



THE BUILDING LIMES FORUM

SCOTTISH CHARITABLE INCORPORATED ORGANISATION NUMBER: SC033659

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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	Ian Prince (Convener) Philip Scorer (Vice-Convener) Roz Artis (Hon Treasurer) Clifford Blundell (until 10 February 2022) Phil Braithwaite Phil Brown Maria-Elena Calderón Alison Henry Lewis Proudfoot (until 10 February 2022) Stephen Waite David Wiggins
MANAGER	Tyler Lott Johnston (from April 2022)
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 2022

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 2022.

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 2022

Achievement and Performance

In the year under review, The Building Limes Forum continued to promote the use of lime in building through publications, the website and social media. The Building Limes Forum is certainly becoming a worldwide phenomenon. Its activities not only benefit the repair, construction, reuse and repurposing of buildings for a longer service life, but also contribute to the current climate debate.

The 2022 Conference and Gathering was held in Belfast, admirably coordinated by our sister organisation, the Building Limes Forum Ireland. After no in-person gathering in 2020 and a hybrid gathering in 2021, a full gathering was most welcome with superb erudite discussions between delegates again being held in person.

The new Building Limes Forum manager, Tyler Lott Johnston, appointed in April 2022, was introduced to delegates at Belfast. Tyler has stepped into the shoes vacated by the longstanding administrator Rosemary Mann. Tyler, from the USA but now living in Scotland, is an experienced architectural conservator with first-hand experience conserving both listed and non-listed structures. Tyler has worked for 20 years in various leadership roles in the charitable sector, including managing committees and organising events. A smooth handover was achieved by Rosemary and Tyler working together in Edinburgh. The committee expressed its gratitude to Rosemary, wholeheartedly supported by all the delegates in Belfast, for her many years of dedication to the Building Limes Forum. Rosemary will continue to administer membership and finance, but will now have time to peruse other interests.

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. With no editor yet appointed to replace Jacqui Goddard, who died in 2021, it was not until autumn 2022 that the 2021 Journal was issued. The 2022 Journal has likewise been delayed to 2023.

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

Meetings of the committee of management continued to be held online, allowing committee members from outside the UK to attend without time- and carbon-consuming travel. Other committees, also meeting remotely, covered communications, international relations and the vast topic of climate change. None of these activities could take place without the dedication of individual members, who generously give their time to serve on committees, organise events or contribute in many other different ways without charge.

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 BUILDING LIMES FORUM

REPORT OF THE COMMITTEE OF MANAGEMENT FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, Governance and Management (continued)

The direction and operation of the charity is determined by the 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 Manager and 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. 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 attends meetings and contributes 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 £10,190 (2021: deficit of £6,621). 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.

Bursary fund: The bursary fund at the start of the year under review stood at £2,308. As the 2022 gathering was coordinated by BLF Ireland and as no other activities were held for which bursaries could be awarded, the bursary fund at the end of the year under review was unchanged.

THE BUILDING LIMES FORUM

REPORT OF THE COMMITTEE OF MANAGEMENT FOR THE YEAR ENDED 31 DECEMBER 2022

Membership: The number of members at the start and end of 2022 was as follows:

	31.12.2022	31.12.2021
Honorary	7	7
Individual	308	323
Corporate	72	77
Extended corporate	6	6
Concession	36	40
Institutional	4	4
	<hr/>	<hr/>
Total	<u>433</u>	<u>457</u>

The decrease in numbers was disappointing but not unexpected with the long-term effects of the Covid-19 pandemic coupled with the impact of increases in energy prices. The loss of members was largely in the United Kingdom; the total of members overseas increasing by two.

Members are based around the world with 362 based in the UK and 71 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

Great strides have been made in the heritage sector, and it is now apparent that the 'lime message' is beginning to be absorbed and adopted by the public. It is hoped that the various lime forums, working together, can convince the construction industry of the benefits of using lime.

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 new BLF Manager, Tyler Lott Johnston, brings expertise of coordinating in-person, on-line and hybrid events. Tyler will coordinate the 2023 Conference and Gathering, to be held in Lincoln in September 2023. It is hoped to widen the scope of the Forum's activities, both geographically and in the nature of activities held.

To share the load involved in compiling and editing future volumes of the journal, an editorial board will be created. It is hoped to get production back on course in 2023 by issuing two Journals. 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 BUILDING LIMES FORUM

REPORT OF THE COMMITTEE OF MANAGEMENT FOR THE YEAR ENDED 31 DECEMBER 2022

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 9 February 2023.


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 2022 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.

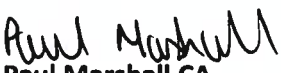
Basis of independent examiner's statement

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 CA
Geoghegans
Chartered Accountants
6 St Colme Street
Edinburgh
EH3 6AD

9 February 2023

THE BUILDING LIMES FORUM

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2022

	Unrestricted	Restricted	Year ended 31 December 2022	Year ended 31 December 2021
	£	£	£	£
Receipts				
Subscriptions	21,816	-	21,816	23,576
Conference	-	-	-	7,202
Bank interest received	100	-	100	73
BLF journals purchased by BLF Ireland	1,456	-	1,456	2,144
Other donations and gift aid	1,497	-	1,497	1,645
Other income	50	-	50	122
Total Receipts	24,919	-	24,919	34,762
Payments				
Conferences	2,648	-	2,648	4,280
Promotions and fundraising	5,250	-	5,250	4,550
Publications	6,190	-	6,190	11,135
Printing, postage and stationery	1,559	-	1,559	1,650
Administration fees	14,110	-	14,110	15,683
Meeting expenses	144	-	144	-
Insurance	2,177	-	2,177	2,121
Website	594	-	594	540
Independent examiner's fee	1,026	-	1,026	997
Travel expenses	427	-	427	-
Miscellaneous expenses	984	-	984	427
Total Payments	35,109	-	35,109	41,383
(Deficit) for the year	(10,190)	-	(10,190)	(6,621)

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

THE BUILDING LIMES FORUM

STATEMENT OF BALANCES – AS AT 31 DECEMBER 2022

	Notes	Total 2022 £	Total 2021 £
Opening cash at bank and in hand		54,208	60,829
(Deficit) for the year		<u>(10,190)</u>	<u>(6,621)</u>
Closing cash at bank and in hand		<u>44,018</u>	<u>54,208</u>
		Total 2022 £	Total 2021 £
Current assets			
Cash at bank and in hand		<u>44,018</u>	<u>54,208</u>
		<u>44,018</u>	<u>54,208</u>
Net Assets		<u>44,018</u>	<u>54,208</u>
Funds			
Unrestricted funds - General funds	3	41,710	51,900
Restricted funds	3	<u>2,308</u>	<u>2,308</u>
		<u>44,018</u>	<u>54,208</u>

These financial statements were approved by the Committee of Management on 9 February 2023 and were signed on their behalf by:



Ian Prince
Convener

THE BUILDING LIMES FORUM

NOTES ON FINANCIAL STATEMENTS – 31 DECEMBER 2022

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. £nil 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

No committee members received remuneration for services rendered during the year ended 31 December 2022 (2021: no member received remuneration).

One committee member was reimbursed expenses incurred for miscellaneous expenses (£490) in the year ended 31 December 2022 (2021: two committee members were reimbursed expenses incurred for postage and subscriptions to online conference platforms amounting to £621).

3 Funds

	Restricted funds £	Unrestricted funds £	Total funds 2022 £	Total funds 2021 £
At start of year	2,308	51,900	54,208	60,829
(Deficit) for the year	-	(10,190)	(10,190)	(6,621)
At end of year	<u>2,308</u>	<u>41,710</u>	<u>44,018</u>	<u>54,208</u>