

BUILT ENVIRONMENT FORUM SCOTLAND
FINANCIAL STATEMENTS AND ANNUAL REPORT

For the Year Ended 31 March 2009

Company No: SC250970
Charity Registration No: SC034488

BUILT ENVIRONMENT FORUM SCOTLAND

FINANCIAL STATEMENTS

For the Year Ended 31 March 2009

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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 (Resigned 30 April 2009)
Séan O'Reilly
Courtney Peyton (Co-opted)
John Sode-Woodhead (Resigned 30 April 2009)
Simon Gilmour (Appointed 23 October 2008)

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 2009

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 the representatives of the Member organisations. The Chairman, who is also a Director 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 and a training budget is in place for directors.

Organisation Structure

Board meetings, meetings of office bearers, and General Meetings of the Member representatives, all take place on a quarterly basis. BEFS employs 1.4 (FTE equivalent) members of staff to whom day to day administration of the company is delegated. A working group focusing on historic environment issues is currently active. The intention is to develop a three strand structure, with two further standing working groups on urban design and sustainable development and staffing in place to support these three strands. Taskforces address ad hoc issues. Sign up to consultation responses and other statements is open to members, and workshops to wider audience.

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.

Volunteers

The eight Directors act in a voluntary capacity. In addition, each member organisation nominates up to two individuals to represent their organisation's interests in the Forum. An assessment of this contribution in kind for the year 08-09 calculated its value, in terms of time committed, at £65,459.

Risk

The risk assessment is reviewed by office bearers and the Board on a quarterly basis, and action taken to mitigate those risks accordingly. At the end of the financial year 08-09, key risk areas comprise ongoing funding of the organisation, and perception/communication of the organisation's role. Both risk areas are being addressed.

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 2008-09, BEFS continued to pursue its five goals of: 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.

Significant Activities

Principal activities during the year comprised: General Meetings of members; Working Group and Taskforce activity, Consultation and Workshop activity, Information services, and Development activity.

BUILT ENVIRONMENT FORUM SCOTLAND

DIRECTORS' REPORT

For the Year Ended 31 March 2009

Key achievements and performance

Capacity-building initiatives

During the year BEFS facilitated four workshops enabling stakeholders to get involved in Scottish Government consultations: *Scottish Planning Policy 23: Planning and the Historic Environment*, *the Scottish Historic Environment Policy on Battlefields*, *Action on Climate Change: proposals for improving the energy performance of existing buildings*, and to comment on initial research findings on guidance being developed by Architecture + Design Scotland on *New Design in Historic Settings*. General Meetings have provided opportunity for members to raise issues, and to learn about each others' priorities. Speakers at General Meetings have continued to give 'perspectives on place-making'. The Historic Environment Working Group has met throughout the year and discussed strategic issues affecting the sector including single outcome agreements, the abolition of the Historic Environment Advisory Council for Scotland (HEACS), the historic environment legislation, structure of the sector, and various consultations. The Marine Bill Historic Environment Taskforce has lead engagement on historic environment aspects of the Scottish Marine Bill, and engaged with Historic Scotland in developing a discussion paper on this topic. BEFS has continued to provide information on Government consultation, publications, news, parliamentary activity, events etc via its regular e-Bulletin. Representatives from the Forum have met with the Minister for Europe, External Affairs and Culture, with Historic Scotland, the Historic Environment Advisory Council for Scotland, the Directorate of the Built Environment (DBE) and Architecture + Design Scotland.

Development priorities

In addition to the above initiatives, BEFS has taken steps during the year to develop the organisation in order to be able to support activity across the full scope of its cross-cutting remit. BEFS has sought to diversify its funds by submitting a bid to the DBE, to complement funding received via Historic Scotland. At the same time Historic Scotland has indicated that it wishes it's funding of BEFS to be more closely aligned with its own corporate objectives for the historic environment. HEACS has recommended that a new intermediary for the historic environment be created, recommending that BEFS be asked to consider whether it would reconstitute itself to focus on historic environment issues. Within this context, BEFS has consulted its members over its remit and future development, and also developed stronger awareness of the role of intermediary bodies and their relationship with central Government and stakeholders. In response to consultation, Forum members have indicated that they value the strategic context that BEFS' current remit provides, and are supportive of an integrated approach to the built environment. BEFS has indicated that it wishes to provide intermediary services to the historic environment sector, within the context of its current remit which advocates an integrated approach to Scotland's places. BEFS has sought funds from Historic Scotland to undertake a Business Plan to develop the Forum on this basis.

Financial Review

Relationship Expenditure and Objectives

Operational costs in support of the above objectives totalled £50,135 with £5,046 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. This has nearly been achieved and the intention is to carry forward this objective in future business planning.

Future

Given the strategic developments outlined above, a key area of activity over forthcoming months will be a continuation of dialogue over the intermediary functions that BEFS provides and opportunities for further development, taking into account services already delivered via existing membership structures. Ongoing services identified for 2009-10 are as follows: General Meetings, support for Working Groups, Taskforces, Consultation, Information, Workshops, Delegates, and support with organisational development. Development priorities for the year are as follows: expanding the membership, communicating our role and current priorities, diversifying funding, developing the Board.

BUILT ENVIRONMENT FORUM SCOTLAND

DIRECTORS' REPORT

For the Year Ended 31 March 2009

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:-

- as far as they are aware, there is no relevant audit information of which the company's auditors are unaware; and
- 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

30 July 2009



**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 2009 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 2009 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

2009

BUILT ENVIRONMENT FORUM SCOTLAND

INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 March 2009

	Note	2009 £	2008 £
Turnover		57,318	53,544
Outreach and administrative expenses		(57,628)	(51,950)
Operating (deficit)/surplus	3	(310)	1,594
Interest receivable		669	736
Surplus on ordinary activities before and after taxation for the year		359	2,330
Transfer from restricted capital funds	8	659	796
Retained Surplus for the year	8	1,018	3,126

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 9 to 11 form part of these financial statements

BUILT ENVIRONMENT FORUM SCOTLAND

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2009

	Unrestricted Funds	Restricted Funds	Restricted Capital Funds	Total 2009	Total 2008
Note	£	£	£	£	£
Incoming resources					
Incoming resources from generated funds					
Voluntary income - grants receivable	-	43,615	-	43,615	45,000
Interest receivable	669	-	-	669	736
Incoming resources from charitable activities					
Other Income	113	-	-	113	-
Membership subscriptions	13,490	-	-	13,490	8,219
Bulletin income	100	-	-	100	325
Total incoming resources	<u>14,372</u>	<u>43,615</u>	<u>-</u>	<u>57,987</u>	<u>54,280</u>
Resources expended					
Charitable activities	-	54,992	659	55,651	49,269
Governance costs	-	1,977	-	1,977	2,681
Total resources expended	4	<u>-</u>	<u>659</u>	<u>57,628</u>	<u>51,950</u>
Net (outgoing)/incoming resources before transfers	14,372	(13,354)	(659)	359	2,330
Gross transfers between funds	(13,354)	13,354	-	-	-
Net movement of funds in the year	1,018	-	(659)	359	2,330
Total funds brought forward	21,312	-	659	21,971	19,641
Total funds carried forward	<u>22,330</u>	<u>-</u>	<u>-</u>	<u>22,330</u>	<u>21,971</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 2009**

	Note	2009	2008
		£	£
Fixed assets			
Tangible assets	5	249	1,047
Current assets			
Debtors	6	-	499
Cash at bank and in hand		24,457	22,933
		<u>24,457</u>	<u>23,432</u>
Creditors: amounts falling due within one year	7	2,376	2,508
		<u>22,081</u>	<u>20,924</u>
Net current assets			
		<u>22,330</u>	<u>21,971</u>
Net assets		<u><u>22,330</u></u>	<u><u>21,971</u></u>
Capital and reserves			
Unrestricted Funds	8	22,330	21,312
Restricted capital fund	8	-	659
		<u>22,330</u>	<u>21,971</u>

These financial statements were approved by the directors on 2009 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 2009

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 2007) 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

	2009	2008
	£	£
Wages and salaries	31,069	30,101
Social security costs	2,585	2,827
Pension costs	1,306	2,051
Staff training and recruitment	562	-
	-----	-----
	35,522	34,979
	=====	=====

The average number of employees during the year was 2 (2008: 1).

In accordance with the company's Articles of Association, no director received any remuneration in the year (2008: £nil). During the year Robin Burley, director, received reimbursed travel expenses of £248 (2008: £339)

No employee received remuneration in excess of £60,000. (2008: £Nil)

3. Operating surplus

	2009	2008
	£	£
This is stated after charging:-		
Auditors' remuneration	1,755	2,056
Depreciation	798	796
	=====	=====

BUILT ENVIRONMENT FORUM SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (cont'd)

For the year ended 31 March 2009

4. Resources expended	Charitable Activities	Governance Costs	Total 2009	Total 2008
	£	£	£	£
Outreach and education	5,046	-	5,046	3,839
	<hr/>	<hr/>	<hr/>	<hr/>
Support costs				
Staff costs	35,522	-	35,522	34,979
Office accommodation	6,011	-	6,011	5,970
Depreciation	798	-	798	796
	<hr/>	<hr/>	<hr/>	<hr/>
Overheads				
Auditor's remuneration	-	1,755	1,755	2,056
Meeting costs	-	222	222	221
Legal fees and consultancy	-	-	-	404
Office consumables	2,246	-	2,246	3,685
Profile/publicity	1,731	-	1,731	-
Computer equipment	3,670	-	3,670	-
Other expenditure	627	-	627	-
	<hr/>	<hr/>	<hr/>	<hr/>
	50,625	1,977	52,582	48,111
	<hr/>	<hr/>	<hr/>	<hr/>
Total resources expended	55,651	1,977	57,628	51,950
	<hr/>	<hr/>	<hr/>	<hr/>

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

5. Tangible fixed assets	Furniture	Computer Equipment	Total
	£	£	£
Cost			
At 1 April 2008 and 31 March 2009	979	7,530	8,509
Depreciation			
At 1 April 2008	893	6,569	7,462
Charge for the year	77	721	798
	<hr/>	<hr/>	<hr/>
At 31 March 2009	970	7,290	8,260
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Net book value			
At 31 March 2009	9	240	249
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2008	86	961	1,047
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

6. Debtors	2009	2008
	£	£
Prepayments	-	499
	<hr/>	<hr/>
	-	499
	<hr/> <hr/>	<hr/> <hr/>

BUILT ENVIRONMENT FORUM SCOTLAND

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

For the year ended 31 March 2009

7. Creditors: amounts falling due within one year	2009	2008
	£	£
Social security and other taxes	720	672
Accruals	1,656	1,836
	<u>2,376</u>	<u>2,508</u>

8. Funds	Unrestricted Funds	Restricted Capital Funds	Total
	£	£	£
At 1 April 2008	21,312	659	21,971
Surplus for the year after transfers	1,018	(659)	359
At 31 March 2009	<u>22,330</u>	<u>-</u>	<u>22,330</u>

Funds represented by:

Fixed assets	249	-	249
Net current assets	22,081	-	22,081
	<u>22,330</u>	<u>-</u>	<u>22,330</u>

The unrestricted funds represent the general reserves of the company for use in accordance with its charitable Objects and constitute 4.6 months worth of budgeted 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 2009/10 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 2009

		2009		2008
	£	£	£	£
Outreach and educational costs				
General Meetings	1,207		-	
Working Groups	266		-	
Consultation	530		-	
Information	1,295		-	
Workshops	1,748		-	
Forum support	-		1,788	
Engaging with policy	-		1,748	
Promoting policy issues	-		253	
Promoting good practice	-		50	
	<hr/>	5,046	<hr/>	3,839
Staff costs				
Salaries	31,069		30,101	
Employer's NIC	2,585		2,827	
Pension	1,306		2,051	
Staff training and recruitment	562		588	
	<hr/>	35,522	<hr/>	35,567
Overheads				
Audit and accountancy	1,755		2,056	
Governance	222		221	
Office - accommodation	6,011		5,970	
Office - consumables	2,246		3,501	
Profile/publicity	1,731		-	
Computer equipment	3,670		-	
Other expenditure	627		-	
	<hr/>	16,262	<hr/>	11,748
Depreciation				
Depreciation of fixed assets	798		796	
	<hr/>	798	<hr/>	796
		<hr/> <hr/>		<hr/> <hr/>
		57,628		51,950

Outreach and Educational: For 2009, costs have been broken down across key activity areas that reflect the structure of the 2008/09 Business Plan. In the prior year, these items were included under the headers of 'forum support', 'engaging with policy' and 'promoting policy issues/good practice'.

Overheads: In the prior year, expenditure of profile/publicity was covered under the header 'forum support'.