



THE BUILDING LIMES FORUM

SCOTTISH CHARITABLE INCORPORATED ORGANISATION NUMBER: SC033659

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016

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THE BUILDING LIMES FORUM

CHARITY INFORMATION

NAME	The Building Limes Forum
STATUS	Scottish Charitable Incorporated Organisation (SCIO)
SCOTTISH CHARITY NUMBER	SC033659
PRINCIPAL ADDRESS	The Glasite Meeting House 33 Barony Street Edinburgh EH3 6NX
COMMITTEE OF MANAGEMENT	Simon Swann (Convener from 04.09.16) Richard Smith (Acting Convener to 04.09.16) Michael Beare (Hon Treasurer) Cliff Blundell (resigned 06.11.16) Nigel Copsey (from 04.09.16) Craig Frew Alison Henry (Journal Editor) Stafford Holmes Dr Gerard Lynch Jeff Orton (resigned 03.11.16) Ashley Pettit Declan Reed (from 04.09.16) Jon Steel (resigned 30.05.16) Michelle Thomas Ian Tolliday Stephen Waite <i>In attendance from BLF-Ireland:</i> Lisa Edden
ADMINISTRATOR	Rosemary Mann
INDEPENDENT EXAMINER	Paul Marshall CA Geoghegans Chartered Accountants 6 St Colme Street Edinburgh EH3 6AD

THE BUILDING LIMES FORUM

REPORT OF THE COMMITTEE OF MANAGEMENT FOR THE YEAR ENDED 31 DECEMBER 2016

The Committee of Management, who are the Trustees of the charity for the purposes of charity law, present their report and the financial statements for the Building Limes Forum for the year ended 31 December 2016.

Purposes and Activities

The purposes of The Building Limes Forum are to encourage expertise and understanding in the appropriate use of building limes and education in the standards of production, preparation, application and after-care and thereby:

- a) advance education in the appropriate use of lime in building, whether in traditional structures or new-build;
- b) advance the art, heritage, culture and science of building limes through exchange of information and expertise, promotion of traditional building skills, development of appropriate industrial and craft skills and techniques, and participation in research;
- c) advance environmental protection or improvement through the promotion of the appropriate use of building limes.

The Forum aims to achieve these purposes by:

- a) exchanging, collating and disseminating information, through publications, meetings and conferences;
- b) encouraging practical research and development through field studies, trials, monitoring and analysis;
- c) encouraging development of appropriate industrial and craft skills and techniques;
- d) educating building professionals, builders, conservators, craftsmen and women and property owners in the appropriate use of lime in building through demonstrations, publications and courses;
- e) developing contacts with institutions and individuals outside the Forum and in other countries who have relevant experience or knowledge;
- f) pursuing any other appropriate avenues of interest to further the aims.

The principal activities employed to achieve the Forum's purposes are:

- a) the membership list, which creates a network for all members to share their knowledge, experience and expertise;
- b) the website at www.buildinglimesforum.org.uk which provides basic information for the public at large;
- c) the annual Journal with papers on the use of lime in building by academic researchers, historians, specifiers and users;
- d) regular newsletters with shorter articles and information covering all aspects of the use of lime in building;
- e) the annual conference and gathering and other seminars and training days;
- f) liaison with other lime forums throughout the world;
- g) support of research into building limes; and
- h) consultations with governmental and non-governmental organisations and individuals to further the objectives of the Forum.

THE BUILDING LIMES FORUM

REPORT OF THE COMMITTEE OF MANAGEMENT FOR THE YEAR ENDED 31 DECEMBER 2016

Achievement and Performance

The year under review saw continuing developments in hot-mixed lime mortars. This was led by members of the Building Limes Forum including Nigel Copsey, Craig Frew, Duncan Strachan, Bill Revie, and by Pat McAfee and Ivor McElveen of Building Limes Forum Ireland. Hot-mixed lime has been a hot topic within the Forum for some time, yet there is still much to learn and understand in this area. Knowledge typically arrives through the interaction of practice and research and the BLF is uniquely able to support both through the wide body of accumulated experience and expertise of its membership.

Following the success of seminars and demonstrations on hot-mixed mortars at York, Dartmoor and Canterbury in 2015, there were similar events at Ecclefechan in Dumfriesshire and Coventry Cathedral in 2016. The Forum is grateful to Historic Environment Scotland for the 'in kind' support of the Ecclefechan event and to Historic England for its financial support of the Coventry event. This support enabled bursaries to be awarded to students and trainees.

The 2016 conference and gathering was held at Liverpool and was attended by over 120 delegates. The theme was Lime and Aggregates and there was an emphasis on hands-on demonstrations. The Building Limes Forum is grateful to Wienerberger, manufacturer of Keymer handmade roof tiles, for support of the conference and to St Astier, North West Lime Supplies, Mike Wye, and the Institute of Historic Building Conservation for support of receptions and dinners. A private donor enabled 14 bursaries to be awarded including bursaries offered to all the 2016 SPAB Scholars and Fellows who were also given complimentary BLF membership.

Research has continued at Bath University, with a project on hydraulic limes supported by Historic England and the BLF. The year saw results starting to emerge which showed that the strength classification according to BS459 did not give an accurate indication of mortar strength gain, particularly in the long term. The results have implications which are being explored with producers and setters of standards within the industry.

Once again the year saw repeated discussions and calls for more and better quality training. In building conservation at least, numerous costly initiatives and surveys (by conservation bodies and academics) has not led to more effective progress in the field of training. In England at least, much of the knowledge about the use of mortars is in the hands of small artisan companies that have difficulty providing the continuity of work and resources to train new people adequately. The BLF is represented on the committees of bodies such as the National Heritage Training Group and the British Standards Institute and thus contributes to industry wide discussions on topics of relevance to the use of lime in building.

THE BUILDING LIMES FORUM

REPORT OF THE COMMITTEE OF MANAGEMENT FOR THE YEAR ENDED 31 DECEMBER 2016

Achievement and Performance (continued)

Publications have continued to be used to spread the lime message. The annual Journal, the first to be edited by Alison Henry, was issued to general acclaim. The BLF also produced four quarterly newsletters for members.

The website informs the public at large about building limes and their application, and generates queries from members of the public. Most are referred on to sources of information, but fifteen enquiries in the last year required a response from members of the committee. These ranged from enquiries about materials to how to tackle specific problems.

Structure, Governance and Management

Governing Document and Structure: The Building Limes Forum was initially constituted as an unincorporated membership association in 1992 and obtained recognition as a charity in Scotland in 2002. The Building Limes Forum was subsequently incorporated as a Scottish Charitable Incorporated Organisation (SCIO) on 28 November 2012.

The Forum is registered with, and regulated by, the Office of the Scottish Charity Regulator (Charity Number SC033659). The Forum is managed by a Committee of Management whose members are the individuals responsible for the general control and management of the administration and thus are deemed to be charity trustees under the terms of the Charities and Trustees Investment (Scotland) Act 2005. The direction and operation of the charity is determined by Committee of Management and members of the Committee oversee the implementation of the direction and operation of the charity, the day-to-day management of the Forum is delegated to the Administrator appointed by the Committee.

The minimum number of members of the Committee of Management is five (which is the quorum for meetings of the Committee) and the maximum is fifteen. Members of the committee during the period under review are listed on page 1. There are a minimum of three committee meetings a year; in the period under review the Committee met four times.

None of the members of the Committee of Management had any financial interest in the Forum at any time during the period under review.

Appointment, Induction and Training of Trustees: All members of the Forum are eligible to stand for election to the Committee of Management. At each AGM the longest-serving third of the Committee demit office and are eligible for re-election. If there are more candidates than places, election is by postal vote of the membership using single transferable vote. The Committee of Management does not have any nominated members but representatives of the Committee of Management of the separately constituted Building Limes Forum-Ireland attend meetings and contribute to discussions.

THE BUILDING LIMES FORUM

REPORT OF THE COMMITTEE OF MANAGEMENT FOR THE YEAR ENDED 31 DECEMBER 2016

Structure, Governance and Management (continued)

New members of the Committee of Management are provided with information on their duties as trustees of a charity regulated by the Office of the Scottish Charity Regulator. All trustees are sent updates on charity law as and when these are produced by the Office of the Scottish Charity Regulator.

Risk Management: The Committee of Management has assessed the major risks to which the Forum is exposed, in particular those relating to the operations and finances of the Forum, and is satisfied that systems are in place to mitigate exposure to the major risks.

Financial Review

Financial Position: The Forum's financial position is set out in the Statement of Financial Activities. The balance shows a surplus of £9,702 (2015: £2,266). While the surplus is encouraging, it is entirely due to the success of the Liverpool Conference and Gathering; subscription income does not cover administration costs. The Committee is working to reduce this dependence by increasing membership. Meanwhile, the financial position of the Forum allows it to promote research into building limes and to hold seminars and workshops that break-even (or even make a loss), thus furthering education in the appropriate use of lime in building.

Membership. The committee is pleased to report another increase in membership during the year. The number of members at the start and end of the period was as follows:

	31.12.2016	31.12.2015
Honorary	5	5
Individual	332	311
Corporate	60	63
Extended corporate	25	25
Student and concession	39	40
Institutional	4	4
Total	465	448

There were 416 members in the UK, 20 in Europe and 29 outside Europe: mainly USA and Australia (2015: 399, 20 and 29 members respectively). These figures do not include members of other lime forums.

Reserves Policy. Reserves are maintained at a level adequate to meet the Forum's principal activities with the aim of maintaining a minimum level equivalent to one year's administration expenditure.

THE BUILDING LIMES FORUM

REPORT OF THE COMMITTEE OF MANAGEMENT FOR THE YEAR ENDED 31 DECEMBER 2016

Plans for Future Periods

The Building Limes Forum will hold further events in 2017. A new venture in 2017 will be the BLF Lime Slams, a concept borrowed from BLF Ireland, consisting of a visit or tour of a lime-related site or building led by an expert, followed by an afternoon of presentations by participants of current or recent projects, with plenty of time for free discussion. There will be no charge for lime slams which will assist members who find the conference too expensive (in time or money).

The Conference and Gathering in 2017 will be held at Trondheim, Norway, by the kind invitation of Nidaros Cathedral Workshops. The conference will be held jointly with the Nordic Lime Forum.

Volume 24 of the Journal is being prepared, edited by Alison Henry. There will also be the usual newsletters to inform members about best practice, research and current developments in the use of lime in building.

The Forum will continue to develop its website and its links with other national Building Limes Forums to promulgate the 'lime message' worldwide.

This report was approved by the Committee of Management on 6 March 2017.

Simon Swann
Convener



THE BUILDING LIMES FORUM

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE BUILDING LIMES FORUM (REGISTERED CHARITY NUMBER SC033659)

I report on the financial statements of the charity for the year ended 31 December 2016 which are set out on pages 8 to 10.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under Section 44(1) (c) of the 2005 Act and to state whether particular matters have come to my attention.


Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, I do not express an audit opinion on the view given by the financial statements.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations;have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.


Paul Marshall CA
Geoghegans
Chartered Accountants
6 St Colme Street
Edinburgh
EH3 6AD

6 March 2017

THE BUILDING LIMES FORUM

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2016

	Unrestricted	Restricted	Year ended 31 December 2016	Year ended 31 December 2015
	£	£	£	£
Receipts				
Subscriptions	17,272	-	17,272	17,126
Conference	47,830	-	47,830	49,065
Auction	-	1,680	1,680	-
Bank interest received	82	-	82	73
BLF journals purchased by BLF Ireland	1,630	-	1,630	1,538
Events other than conference	11,918	3,000	14,918	13,449
Other donations and gift aid	797	-	797	916
Historic England for NHL research	-	5,500	5,500	11,000
Other income	220	-	220	321
	<u>79,749</u>	<u>10,180</u>	<u>89,929</u>	<u>93,488</u>
Payments				
Conference 2015	-	-	-	37,098
Conference 2016	28,899	-	28,899	162
Conference 2018	5,311	-	5,311	-
Events other than conference	9,221	3,000	12,221	11,250
NHL mortar research	432	5,500	5,932	11,270
Publications	7,808	-	7,808	9,761
Promotion	127	-	127	810
Printing, postage and stationery	1,817	-	1,817	1,784
Administration fees	12,573	-	12,573	12,936
Committee meeting expenses	1,297	-	1,297	1,671
Insurance	1,940	-	1,940	1,804
Website	336	-	336	1,117
Independent examiner's fee	858	-	858	840
Travel and other expenses	1,108	-	1,108	719
	<u>71,727</u>	<u>8,500</u>	<u>80,227</u>	<u>91,222</u>
Surplus for the year	<u>8,022</u>	<u>1,680</u>	<u>9,702</u>	<u>2,266</u>

The notes on page 10 form part of these financial statements.

THE BUILDING LIMES FORUM

STATEMENT OF BALANCES – AS AT 31 DECEMBER 2016

	Notes	Total 2016 £	Total 2015 £
Opening cash at bank and in hand		37,727	35,461
Surplus for the year		<u>9,702</u>	<u>2,266</u>
Closing cash at bank and in hand		<u>47,429</u>	<u>37,727</u>
		Total 2016 £	Total 2015 £
Current assets			
Cash at bank and in hand		<u>47,429</u>	<u>37,727</u>
		<u>47,429</u>	<u>37,727</u>
Net Assets		<u>47,429</u>	<u>37,727</u>
Funds			
Unrestricted funds - General funds	3	45,749	37,727
Restricted funds – Bursary fund	3	<u>1,680</u>	-
		<u>47,429</u>	<u>37,727</u>

These financial statements were approved by the Committee of Management on 6 March 2017 and were signed on their behalf by:

Simon Swann
Convener



THE BUILDING LIMES FORUM

NOTES ON FINANCIAL STATEMENTS – 31 DECEMBER 2016

1 Accounting Policies

- a) The financial statements have been prepared on a Receipts and Payments basis in accordance with the Trustee and Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).
- b) Restricted funds may only be used for specified purposes as laid down by the donor. During the year the charity received £5,500 from Historic England for lime mortars research (2015: £11,000), £3,000 from Historic England for the Hot Limes Day at Canterbury Cathedral (2015: £3,200 from English Heritage for York and Dartmoor). A further £1,680 was generated at auction towards a bursary fund which is to support members attending the 2017 Conference.
- c) Unrestricted funds are those that may be used at the discretion of the Committee of Management is furthermore of the objects of the charity.
- d) The trust is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

2 Committee of Management Remuneration and Expenses

Two committee members received remuneration totalling £1,080 for teaching events during the year ended 31 December 2016 (2015: Two committee members received £1,200).

Seven committee members were reimbursed travel expenses incurred for attending meetings in the year ended 31 December 2016 amounting to £871 (2015: six committee members reimbursed travel expenses amounting to £2,789).

3 Funds

	Restricted funds £	Unrestricted funds £	Total funds £
At start of year	-	37,727	37,727
Surplus for the year	1,680	8,022	9,702
At end of year	<u>1,680</u>	<u>45,749</u>	<u>47,429</u>

Restricted funds comprise of £1,680 raised at the Liverpool conference auction which is to support members attending the 2017 conference in Trondheim, Norway.