

**BUILT ENVIRONMENT FORUM SCOTLAND**  
**FINANCIAL STATEMENTS AND ANNUAL REPORT**

**For the Year Ended 31 March 2008**

**Company No: SC250970**  
**Charity Registration No: SC034488**

**BUILT ENVIRONMENT FORUM SCOTLAND**

**FINANCIAL STATEMENTS**

**For the Year Ended 31 March 2008**

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## BUILT ENVIRONMENT FORUM SCOTLAND

### REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity: Built Environment Forum Scotland

Charity Registration No: SC 034488  
Company Registration No: SC 250970

Registered Office: 9 Manor Place  
Edinburgh  
EH3 7DN

Charity Trustees: Robin Burley MBE (Chairman)  
Robin Turner (Vice Chairman)  
Graham U'ren (Treasurer)  
Andrew Leslie (Appointed 27 July 2007)  
Séan O'Reilly  
Courtney Peyton (Co-opted)  
John Sode-Woodhead (Appointed 20 September 2007)

Company Secretary: Jo Robertson

Chief Executive Officer: Jo Robertson (Forum Co-ordinator and Company Secretary)

Solicitors: Morton Fraser  
30-31 Queen Street  
Edinburgh  
EH2 1JX

Bankers: CAF Bank Limited  
PO Box 289  
West Malling  
Kent  
ME19 4TA

Auditors: Chiene + Tait  
Chartered Accountants and Registered Auditors  
61 Dublin Street  
Edinburgh  
EH3 6NL

# **BUILT ENVIRONMENT FORUM SCOTLAND**

## **DIRECTORS' REPORT**

***For the Year Ended 31 March 2008***

### **Structure, Governance, Management**

#### ***Constitution***

Built Environment Forum Scotland (BEFS) is a charitable company limited by guarantee, and is governed by its Memorandum and Articles of Association.

#### ***Board Recruitment and Training***

Directors are drawn from a pool of representatives of the Member organisations. The Chairman may be drawn from the pool of representatives, or may be appointed independently. Appointments are made by ordinary resolution at the AGM. In addition, a maximum of two directors per year may be co-opted by the existing Board. Following appointment, a director is provided with an induction pack of key documents. A training budget has been established for directors.

#### ***Organisation Structure***

Six board meetings were held during 2007-08 and General Meetings of the Member representatives take place on a quarterly basis. BEFS employs 1.4 members of staff to whom day to day administration of the company is delegated. A working group on the historic environment is currently active. The intention is to develop a three strand structure, with two further working groups on urban design and sustainable development.

#### ***Related Parties***

BEFS is a membership organisation – its key stakeholders are therefore its Members. The Members are non-governmental organisations that operate at a national level within the built environment sector in Scotland, and whose objectives align with those of BEFS. Other organisations with a relevant interest may join BEFS as Subscribers, and individuals as Supporters.

#### ***Risk***

The directors have conducted a review into the major risks to which the charity is exposed, and have established systems to mitigate those risks.

#### ***Volunteers***

The seven Directors act in a voluntary capacity. A network of an additional 22 organisations and their nominated representatives and other staff or Board Members engage on a voluntary basis within the Forum and its associated activities. An assessment of this contribution in kind for the year 07-08 calculated its value, in terms of time committed, at £47,471. This is based on involvement in BEFS' key 'internal' activities; General Meetings, Board meetings, Working Group Meetings, Taskforce Meetings.

### **Objectives and Activities**

#### ***Charity Objectives***

BEFS' vision is to achieve successful, sustainable place-making in Scotland that reflects the passion and skill of those caring for, and creating, good places for people. Our mission is to support organisations in pursuing excellence in place-making by providing a forum for understanding, promoting and influencing the dynamic relationship between the historic environment, new design and sustainable development.

#### ***Aims***

During the year 2007-08, BEFS continued to pursue its five goals as follows: building capacity within the forum structure; providing focus on strategic issues; enabling dialogue within cross-disciplinary membership; championing policies and practices; representing collective views of members to decision-makers.

## BUILT ENVIRONMENT FORUM SCOTLAND

### DIRECTORS' REPORT

#### For the Year Ended 31 March 2008

##### **Significant Activities**

Principal activities during the year comprised: quarterly General Meetings of Members; establishment of the Historic Environment Working Group; facilitating workshops; and development of a new forward Strategy for 08-11.

##### **Achievements and Performance**

**Forum Support:** BEFS welcomed the Scottish Ecological Design Association and the Landscape Institute in Scotland as new members. Quarterly General Meetings continue to provide member representatives with the opportunity to keep up to date with, and discuss current issues often in the context of a presentation. During the year presentations have focused on the theme 'place-making in practice'.

**Engaging with Policy:** BEFS has continued to support stakeholders in participating with Government consultation activity. Specifically, BEFS facilitated workshops on Government policy on Listing and Listed Building Consent; Scheduled Monument Consent; Historic Scotland's Properties in Care; the Marine Historic Environment; the recommendations made by HEACS (the Historic Environment Advisory Council for Scotland) on the historic environment legislation and role of local authorities in conserving the historic environment; the National Planning Framework and the built environment and mental wellbeing. The Bulletin has been developed and continues to keep stakeholders informed of the latest policy consultations, publications, news and parliamentary activity.

**Promoting Policy Issues and Good practice:** The establishment of the Historic Environment Working Group has provided capacity for a more proactive focus on this area. Delegates have participated in meetings of the Scottish Landscape Forum (including sub-group on urban-peri urban landscape); the Historic Environment Audit Stakeholder Advisory Group; and the HEACS Infrastructure Working Group. Representatives from the Forum have met with the Minister for Europe, External Affairs and Culture, with Historic Scotland and with Architecture + Design Scotland.

**Governance:** The new Strategy for 2008-11 sets out the rationale behind BEFS, reiterating our focus on Place, describes our principles and collaborative way of working and sets out development priorities for the next three years.

##### **Financial Review**

###### **Relationship Expenditure and Objectives**

Operational costs in support of the above objectives totalled £48,111 with £3,839 of costs incurred on outreach and education (events, research etc) as disclosed in note 4.

###### **Policy on Reserves**

The Corporate Plan 2006 – 2009 states BEFS' intention to build up a reserve of six months worth of operating costs over the three year period of the plan.

##### **Future**

Key services identified for 2008-09 cover provision of: General Meetings, Working Groups, Taskforces, Consultation, Information, Workshops and Delegates.

Development Priorities for 2008-11 are as follows:

1. Facilitate the development of the place-making agenda.
2. Strengthen the cross-disciplinary input into all aspects of our work.
3. Expand the membership and draw more effectively on the expertise within the forum.
4. Develop the services that we provide as an intermediary body – to support, develop, co-ordinate, represent and promote the activities of the organisations that make up the forum.
5. Expand our influence.
6. Increase our resources to support the needs of the forum, with highest priority being to recruit additional policy staff.

## **BUILT ENVIRONMENT FORUM SCOTLAND**

### **DIRECTORS' REPORT**

**For the Year Ended 31 March 2008**

#### **Statement of Directors' Responsibilities**

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income and expenditure of the charity in the year. In preparing the financial statements the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements, comply with the Companies Act 1985, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The applicable law also sets out the directors' responsibilities for the preparation and content of the Directors Report.

The directors 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.

The directors confirm that:-

- o as far as they are aware, there is no relevant audit information of which the company's auditors are unaware; and
- o each director has taken all the steps he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

#### **Auditors**

Chiene + Tait have indicated their willingness to continue as auditors and a resolution for their re-appointment will be put to the Members at the Annual General Meeting.

#### **ON BEHALF OF THE DIRECTORS**

**Robin Burley**  
Director

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**BUILT ENVIRONMENT FORUM SCOTLAND  
INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES AND MEMBERS OF BUILT ENVIRONMENT SCOTLAND**

This report is issued in respect of an audit carried out under section 235 of the Companies Act 1985 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005.

We have audited the financial statements of Built Environment Forum Scotland for the year ended 31 March 2008 set out on pages 6 to 11. These financial statements have been prepared in accordance with the accounting policies set out therein and the requirements of the Financial Reporting Standard for Smaller Entities (effective January 2007).

This report is made solely to the members, as a body, in accordance with section 235 of the Companies Act 1985, and to the charity's trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the members and the charity's directors those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity, its members as a body and its directors as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of directors and auditors**

The responsibilities of the trustees (who are the directors of the charity for the purposes of company law) for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Directors' Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006. We also report to you if, in our opinion, the information given in the Directors' Annual Report is consistent with the financial statements, if the charity has not kept proper accounting records, if information specified by law regarding directors' remuneration and transactions with the charity is not disclosed, or if we have not received all the information and explanations we require for our audit.

We read the Directors' Annual Report and consider the implications for our report if we become aware of any apparent misstatements within it.

**Basis of audit opinion**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

**Opinion**

In our opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities, of the state of the Charity's affairs as at 31 March 2008 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- the financial statements have been properly prepared in accordance with the Companies Act 1985, the Charities and Trustee Investment (Scotland) Act 2005, and regulation 8 of the Charities Accounts (Scotland) Regulations 2006; and
- the information given in the Directors' Report is consistent with the financial statements.

**CHIENE + TAIT**  
**Chartered Accountants and Registered Auditors**  
**61 Dublin Street**  
**Edinburgh EH3 6NL**

2008

**BUILT ENVIRONMENT FORUM SCOTLAND**

**INCOME AND EXPENDITURE ACCOUNT**

**For the year ended 31 March 2008**

	<b>Note</b>	<b>2008</b> £	<b>2007</b> £
<b>Turnover</b>		53,544	54,804
Outreach and administrative expenses		(51,950)	(58,099)
<b>Operating surplus/(deficit)</b>	3	1,594	(3,295)
Interest receivable		736	732
<b>Surplus/(Deficit) on ordinary activities before and after taxation for the year</b>		2,330	(2,563)
Transfer from restricted capital funds	8	796	975
<b>Retained Surplus/(deficit) for the year</b>	8	3,126	(1,588)

All of the above results relate to continuing activities.

A statement of total recognised gains and losses is not shown as all gains and losses are recognised in the income and expenditure account.

The notes on pages 8 to 11 form part of these financial statements

**BUILT ENVIRONMENT FORUM SCOTLAND**

**STATEMENT OF FINANCIAL ACTIVITIES**

**For the year ended 31 March 2008**

	Note	Unrestricted Funds £	Restricted Funds £	Restricted Capital Funds £	Total 2008 £	Total 2007 £
<b>Incoming resources</b>						
<b>Incoming resources from generated funds</b>						
Voluntary income - grants receivable		-	45,000	-	45,000	46,765
Interest receivable		736	-	-	736	732
<b>Incoming resources from charitable activities</b>						
Project income		-	-	-	-	1,322
Membership subscriptions		8,219	-	-	8,219	7,068
Bulletin income		325	-	-	325	-
<b>Total incoming resources</b>		<u>9,280</u>	<u>45,000</u>	<u>-</u>	<u>54,280</u>	<u>55,887</u>
<b>Resources expended</b>						
Charitable activities		-	48,473	796	49,269	54,530
Governance costs		-	2,681	-	2,681	3,569
<b>Total resources expended</b>	4	<u>-</u>	<u>51,154</u>	<u>796</u>	<u>51,950</u>	<u>58,099</u>
<b>Net (outgoing)/incoming resources before transfers</b>						
		9,280	(6,154)	(796)	2,330	(2,212)
Gross transfers between funds		(6,154)	6,154	-	-	-
Net movement of funds in the year		<u>3,126</u>	<u>-</u>	<u>(796)</u>	<u>2,330</u>	<u>(2,212)</u>
Total funds brought forward		18,186	-	1,455	19,641	21,853
<b>Total funds carried forward</b>		<u><u>21,312</u></u>	<u><u>-</u></u>	<u><u>659</u></u>	<u><u>21,971</u></u>	<u><u>19,641</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 11 form part of these financial statements

**BUILT ENVIRONMENT FORUM SCOTLAND****BALANCE SHEET****As at 31 March 2008**

	<b>Note</b>	<b>2008</b>	<b>2007</b>
		£	£
<b>Fixed assets</b>			
Tangible assets	5	1,047	1,843
<b>Current assets</b>			
Debtors	6	499	572
Cash at bank and in hand		22,933	20,911
		<hr/>	<hr/>
		23,432	21,483
<b>Creditors:</b> amounts falling due within one year	7	2,508	3,685
		<hr/>	<hr/>
<b>Net current assets</b>		20,924	17,798
		<hr/>	<hr/>
<b>Net assets</b>		21,971	19,641
		<hr/> <hr/>	<hr/> <hr/>
<b>Capital and reserves</b>			
Unrestricted Funds	8	21,312	18,186
Restricted capital fund	8	659	1,455
		<hr/>	<hr/>
		21,971	19,641
		<hr/> <hr/>	<hr/> <hr/>

These financial statements were approved by the directors on 2008 and are signed on their behalf by:-

**Robin Burley**  
Director

The notes on pages 9 to 11 form part of these financial statements

# BUILT ENVIRONMENT FORUM SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS

### For the year ended 31 March 2008

#### 1. Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005) and the Statement of Recommended Practice: Accounting and Reporting by Charities (2005).

#### Incoming resources

Incoming resources are included in the financial statements when receivable.

#### Resources expended

All expenditure is included on an accruals basis inclusive of VAT and is recognised when there is a legal or constructive obligation to pay for expenditure. Support costs are allocated to the unrestricted and restricted funds in proportion to the charitable income received. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

#### Depreciation

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset evenly over its expected useful economic life at the following annual rates:

Computer equipment -	33% straight line
Furniture -	20% straight line

Items costing less than £300 are not capitalised in the balance sheet.

#### Grants

Revenue grants are recognised in the year of receipt and allocated to restricted or unrestricted funds as appropriate. Capital grants are recognised in the year of receipt and treated as restricted funds with depreciation on such assets charged directly to the restricted fund in the statement of financial activities.

#### Taxation

The company is a charity for the purposes of section 505 ICTA 1988 and is exempt from taxation on the whole of its income.

#### 2. Staff costs

	2008	2007
	£	£
Wages and salaries	30,101	32,304
Social security costs	2,827	2,941
Pension costs	2,051	1,400
Staff training and recruitment	-	575
	-----	-----
	34,979	37,220
	=====	=====

The average number of employees during the year was 1 (2007: 1).

In accordance with the company's Articles of Association, no director received any remuneration in the year (2007: £nil). During the year Robin Burley, director, received reimbursed travel expenses of £339 (2007: £Nil)

No employee received remuneration in excess of £60,000. (2007: £Nil)

#### 3. Operating surplus/(deficit)

	2008	2007
	£	£
This is stated after charging:-		
Auditors' remuneration	2,056	2,078
Depreciation	796	975
	=====	=====

**BUILT ENVIRONMENT FORUM SCOTLAND**

**NOTES TO THE FINANCIAL STATEMENTS** (cont'd)

**For the year ended 31 March 2008**

<b>4. Resources expended</b>	<b>Charitable Activities</b>	<b>Governance Costs</b>	<b>Total 2008</b>	<b>Total 2007</b>
	£	£	£	£
Outreach and education	3,839	-	3,839	6,031
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Support costs</b>				
Staff costs	34,979	-	34,979	37,220
Office accommodation	5,970	-	5,970	7,059
Depreciation	796	-	796	975
<b>Office and operational</b>				
Auditor's remuneration	-	2,056	2,056	2,078
Meeting costs	-	221	221	1,255
Legal fees and consultancy	-	404	404	236
Office consumables	3,685	-	3,685	3,245
	<hr/>	<hr/>	<hr/>	<hr/>
	45,430	2,681	48,111	52,068
	<hr/>	<hr/>	<hr/>	<hr/>
Total resources expended	49,269	2,681	51,950	58,099
	<hr/>	<hr/>	<hr/>	<hr/>

Depreciation is allocated to the restricted capital reserve on capital grant funded assets.

<b>5. Tangible fixed assets</b>	<b>Furniture</b>	<b>Computer Equipment</b>	<b>Total</b>
	£	£	£
<b>Cost</b>			
At 1 April 2007 and 31 March 2008	979	7,530	8,509
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
At 1 April 2007	697	5,969	6,666
Charge for the year	196	600	796
	<hr/>	<hr/>	<hr/>
At 31 March 2008	893	6,569	7,462
	<hr/>	<hr/>	<hr/>
<b>Net book value</b>			
At 31 March 2008	86	961	1,047
	<hr/>	<hr/>	<hr/>
At 31 March 2007	282	1,561	1,843
	<hr/>	<hr/>	<hr/>
<b>6. Debtors</b>		<b>2008</b>	<b>2007</b>
		£	£
Subscriptions receivable		-	100
HMRC SMP refund		-	472
Prepayments		499	-
		<hr/>	<hr/>
		499	572
		<hr/>	<hr/>

## BUILT ENVIRONMENT FORUM SCOTLAND

### NOTES TO THE FINANCIAL STATEMENTS *(cont'd)*

#### For the year ended 31 March 2008

<b>7. Creditors: amounts falling due within one year</b>	<b>2008</b>	<b>2007</b>
	£	£
Social security and other taxes	672	-
Accruals	1,836	2,655
Other creditors	-	1,030
	<u>2,508</u>	<u>3,685</u>

<b>8. Funds</b>	<b>Unrestricted Funds</b>	<b>Restricted Capital Funds</b>	<b>Total</b>
	£	£	£
At 1 April 2007	18,186	1,455	19,641
Surplus for the year after transfers	3,126	(796)	2,330
At 31 March 2008	<u>21,312</u>	<u>659</u>	<u>21,971</u>

#### **Funds represented by:**

Fixed assets	1,047	-	1,047
Net current assets	20,924	-	20,924
	<u>21,971</u>	<u>-</u>	<u>21,971</u>

The unrestricted funds represent the general reserves of the company for use in accordance with its charitable Objects and constitute 4.9 months worth of operating costs.

Restricted capital funds represent monies received for capital purchases which have been recorded in the company's balance sheet. Depreciation on funded assets is charged to the restricted capital fund in the statement of financial activities. Capital grants releases are recognised as transfers to the income and expenditure account.

#### **9. Going Concern**

The company depends upon grants from Historic Scotland and subscriptions from Members in order for it to meet its day to day working capital commitments. The directors have prepared projected accounts for 2008/09 which indicate the amount of grant and fundraising assistance required. The financial statements have been prepared on the going concern basis which assumes that adequate income will be received.

#### **10. Company Status**

The company is limited by guarantee and accordingly has no share capital. In accordance with the company's Memorandum of Association, every Member undertakes to contribute an amount not exceeding £10 in the event of the company being wound up.

## ANALYSIS OF EXPENDITURE

For the year ended 31 March 2008

		<b>2008</b>		<b>2007</b>
	£	£	£	£
<b>Outreach and educational costs</b>				
Forum support	1,788		1,422	
Engaging with policy	1,748		3,537	
Promoting policy issues	253		1,072	
Promoting good practice	50		-	
	<hr/>	3,839	<hr/>	6,031
<b>Staff costs</b>				
Salaries	30,101		32,304	
Employer's NIC	2,827		2,941	
Pension	2,051		1,400	
Staff training and recruitment	588		575	
	<hr/>	35,567	<hr/>	37,220
<b>Office and operational costs</b>				
Office rental	5,700		6,744	
Insurances	270		315	
Telecommunications	1,825		740	
General operational expenses	1,897		3,344	
Printer consumables and installation – (funded by Historic Scotland)	-		416	
Audit and accountancy	2,056		2,078	
Consultancy	-		236	
	<hr/>	11,748	<hr/>	13,873
<b>Depreciation</b>				
Depreciation of fixed assets	796		975	
	<hr/>	796	<hr/>	975
		<hr/> <hr/>		<hr/> <hr/>
		51,950		58,099