diane Smith
Finance and Membership Officer:	David White
Projects & Policy Manager:	Laura Heykoop
Projects & Policy Manager:	Alex House
Projects & Policy Manager:	Henry Smith
Projects & Policy Manager (Osborn Fellowship):	Katy Lock
Projects & Policy Manager:	Michael Chang (left 8 February 2019)
Projects & Promotions Officer:	Michael McLean
Projects Assistant:	Jessica Fieth
Projects Assistant:	Catriona MacRae
Projects Assistant:	Koen Rutten
PA to the Chief Executive:	Sneha Pednekar

The TCPA is committed to ensuring equality of opportunity for its staff, volunteers, officers and Trustees. The Association's Equalities Policy is in place to prevent any form of discrimination. The selection and promotion of all staff is based solely on the candidate's ability to meet requirements for the post. The aim is to prevent discrimination, to provide equal access to jobs and training, and to ensure that all staff fully enjoy the benefits of working for the organisation.



3 Objectives and Activities

3.1 Objectives

The TCPA's charitable purpose is educational, which has continued to be fulfilled through its programme of policy and project work, events and education work, and publication of its Journal, *Town & Country Planning*, and other forms of communication. The TCPA is the only independent organisation for planning and housing covering the UK, and is the longest-established planning body in the world. Its key objectives are:

- 1 To secure a **decent home for everyone**, in a good human-scale environment combining the best features of town and country.
- 2 To empower **people and communities** to influence decisions that affect them.
- 3 To improve the planning system in accordance with the principles of **sustainable development**.

Currently, the policies that have been adopted in order to further these objectives cover a wide range of major national, strategic and local issues, including:

- Bringing about new partnerships between professionals and communities and between the public and private sectors.
- Integrating sustainable development into planning.
- Bringing about better strategic planning.
- Re-imagining the Garden City Principles for the 21st century.
- Building on good practice in sustainable energy solutions from across Europe.
- Putting climate change – adaptation and mitigation – at the heart of the planning system.
- Regenerating inner cities at densities that provide green and pleasant places in which to live and work.
- Providing affordable housing for those in need.
- Researching and promoting ways to plan out poverty, create healthier cities, and raise awareness of the equalities agenda.
- Management of land values so that more of the development value goes to the community.
- Exploiting opportunities to use fiscal instruments to achieve planning objectives.
- Determining and responding to the implications of changing employment patterns for housing provision and for the provision of education, health, leisure and other facilities.
- Building new and extended settlements to reduce development pressures on existing towns and villages and to achieve a more sustainable development pattern, particularly in the south of England.

The Trustees have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. The objects and policies set out above work for the benefit of the whole community in the United Kingdom and, through the TCPA's work with international partners, communities overseas.

Membership of the TCPA is available at a very low cost to all who are in sympathy with the TCPA's objectives, and the Journal is also available at modest cost to non-members.

The TCPA's objectives which relate to community education are met by marketing events to the public at a significantly lower cost than comparable events offered by the 'for-profit' sector. All of the policy and projects work described elsewhere in this report has the purpose of providing long-term benefits to communities.

3.2 Volunteers and Interns

In 2018, 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 who substantially contribute to the running of the TCPA events programme, for example by chairing the Association's conferences, seminars and roundtables. The Association is also grateful to the volunteers from both the Board and Policy Council who contributed time and



expertise to research, projects and policy work.

The TCPA is often contacted by students and interns seeking work experience. The Association benefits hugely from the enthusiasm and hard work of those we host, all of whom are financially supported either by their universities or employers, or by the TCPA paying them the London Living Wage.

3.3 Working with Our Members

The TCPA thanks all individual and organisational members, from a wide variety of backgrounds and across all sectors, for their support for work on our shared objectives. During 2018, on behalf of members the TCPA conducted profile-raising campaigns, organised innovative discussion forums and free seminars and workshops, and produced policy and guidance documents, and research papers for member organisations, as well as a major Annual Conference and the annual Sir Frederic J Osborn Memorial Lecture. Corporate Fellowship membership continues to provide an excellent forum for cross-sector dialogue and high-level briefings. In 2018 Corporate Fellows partnered with the TCPA on conferences and parliamentary briefings. The TCPA has an ambitious programme for Corporate Fellows in 2019.

4 Achievements and Performance

4.1 Our Voice

TCPA journal

A major benefit of TCPA membership is the Association's flagship Journal, *Town & Country Planning*. Eleven issues are produced each year. Highlights of 2018 included a collection of articles assessing the lack of urban policy in England in February, a detailed analysis of the National Planning Policy Framework (NPPF) in April, a Special Section on strategic planning for London and the Wider South East in October and a Special Issue on 'Tackling the Affordable Housing Crisis' in November. In August, *Town & Country Planning Tomorrow Series Paper 19*, published with the Journal, reflected a TCPA Policy Council Task Team's analysis of neighbourhood planning. Other topics included an analysis of permitted development and national infrastructure. 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, including its strong line-up of regular columnists.

TCPA website

The TCPA's website is continually changing. As well as regularly uploading new content, the TCPA's Communications Officer often reconfigures the site to help improve user experience. For example, based on insight from Google Analytics, popular pages are frequently evaluated to ensure that they are visible to relevant user groups. There have also been major changes to the website's design and layout, including fonts, page structure and navigation. The website had 56,385 visitors in 2018, an increase of 16% on the previous year (48,385) and 33% up on the year before (42,353).

Media coverage

The TCPA featured in 540 items in the press during 2018, 223% more coverage than in the previous year (167) and 227% more than in 2016. Our media reach has more than doubled, from 4.61 million people in 2017 to 11.42 million in 2018. Total unique media sources in 2018 was 219, compared with 98 in 2017 and 83 in 2016.

The number of TCPA Twitter followers currently stands at 9,797. This is a 25% growth in followers in the last 18 months.

Our Newsletter

The number of TCPA monthly bulletin subscribers currently stands at 2,844, a 28% increase from the



same time last year (2,225), a 161% increase on 2016 (1,088), and a 157% increase on 2015 (1,104).

TCPA public affairs and political engagement

The TCPA had one of busiest years in working with governments across the regions and nations of the UK. This was particularly in relation to a number of high-profile cross-party report launches in Parliament, including the interim and final reports of the Raynsford Review of Planning in England, a briefing for TCPA New Communities Group council leaders, and the launch of the Nationwide Foundation-supported report on local authority innovation in delivering affordable housing and dealing with homelessness.

In autumn 2018 the TCPA held highly successful fringe events at the Labour and Conservative party conferences, with the events being attended by over 200 people and providing a forum for debate on the delivery of affordable housing and high-quality, sustainable new settlements. The TCPA also partnered with other key organisations such as the British Property Federation to deliver events at the party conferences.

4.2 Our Policy and Projects

4.2.1 Policy

Despite the continued political uncertainty of Brexit during 2018, the TCPA extended its powerful role in thought-leadership across the planning and development sectors. The Raynsford Review of Planning in England demonstrated the Association's ability to identify the failings of the current planning system and propose a comprehensive reform package. We are now positioned as a leading voice on planning and the built environment, with specialist policy expertise ranging from health, green infrastructure and climate change to Garden Cities and affordable housing delivery. This success is illustrated not only in new legislation on locally led New Town Development Corporations, but also by influencing national policy in the National Planning Policy Framework (NPPF) and national Planning Policy Guidance (NPPG). The highlight of this influence during 2018 was the restoration of a reference to the Garden City Principles in the 2018 revision of the NPPF.

The TCPA is producing an increasing body of impressive policy guidance across a diverse range of policy issues, from local food to development viability, and is developing its expertise on new housing delivery models by working with organisations such as the Association for Public Service Excellence (APSE) and the Nationwide Foundation. The Association's work for NHS England has set out a detailed policy framework for how planning can enhance the health and wellbeing of people and communities.

In many cases the government's approach to planning for affordable housing and Garden Cities has fallen short of the TCPA's own policy objectives. In some areas, such as the extension of permitted development rights, the outcomes for people have been extremely poor. While the Association continues to enjoy a constructive relationship with government, we have also exercised a strong, non-partisan and principled voice through campaigns such as 'Room to Breathe'. The Association faces a major and ongoing challenge over how to implement its objectives in the context of continued pressure for the deregulation of the planning system. However, our independent and evidence-led campaigns and educational work are proving to be influential in refocusing the debate on high-quality outcomes for ordinary people.

The Association has engaged closely with a range of government departments and agencies, including HM Treasury, the Ministry of Housing, Communities and Local Government (MHCLG), No. 10, the Department for Environment, Food and Rural Affairs (Defra), the Department for Business, Energy and Industrial Strategy (DBEIS), the National Infrastructure Commission (NIC), Homes England, the Infrastructure and Projects Authority, NHS England, Natural England, Public Health England, and the Environment Agency, covering a wide range of issues from strategic housing growth to flood risk and public health. In many cases the TCPA's role has evolved from advocating policy to becoming an expert sounding board for policy development. In some cases, this has meant providing a forum for the government to develop detailed policy approaches by hosting roundtables with a wide range of



expert practitioners.

Despite a period of rapid change, links with the MHCLG ministerial team have remained strong, particularly through networks such as the New Communities Group. The TCPA also has contacts with other ministerial teams in Defra and the Department of Health.

The TCPA also continues to engage with a range of parliamentary select committees (for example, the Communities and Local Government Committee and the House of Lords Committee on good design), giving both written and oral evidence, and has responded to a number of policy consultations, including, perhaps most notably, that on the draft NPPF.

4.2.2 Projects

The TCPA has delivered an influential and extensive programme of projects in 2018, from desk-based research through to training across the UK and Europe. This section provides a brief overview of some of the key highlights from the TCPA's 2018 portfolio of projects.

The Raynsford Review of Planning in England

Launched in June 2017, the Raynsford Review is an ambitious initiative designed to analyse the English planning system and consider how it can be improved. The evidence-gathering stage of the project received a strong response, highlighting the system's multiple and deep-seated challenges. The interim report was published in May 2018, with the final report being published in November. There was strong press coverage and the report was well received throughout the sector. The Review Team is continuing its work for a further six months to oversee the implementation of the recommendations, with the aim of publishing an update before the end of 2019. One of the key benefits of the project, from the TCPA's perspective, has been the opportunity to engage with a diverse set of players in the planning sector, including communities, to gain a better understanding of planning practice.

Innovation in delivering affordable homes

In October 2018, the TCPA delivered the second part of a major research and advocacy project, funded by the Nationwide Foundation, to identify, analyse and transfer innovative models of affordable housing delivery. The 'Planning for Affordable Housing' project has engaged with over 120 councils – through a survey, a series of regional seminars, interviews, a roundtable, and an analysis of the performance of recently adopted Local Plans – to consider their experience of delivering affordable housing through the planning system. During the project, councils have explained the problems that they face, but, at the same time, local government officers and councillors have shown a strong willingness to take new approaches to deliver the affordable housing required in their area, and a desire to work more closely with national government, Homes England, developers, and other delivery partners.

Alongside this work, the TCPA has completed a report, *Delivering Affordable Homes in a Changing World*, which is the fourth in a series of research collaborations between the TCPA and the Association for Public Service Excellence (APSE). The report looks at the effectiveness of national housing and planning policy from the perspective of UK local authorities, highlighting a growing need for affordable housing. In the 2018 report, for the first time in the series, the research looked at the rise in homelessness across the country, finding that councils are seeing a growth in both statutory and 'hidden homelessness' across their local authority area. The report includes case studies, surveys and roundtable discussions with 162 local authorities in England, Scotland and Wales, ultimately making ten recommendations to government to help address the country's lack of affordable housing.

TCPA New Communities Group

The TCPA New Communities Group (NCG), established in 2009, went from strength to strength in 2018. Its members 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. Both the Ministry of Housing, Communities and Local



Government and Homes England work closely with the NCG to align support and learning for members. The NCG helps to develop plans, provides political support and encourages a sharing of knowledge and best practice through seminars, workshops, study visits, parliamentary meetings, and newsletters. Together, the members of the NCG provide innovative local leadership for plans delivering in the region of 222,000 new homes.

Membership of the NCG grew from 19 in 2017 to 23 in 2018. The NCG now includes the following local authorities and other bodies: Ashford Borough Council; Bath & North East Somerset Council; Bournville Village Trust; Brentwood Borough Council; Carlisle City Council; Cherwell District Council; Cornwall Council; East Hampshire District Council; East Hertfordshire District Council; Ebbsfleet Development Corporation; Fareham Borough Council; Mid Devon District Council; North Dorset District Council; North Essex Garden Communities (Colchester Borough Council, Braintree District Council, Tendring District Council, and Essex County Council); North Northamptonshire Joint Planning Unit; Portsmouth City Council; Runnymede Borough Council; South Cambridgeshire District Council; South Gloucestershire Council; Stafford Borough Council; Uttlesford District Council; Waverley Borough Council; and Wokingham Borough Council.

In 2018 the TCPA ran dedicated seminars for the NCG on a broad range of topics, including how to get high-quality outcomes; delivering affordable housing; accelerating delivery; securing energy performance; funding and providing education facilities; and delivering innovative transport solutions – as well as offering places at TCPA report launches and other regional seminars on planning for affordable housing and planning for climate change. NCG members went on site visits to Dunsfold Park, the BRE Innovation Park, and Whitehill & Borden, as well as the 'Understanding Garden Villages' study tour. NCG members were also invited to a working group meeting on how to run big sites, and to a meeting with representatives from the Ministry of Housing, Communities and Local Government to discuss the proposals from the Letwin Review.

Demonstrating political support and leadership is a key purpose of the NCG. In October, the TCPA held a parliamentary briefing for NCG members with Shadow Planning Minister Roberta Blackman-Woods MP and Mark Pawsey MP.

Garden Cities campaign

In 2018 the TCPA continued to lead the debate on new Garden Cities and on a modernised New Towns Act as one of the solutions to tackling the nation's housing crisis. It was a challenging year politically for the campaign, as the draft revised National Planning Policy Framework (NPPF) was published in March, including in its proposed revisions the deletion of reference to the Garden City Principles. The TCPA had some challenging times with government over the issue. The Osborn Fellow input to negotiations with government alongside colleagues and led a joint statement on reinstating the principles in national policy, which gathered signatories from over 72 organisations, including the Royal Institute of British Architects, Shelter, and the National Housing Federation. The revised NPPF was published in July 2018 with reference to the Garden City Principles reinstated.

The TCPA provided input to the Ministry of Housing, Communities and Local Government's new *Garden Communities* prospectus, published in August. Still some way from a comprehensive policy for new Garden Cities, the prospectus was strengthened in relation to standards, stewardship, community participation, and the Garden City Principles.

In July, regulations to amend the New Towns Act 1981 to create a new, parallel route for the creation of 'Locally-led New Town Development Corporations' passed successfully through the House of Commons. In early 2018 the Osborn Fellow and the Director of Policy input to a series of meetings and provided detailed comments and advice to government on the detail of the regulations and supporting guidance, following several years of engagement with the government on the legislation. The new regulations have strengthened requirements on long-term stewardship and design but do not include, among other things, the detailed update of the objects and powers of New Town Development Corporations that the TCPA has been advocating. 2018 also saw the publication of a House of Commons Communities and Local Government Committee report on *Land Value Capture*, and the report of Sir Oliver Letwin's Review of Build Out Rates, which was launched with the Autumn Statement and



recommends the use of Development Corporations and land value capture. The government has embarked on a new and positive narrative about the use of the New Towns Act, and there remains an opportunity to modernise the core legislation, something for which the TCPA will continue to campaign.

Celebrating the legacy and supporting the growth and renewal of UK New Towns

In 2018 the TCPA led the debate on the future growth and renewal of the UK's 32 New Towns. With support from the Lady Margaret Patterson Osborn Trust, the TCPA provided secretariat support for the New Towns All-Party Parliamentary Group (APPG), which was formally launched in January 2018 by the then Secretary of State Sajid Javid MP. As part of the secretariat role, the Osborn Fellow and the Chief Executive planned and presented at three roundtables for the APPG on the themes of housing, health, and skills, innovation and enterprise in the New Towns, and promoted the objectives of the group via a dedicated Twitter account.

In February the TCPA held a conference on 'New Towns – The Next 70 Years', which explored the lessons emerging from the TCPA's 'New Towns and Garden Cities – Lessons for Tomorrow' research programme. It provided a forum for the New Towns APPG and for some of the New Town authorities themselves to share their lessons on growth and renewal. The December 2018 issue of *Town & Country Planning* contained a Special Section on New Towns.

Planning and social justice – Trust for London

'Planning for Inclusive Communities in London' is an 18-month project, supported by Trust for London, which has two key components:

- research to gauge the current effectiveness of planning in delivering inclusive communities in London; and
- a programme of training and engagement for communities and the public sector to demonstrate the power and potential of planning in London to create sustainable and socially just communities.

In 2018, the main research activities involved desktop research (including completing analysis against a set of indicators and sub-indicators for all London borough Local Plans) and engaging with multiple stakeholders (including community groups, local authorities, campaigning and research organisations, and the Greater London Authority) in order to explore different stakeholders' experiences of and insights into the links between planning and social inclusion. This has been done through a series of meetings and interviews with a variety of stakeholders, a local authority roundtable, an online survey of all London boroughs, and case study examples of positive and innovative practice.

Work has also been undertaken to develop capacity building materials aimed at communities and the public sector, and to establish relationships with a variety of stakeholders. We are in the process of establishing a relationship with Thames Ward Community Project (TWCP), a community group in Barking with whom we are planning to collaborate in developing community capacity building materials and piloting capacity building workshops. Through the research process we have made links with multiple stakeholders from local authorities, the Greater London Authority, and the London Councils association, all of whom we will look to engage and invite to attend training seminars for public sector professionals.

Planning and health

Since the TCPA started its 'Reuniting Health with Planning' workstream in 2012 it has provided thought-leadership and capacity building for planners and public health teams across the country. There is growing interest in the way that planning shapes the built and natural environments and has a significant influence over the 'wider determinants' of health, and new roles, such as the 'health planner', have been established in many councils as a result. In February, following a year's research, the TCPA published (with a launch in Parliament) a report looking at the role of developers in creating healthy places. Later in 2018 the TCPA researched how much progress has been made in linking planning and public health.

In February, NHS England appointed the TCPA as the lead partner in creating the 'Putting Health into Place' suite of publications that will provide practical guidance to anyone working to create a



healthy new development based on learning from the Healthy New Towns programme. The 'Putting Health into Place' initiative is being pursued as a collaboration with the King's Fund, the Young Foundation, NHS England and Public Health England, with publications due to be issued in 2019.

Green Infrastructure Partnership

The TCPA's reputation as a national leader in promoting improvements to green infrastructure policy and practice continued to grow during 2018. Membership of the Green Infrastructure Partnership increased steadily; the TCPA hosted Professor Alister Scott, the NERC Green Infrastructure Research Fellow; and the TCPA was invited to contribute to policy development meetings on the Department for Environment, Food and Rural Affairs' 'net gain' proposals and on the Environment Bill.

In July, the Green Infrastructure Partnership conference, organised by the TCPA, attracted a sell-out audience of more than 150 delegates. The TCPA was appointed by the Horticultural Trades Association to run the UK elements of 'Green Cities', a three-year-long project to promote green infrastructure, which was very successfully launched in Parliament in December.

Sustainable development and climate change

2018 marked the publication of a key collaboration on climate change guidance between the Association and the Royal Town Planning Institute (RTPI). The initial version of *Rising to the Climate Crisis: A Guide for Local Authorities on Planning for Climate Change* was launched first in Parliament by Caroline Lucas MP. An updated version was published in December, following the publication of the revised National Planning Policy Framework. The guide sets out a clear and concise way for local planning to effectively respond to the climate challenge by harnessing the latest policy developments and embrace the growing innovation in climate adaptation and carbon dioxide reduction, with a view to facilitating a new wave of empowered partnerships between public and private partners to build resilient and vibrant local economies and communities.

European projects

PERFECT

The TCPA is lead partner in Planning for Environment and Resource Efficiency in European Cities and Towns (PERFECT), a five-year, 2 million euro Interreg Europe-funded project on maximising the potential of green infrastructure for health, climate change adaptation, and economic benefits at regional and local levels. The project started in January 2017 and runs until December 2021. The partnership is formed of eight partners from seven different countries, with the aim of influencing investment strategies to prioritise green infrastructure.

The project ran an intense and successful programme of work in 2018 which aimed to maximise learning from inspirational examples of green places internationally. Key outputs included:

- the project featuring in a second Interreg Europe policy briefing on green infrastructure;
- publication of two factsheets on *Green Infrastructure and Biodiversity* and *Green Infrastructure and Health*;
- publication of an expert paper, written in partnership with a member of the Adaptation Sub Committee of the Committee on Climate Change, on *Health, Wealth and Happiness – the Multiple Benefits of Green Infrastructure*;
- contributing seven good practice examples from across the partnership to the Interreg Europe database of good practice;
- partner meetings in Ferrara, Italy and Graz, Austria, featuring study visits, expert presentations, interactive workshops, and peer-to-peer meetings;
- further development of a planning game to maximise engagement with communities and politicians in creating greener cities; and
- partners drafting their Action Plans for 2020-2021, which will focus on influencing policies in their regions.

Following these successes, the TCPA was invited from among hundreds of funded projects to



present at the Interreg Europe Annual Conference in April 2019. 2019 is set to be an exciting year for the project as the Association received approval at the end of 2018 to focus on influencing the National Planning Policy Framework with a view to embedding green infrastructure in national planning policy. This will mean engaging with Natural England, the Ministry of Housing, Communities and Local Government, the Department for Environment, Food and Rural Affairs and other stakeholders on using learning from abroad to influence national policy.

EPICURO

The TCPA is a technical partner in a pan-European project called the European Partnership for Innovative Cities within an Urban Resilience Outlook (EPICURO), which began in February 2017 and concluded with a highly successful final project conference in Parliament in late 2018.

The project, funded by DG ECHO (the Directorate-General for European Civil Protection and Humanitarian Aid Operations), promotes the sharing of good practice in urban natural disaster prevention strategies and solutions, and facilitates access to specific knowledge and expertise on the issue of climate change adaptation. It achieves this through a multi-actor partnership that facilitates co-operation and the sharing of expertise on the enhancement of urban resilience. It has brought visible added value to the debate and to the solution development process.

EPICURO's general objectives can be summarised as follows:

- foster multi-actor transnational co-operation;
- enhance the knowledge of technology solutions available to local communities;
- increase the specialisation of civil protection teams;
- contribute to ensuring that there are collaborative and informed decision-makers;
- raise awareness and enhance the policy and institutional commitment for increasing public support; and
- increase citizens' capacities to contribute to building resilience within their communities and raising awareness.

The project featured partners from five municipalities, with the City of Vicenza as lead partner, and five technical organisations (including the TCPA). The final year of activities saw the TCPA provide guidance to its municipality partners on preparing resilience plans. This project has supported the TCPA's continuing efforts to promote positive climate-resilient, healthy places through the planning system.

4.3 Our Events and Education

The four conferences held by the TCPA in 2018 continued to show growth in delegate numbers and public profile. The TCPA's 2018 Annual Conference, which focused on the then recently launched final report of the Raynsford Review of Planning in England, attracted more than 160 delegates and included a keynote speech from the Housing and Planning Minister, Kit Malthouse MP. This was the largest number of delegates to book a place at the Annual Conference for many years, reflecting the Association's ability to provide thought-leadership during a time of unprecedented political and policy uncertainty. In May, the Association ran a successful Lady Margaret Patterson Osborn-funded conference on 'Making Garden Communities Great Communities', which was attended by over 120 people, with speakers including a representative from the Ministry of Housing, Communities and Local Government, Lord Matthew Taylor of Goss Moor, and the TCPA's Osborn Fellow. Our other conferences on the News Towns legacy, delivering high-quality new places and the delivery of green infrastructure and a healthy environment were also highly successful. The Sir Fredric J Osborn Memorial Lecture took on a new and innovative format with screening of *New Town Utopia*. The TCPA also delivered a number of performances of *Land of Promise*, which is proving to be one of our best ways of communicating the value of planning to non-expert audiences.



5 Financial Review of the 2018 Accounts

2018 was a busy and challenging year for the Association. Funding cuts have continued to impact on local authorities, and Brexit has created uncertainty for both the public and private sectors. Internally, there was also a change in Chief Executive. However, the robustness of our core principles and the high-level interest in the TCPA's core areas of work – covering health, housing, sustainable energy, flooding, Garden Cities and new communities – ensured that the Association generated enough revenue to break even. The TCPA team rose to the challenge, generating new and innovative activity which ensured that a surplus was created during 2018.

Total incoming resources amounted to £1,277,937 (2017: £983,143), and total resources expended were £1,208,959 (2017: £955,384), giving net incoming resources of £68,978.

6 Plans for Future Periods

6.1 Challenges and Opportunities for 2019

In 2019 the TCPA must remain a radical, passionate and evidence-based campaigning organisation, continuing the Association's focus on how socially just, high-quality places can be created. The TCPA's core business must build upon the distinctive contribution that the Association can make.

In 2019 the TCPA will continue to deliver the thought-provoking Journal, provide a wide range of training and events for our members, and lead our campaigns on housing standards, Garden Cities and New Towns, affordable housing, planning healthy places, climate change, and green infrastructure. The All-Party Parliamentary Group on New Towns, run by the TCPA, will provide an excellent forum for sharing the TCPA's research in Parliament.

Political and economic uncertainty remain the key risk as a result of the Brexit process. To provide financial stability in 2019 the TCPA will continue to build relationships with charitable trusts and foundations such as Trust for London, the Nationwide Foundation, and Carnegie UK, and the Association is delighted to have secured funding for the year ahead from the Lady Margaret Patterson Osborn Trust to support work on Garden Cities and New Towns. The EU-funded PERFECT project (Planning for Environment and Resource Efficiency in European Cities and Towns) enters its third year in 2019 and will also be a significant and positive part of the TCPA's work programme.

6.2 Business Planning

The TCPA's Business Plan for 2019 was approved by the Trustees in November 2018. The Business Plan helps to ensure robust financial management of the organisation and sets objectives and strategies, as well as providing an analysis of markets and financial forecasts.

The benefits of creating and maintaining such a plan include:

- Taking an objective and realistic look at the TCPA and prioritising its activities.
- Considering the financial effect of each option.
- Providing a focus for business and income generation efforts.
- Enabling the organisation to quantify success in financial terms.

The 2019 Business Plan set out four strategic priority areas:

- 1 Planning for social justice.
- 2 Planning for housing in new and renewed communities.
- 3 Planning for resilient communities in a changing climate.
- 4 Making planning work.

The TCPA is working enthusiastically to ensure that it continues to be financially sustainable in



2019 and beyond. In addition to identifying new project and event opportunities, retaining and growing the membership base and delivering existing projects to a high standard, the TCPA staff team is working to ensure that the Association maintains a robust and principled political profile.

6.3 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 be released through the agreement of a General Meeting.
- 2 To provide three months' running costs of the charity (£298,000 at 2018 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 (2017: £53,033).

This policy was established in 2003 and is reviewed annually by the Board of Trustees.

The Board of Trustees has reviewed the risks to which the Association is exposed through regular consideration of the Risk Management Register. They consider that the major risks are financial in nature, and the reserves policy set out above has been adopted in order to mitigate them.

7 Trustees' / Directors' Responsibilities

The Trustees (who are also Directors of the TCPA for the purposes 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:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgements and accounting estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

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



8 Statement of Disclosure to the Auditors

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.

9 Auditors

The company's auditors, Sayers Butterworth LLP, have 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
27 March 2019



Independent Auditors' Report to the Members of the 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 2018 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).

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

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 2018 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended; and
- 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 Auditors' 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least 12 months from the date when the financial statements are authorised for issue.

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 auditors' 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 mis-stated. If we identify such material inconsistencies or apparent material mis-statements, we are required to determine whether there is a material mis-statement in the financial statements or a material mis-statement of the other information. If, based on the work we have performed, we conclude that there is a material mis-statement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on Other Matters Prescribed by the Companies Act 2006

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

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- 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 mis-statements 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'/Directors' Responsibilities statement set out on page 15, the Trustees (who are also the Directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material mis-statement, 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.

Auditors' 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 mis-statement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee



Auditors' Report

that an audit conducted in accordance with ISAs (UK) will always detect a material mis-statement when it exists. Mis-statements 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.

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 auditors' report.



Martin Dunne (Senior Statutory Auditor)
For and on behalf of Sayers Butterworth LLP, Statutory Auditors
3rd Floor, 12 Gough Square
London EC4A 3DW

27 March 2019



Statement of Financial Activities (Including Income and Expenditure Account) for the Year Ended 31 December 2018

	Notes	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total Funds 2018 £	Total Funds 2017 £
Income from:					
Donations and legacies		378	–	378	27,329
Charitable activities	2	1,130,373	132,249	1,262,622	941,623
Other trading activities:					
Room hire		13,773	–	13,773	12,805
Investments:					
Bank interest received		1,164	–	1,164	1,386
Total		1,145,688	132,249	1,277,937	983,143
Expenditure on:					
Raising funds:					
Public relations and media costs		2,466	–	2,466	5,111
Charitable activities	3	1,074,244	132,249	1,206,493	950,273
Total		1,076,710	132,249	1,208,959	955,384
Net income and net movement in funds	5	68,978	–	68,978	27,759
Reconciliation of funds					
Total funds brought forward		504,202	–	504,202	476,443
Total funds carried forward		573,180	–	573,180	504,202

There were no restricted funds in the previous year.



Financial Statements

**Balance Sheet
as at 31 December 2018**

	Notes	2018		2017	
		£	£	£	£
Fixed assets:					
Tangible assets	7		18,852		16,443
Current assets:					
Debtors	8	365,614		468,722	
Cash at bank and in hand		717,292		324,693	
		<u>1,082,906</u>		<u>793,415</u>	
Liabilities:					
Creditors falling due within one year	9	<u>(528,578)</u>		<u>(305,656)</u>	
Net current assets			<u>554,328</u>		<u>487,759</u>
Total net assets			<u><u>573,180</u></u>		<u><u>504,202</u></u>
The funds of the charity:					
Unrestricted funds	10		<u>573,180</u>		<u>504,202</u>
			<u><u>573,180</u></u>		<u><u>504,202</u></u>

Approved by the Board of Trustees on 27 March 2019 and signed on its behalf:



Mary Parsons
Chair

Company Number 146309
Charity Number 214348



Statement of Cash Flows for the Year Ended 31 December 2018

	2018 £	2017 £
Cash flows from operating activities:		
Net cash (used in) / provided by operating activities	397,348	70,102
Cash flows from investing activities:		
Bank interest received	1,164	1,386
Purchase of tangible fixed assets	(5,913)	(3,204)
Net cash provided by / (used in) investing activities	(4,749)	(1,818)
Change in cash and cash equivalents in the period	392,599	68,284
Cash and cash equivalents at the beginning of the period	324,693	258,364
Change in cash and cash equivalents due to exchange rate movements	–	(1,955)
Cash and cash equivalents at the end of the period	717,292	324,693
Reconciliation of net income to net cash flow from operating activities		
Net income for the reporting period	68,978	27,759
<i>As per the statement of financial activities</i>		
Depreciation charge	3,504	3,517
Interest received	(1,164)	(1,386)
Decrease / (increase) in debtors	103,108	27,285
(Decrease) / Increase in creditors	222,922	10,972
Exchange differences on retranslation of monetary items	–	1,955
Net cash (used in) / provided by operating activities	397,348	70,102



Notes to the Financial Statements for the Year Ended 31 December 2018

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) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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 is recognised when the charity has entitlement to the funds, any performance conditions attached to the funds have been met, it is probable that the income will be received, and the amount can be measured reliably.

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

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

Conference income is recognised when the conference takes place.

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

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

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

c) Expenditure

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

- expenditure on raising funds – media and marketing costs;
- expenditure on charitable activities – the costs of projects, conferences and publications, including attributable support costs.



d) Allocation of support costs

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

e) Tangible fixed assets

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

- leasehold property and improvements – straight line over the remaining lease term;
- fixtures, fittings and equipment – 25% 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 instruments and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value. Any losses from impairment are recognised in the statement of financial activities.

h) Operating leases

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

i) Foreign currency

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

j) Cash at bank and in hand

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

k) Debtors

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



Financial Statements**l) Pensions**

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

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

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

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

Critical accounting estimates and assumptions

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

2 Income from charitable activities

	2018 £	2018 £	2018 £	2017 £
	Unrestricted	Restricted	Total	Total
Membership	142,742	–	142,742	132,912
Conferences	186,902	–	186,902	153,509
Journals and publications	38,587	–	38,587	39,766
Projects and consultancy	762,142	132,249	894,391	615,436
	<u>1,130,373</u>	<u>132,249</u>	<u>1,262,622</u>	<u>941,623</u>

3 Expenditure on charitable activities

	2018 Staff £	2018 Direct £	2018 Support £	2018 Total £	2017 Total £
Membership	65,383	23	25,572	90,978	76,855
Conferences	167,865	31,384	65,655	264,904	233,501
Journals and publications	59,024	39,276	23,085	121,385	118,448
Projects and consultancy	395,753	178,687	154,786	729,226	521,469
	<u>688,025</u>	<u>249,370</u>	<u>269,098</u>	<u>1,206,493</u>	<u>950,273</u>



Financial Statements**4 Support and governance costs**

	2018	2017
	£	£
	<u> </u>	<u> </u>
Support costs		
Staff costs	92,844	57,821
Travel and subsistence	5,515	10,188
Premises costs	66,486	56,575
Printing, post and stationery	10,107	9,044
Telephone	8,908	6,150
Computer costs	20,630	15,119
Sundry expenses	7,596	5,997
Subscriptions	4,055	3,538
Bank charges	2,839	2,538
Bad debts	–	–
Depreciation	3,504	3,517
	<u> </u>	<u> </u>
Total support costs	222,484	170,487
Governance costs		
Accountancy fees	37,000	37,000
Audit fees	6,850	5,710
Legal and professional fees	200	173
Trustees' and officers' expenses	2,564	2,305
	<u> </u>	<u> </u>
Total governance costs	46,614	45,188
	<u> </u>	<u> </u>
Total support and governance costs	<u>269,098</u>	<u>215,675</u>

5 Net income

	2018	2017
	£	£
	<u> </u>	<u> </u>
This is stated after charging:		
Operating lease rentals	4,288	4,300
Depreciation	3,504	3,517
Auditors' remuneration	6,850	5,710
	<u> </u>	<u> </u>



Financial Statements**6 Staff costs**

	2018	2017
	£	£
Wages and salaries	662,893	575,549
Social security costs	69,466	58,118
Pensions	22,527	19,430
Other costs	25,979	2,296
	<u>780,865</u>	<u>655,393</u>
Direct costs	688,025	597,572
Support costs	92,844	57,821
	<u>780,869</u>	<u>655,393</u>

The Charity operates defined contribution pension schemes 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 £22,527 (2017: £19,430).

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

	2018	2017
	£	£
Management and support	4	4
Journal and publications editing	1	1
Projects and policies	11	9
	<u>16</u>	<u>14</u>

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

	2018	2017
	£	£
£60,000 - £70,000	–	1
£70,000 - £80,000	2	–
£80,000 - £90,000	–	1
£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. Two (2017: four) Trustees were reimbursed expenses in relation to travelling, accommodation and overnight subsistence amounting to £1,899 (2017: £1,710). It is also noted that the TCPA holds a Trustee indemnity insurance policy (£975).

The key management personnel of the charity is the Chief Executive. The total employment benefits received by key management personnel were £170,155 (2017: £93,876). The 2018 costs include provision for an Interim Chief Executive.



Financial Statements**7 Tangible fixed assets**

	Leasehold Property £	Furniture & Equip't £	Total £
Cost			
At 1 January 2018	29,906	22,647	52,553
Additions	–	5,913	5,913
Disposals	–	(4,774)	(4,774)
At 31 December 2018	<u>29,906</u>	<u>23,786</u>	<u>53,692</u>
Depreciation			
At 1 January 2018	16,846	19,264	36,110
Charge for the year	408	3,096	3,504
Eliminated on disposal	–	(4,774)	(4,774)
At 31 December 2018	<u>17,254</u>	<u>17,586</u>	<u>34,840</u>
Net book value			
At 31 December 2018	<u>12,652</u>	<u>6,200</u>	<u>18,852</u>
At 31 December 2017	<u>13,060</u>	<u>3,383</u>	<u>16,443</u>

8 Debtors

	2018 £	2017 £
Trade debtors	182,495	211,440
Other debtors	3,692	2,441
Prepayments and accrued income	174,687	249,037
Deferred expenditure	4,740	5,804
	<u>365,614</u>	<u>468,722</u>



Financial Statements**9 Creditors falling due within one year**

	2018	2017
	£	£
Trade creditors	222,857	21,917
Social security and other taxes	50,775	57,222
Other creditors	3,453	2,241
Accruals	59,389	25,217
Deferred income	192,104	199,059
	<u>528,578</u>	<u>305,656</u>
Deferred income		
Income deferred from the previous year	199,059	165,290
Released to the statement of financial activities	(199,059)	(165,290)
<i>Arising during the current year:</i>		
Journal subscriptions	13,553	23,144
Membership subscriptions	67,867	90,149
Conferences	200	6,800
Projects	110,484	78,966
	<u>192,104</u>	<u>199,059</u>

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



Financial Statements**10 Analysis of charitable funds 2018**

	At 1 Jan 2018 £	Income £	Expend're £	Transfers £	At 31 Dec 2018 £
Unrestricted funds					
General fund	71,540	1,145,688	(1,054,745)	(41,965)	120,518
Designated funds:					
Contingency fund	290,000	–	–	–	290,000
TCPA Legacy Reserve Fund	89,629	–	–	–	89,629
Redecoration & Maintenance Fund	53,033	–	(21,965)	41,965	73,033
Unrestricted funds	<u>504,202</u>	<u>1,145,688</u>	<u>(1,076,710)</u>	<u>–</u>	<u>573,180</u>
Restricted funds					
Projects and conferences	–	132,249	(132,249)	–	–
	<u>–</u>	<u>132,249</u>	<u>(132,249)</u>	<u>–</u>	<u>–</u>
Total funds	<u>504,202</u>	<u>1,277,937</u>	<u>(1,208,959)</u>	<u>–</u>	<u>573,180</u>

Analysis of charitable funds 2017

	At 1 Jan 2017 £	Income £	Expend're £	Transfers £	At 31 Dec 2017 £
Unrestricted funds					
General fund	70,819	871,600	(821,481)	(49,398)	71,540
Designated funds:					
Contingency fund	290,000	–	–	–	290,000
TCPA Legacy Reserve Fund	62,591	–	–	27,038	89,629
Redecoration & Maintenance Fund	53,033	–	(22,360)	22,360	53,033
Unrestricted funds	<u>476,443</u>	<u>871,600</u>	<u>(843,841)</u>	<u>–</u>	<u>504,202</u>
Restricted funds					
Projects and conferences	–	111,543	(111,543)	–	–
	<u>–</u>	<u>111,543</u>	<u>(111,543)</u>	<u>–</u>	<u>–</u>
Total funds	<u>476,443</u>	<u>983,143</u>	<u>(955,384)</u>	<u>–</u>	<u>504,202</u>

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.



Financial Statements

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

Redecoration and Maintenance Fund: The TCPA's leasehold property in London requires internal and external redecoration and maintenance on a cyclical basis, so that quite large costs accrue at intervals of four or five years, with the next scheduled repair due to take place in 2019. The Redecoration and Maintenance 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, the Big Lottery Fund (Our Environment Our Future), the Network for Social Change Charitable Trust and Transport for London to support activity in specific areas.

11 Analysis of net assets between funds 2018

	General fund £	Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets	18,852	–	–	18,852
Cash at bank and in hand	257,591	452,662	7,039	717,292
Other net current assets/(liabilities)	(155,925)	–	(7,039)	(162,964)
	<u>120,518</u>	<u>452,662</u>	<u>–</u>	<u>573,180</u>

Analysis of net assets between funds 2017

	General fund £	Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets	16,443	–	–	16,443
Cash at bank and in hand	-115,202	432,662	7,233	324,693
Other net current assets/(liabilities)	170,299	–	(7,233)	163,066
	<u>71,540</u>	<u>432,662</u>	<u>–</u>	<u>504,202</u>

12 Operating lease commitments

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

	2018 £	2017 £
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	139,300	143,600
	<u>160,800</u>	<u>165,100</u>



13 Related party transactions

During the year, sponsorship, boardroom hire, membership and conference attendance income totalling £68,957 was received from businesses connected with the Trustees. Of this amount, £14,400 was still outstanding at year end and payment received in January and February 2019.

14 Ultimate controlling party

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







tcpa

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