



THE BUILDING LIMES FORUM

SCOTTISH CHARITABLE INCORPORATED ORGANISATION NUMBER: SC033659

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

Index

	Page
Charity Information	1
Report of the Committee of Management	2-6
Independent Examiner's Report	7
Receipts and Payments Account	8
Statement of Balances	9
Notes to the Financial Statements	10

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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	Riddle's Court 322 Lawnmarket Edinburgh EH1 2PG
COMMITTEE OF MANAGEMENT	Simon Swann (Convener to 23.11.17, committee from 23.11.17) James Simpson (co-opted 23.11.17, Convener from 23.11.17) Richard Smith (Vice-Convener) Michael Beare (Hon Treasurer) Phil Brown (from 08.09.17) Nigel Copsey Craig Frew (to 08.09.17) Jacqui Goddard (from 08.09.17) Alison Henry (Journal Editor) Stafford Holmes Dr Gerard Lynch Ashley Pettit Declan Reed (to 04.09.16) Philip Scorer (from 23.11.17) Michelle Thomas Ian Tolliday Stephen Waite <i>In attendance from BLF-Ireland:</i> Lisa Edden
ADMINISTRATOR	Rosemary Mann
INDEPENDENT EXAMINER	Paul Marshall 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 2017

The Committee of Management present their annual report and the financial statements for the unincorporated association called The Building Limes Forum for the year ended 31 December 2017.

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 2017

Achievement and Performance

Over the past year, The Building Limes Forum has continued collaboration with conservation and other bodies, including the Society for the Protection of Ancient Buildings (SPAB), Historic England, Historic Environment Scotland, and the University of Bath. Research at the University of Bath to assess the properties and performance of natural hydraulic limes, supported by Historic England and the Building Limes Forum, is now nearing completion and has produced interesting results ... and enough questions to warrant further research.

Building Limes Forum members have also been involved in steering the collaboration on hot-mixed lime mortars between the Irish Heritage Council, the Historic Environment Division of Northern Ireland's Department for Communities, Historic Environment Scotland, Cadw, and Historic England.

The interest in hot-mixed lime mortars has continued and a further hot-mixed mortars training day, organised by Nigel Copsey, was held at the Weald & Downland Museum in East Sussex in March 2017. The BLF is grateful to Historic England for support of the event.

Our first Lime Slam, organised by Simon Swann, was held in Buxton, Derbyshire in March 2017, hosted by Tarmac and attended by twenty participants. We are grateful to BLF Ireland for the Lime Slam concept: a morning 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, successes and failures, whether as the contractor or professional, with plenty of time for free discussion.

Phil Braithwaite of UK Restoration Services Ltd organised a site visit and discussion in conjunction with the re-liming of the tower of St Oswald's Parish Church, Grasmere, Cumbria in June 2017. Twenty-three participants attended a morning site visit followed by afternoon talks and demonstrations by twelve members of the project architect and contractor teams. There was a follow-up visit in October 2017 at the completion of the work.

The 2017 Conference and Gathering was hosted by Nidaros Cathedral Restoration Workshop in Trondheim, Norway. The conference was attended by over 200 delegates which included members of the Building Limes Forum and the Nordic Lime Forum. The theme was *Rediscovering Traditional Mortars* and focused on the investigations by the Cathedral Workshops into the most appropriate and historically accurate mortars to be used for the reconstruction of the King's Entrance, a magnificent portal on the south side of the Cathedral.

None of these events could take place without the dedication of individual members who give their time to organise the event, give demonstrations, or contribute as participants.

THE BUILDING LIMES FORUM

REPORT OF THE COMMITTEE OF MANAGEMENT FOR THE YEAR ENDED 31 DECEMBER 2017

Achievement and Performance (continued)

We are continuing to spread the lime message through publications. There is the annual The Building Limes Forum Journal and also four quarterly newsletters for members. The Building Limes Forum website informs the public at large about lime, and generates a wide range of queries from a variety of people. The website has been moved to a new platform so it should be more usable, especially by people who live through mobile devices. The content will continue to be updated to reflect the ever-changing world of lime.

Structure, Governance and Management

Governing Document and Structure: The Building Limes Forum was constituted as an unincorporated membership association in 1992 and obtained recognition as a charity in Scotland in 2002. The Building Limes Forum was 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 one. There is 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.

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.

THE BUILDING LIMES FORUM

REPORT OF THE COMMITTEE OF MANAGEMENT FOR THE YEAR ENDED 31 DECEMBER 2017

Structure, Governance and Management (continued)

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 deficit of £5,050 (2016: surplus of £9,702). The deficit arising reflects the fall in conference income in the year, the overseas location having resulted in a decrease in attendees. The Committee of Management also recognises that subscription income does not cover administration costs and is working to reduce this dependence. 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 buildings.

Membership. The number of members at the start and end of 2017 was as follows:

	31.12.2017	31.12.2016
Honorary	4	5
Individual	329	332
Corporate	62	60
Extended corporate	26	25
Student and concession	37	39
Institutional	3	4
	<hr/>	<hr/>
Total	<u>461</u>	<u>465</u>

There were 415 members in the UK, 15 in Europe and 31 outside Europe: mainly USA and Australia. 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 2017

Plans for Future Periods

The Building Limes Forum will hold further events in 2018. There will be another lime slam, this time at Swindon by the kind invitation of Historic England. Planning has started for the 2018 Conference and Gathering at Canterbury.

Volume 25 of the Journal is being prepared, edited by Alison Henry. Publication of the Journal is being moved from early autumn to late spring so that editing and design work takes place in winter rather than summer so as to avoid clashing with the lime working season. 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.

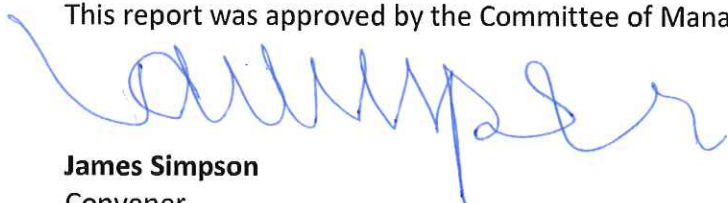
Statement of Committee of Management's Responsibilities.

The Committee of Management is responsible for preparing the Report of the Committee of Management and the financial statements in accordance with applicable law. The law applicable to charities in Scotland law requires the Committee of Management to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for that year. In preparing those financial statements, the Committee of Management is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue its activities.

The Committee of Management is responsible for maintaining proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charity's constitution. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Committee of Management on 22 February 2018.



James Simpson
Convener

THE BUILDING LIMES FORUM

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

I report on the financial statements of the charity for the year ended 31 December 2017 which are set out on pages 8 to 10.

Respective responsibilities of the Committee of Management and examiner

The charity's Committee of Management is 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's Committee of Management considers 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.

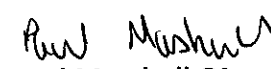
Basis of independent examiner's statement

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 Committee of Management 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

22 February 2018

THE BUILDING LIMES FORUM

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2017

	Unrestricted	Restricted	Year ended 31 December 2017	Year ended 31 December 2016
	£	£	£	£
Receipts				
Subscriptions	16,482	-	16,482	17,272
Conference	23,965	-	23,965	47,830
Auction	-	-	-	1,680
Bank interest received	46	-	46	82
BLF journals purchased by BLF Ireland	-	-	-	1,630
Events other than conference	5,616	-	5,616	14,918
Other donations and gift aid	798	3,049	3,847	797
NHL research	-	-	-	5,500
Other income	255	-	255	220
Total Receipts	47,162	3,049	50,211	89,929
Payments				
Conference 2016	-	-	-	28,899
Conference 2017	15,317	4,729	20,046	-
Conference 2018	-	-	-	5,311
Events other than conference	5,102	-	5,102	12,221
NHL research	352	-	352	5,932
Publications	9,163	-	9,163	7,808
Promotion	-	-	-	127
Printing, postage and stationery	1,209	-	1,209	1,817
Administration fees	11,050	-	11,050	12,573
Committee meeting expenses	1,765	-	1,765	1,297
Insurance	2,006	-	2,006	1,940
Website	2,736	-	2,736	336
Independent examiner's fee	888	-	888	858
Other expenses	944	-	944	1,108
Total Payments	50,533	4,729	55,261	80,227
(Deficit)/surplus for the year	(3,370)	(1,680)	(5,050)	9,702

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

THE BUILDING LIMES FORUM

STATEMENT OF BALANCES – AS AT 31 DECEMBER 2017

	Notes	Total 2017 £	Total 2016 £
Opening cash at bank and in hand		47,429	37,727
(Deficit)/surplus for the year		(5,050)	9,702
Closing cash at bank and in hand		<u>42,379</u>	<u>47,429</u>
		Total 2017 £	Total 2016 £
Current assets			
Cash at bank and in hand		<u>42,379</u>	<u>47,429</u>
		<u>42,379</u>	<u>47,429</u>
Net Assets		<u>42,379</u>	<u>47,429</u>
Funds			
Unrestricted funds - General funds	3	42,379	45,749
Restricted funds – Bursary fund	3	-	1,680
		<u>42,379</u>	<u>47,429</u>

These financial statements were approved by the Committee of Management on 22 February 2018 and were signed on their behalf by:


James Simpson
Convener

THE BUILDING LIMES FORUM

NOTES ON FINANCIAL STATEMENTS – 31 DECEMBER 2017

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. £3,049 was donated towards the 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

Three committee members received remuneration totalling £1,274 for teaching events during the year ended 31 December 2017 (2016: two committee members received £1,080).

Five committee members were reimbursed travel expenses incurred for attending meetings and other expenses in the year ended 31 December 2017 amounting to £1,205 (2016: seven committee members reimbursed travel expenses amounting to £871).

3 Funds

	Restricted funds £	Unrestricted funds £	Total funds £
At start of year	1,680	45,749	47,429
(Deficit) for the year	<u>(1,680)</u>	<u>(3,370)</u>	<u>(5,050)</u>
At end of year	<u>-</u>	<u>42,379</u>	<u>42,379</u>