



THE BUILDING LIMES FORUM

SCOTTISH CHARITABLE INCORPORATED ORGANISATION NUMBER: SC033659

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

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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	James Simpson (Convener) Richard Smith (Vice-Convener) Michael Beare (Hon Treasurer) Phil Brown Nigel Copsey Jacqui Goddard Alison Henry (Journal Editor) Stafford Holmes Ashley Pettit Ian Prince (from 08.09.18) Lewis Proudfoot (from 08.09.18) Philip Scorer Simon Swann (to 22.02.18) Michelle Thomas Stephen Waite David Wiggins (from 08.09.18)
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 2018

The Committee of Management present their annual report and the financial statements for the Scottish Charitable Incorporated Organisation (SCIO) called The Building Limes Forum for the year ended 31 December 2018.

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 2018

Achievement and Performance

The great newspaper editor, C P Scott (1846-1932), said: “comment is free but facts are sacred”. The Building Limes Forum does not itself have opinions, its chief purpose is to promote debate and put people of differing viewpoints in touch. The Forum does concern itself with facts, and uses its Journal, newsletter and website to disseminate information. Discrepancies between published data and performance of natural hydraulic limes led the Forum, funded by Historic England, to support research at the University of Bath. The three-year study was completed in 2018 with the award of a PhD to Cristiano Figueiredo. It was hoped that the systematic study of standardised mortars of commercially available natural hydraulic limes would lead to the publication of a guide for specifiers. The results, however, were too variable to be used to generate a guide and, instead, will be published as a research report. The work has generated as many questions as answers and giving scope for further research.

The Building Limes Forum in the year under review produced the annual Journal of the Building Limes Forum, the third edited by Alison Henry. Four newsletters were distributed by email to all members and by post to members in the UK. 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 content is continually reviewed and updated to reflect the ever-changing world of lime.

The Building Limes Forum held its second lime slam, this year at Swindon, hosted by Historic England.

The 2018 Conference and Gathering was held at Canterbury Cathedral in Kent. The conference was attended by 150 delegates from around the world. The theme was *Pozzolans, Additives and Natural Cements* and was dedicated to the memory of our past Chairman, Simon Swann (1956-2018). The head of conservation at the Cathedral, Heather Newton, coordinated tours of the cathedral (including scaffolding tours), visits to the cathedral workshops, and hands-on demonstrations within the cathedral precincts. The Building Limes Forum was pleased to be able to offer eleven bursaries to enable those in the early years of their conservation/lime career, self-employed, or on a low income to attend. The funds came from the auction of lime-related items held at the Liverpool Conference and Gathering.

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.

None of these activities could take place without the dedication of individual members who give their time to organise events, give demonstrations, or contribute to the debate. We thank them all.

THE BUILDING LIMES FORUM

REPORT OF THE COMMITTEE OF MANAGEMENT FOR THE YEAR ENDED 31 DECEMBER 2018

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 the previous page. 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.

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.

THE BUILDING LIMES FORUM

REPORT OF THE COMMITTEE OF MANAGEMENT FOR THE YEAR ENDED 31 DECEMBER 2018

Structure, Governance and Management (continued)

Financial Review

Financial Position: The Forum's financial position is set out in the Statement of Financial Activities. The balance shows a surplus of £18,884 (2017: deficit of £5,050). The surplus is unnaturally high because the printing and distribution of the Journal (£3,300) and the final payment for the upgrading of the website (£2,400), anticipated to fall within the year under review, had not taken place before the year-end. If these payments had taken place during the year, the surplus would have been £12,000. The financial position of the Forum will allow 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.

Bursary fund: £2,075 was raised at the auction of lime-related items held at the Conference and Gathering at Canterbury. This is restricted income and will be used to support bursaries for attendance at the 2019 Conference.

Membership

The number of members at the start and end of 2018 was as follows:

	31.12.2018	31.12.2017
Honorary	3	4
Individual	313	329
Corporate	66	62
Extended corporate	23	25
Concession	38	37
Institutional	4	4
	<hr/>	<hr/>
Total	<u>447</u>	<u>461</u>

There were 398 members in the UK, 14 in Europe and 35 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.

Plans for Future Periods

The Building Limes Forum will hold further events in 2019. Two lime slams are planned: at Corfe Castle in Dorset, and at Poltimore House in Devon. Planning has started for the 2019 Conference and Gathering at Stirling where we will be hosted by Historic Environment Scotland at The Engine Shed with a gala dinner in Stirling Castle. The Building Limes Forum is looking ahead to future Gatherings and has booked accommodation for 2020 at Exeter.

THE BUILDING LIMES FORUM

REPORT OF THE COMMITTEE OF MANAGEMENT FOR THE YEAR ENDED 31 DECEMBER 2018

Plans for Future Periods (continued)

The Forum is encouraging the setting up of informal regional groups so members can gather for site visits to exchange the latest news and views.

Volume 26 of the Journal is being prepared. There will also be the usual newsletters to inform members about best practice, research and current developments in the use of lime in building.

There will be consideration of further research into building limes as opportunities and funds permit. 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 are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 28 February 2019.



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 2018 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. 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 financial statements 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 financial statements 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

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Geoghegans
Chartered Accountants
6 St Colme Street
Edinburgh
EH3 6AD

28 February 2019

THE BUILDING LIMES FORUM

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2018

	Unrestricted	Restricted	Year ended 31 December 2018	Year ended 31 December 2017
	£	£	£	£
Receipts				
Subscriptions	21,284	-	21,284	16,482
Conference	50,823	-	50,823	23,965
Bank interest received	28	-	28	46
BLF journals purchased by BLF Ireland	1,695	-	1,695	-
Events other than conference	559	-	559	5,616
Bursary fund receipts	-	2,075	2,075	-
Other donations and gift aid	825	-	825	3,847
NHL research	-	5,500	5,500	-
Other income	134	-	134	255
Total Receipts	<u>75,348</u>	<u>7,575</u>	<u>82,923</u>	<u>50,211</u>
Payments				
Conference 2017	-	-	-	20,046
Conference 2018	26,893	-	26,893	-
Conference 2019	23	-	23	-
Conference 2020	1,295	-	1,295	-
Bursary payments	1,680	-	1,680	-
Events other than conference	249	-	249	5,102
NHL research	-	5,500	5,500	352
Publications	4,486	-	4,486	9,163
Printing, postage and stationery	1,761	-	1,761	1,209
Administration fees	14,741	-	14,741	11,050
Committee meeting expenses	2,663	-	2,663	1,765
Insurance	2,159	-	2,159	2,006
Website	636	-	636	2,736
Independent examiner's fee	918	-	918	888
Committee travel expenses	740	-	740	364
Miscellaneous expenses	295	-	295	679
Total Payments	<u>58,539</u>	<u>5,500</u>	<u>64,039</u>	<u>55,261</u>
Surplus/(deficit) for the year	<u>16,809</u>	<u>2,075</u>	<u>18,884</u>	<u>(5,050)</u>

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

THE BUILDING LIMES FORUM

STATEMENT OF BALANCES – AS AT 31 DECEMBER 2018

	Notes	Total 2018 £	Total 2017 £
Opening cash at bank and in hand		42,379	47,429
Surplus/(deficit) for the year		18,884	(5,050)
Closing cash at bank and in hand		<u>61,263</u>	<u>42,379</u>
		Total 2018 £	Total 2017 £
Current assets			
Cash at bank and in hand		<u>61,263</u>	<u>42,379</u>
		<u>61,263</u>	<u>42,379</u>
Net Assets		<u><u>61,263</u></u>	<u><u>42,379</u></u>
Funds			
Unrestricted funds - General funds	3	59,188	42,379
Restricted funds	3	<u>2,075</u>	<u>-</u>
		<u>61,263</u>	<u>42,379</u>

These financial statements were approved by the Committee of Management on 28 February 2019 and were signed on their behalf by:



James Simpson
Convener

THE BUILDING LIMES FORUM

NOTES ON FINANCIAL STATEMENTS – 31 DECEMBER 2018

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. £5,500 was received from Historic England for NHL research in the year. A further £2,075 was donated towards the bursary fund which is to support members attending the 2019 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 charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

2 Committee of Management Remuneration and Expenses

No committee member received remuneration for teaching events during the year ended 31 December 2018 (2017: three committee members received £1,274).

Six committee members were reimbursed travel expenses incurred for attending meetings and other expenses in the year ended 31 December 2018 amounting to £1,437 (2017: five committee members reimbursed travel expenses amounting to £1,205).

3 Funds

	Restricted funds £	Unrestricted funds £	Total funds 2018 £	Unrestricted Funds 2017 £
At start of year	-	42,379	42,379	47,429
Surplus/(deficit) for the year	2,075	16,809	18,884	(5,050)
At end of year	<u>2,075</u>	<u>59,188</u>	<u>61,263</u>	<u>42,379</u>

Restricted funds comprise:

NHL Research Fund: £5,500 was received from Historic England towards NHL Research Fund and spent during the current year.

Bursary Fund: £2,075 was raised at the auction of lime-related items at the Conference and Gathering at Canterbury. These monies will be used to support bursaries for attendance at the 2019 Conference.