



THE BUILDING LIMES FORUM

SCOTTISH CHARITABLE INCORPORATED ORGANISATION NUMBER: SC033659

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

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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	Ian Prince (Convener) Philip Scorer (Vice-Convener) Roz Artis (Hon Treasurer) Clifford Blundell Phil Braithwaite Phil Brown Maria-Elena Calderón Craig Frew (to 23.09.21) Jacqui Goddard (Journal Editor) (died 05.11.21) Alison Henry Stafford Holmes (to 23.09.21) Lewis Proudfoot James Simpson (to 23.09.21) 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 2021

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 2021.

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 2021

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 second year of the Covid-19 pandemic. Activities were primarily through electronic communication using the website, Twitter, WhatsApp, Zoom and email.

The Exeter Conference and Gathering, originally scheduled for September 2020, was finally held in November 2021 as a hybrid event. A number of delegates gathered at Exeter to hear presentations delivered in person during one afternoon, the talks being live-streamed to other groups of delegates at local hubs throughout Britain and to a worldwide online audience. The Baker Memorial Lecture, delivered by James Simpson, was live-streamed from Edinburgh in the early evening. The BLF records its thanks to Philip Scorer for arranging the programme of speakers and other activities at Exeter and to Maria-Elena Calderón for managing the technical issues of online ticketing and the online conference platform. The BLF also records its thanks to the firms and individuals who hoisted the local hubs:

Hertford/Ware, Hertfordshire, hosted by Between Time,
Maidenhead, Berkshire, hosted by Cliveden Conservation,
Lymm Hall, Cheshire hosted by Ecospheric,
York, hosted by York Minster,
Isle of Man, hosted by Manx National Heritage,
Kendal, Cumbria, hosted by Crosby Granger Architects,
Edinburgh, hosted by Simpson & Brown Architects,
Elgin, Moray, hosted by Masonry & Lime

The talks were recorded and will be made available to the wider lime community on the BLF YouTube channel.

The Forum welcomed the formation of a separate chapter in South Asia after a recruitment drive brought in a welcome number of members in India. The South Asia chapter will cover India, Pakistan, Nepal, Bhutan, Bangladesh, Myanmar, Thailand and Malaysia.

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 delayed 2020 Journal was finally issued in September 2021; thanks are due to Alison Henry who resumed the role of editor after the Journal editor, Jacqui Goddard, had to step down due to family issues. The Forum was saddened by the sudden and untimely death of Jacqui in November 2021; at the year-end the role of editor had not been filled and the 2021 Journal had been delayed to 2022.

The BLF's communications consultant, Beth Meades of Limeflower PR, kept the message in the media spotlight throughout the year through blogs and tweets. The Building Limes Forum website informs the public at large about lime and provides links to other sources of information.

The Technical Panel continued to respond to queries from the public at large received through the website. The Forum is also represented on the British Standards Institution committee on lime mortars. Thanks are due to Craig Frew, technical panel convener, and Edd Walker, BLF representative with BSI.

THE BUILDING LIMES FORUM

REPORT OF THE COMMITTEE OF MANAGEMENT FOR THE YEAR ENDED 31 DECEMBER 2021

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, contribute as participants, or serve on committees. Two long-standing members of the committee of management retired at the Annual General Meeting: Stafford Holmes and James Simpson. Both were immediately elected as honorary members in recognition of their long service with the Forum and notable contribution to the lime revival.

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, all meetings were by remote access using the on-line meetings platform Zoom, by now a familiar format. The Annual General Meeting was also held using Zoom.

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.

THE BUILDING LIMES FORUM

REPORT OF THE COMMITTEE OF MANAGEMENT FOR THE YEAR ENDED 31 DECEMBER 2021

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 £6,620 (2020: deficit of £10,135). The deficit shows the dependence of the Building Limes Forum on surpluses made by events with delegates attending in person, in particular, the annual conference and gathering. The 2021 hybrid conference made a small surplus; valuable lessons were learned so future conferences run by the Forum, likely to be hybrid, should return to generating surpluses.

Bursary fund: The bursary fund at the start of the year under review stood at £2,640. Eleven bursaries were awarded for eligible students and apprentices to attend the hybrid conference, either on line or in person at Exeter or at a local hub. The value of these bursaries was £330, so the bursary fund at the end of the year stood at £2,310.

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

	31.12.2020	31.12.2019
Honorary	7	5
Individual	323	312
Corporate	77	77
Extended corporate	6	6
Concession	40	47
Institutional	4	4
	<hr/>	<hr/>
Total	<u>457</u>	<u>451</u>

The welcome small increase in numbers showed that members did not, as had been feared, leave the Forum *en masse* as a result of the impact of the pandemic; those leaving were more than compensated for by those joining. Plainly the Forum answers a need for the lime community to communicate by providing contacts and online meetings while in-person meetings and travel were not restricted.

Members are based around the world with 388 based in the UK and 69 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.

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

Climate change remains the greatest issue of our times and the environmental benefits of the use of lime will continue to 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

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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 chapters and special interest groups, involving people from other organisations with similar aims where possible. The 2022 Conference and Gathering will be held in Belfast in September 2022, organised and hosted by BLF Ireland, and attended by BLF members.

It is hoped that the voluntary role of editor of the *Journal of the Building Limes Forum* will be filled timeously and that 2022 will see the publication of two volumes: Volume 28 (2021) and Volume 29 (2022). There will also be the usual newsletters to inform members about best practice, research, and current developments in the use of lime in building.

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 10 February 2022.



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 2021 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

10 February 2022

THE BUILDING LIMES FORUM

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2021

	Unrestricted	Restricted	Year ended 31 December 2021	Year ended 31 December 2020
	£	£	£	£
Receipts				
Subscriptions	23,576	-	23,576	22,269
Conference	7,202	-	7,202	25
Bank interest received	73	-	73	39
BLF journals purchased by BLF Ireland	2,144	-	2,144	2,034
Events other than conference	-	-	-	620
Bursary fund receipts	-	-	-	120
Other donations and gift aid	1,645	-	1,645	1,018
Other income	122	-	122	165
	<u>34,762</u>	<u>-</u>	<u>34,762</u>	<u>26,290</u>
Total Receipts				
Payments				
Conferences	4,280	-	4,280	2,216
Events other than conference	-	-	-	388
Promotions and fundraising	4,550	-	4,550	4,667
Publications	11,135	-	11,135	9,689
Printing, postage and stationery	1,650	-	1,650	1,801
Administration fees	15,683	-	15,683	12,992
Meeting expenses	-	-	-	186
Insurance	2,121	-	2,121	2,249
Website	540	-	540	636
Independent examiner's fee	997	-	997	978
Travel expenses	-	-	-	205
Miscellaneous expenses	417	-	417	417
	<u>41,383</u>	<u>-</u>	<u>41,383</u>	<u>36,424</u>
Total Payments				
(Deficit)/surplus for the year	<u><u>(6,621)</u></u>	<u><u>-</u></u>	<u><u>(6,621)</u></u>	<u><u>(10,134)</u></u>

THE BUILDING LIMES FORUM

STATEMENT OF BALANCES – AS AT 31 DECEMBER 2021

	Notes	Total 2021 £	Total 2020 £
Opening cash at bank and in hand		60,829	70,963
(Deficit)/surplus for the year		<u>(6,621)</u>	<u>(10,134)</u>
Closing cash at bank and in hand		<u>54,208</u>	<u>60,829</u>
		Total 2020 £	Total 2020 £
Current assets			
Cash at bank and in hand		<u>54,208</u>	<u>60,829</u>
		<u>54,208</u>	<u>60,829</u>
Net Assets		<u>54,208</u>	<u>60,829</u>
Funds			
Unrestricted funds - General funds	3	51,900	58,191
Restricted funds	3	<u>2,308</u>	<u>2,638</u>
		<u>54,208</u>	<u>60,829</u>

These financial statements were approved by the Committee of Management on 10 February 2022 and were signed on their behalf by:



Ian Prince
Convener

THE BUILDING LIMES FORUM

NOTES ON FINANCIAL STATEMENTS – 31 DECEMBER 2021

a) Accounting Policies

- b) 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).
- c) 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.
- d) Unrestricted funds are those that may be used at the discretion of the Committee of Management in furtherance of the objects of the charity.
- e) 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

No committee members received remuneration for services rendered during the year ended 31 December 2021 (2020: one received remuneration to the value of £28).

Two committee members were reimbursed expenses incurred for subscriptions to online platforms and postage in the year ended 31 December 2021 amounting to £621 (2020: two committee members were reimbursed travel expenses amounting to £194).

3 Funds

	Restricted funds £	Unrestricted funds £	Total funds 2021 £	Total funds 2020 £
At start of year	2,638	58,191	60,829	70,963
Transfers between funds	(330)	330	-	-
(Deficit)/surplus for the year	-	(6,621)	(6,621)	(10,134)
At end of year	<u>2,308</u>	<u>51,900</u>	<u>54,208</u>	<u>60,829</u>

The transfer from the restricted bursary fund reflects the value of the 11 bursaries awarded in the year to enable students and apprentices to attend the conference.