



THE BUILDING LIMES FORUM

SCOTTISH CHARITABLE INCORPORATED ORGANISATION NUMBER: SC033659

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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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 to 11.11.20) Ian Prince (Convener from 11.11.20) Ashley Pettit (Vice-Convener to 11.11.20) Philip Scorer (Vice-Convener from 11.11.20) Roz Artis (Hon Treasurer) Clifford Blundell Phil Braithwaite Phil Brown Maria-Elena Calderón Craig Frew (co-opted 11.11.20) Jacqui Goddard (Journal Editor from June 2020) Alison Henry (Journal Editor to June 2020) Stafford Holmes Lewis Proudfoot 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 2020

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 2020.

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 2020

Achievement and Performance

In the year under review, The Building Limes Forum has continued to promote the use of lime in building as best as it could during the pandemic. Lockdown and social distancing meant there were no meetings in person and no events which involved people travelling. A traditional weekend planned for May in the Isle of Man was cancelled and the Conference and Gathering, scheduled for September 2020, was postponed to 2021. Instead of people coming together, as much as possible of the BLF activity was moved on-line.

Remote working has – paradoxically – brought the lime community closer. Meetings of the Committee of Management held on-line could include our Australian and American committee members and representation from Ireland no longer involved carbon-emitting flights across the Irish Sea. Familiarity with platforms such as Zoom made on-line meetings of the various sub-committees easier, and more productive than email exchanges. International communication should become more frequent and more fruitful.

Remote working has reduced the carbon footprint of the BLF as an organisation as members of the committee of management and the various sub-committees no longer need to travel in order to meet, even if meetings by remote access are not quite as friendly.

As more people discover the benefits of communicating on-line, the BLF took the opportunity to use its website and social media to promote the environmental benefits of lime. The BLF, with excellent, if unintentional good timing, appointed Beth Meades as communications consultant in 2019. Beth was up-to-speed with the lime message in time for keeping the message in the media spotlight during lockdown.

Although the Conference and Gathering planned for Exeter in September did not take place, the Baker Memorial Lecture was given, albeit as an on-line talk using Zoom. The lecture was given by David Wiggins, a structural engineer with Curtins Consulting Ltd. His topic was an Engineer's examination of how lime mortar works, and an explanation of the sacrificial behaviour of lime mortar. The lecture was recorded and uploaded to YouTube to be available to all members, not just those who would have attended the Gathering.

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.

None of these on-line 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.

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 BUILDING LIMES FORUM

REPORT OF THE COMMITTEE OF MANAGEMENT FOR THE YEAR ENDED 31 DECEMBER 2020

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. Only the first of these was in person; the other three, and the annual General Meeting were held using on-line meetings platform Zoom. The constitution of The Building Limes Forum (drafted in 2012) stated that members' meetings and management committee meetings were only valid with a quorum of members present in person. The BLF constitution was updated at the Annual General Meeting in September allowing meetings to be held with some or all people present by remote access.

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 a representative 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.

Financial Review

Financial Position: The Forum's financial position is set out in the Statement of Financial Activities. The receipts and payments balance for the year shows a deficit of £10,135 (2018: surplus of £9,700). The deficit shows the dependence of the Building Limes Forum on surpluses made by events, in particular, the annual conference and gathering.

Bursary fund: The £2,520 raised at the auction of lime-related items held at the Conference and Gathering at Stirling in 2019 was augmented by a late payment in 2020 and now stands at £2,638. This has been ring-fenced and will be used to support bursaries for attendance at the Gathering and other BLF events in 2021.

THE BUILDING LIMES FORUM

REPORT OF THE COMMITTEE OF MANAGEMENT FOR THE YEAR ENDED 31 DECEMBER 2020

Membership

The number of members at the start and end of 2020 was as follows:

	31.12.2020	31.12.2019
Honorary	5	3
Individual	312	324
Corporate	77	73
Extended corporate	6	19
Concession	47	40
Institutional	4	4
	<hr/>	<hr/>
Total	<u>451</u>	<u>463</u>

The numbers show a small drop from 2019, principally due to a corporate member including its regional offices not renewing; this also accounts for the drop in extended corporate members. The impact of the pandemic on membership will not show until 2021 as this is when members choosing not to renew will show in the figures. Members are based around the world with 385 based in the UK and 66 in the rest of the world, mainly in Anglophone North America, Australasia and Europe. These figures do not include members of the Irish, Nordic, or other Lime Forums.

The Forum welcomed the formation of a separate chapter in New Zealand following a surge in membership. The Australian chapter continues but no longer including members in New Zealand.

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

It is hoped that gatherings are permitted in 2021 and the delayed Conference and Gathering in Exeter will be able to take place, albeit with some delegates attending remotely and presentations being streamed. It is hoped to develop expertise of holding on-line events and to widen the scope of the Forum's activities, geographically and in the range of topics covered. On-line meetings will be encouraged amongst special interest groups, involving people from other organisations with similar aims where possible.

Jacqui Goddard has taken over from Alison Henry the voluntary role of editor of the Journal of the Building Limes Forum. Volume 27 (2020) will be issued in early 2021 and papers are being solicited for Volume 28 (2021). There will also be the usual newsletters to inform members about best practice, research and current developments in the use of lime in building.

Climate change remains the greatest issue of our times and the environmental benefits of the use of lime should be promoted; the Building Limes Forum can draw on a wide range of expertise and experience to get the lime message across.

THE BUILDING LIMES FORUM

REPORT OF THE COMMITTEE OF MANAGEMENT FOR THE YEAR ENDED 31 DECEMBER 2020

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 2019 (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 11 February 2021.



Ian Prince
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 2020 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

11 February 2021

THE BUILDING LIMES FORUM

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2020

	Unrestricted	Restricted	Year ended 31 December 2020	Year ended 31 December 2019
	£	£	£	£
Receipts				
Subscriptions	22,269	-	22,269	22,806
Conference	25	-	25	45,616
Bank interest received	39	-	39	70
BLF journals purchased by BLF Ireland	2,034	-	2,034	1,780
Events other than conference	620	-	620	22,578
Bursary fund receipts	-	120	120	7,766
Other donations and gift aid	1,018	-	1,018	926
Other income	165	-	165	262
	<u>26,170</u>	<u>120</u>	<u>26,290</u>	<u>101,804</u>
Payments				
Conferences	2,216	-	2,216	34,952
Events other than conference	388	-	388	15,865
Promotions and fundraising	4,667	-	4,667	4,627
Publications	9,689	-	9,689	3,772
Printing, postage and stationery	1,801	-	1,801	1,520
Administration fees	12,992	-	12,992	22,322
Meeting expenses	186	-	186	2,124
Insurance	2,249	-	2,249	2,279
Website	636	-	636	3,036
Independent examiner's fee	978	-	978	948
Travel expenses	205	-	205	244
Miscellaneous expenses	417	-	417	415
	<u>36,424</u>	<u>-</u>	<u>36,424</u>	<u>92,104</u>
(Deficit)/surplus for the year	<u>(10,254)</u>	<u>120</u>	<u>(10,134)</u>	<u>9,700</u>

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

THE BUILDING LIMES FORUM

STATEMENT OF BALANCES – AS AT 31 DECEMBER 2020

	Notes	Total 2020 £	Total 2019 £
Opening cash at bank and in hand		70,963	61,263
(Deficit)/surplus for the year		(10,134)	9,700
Closing cash at bank and in hand		<u>60,829</u>	<u>70,963</u>
		Total 2020 £	Total 2019 £
Current assets			
Cash at bank and in hand		<u>60,829</u>	<u>70,963</u>
		<u>60,829</u>	<u>70,963</u>
Net Assets		<u>60,829</u>	<u>70,963</u>
Funds			
Unrestricted funds - General funds	3	58,191	68,445
Restricted funds	3	<u>2,638</u>	<u>2,518</u>
		<u>60,829</u>	<u>70,963</u>

These financial statements were approved by the Committee of Management on 11 February 2021 and were signed on their behalf by:



Ian Prince
Convener

THE BUILDING LIMES FORUM

NOTES ON FINANCIAL STATEMENTS – 31 DECEMBER 2020

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. £120 was donated towards the bursary fund in the year, which is to support those of limited means to attend the annual conference.
- c) Unrestricted funds are those that may be used at the discretion of the Committee of Management in furtherance of the objects of the charity.
- d) The Forum does not need to register for VAT as taxable receipts are well below the VAT threshold. Expenditure is shown gross of irrecoverable VAT.

2 Committee of Management Remuneration and Expenses

One committee member received remuneration amounting to £28 for presenting the Baker Memorial Lecture during the year ended 31 December 2020 (2019: three members received remuneration amounting to £4,228).

Two committee members were reimbursed travel expenses incurred for attending meetings in the year ended 31 December 2020 amounting to £194 (2019: six committee members reimbursed travel expenses amounting to £1,871).

3 Funds

	Restricted funds £	Unrestricted funds £	Total funds 2020 £	Total funds 2019 £
At start of year	2,518	68,445	70,963	61,263
(Deficit)/surplus for the year	<u>120</u>	<u>(10,254)</u>	<u>(10,134)</u>	<u>9,700</u>
At end of year	<u><u>2,638</u></u>	<u><u>58,191</u></u>	<u><u>60,829</u></u>	<u><u>70,963</u></u>