



## **THE BUILDING LIMES FORUM**

**SCOTTISH CHARITABLE INCORPORATED ORGANISATION NUMBER: SC033659**

### **FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019**

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**RIDDLE'S COURT, 322 LAWNMARKET, EDINBURGH, EH1 2PG**

[www.buildinglimesforum.org.uk](http://www.buildinglimesforum.org.uk)  
[admin@buildinglimesforum.org.uk](mailto:admin@buildinglimesforum.org.uk)

## 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, to 22.09.19) Ashley Pettit (Vice-Convener, from 22.09.19) Michael Beare (Hon Treasurer, to 22.09.19) Roz Artis (Hon Treasurer, from 22.09.19) Clifford Blundell (from 22.09.19) Phil Braithwaite (from 22.09.19) Phil Brown Maria-Elena Calderón (from 07.11.19) Nigel Copsey (to 22.09.19) Jacqui Goddard Alison Henry (Journal Editor) Stafford Holmes Ian Prince Lewis Proudfoot Philip Scorer Michelle Thomas (to 22.09.19) Stephen Waite David Wiggins
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 2019.

#### 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](http://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 2019

#### Achievement and Performance

In the year under review, The Building Limes Forum has continued to promote the use of lime in building through events, publications and research.

The 2019 Conference and Gathering was held at Stirling, with 190 delegates from many backgrounds and countries sharing their knowledge, ideas and perspectives of all things lime. The joint theme was *Lime Finishes and Lime in Extreme Climates*. It included hands-on activities at Doune Castle and the Charlestown Workshops, and visits to Bannockburn House, Kinneil House, Dunblane Cathedral, and Stirling Castle. The Gathering was generously supported by Historic Environment Scotland, who provided The Engine Shed for plenary sessions, use of the Great Hall of Stirling Castle for the Baker Memorial Lecture and gala dinner, and, not least, a generous grant which enabled 21 bursaries and travel grants for young craftspeople and professionals from around Scotland. Thirteen other bursaries were also awarded to delegates from outwith Scotland, funded by the auction at Canterbury.

A small number of Stirling delegates took the opportunity of being in Scotland to visit two lime projects: the castles of Duart and Gylen. The masonry of the ruined Gylen Castle on the Isle of Kerrera showed how well lime repairs had stood up to everything that the Atlantic could throw at it over a decade, while Duart showed lime work in progress to dry out a sodden castle.

There was a Lime Day at Corfe Castle in March, organised by Alison Henry and Pam White and hosted by The National Trust, where the standing archaeology and history of repairs came under the scrutiny of 30 members and friends. There was a second Lime Day at Poltimore House near Exeter in April, organised by Philip Scorer and hosted by the Poltimore House Trust, where 20 members and friends enjoyed a mix of talks and demonstrations as well as an opportunity to discuss the proposed restoration of the house and its magnificent plasterwork.

Nigel Copsy organised a three-day symposium on hot-mixed lime mortars in York in June, attended by 150 delegates, including 21 who were assisted by bursaries. Two days consisted of talks, with presentations from speakers from Canada and Spain as well as from around the United Kingdom and Ireland; the third day comprised a range of hands-on activities at the York Minster Stoneyard and scaffolding tours of the Minster. This event was underwritten by Historic England and Historic Environment Scotland, though, thanks to the numbers attending, was funded entirely by delegate fees.

None of these activities could take place without the dedication of individual members who give their time to organise events, gather material for publications, or contribute as participants.

The Forum continued to spread the lime message through its publications: the annual *Journal of The Building Limes Forum* and four quarterly newsletters for members. The Building Limes Forum website informs the public at large about lime and provides links to other sources of information. The Technical Panel responds to the wide range of queries from a wide variety of people. The Forum is also represented on the British Standards Institution committee on lime mortars.

The 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, has been written up and awaits the response from manufacturers before publication. The results of the research produced much potential for further research, some of which is being carried out at the Building Research Establishment.

## THE BUILDING LIMES FORUM

### REPORT OF THE COMMITTEE OF MANAGEMENT FOR THE YEAR ENDED 31 DECEMBER 2019

#### **Achievement and Performance (continued)**

The interest in hot-mixed lime mortars continued with Historic Environment Scotland publishing reports including *A Review of Hot-Mixed External Lime Coatings in Scotland 1997-2016* by Craig Frew, *Historic Literature Review of Traditional Lime Mortars* by Nigel Copsey, and *Historic External Lime Finishes in Scotland* by Tom Addyman and Tim Meek, all with involvement from Forum members.

#### **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 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.

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 2019

#### Structure, Governance and Management (continued)

##### Financial Review

**Financial Position:** The Forum's financial position is set out in the Statement of Financial Activities. The receipts and payments account shows a surplus of £9,700 (2018: surplus of £18,884). The surplus is unnaturally high because the publication of the Journal was delayed and the editing, design, printing and distribution costs (expected to be £10,000) will fall in 2020. If these payments had taken place during the year, there would have been a deficit of £300. 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:** The £2,075 raised at the auction of lime-related items held at the Conference and Gathering at Canterbury was used to support bursaries for attendance at the lime days at Corfe, Poltimore, the lime seminar at York and the Conference and Gathering at Stirling. £2,520 was raised at the auction of lime-related items held at the Conference and Gathering at Stirling. This is restricted income and will be used to support bursaries for attendance at the Gathering and other BLF events in 2020.

##### Membership

The number of members at the start and end of 2019 was as follows:

	31.12.2019	31.12.2018
Honorary	3	3
Individual	324	313
Corporate	73	66
Extended corporate	19	23
Concession	40	38
Institutional	4	4
	<hr/>	<hr/>
Total	<u>463</u>	<u>447</u>

The numbers show an increase from 2018, the dip following the increase in subscriptions in 2018 having been reserved. There are 386 individual and 77 corporate/institutional. Members are based around the world with 395 based in the UK and 68 in the rest of the world, mainly in the United States of America, Australasia or Europe. These figures do not include members of the Irish, Nordic, or 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 2020. A three-day event is planned for the Isle of Man in May and the 2020 Conference and Gathering will be held in Exeter in September. There will be consideration of further research into building limes as opportunities and funds permit.

## THE BUILDING LIMES FORUM

### REPORT OF THE COMMITTEE OF MANAGEMENT FOR THE YEAR ENDED 31 DECEMBER 2019

#### Plans for Future Periods (continued)

Volume 26 (2019) will be issued at the start of the year and papers are being solicited for Volume 27 (2020). 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 is encouraging the setting up of informal regional groups so members can arrange local events for the exchange of the latest news and views. 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 13 February 2020.



**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 2019 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*

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

13 February 2020



## THE BUILDING LIMES FORUM

### RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2019

	Unrestricted	Restricted	Year ended 31 December 2019	Year ended 31 December 2018
	£	£	£	£
<b>Receipts</b>				
Subscriptions	22,806	-	22,806	21,284
Conference	45,616	-	45,616	50,823
Bank interest received	70	-	70	28
BLF journals purchased by BLF Ireland	1,780	-	1,780	1,695
Events other than conference	22,578	-	22,578	559
Bursary fund receipts	-	7,766	7,766	2,075
Other donations and gift aid	926	-	926	825
Other income	262	-	262	134
NHL research	-	-	-	5,500
	<u>94,038</u>	<u>7,766</u>	<u>101,804</u>	<u>82,923</u>
<b>Payments</b>				
Conference 2018	-	-	-	26,893
Conference 2019	27,631	7,321	34,952	23
Conference 2020	-	-	-	1,295
Bursary payments	-	-	-	1,680
Events other than conference	15,865	-	15,865	249
NHL research	-	-	-	5,500
Promotions and fundraising	4,627	-	4,627	
Publications	3,772	-	3,772	4,486
Printing, postage and stationery	1,520	-	1,520	1,761
Administration fees	22,320	2	22,322	14,741
Committee meeting expenses	2,124	-	2,124	2,663
Insurance	2,279	-	2,279	2,159
Website	3,036	-	3,036	636
Independent examiner's fee	948	-	948	918
Committee travel expenses	244	-	244	740
Miscellaneous expenses	415	-	415	295
	<u>84,781</u>	<u>7,323</u>	<u>92,104</u>	<u>64,039</u>
<b>Surplus/(deficit) for the year</b>	<u>9,257</u>	<u>443</u>	<u>9,700</u>	<u>18,884</u>

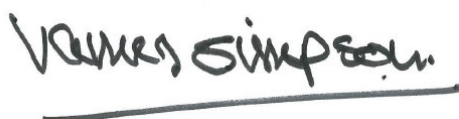
The notes on page 10 form part of these financial statements.

# THE BUILDING LIMES FORUM

## STATEMENT OF BALANCES – AS AT 31 DECEMBER 2019

	Notes	Total 2019 £	Total 2018 £
Opening cash at bank and in hand		61,263	42,379
Surplus/(deficit) for the year		9,700	18,884
Closing cash at bank and in hand		<u>70,963</u>	<u>61,263</u>
		<b>Total 2019 £</b>	<b>Total 2018 £</b>
<b>Current assets</b>			
Cash at bank and in hand		<u>70,963</u>	<u>61,263</u>
		<u>70,963</u>	<u>61,263</u>
<b>Net Assets</b>		<u>70,963</u>	<u>61,263</u>
<b>Funds</b>			
Unrestricted funds - General funds	3	68,445	59,188
Restricted funds	3	<u>2,518</u>	<u>2,075</u>
		<u>70,963</u>	<u>61,263</u>

These financial statements were approved by the Committee of Management on 13 February 2020 and were signed on their behalf by:



**James Simpson**  
Convener

## THE BUILDING LIMES FORUM

### NOTES ON FINANCIAL STATEMENTS – 31 DECEMBER 2019

#### 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. £7,766 was donated towards the bursary fund in the year, which is to support members attending the annual conference and other events.
- c) Unrestricted funds are those that may be used at the discretion of the Committee of Management to further the objects of the charity.
- d) The turnover in 2019 (£101,804) exceeded the threshold for VAT. However, most of the receipts consisted of fees for events (exempt) or subscriptions, grants and donations (outwith); taxable receipts are limited to sales and miscellaneous items which total under £1,000. The Forum does not need to register for VAT. Expenditure is shown gross of irrecoverable VAT.

#### 2 Committee of Management Remuneration and Expenses

Three committee members received remuneration amounting to £4,852 for teaching at BLF events during the year ended 31 December 2019 (2018: no members).

Six committee members were reimbursed travel expenses incurred for attending meetings and other expenses in the year ended 31 December 2019 amounting to £1,871 (2018: six committee members reimbursed travel expenses amounting to £1,437).

#### 3 Funds

	<b>Restricted funds £</b>	<b>Unrestricted funds £</b>	<b>Total funds 2019 £</b>	<b>Unrestricted Funds 2018 £</b>
At start of year	2,075	59,188	61,263	42,379
Surplus/(deficit) for the year	443	9,257	9,700	18,884
At end of year	2,518	68,445	70,963	61,263