

**BUILT ENVIRONMENT FORUM SCOTLAND  
(A Company Limited by Guarantee)**

**FINANCIAL STATEMENTS AND ANNUAL REPORT**

**For the Year Ended 31 March 2016**

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

**BUILT ENVIRONMENT FORUM SCOTLAND**

**FINANCIAL STATEMENTS**

**For the Year Ended 31 March 2016**

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## BUILT ENVIRONMENT FORUM SCOTLAND

### REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity: Built Environment Forum Scotland

Charity Registration No: SC034488

Company Registration No: SC250970

Registered Office: 125 Princes Street (3<sup>rd</sup> Fl)  
Edinburgh  
EH2 4AD

Charity Trustees: Dr Graeme Purves (Chairman)  
Dr Peter Burman (Vice Chairman)  
Nick Allan  
Dr Simon Gilmour  
Jocelyn Cunliffe  
Torsten Haak (Honorary Treasurer)  
Terry Levinthal  
Nikola Miller  
Jonathan Wordsworth (Resigned 24 September 2015)  
Bill Pagan (Co-opted 10 December 2015)  
Eila Macqueen (Elected 10 December 2015)  
Prof Ian Baxter (Elected 10 December 2015)  
Julia Frost (Elected 10 December 2015)  
John Pelan (Elected 10 December 2015)  
Fiona Stirling (Elected 17 March 2016)

Company Secretary: Jo Robertson

Management Team: Euan Leitch (Director)  
Jo Robertson (Senior Policy Officer – Historic Environment)  
Saskia Smellie (Communications Officer – Historic Environment)  
Anne Wilkinson (Office Manager)

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

Auditor: Chiene + Tait LLP  
Chartered Accountants and Statutory Auditor  
61 Dublin Street  
Edinburgh  
EH3 6NL

# BUILT ENVIRONMENT FORUM SCOTLAND

## TRUSTEES' REPORT

### For the Year Ended 31 March 2016

#### 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. These objectives are charitable under the categories of Advancement of Heritage, Culture, Science and the Environment.

Due to merger of Historic Scotland and RCAHMS to become Historic Environment Scotland (HES), BEFS' funding agreement underwent a name change this happened 1st October 2015.

**Strategic Activities:** During the year 2015-16, BEFS continued to pursue its five Strategic Plan Objectives:

1. **INFORM:** What's happening?

Stakeholders are kept up to date with the latest developments in policy and practice affecting the historic environment, so that all can operate in an informed way

2. **DISCUSS:** How do we deliver?

Stakeholders share and develop perspectives on delivering strategic policy issues and improving practice

3. **EVALUATE:** What is working and what is not?

Stakeholders are increasingly able to explain the benefit of the historic environment as delivered through collective effort across the sector and more widely.

4. **ADVOCATE:** Getting our messages across.

Stakeholders shape legislation and policy priorities in a collaborative way, to enable improved management of the historic environment.

5. **GOVERNANCE:** Operating effectively.

Ensure good governance of BEFS to improve its ability to operate as a membership-led forum of practitioners working to secure Scotland's historic environment for public benefit.

**Significant Activities:** Significant activities consist of facilitating workshops and meetings; information and awareness-raising; communications; policy consultation; and conference.

#### Key achievements and performance

##### INFORM:

BEFS produced 17 eBulletins with each reaching an average of over 600 readers. This continues to be a unique service that gathers strategic information pertinent to historic environment policy from a variety of sources with 38 consultations being shared as well as relevant Scottish Parliamentary activity, news and events. BEFS sat on the steering group and assisted with the organisation and promotion of the Dundee event Our Place in Time: Your Strategy, Your Voice in November 2015. The event sold out and provided a platform for case studies that align with the Scottish historic environment strategy. BEFS website had 8000 users of which 64% were new. There were 50 blog posts ranging from new Member's introducing themselves to innovative funding case studies to analysis of some policy decisions.

##### DISCUSS:

BEFS held 8 workshops covering the Archaeology Strategy, 2016 Manifestos, HES Grants Review, HES Operational Circular, HES Mission Vision & Values, and HES Corporate Plan. There were 180 participants across these workshops. BEFS' Historic Environment Working Group (HEWG) met 4 times and with invited guests discussed various topics with Members. These included: engagement with COSLA and the implications of local authority budget reductions on the historic environment; the National Performance Indicator for the historic environment; the Place Standard; and the forthcoming revision of the Scottish Historic Environment Policy. BEFS continues to support Resourcing Scotland's Heritage in partnership with Archaeology Scotland, Arts & Business Scotland, Greenspace Scotland and Museums Galleries Scotland. BEFS attends the Advisory Board meetings and has participated in 4 training sessions. 40 individuals from 11 of BEFS Member organisations benefited from 62 training sessions. Two of BEFS staff have received training in facilitation from the Kinharvie Institute and this has resulted in the new activity of facilitating Board 'strategy days' which we have undertaken for two of BEFS Member organisations.

## **BUILT ENVIRONMENT FORUM SCOTLAND**

### **TRUSTEES' REPORT (Continued)**

#### **For the Year Ended 31 March 2016**

#### **Key achievements and performance (Continued)**

##### **EVALUATE:**

The Measuring Success Steering Group (MSSG) remains a significant body of work. A new steering group was recruited with representation from 6 organisations and meetings held with the Scottish Government's Culture and Heritage Directorate and the various historic environment Strategy working groups. The group agreed interim reporting on Baseline 1 on 23 March. Working with HES, BEFS developed a short survey on the National Performance Indicator (NPI), which had 49 responses. This research will provide the basis for recommending changes to the NPI later in 2016. BEFS has also participated on the project management group for the recent survey on Volunteering in the historic environment – this will contribute headline data to Scottish Historic Environment Audit and the MSSG outcomes. BEFS hosted two training sessions with Evaluation Support Scotland: Intro to Logic Modelling and Reporting Outcomes. 22 Individuals from 17 organisations attended.

##### **ADVOCATE:**

BEFS approach to consultation has shifted slightly in light of a broadening Membership and now supports members in submitting their own responses and to share draft versions with other Members. This approach proved effective for the independent review of the Scottish Planning System and the Draft HES Corporate Plan and Members responses were published on BEFS website. BEFS organised a sold out debate in January on Planning & Wellbeing with Cabinet Secretary for Social Justice, Communities and Pensioners' Rights, the former Chief Medical Officer for Scotland and Convener of the RTPi Scotland. BEFS conference on Heritage & Diversity also sold out and resulted in overwhelmingly positive feedback. 92% of attendees described the theme as very relevant and #heritagediversity was trending on Twitter for 9 hours, within the top 10 trending hashtags in Edinburgh on 9 March. The event allowed heritage professionals to engage with audiences from out with the sector from refugee groups to the travelling community, equality and disability groups.

##### **GOVERNANCE:**

BEFS Board approved a change of subscription rates to a more inclusive approach, allowing non-national organisations to join and making the subscription a flat rate. This has resulted in BEFS gaining 7 new member organisations. A skills audit of the Board was undertaken and two Trustees received governance training. The widening Membership resulted in 3 new Trustees being elected to the Board at the December AGM. A draft Business Plan for 2016-17 was agreed by the Board on 17 March 2016.

#### **Financial Review**

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

BEFS received resources to the value of £139,399 (2015: £142,395).

BEFS is dependent on grants from Historic Environment Scotland (HES)

Operational costs in support of the above objectives totalled £138,594 (2015: £142,716) of which £26,621 (2015: £20,559) costs were incurred on direct charitable activities (outreach and education) as disclosed in note 4.

The total surplus of income over expenditure is £805 (2015: £321 deficit).

Total net assets at 31 March 2016 were £78,638 (2015: £77,833) consisting of unrestricted funds of £78,638 (2015: £77,833) and restricted funds of £nil (2015: £nil).

## **BUILT ENVIRONMENT FORUM SCOTLAND**

### **TRUSTEES' REPORT (Continued)**

#### **For the Year Ended 31 March 2016**

#### **Financial Review (Continued)**

##### **Policy on reserves**

The policy on reserves is to achieve six months-worth of operating costs (agreed by the Board on 2 July 2015).

There is a dependency on income from one major funder. A plan is in place that discussion with member organisations and others in the sector will begin 10-12 months prior to the current funding agreement ending in March 2018 to identify partnerships and priorities across the sector; to avoid duplication of effort and to maximise the success of funding bids to HES and other funders. BEFS currently has sufficient funds in place for the business to continue running for six months after this date, allowing 1 year to secure new funding.

BEFS have approximately £79,000 in unrestricted reserves, which in general has been a build-up of 10 years of BEFS business. BEFS have invested £20,000 in a 1-year investment account to help encourage bank interest. BEFS are located in a serviced office with a rolling one-year contract. Therefore, reserves are earmarked in case circumstances change. The board review BEFS reserve position annually.

##### **Principal risks and uncertainties**

The risk assessment is regularly reviewed by the Board, and action taken to mitigate those risks accordingly. At the end of the financial year 2015/6, key risk areas comprise dependency on one main income source and perception/communication of the organisation's role. Both areas of risk are being addressed as noted above.

#### **STRUCTURE, MANAGEMENT, GOVERNANCE**

##### **Organisation Structure and Management:**

Built Environment Forum Scotland ('BEFS') is a membership organisation inaugurated at a General Meeting of members on 29 August 2002 and incorporated as a limited company on 11 June 2003. The elected Board meets at least quarterly to provide strategic direction to the staff team. Operational management is delegated by the Board to the executive Director and management team, which during 2015/16 consisted of 2.6 (FTE equivalent) members of staff. Activity is delegated to standing committees and ad hoc taskforces.

##### **Governance**

The governing document is the Articles of Association, revised during 2014. The governing body of BEFS is the Board of Trustees. Trustees (who are also Directors of the company for the purposes of company law) are largely drawn from the representatives of the Member organisations. The Chairman may be drawn from the pool of representatives, or may be elected independently. Appointments are made by election through ordinary resolution at the AGM, and co-options during the year are ratified at the AGM.

The maximum number of Trustees is fifteen and (unless otherwise determined by a special resolution) the minimum number of Directors is six. Of these, a maximum of five Trustees per year may be co-opted by the existing Board. Following appointment, a Trustee is provided with an induction pack of key documents and a training budget is in place for Trustees.

##### **Related parties**

BEFS is a membership organisation – its key stakeholders are therefore its Members. The Members are non-governmental organisations that operate within the built environment and whose objectives align with BEFS objects. Governmental bodies and organisations and individuals with a relevant interest may join BEFS as Associates.

## **BUILT ENVIRONMENT FORUM SCOTLAND**

### **TRUSTEES' REPORT (Continued)**

**For the Year Ended 31 March 2016**

#### **STRUCTURE, MANAGEMENT, GOVERNANCE (Continued)**

##### **Volunteers**

The Board of Trustees acts in a voluntary capacity. In addition, each member organisation nominates up to two individuals to represent their organisation's interests and engage in the work of the Forum.

##### **Plans for the Future**

BEFS is in the first year of a three-year programme grant-funded by Historic Environment Scotland, running to 31 March 2018. BEFS is also actively looking at ways of generating additional revenue from other sources including sponsorship and grants. BEFS will continue exploring what Heritage & Diversity means for its members, particularly in relation to governance. BEFS will produce an Advocacy Toolkit as part of a website refresh, with the aim of it being used in the 2017 local authority elections and to engage the new intake to the Scottish Parliament.

#### **STATEMENT of TRUSTEE RESPONSIBILITIES**

The trustees (who are also directors of Built Environment Forum Scotland for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation. The going concern basis of preparation is disclosed further in note 10 to the financial statements.

The trustees are responsible for keeping adequate accounting records, that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

**BUILT ENVIRONMENT FORUM SCOTLAND**

**TRUSTEES' REPORT (Continued)**

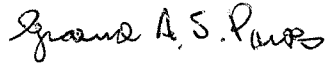
**For the Year Ended 31 March 2016**

**STATEMENT of TRUSTEE RESPONSIBILITIES (Continued)**

**AUDITOR**

Chiene + Tait LLP have indicated their willingness to continue as auditor. As agreed at the Annual General Meeting on 10 December 2015, a review of auditing services will be carried out following completion of the audit for the year ended 31 March 2016.

**ON BEHALF OF THE DIRECTORS**



**Dr Graeme Purves**  
Director

22 JUNE 2016



# **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF BUILT ENVIRONMENT FORUM SCOTLAND**

We have audited the financial statements of Built Environment Forum Scotland for the year ended 31 March 2016 which comprise the Income and Expenditure Account, the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2015) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the members, as a body, in accordance with Chapter 3 of part 16 of the Companies Act 2006, 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 (as amended). Our audit work has been undertaken so that we might state to the members and the charity's trustees those matters we are required to state to them in an auditor's 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

## **Respective responsibilities of trustees and auditor**

As explained more fully in the Trustees' Responsibilities Statement set out on page 6, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

## **Scope of the audit of the financial statements**

A description of the scope of an audit of financial statements is provided on the FRC's website at [www.frc.org.uk/apb/scope/private.cfm](http://www.frc.org.uk/apb/scope/private.cfm).

## **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2016 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice (applicable to smaller entities); and
- have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

## **Opinion on other matter prescribed by the Companies Act 2006**

In our opinion the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

**INDEPENDENT AUDITOR'S REPORT to the TRUSTEES AND  
MEMBERS of BUILT ENVIRONMENT FORUM SCOTLAND (Continued)**



**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the charitable company has not kept proper and adequate accounting records or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption in preparing the Trustees' Report and take advantage of the small companies' exemptions from the requirement to prepare a strategic report.

*Malcolm Beveridge*

**Malcolm Beveridge BA CA (Senior Statutory Auditor)  
For and on behalf of  
CHIENE + TAIT LLP  
Chartered Accountants and Statutory Auditor  
61 Dublin Street  
Edinburgh, EH3 6NL**

28 June 2016

Chiene + Tait LLP is eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006.

**BUILT ENVIRONMENT FORUM SCOTLAND**

**INCOME AND EXPENDITURE ACCOUNT**

**For the year ended 31 March 2016**

	<b>Note</b>	<b>2016</b> £	<b>2015</b> £
<b>Turnover</b>		139,257	142,255
Outreach and administrative expenses		138,594	(142,573)
<b>Operating surplus/(deficit)</b>		663	(318)
Interest receivable		142	140
Loss on disposal		-	(143)
<b>Retained surplus/(deficit) for the year</b>	<b>3 / 9</b>	<b>805</b>	<b>(321)</b>

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 12 to 16 form part of these financial statements

**BUILT ENVIRONMENT FORUM SCOTLAND**

**STATEMENT OF FINANCIAL ACTIVITIES**

**For the year ended 31 March 2016**

	Unrestricted Note	Funds £	Restricted Funds £	Total 2016 £	Total 2015 £
<b>Income and endowments from:</b>					
Donations and legacies	4	4,546	-	4,546	9,772
Charitable activities	5	-	134,028	134,028	132,308
Investments		142	-	142	140
Other		683	-	683	175
<b>Total</b>		5,371	134,028	139,399	142,395
<b>Expenditure on:</b>					
Charitable activities	6	4,715	133,879	138,594	142,716
<b>Total</b>		4,715	133,879	138,594	142,716
<b>Net income/(expenditure)</b>		656	149	805	(321)
Gross transfers between funds		149	(149)	-	-
<b>Net movement in funds</b>		805	-	805	(321)
<b>Reconciliation of funds</b>					
Total funds brought forward		77,833	-	77,833	78,154
<b>Total funds carried forward</b>	9	78,638	-	78,638	77,833

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

The notes on pages 12 to 16 form part of these financial statements

# BUILT ENVIRONMENT FORUM SCOTLAND

## BALANCE SHEET

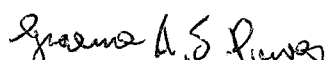
As at 31 March 2016

	Note	£	2016 £	£	2015 £
<b>Fixed assets</b>					
Tangible assets	7		-		538
			-----		-----
<b>Current assets</b>					
Cash at bank and in hand			81,584		79,223
<b>Creditors: amounts falling due within one year</b>	8		2,946		1,928
			-----		-----
<b>Net current assets</b>			78,638		77,295
			-----		-----
<b>Net assets</b>			78,638		77,833
			=====		=====
<b>Capital and reserves</b>					
Unrestricted Funds	9		78,638		77,833
Restricted funds	9		-		-
			-----		-----
			78,638		77,833
			=====		=====

These accounts have been prepared in accordance with the provisions applicable to companies' subject to the small companies' regime and the Financial Reporting Standard for Small Entities (effective January 2015).

These financial statements were approved by the directors on their behalf by: -

2016 and are signed on



**Dr Graeme Purves**  
Director

22 June 2016

Company number: SC250970

The notes on pages 12 to 16 form part of these financial statements

**1. Accounting policies**

**Basis of accounting**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (FRSSE) (effective January 2015), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value.

**Going concern**

The financial statements have been prepared on a going concern basis. The trustees have assessed the Company's ability to continue as a going concern as detailed in note 11, and have reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

**Funds structure**

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created funds for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor. There were two restricted funds, Historic Scotland and Resourcing Scotland's Heritage, as detailed in note 8.

**Income**

All income is recognised once the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has received notification of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Grants received are reflected in the Statement of Financial Activities when relevant conditions for entitlement have been met, it is probable they will be received, and the amounts can be quantified with sufficient reliability. Where donors specify that grants are for particular purposes, this income is included in incoming resources within restricted funds when receivable. Grants of a revenue nature are credited to the Statement of Financial Activities in the period to which they relate. Grant income with specific restrictions on utilisation in terms of timing or service provision are deferred in accordance with the terms provided by the donor as appropriate.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable unrestricted and restricted funds in the Statement of Financial Activities as practically as possible.

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.

**Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

## BUILT ENVIRONMENT FORUM SCOTLAND

### NOTES TO THE FINANCIAL STATEMENTS

#### For the year ended 31 March 2016

#### 1. Accounting policies (Continued)

##### 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.

##### 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.

##### Pension costs

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

#### 2. Staff costs

	2016 £	2015 £
Wages and salaries	81,045	91,065
Social security costs	5,100	3,495
Pension costs	4,612	3,342
Staff training and recruitment	1,320	1,677
	-----	-----
	92,077	99,579
	=====	=====

The average number of employees during the year was 3 (2015: 3).

In accordance with the company's Articles of Association, no trustee received any remuneration in the year (2015: £nil). During the year, three trustees received reimbursed travel expenses of £373 (2015: Three trustees £968).

No employee received remuneration in excess of £60,000 (2015: £Nil).

#### 3. Retained surplus/(deficit) for the year

	2016 £	2015 £
This is stated after charging: -		
Auditors' remuneration - Audit	2,070	1,992
Auditors' remuneration - Advisory	240	-
Depreciation	538	1,040
Loss on disposal of fixed assets	-	143
	=====	=====

#### 4. Donations and legacies income

	2016 £	2015 £
Subscriptions	4,486	8,267
Workshops	60	1,505
	-----	-----
	4,546	9,772
	=====	=====

**BUILT ENVIRONMENT FORUM SCOTLAND**

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 31 March 2016**

**5. Income from charitable activities**

	<b>2016</b>	<b>2015</b>
	£	£
Historic Environment Scotland core funding	128,028	127,308
Resourcing Scotland's Heritage funding (Heritage Lottery Fund)	6,000	5,000
	-----	-----
	134,028	132,308
	=====	=====

<b>6. Expenditure</b>	<b>Charitable</b>	<b>Governance</b>	<b>Total</b>	<b>Total</b>
	<b>Activities</b>	<b>Costs</b>	<b>2016</b>	<b>2015</b>
	£	£	£	£
Outreach and education	26,621	-	26,621	20,559
	-----	-----	-----	-----
<b>Support costs</b>				
Staff costs	92,077	-	92,077	99,579
Office accommodation	9,007	-	9,007	8,719
Depreciation	538	-	538	1,040
<b>Overheads</b>				
Audit and advisory	-	2,642	2,642	1,981
Payroll processing	-	540	540	522
Meeting costs	-	1,953	1,953	1,139
Office consumables	3,264	-	3,264	3,907
Office move	-	-	-	2,377
Other expenditure	1,952	-	1,952	2,750
<b>Loss on disposal of fixed asset</b>	-	-	-	143
	-----	-----	-----	-----
	106,838	5,135	111,973	122,157
	-----	-----	-----	-----
<b>Total expenditure</b>	133,459	5,135	138,594	142,716
	=====	=====	=====	=====

<b>7. Tangible fixed assets</b>	<b>Computer</b>	<b>Total</b>
	<b>Equipment</b>	<b>£</b>
	£	£
<b>Cost</b>		
At 1 April 2015	7,923	7,923
	-----	-----
At 31 March 2016	7,923	7,923
	-----	-----
<b>Depreciation</b>		
At 1 April 2015	7,385	7,385
Charge for the year	538	538
	-----	-----
At 31 March 2016	7,923	7,923
	-----	-----
<b>Net book value</b>		
At 31 March 2016	-	-
	=====	=====
At 31 March 2015	538	538
	=====	=====



**BUILT ENVIRONMENT FORUM SCOTLAND**

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 31 March 2016**

<b>8. Creditors: amounts falling due within one year</b>	<b>2016</b>	<b>2015</b>
	£	£
Accruals	2,670	1,928
Other creditors	276	-
	-----	-----
	2,946	1,928
	=====	=====

<b>9. Funds</b>	<b>Balance</b>	<b>Incoming</b>	<b>Resources</b>	<b>Transfers</b>	<b>Balance</b>
	<b>1 Apr 2015</b>	<b>Resources</b>	<b>Expended</b>	<b>31 Mar 2016</b>	
	£	£	£	£	£
<b>Restricted funds</b>					
Historic Environment Scotland	-	128,028	(127,879)	(149)	-
Resourcing Scotland's Heritage (HLF)	-	6,000	(6,000)	-	-
	-----	-----	-----	-----	-----
	-	134,028	(133,879)	(149)	-
	-----	-----	-----	-----	-----
<b>Unrestricted funds</b>	77,833	5,371	(4,715)	149	78,638
	-----	-----	-----	-----	-----
	77,833	139,399	(138,594)	-	78,638
	=====	=====	=====	=====	=====

**Restricted funds**

- (a) Historic Environment Scotland – A grant to enable BEFS to deliver the intermediary function for the Scottish historic environment sector. Following a review in the year, it was identified that certain costs relating to this fund had been met from unrestricted funds in the previous year. A transfer has been processed this year to unrestricted funds to correct the fund balances carried forward.
- (b) Resourcing Scotland's Heritage (HLF) – A partnership agreement is in relation to stage 2 applications for the management of the delivery of a programme of fundraising capacity building and support for the frontline Scottish heritage organisations.

<b>Funds represented by:</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>Funds</b>	<b>Funds</b>	
	£	£	£
Net current assets	78,638	-	78,638
	-----	-----	-----
	78,638	-	78,638
	=====	=====	=====

The unrestricted funds represent the general reserves of the company for use in accordance with its charitable objects and constitute 6 months' worth of budgeted operating costs.

<b>10. Commitments under operating lease agreements</b>	<b>2016</b>	<b>2015</b>
	£	£
Land and buildings - Within 1 year	3,500	3,500
	=====	=====

## BUILT ENVIRONMENT FORUM SCOTLAND

### NOTES TO THE FINANCIAL STATEMENTS

#### For the year ended 31 March 2016

#### **11. Going concern**

The company depends upon grants from Historic Environment Scotland and subscriptions from Members in order for it to meet its day to day working capital commitments. A three-year funding agreement has been agreed to 31 March 2018.

On the basis of the above and the levels of reserves currently held, the trustees consider it appropriate to prepare the financial statements on the going concern basis.

#### **12. 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 £1 in the event of the company being wound up.

## ANALYSIS OF EXPENDITURE

For the year ended 31 March 2016

	£	2016 £	£	2015 £
<b>Outreach and educational costs</b>				
Working Groups/Taskforces	70		2,088	
HEWG	518		372	
Consultation	-		18	
Information/Bulletin	-		89	
Workshops	5,029		5,703	
Congress	5,681		4,167	
Membership and participation	648		402	
Publications and website	-		1,253	
Networking	764		1,585	
Commissioned project	5,000		-	
Website development	2,022		360	
Lectures and debates	6,434		4,288	
General promotions	310		234	
Governance meetings	145		-	
	-----		-----	
	26,621		20,559	
<b>Staff costs</b>				
Salaries	79,720		91,065	
Employer's NIC	5,100		3,495	
Pension	3,963		3,342	
Staff training and recruitment	1,320		1,677	
Consultant staff	1,975		-	
	-----		-----	
	92,077		99,579	
<b>Overheads</b>				
Audit and accountancy	3,182		2,503	
Governance	1,907		1,139	
Office – accommodation	9,007		8,719	
Office – consumables	3,264		3,907	
Office – move	-		2,377	
Other expenditure	1,998		2,750	
	-----		-----	
	19,358		21,395	
<b>Depreciation</b>				
Depreciation of fixed assets	538		1,040	
	-----		-----	
	538		1,040	
		-----		-----
		138,594		142,573
<b>Loss on disposal of fixed asset</b>		-		143
		-----		-----
		138,594		142,716
		=====		=====

