

BUILT ENVIRONMENT FORUM SCOTLAND
(A Company Limited by Guarantee)

FINANCIAL STATEMENTS AND ANNUAL REPORT

For the Year Ended 31 March 2021



BUILT ENVIRONMENT FORUM SCOTLAND

FINANCIAL STATEMENTS

For the Year Ended 31 March 2021

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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: 61 Dublin Street
Edinburgh
EH3 6NL

Charity Trustees: Iain McDowall (Chair)
Prof Ian Baxter (Vice Chair)
Tom Addyman (Resigned 2 December 2020)
Nick Allan
Stuart Beattie (Resigned 2 December 2020)
Jocelyn Cunliffe (Resigned 2 December 2020)
Nikola Devlin
Peter Drummond (Appointed 2 December 2020)
Kate Houghton (Resigned 2 December 2020)
Sarah Kettles
Tyler Lott
Calum Maclean
Eila Macqueen
Niall Murphy

Company Secretary: Fionnuala Douglas

Management Team: Euan Leitch (Director) (Resigned April 2021)
Ailsa Macfarlane (Policy and Strategy Manager, Director from April 2021)
Saskia Smellie (Communications Manager)
Fionnuala Douglas (Office Manager)

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

Shawbrook Bank Limited
Lutea House
Warley Hill Business Park
The Drive
Great Warley
Brentwood
Essex
CM13 3BE

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 2021

OBJECTIVES AND ACTIVITIES

Charity Objectives: BEFS' vision is that Scotland should achieve successful, sustainable place-making 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.

Strategic Activities: During the year 2020-21, 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 and to ensure successful, sustainable, place-making.

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

KEY ACHIEVEMENTS AND PERFORMANCE

Built Environment Forum Scotland (BEFS) continued to provide its unique service of aggregating built environment policy, news, and consultations shared with stakeholders through 26 Bulletins in 2020-21 – going out to over 700 subscribers. BEFS issued an additional 7 Bulletins with current information on funding and advice as the consequences of the COVID -19 pandemic unfolded. BEFS website remained well used and continued to be updated with news, events, contributed blogs and vacancies within the heritage sector; a new online Members Forum was launched to enable easier engagement with members and stakeholders outwith formal meetings.

In response to the COVID Emergency, supported by BEFS membership, and at the behest of the OPiT CEO Forum, BEFS rapidly coordinated the Covid Historic Environment Resilience Forum (CHERF) chaired by BEFS Vice Chair Professor Ian Baxter. A series of events in May/June drew representatives from over 100 sector organisations to discuss what the impact the pandemic was having, and what changes should arise afterward across five topic areas on Venues & Destinations, Construction & Conservation, Civic Scotland & Volunteering, Statutory & Policy, and Education & Research. A further update on the State of Heritage was held in January. BEFS was grateful to have additional support from Historic Environment Scotland (HES) with their member staff, Maya Hoole, working with us on CHERF. Significant time was spent in this period interacting with Members and sector to understand their needs and situation in light of the pandemic and intelligence shared with colleagues in HES and the Scottish Government.

As the secretariat of the Scottish Parliamentary Working Group on Maintenance of Tenement Scheme Property BEFS has continued to monitor the Scottish Government response to the working group's recommendation and supported the refresh of related workplan in late March 2020. The Scottish Government included the working group's three recommendations in the final publication of *Housing to 2040*.

BEFS Board supported the staff recommendation that the organisation go 'office free' with this formally taking place in December 2020.

BUILT ENVIRONMENT FORUM SCOTLAND

TRUSTEES' REPORT (continued)

For the Year Ended 31 March 2021

OBJECTIVES AND ACTIVITIES

BEFS submitted 14 consultation responses, responded to 2 calls for views from Scottish Government Advisory Groups and a Scottish Parliamentary Committee call for evidence. Topics addressed included: Improving Energy Efficiency in Owner Occupied Homes, Advisory Group on Economic Recovery, Just Transition, EU Continuity Bill, Green Recovery, Town Centre Action Plan Review, SPP Consultation in relation to Housing Provision, Permitted Development Rights, Infrastructure Investment Plan, HES – Talking about Heritage, Climate Change Plan Update, SEA of Climate Change Plan Update, Scotland's Third Land Use Strategy, and the National Planning Framework 4 Position Statement.

BEFS Historic Environment Working Group has met four times in this period, using Member time to explore many of the topics to which BEFS submitted consultation responses. It also acted as a support mechanism during the pandemic. The working group also facilitated updates on Member activity and networking.

BEFS is part of Climate Heritage Network and hosted their online AGM. BEFS continue as Members of Scotland's Landscape Alliance, now sitting on the Executive Committee. BEFS chaired the final day of the Scottish Traditional Building Skills Festival. BEFS lobbied extensively in relation to the definition of Environment in relation to the UK Withdrawal from the European Union (Continuity)(Scotland) Bill and responses were received from two Cabinet Secretaries. BEFS take part in the Home Nations regular calls – formed of Heritage Alliance, HES, Historic England, CADW, HE and representatives from NI Heritage Directorate

BEFS successfully secured grant funding from HES for the financial period 2021-22. As part of the funding agreement BEFS will establish two further working groups: a Conservation Officers Group and a Places of Worship Forum. Preparation has begun in this period and an event to establish the latter was held to take learning from equivalents in the other UK home nations.

While the *Our Place in Time* (OPIT) working groups were in abeyance for most of the year BEFS worked with HES informing the Reframing Heritage narrative and participated in the 3 meetings of the OPIT CEO Group.

In advance of the Scottish parliamentary election in May 2021 BEFS was a co-signatory with the Royal Town Planning Institute Scotland, Royal Incorporation of Architects in Scotland, Royal Institution of Chartered Surveyors in Scotland, Landscape Institute Scotland and Institution of Civil Engineers Scotland of a joint statement, *Building for Scotland's Communities*. It called for the next government of Scotland to work with the organisations whose members plan, design, build and manage Scotland's cities, towns, buildings, and infrastructure to: tackle climate change and achieve Scotland's net zero carbon reduction targets, reduce health inequalities across Scotland, support a wellbeing economy, and ensure a quality and affordable home for everyone who needs one.

At the December 2020 AGM Jocelyn Cunliffe, Kate Houghton, Tom Addyman and Stuart Beattie stood down from the Board. Peter Drummond was elected to the Board having been nominated by the Architectural Heritage Society of Scotland. The Ridge Project joined BEFS as a full Member.

FINANCIAL REVIEW

Relationship Expenditure and Objectives

BEFS received resources to the value of £155,174 (2020: £199,386).

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

Operational costs in support of the above objectives totalled £146,577 (2020: £178,971) of which £16,925 (2020: £47,621) costs were incurred on direct charitable activities (outreach and education) as disclosed in note 6.

The total surplus of income over expenditure is £8,597 (2020: £19,866 surplus).

BUILT ENVIRONMENT FORUM SCOTLAND

TRUSTEES' REPORT (Continued)

For the Year Ended 31 March 2021

FINANCIAL REVIEW (Continued)

Total net assets at 31 March 2021 were £132,886 (2020: £124,289) consisting of unrestricted funds of £102,927 (2020: £102,380) and restricted funds of £29,959 (2021: £21,909).

Policy on reserves

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

BEFS has approximately £103,000 in unrestricted reserves, which has been built up over 18 years of BEFS business. BEFS has invested £30,000 plus interest received in a 60-day notice investment account in order to secure bank interest. The Board review BEFS reserve position annually.

Principal risks and uncertainties

The risk assessment is regularly reviewed by the Board. At the end of the financial year 2020/21, the key risk remains dependency on one main income source. BEFS is moving into a one year programme grant-funded by Historic Environment Scotland that runs to 31 March 2022. The Board recognises the high dependency on income from one major funder and has identified partnerships and priorities across the sector with a view to avoiding duplication of effort and maximising the success of funding bids to HES. BEFS is also dependant on a very small core staff team with risks involved when staff change.

Plans for the Future

BEFS is a partner with Museums Galleries Scotland (MGS) and greenspace Scotland in a business support training programme, Surviving to Thriving, funded by the National Lottery Heritage Fund. MGS are the lead delivery partners, and the programme will be launched in April 2021.

BEFS Director, Euan Leitch, tendered his resignation and will be leaving in April 2021 with Ailsa Macfarlane stepping into the Director role, and a new member of staff joining at the close of May.

BEFS nimble response to the COVID 19 Emergency reflects the size of the organisation and 2021-22 will require the same quick reactions as the consequences continue to unfold. The new Scottish Parliament will be a particular focus of the organisation, introducing parliamentarians to the opportunities the built environment provides for people, the economy and its vital role in addressing the climate emergency.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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 2019/20 consisted of 4 (3 FTE) members of staff. Activity is delegated to standing committees and ad hoc taskforces.

Governance

The governing document is the Articles of Association, revised during 2016. 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 Trustees is six. Of these, a maximum of three 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 2021

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.

REFERENCE AND ADMINISTRATIVE DETAILS

These have been detailed on page 1.

STATEMENT of TRUSTEES' 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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 13 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.

AUDITOR

Chiene + Tait LLP have indicated their willingness to continue as auditor.

BUILT ENVIRONMENT FORUM SCOTLAND

TRUSTEES' REPORT (Continued)

For the Year Ended 31 March 2021

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

ON BEHALF OF THE DIRECTORS

Iain McDowall

Iain McDowall

Director

24 August 2021

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



Opinion

We have audited the financial statements of Built Environment Forum Scotland (the 'charitable company') for the year ended 31 March 2021 which comprise the Income and Expenditure Account, the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

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 2021, 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; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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



Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

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

- adequate and proper accounting records have not been kept, 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 directors' 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' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on pages 4 and 5, 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, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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 objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the company and the industry in which it operates and considered the risk of acts by the company which were contrary to applicable laws and regulations, including fraud. These included but were not limited to the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

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



Our audit procedures were designed to respond to risks of material misstatement in the accounts, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion.

We focused on laws and regulations that could give rise to a material misstatement in the company's financial statements. Our tests included, but were not limited to:

- agreement of the financial statement disclosures to underlying supporting documentation;
- enquiries of management and the trustees;
- review of minutes of Trustee Meetings throughout the period;
- review of legal correspondence or invoices, and
- obtaining an understanding of the control environment in monitoring compliance with laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and 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 charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Malcolm R Beveridge

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

25 August 2021

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 2021**

	Note	2021 £	2020 £
Turnover		153,158	199,303
Outreach and administrative expenses		145,077	179,520
Operating surplus		----- 8,081	----- 19,783
Interest receivable		516	83
Retained surplus for the year	3 / 10	----- 8,597	----- 19,866

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.

BUILT ENVIRONMENT FORUM SCOTLAND**STATEMENT OF FINANCIAL ACTIVITIES****For the year ended 31 March 2021**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income and endowments from:					
Donations and legacies	4	5,565	-	5,565	5,710
Charitable activities	5	-	147,593	147,593	193,593
Investments		516	-	516	83
		-----	-----	-----	-----
Total		6,081	147,593	153,674	199,386
		-----	-----	-----	-----
Expenditure on:					
Charitable activities	6	5,534	139,543	145,077	179,520
		-----	-----	-----	-----
Total		5,534	139,543	145,077	179,520
		-----	-----	-----	-----
Net income		547	8,050	8,597	19,866
Gross transfers between funds		-	-	-	-
		-----	-----	-----	-----
Net movement in funds		547	8,050	8,597	19,866
Reconciliation of funds					
Total funds brought forward		102,380	21,909	124,289	104,423
		-----	-----	-----	-----
Total funds carried forward	10	102,927	29,959	132,886	124,289
		=====	=====	=====	=====

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

The notes on pages 13 to 19 form part of these financial statements

BUILT ENVIRONMENT FORUM SCOTLAND**BALANCE SHEET****As at 31 March 2021**

	Note	£	2021 £	£	2020 £
Fixed assets					
Tangible assets	7		5,168		1,279
			-----		-----
Current assets					
Debtors	8	630		41,459	
Cash at bank and in hand		144,518		98,764	
		-----		-----	
			145,148		140,223
Creditors: amounts falling due within one year	9		17,430		17,213
			-----		-----
Net current assets			127,718		123,010
			-----		-----
Net assets			132,886		124,289
			=====		=====
Capital and reserves					
Unrestricted Funds	10		102,927		102,380
Restricted funds	10		29,959		21,909
			-----		-----
			132,886		124,289
			=====		=====

These accounts have been prepared in accordance with the provisions applicable to companies' subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These financial statements were approved by the directors on 24 August 2021 and are signed on their behalf by: -

Iain McDowall

Iain McDowall
Director

Company number: SC250970

The notes on pages 13 to 19 form part of these financial statements

BUILT ENVIRONMENT FORUM SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

1. Accounting policies

General information

The Charity constitutes a public benefit entity as defined by FRS 102 and is a company limited by guarantee, registered in Scotland. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is 61 Dublin Street, Edinburgh, EH3 6NL. The nature of the charity's operations and principal activities are detailed in the Trustees' Report on page 2.

Basis of preparation

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 applicable in the UK and Republic of Ireland (FRS 102) (second edition – October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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 Charity's ability to continue as a going concern as detailed in note 13, and have reasonable expectation that the Charity 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 Environment Scotland and Scottish Traditional Building Forum, as detailed in note 10.

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.

BUILT ENVIRONMENT FORUM SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

1. Accounting policies (Continued)

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.

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 Statement of Financial Activities.

Debtors

Short term debtors are measured at transaction price, less any impairment.

Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

BUILT ENVIRONMENT FORUM SCOTLAND**NOTES TO THE FINANCIAL STATEMENTS****For the year ended 31 March 2021**

2. Staff costs and related party transactions	2021	2020
	£	£
Wages and salaries	100,973	99,923
Social security costs	4,904	5,970
Employers contribution to defined contribution pension scheme	5,494	5,496
Staff training and recruitment	1,947	246
	-----	-----
	113,318	111,635
	=====	=====

The average number of employees during the year was 4 (2020: 4).

In accordance with the company's Articles of Association, no trustee received any remuneration in the year (2020: £Nil). During the year, one trustee received reimbursed expenses of £95 (2020: five trustees £282).

No employee received remuneration in excess of £60,000 (2020: £Nil).

The total amount of employee benefits received by key management personnel (including Employers NI) is £48,302 (2020: £48,323). The Charity considers its key management personnel comprise the Trustees and the Director.

The contributions to the defined contribution pension scheme for both years have been allocated to the Historic Environment Scotland restricted fund on the basis of this being the core funding for the Charity in each year.

The charity has insurance to indemnify the Trustees against the consequences of neglect or default on their part.

No Trustee or a person related to a Trustee had any personal interest in any contract or transaction entered into by the Charity in the year.

3. Retained surplus for the year	2021	2020
	£	£
This is stated after charging: -		
Auditors' remuneration – Audit	2,520	2,340
Operating lease payments	5,600	8,400
	=====	=====

4. Donations and legacies income	2021	2020
	£	£
Subscriptions	5,565	5,605
	=====	=====

5. Income from charitable activities	2021	2020
	£	£
Historic Environment Scotland core funding	143,093	143,093
Scottish Traditional Building Forum funding	4,500	28,500
Conference and workshops	-	10,000
Research and projects	-	12,000
	-----	-----
	147,593	193,593
	=====	=====

Of the total income from charitable activities, £Nil (2020: £22,000) is unrestricted and £147,593 (2020: £171,593) was restricted.

BUILT ENVIRONMENT FORUM SCOTLAND**NOTES TO THE FINANCIAL STATEMENTS****For the year ended 31 March 2021**

6. Expenditure	Charitable Activities	Governance Costs	Total 2021	Total 2020
	£	£	£	£
Outreach and education	15,425	-	15,425	47,621
	-----	-----	-----	-----
Support costs				
Staff costs	113,318	-	113,318	111,635
Office accommodation	6,596	-	6,596	9,488
Depreciation	911	-	911	481
	-----	-----	-----	-----
Overheads				
Audit and advisory	-	3,480	3,480	2,340
Payroll processing	-	750	750	636
Meeting costs	-	1,304	1,304	1,636
Office consumables	3,347	-	3,347	5,596
Other expenditure	(54)	-	(54)	87
	-----	-----	-----	-----
	124,118	5,534	129,652	131,899
	-----	-----	-----	-----
Total expenditure	139,543	5,534	145,077	179,520
	=====	=====	=====	=====

Of the total charitable activities' expenditure, £139,543 was restricted (2020: £155,640) and £5,534 was unrestricted (2020: £19,268). All Governance costs are unrestricted.

7. Tangible fixed assets	Computer Equipment	Total
	£	£
Cost		
At 1 April 2020	5,549	5,549
Additions	4,800	4,800
Disposals	(3,789)	(3,789)
	-----	-----
At 31 March 2021	6,560	6,560
	-----	-----
Depreciation		
At 1 April 2020	4,270	4,270
Charge for the year	911	911
On disposal	(3,789)	(3,789)
	-----	-----
At 31 March 2021	1,392	1,392
	-----	-----
Net book value		
At 31 March 2021	5,168	5,168
	=====	=====
At 31 March 2020	1,279	1,279
	=====	=====
8. Debtors	2021	2020
	£	£
Other debtors	630	735
Accrued income	-	40,724
	-----	-----
	1,830	41,459
	=====	=====

BUILT ENVIRONMENT FORUM SCOTLAND**NOTES TO THE FINANCIAL STATEMENTS****For the year ended 31 March 2021**

9. Creditors: amounts falling due within one year	2021	2020
	£	£
Accruals	4,356	4,391
Deferred Income	8,500	8,500
Tax and social security	3,666	3,666
Other creditors	908	656
	-----	-----
	17,430	17,213
	=====	=====

Deferred income related to sponsorship income received in advance for events due to happen in the year to 31 March 2022.

10. Funds	Balance 1 April 2020	Incoming Resources	Resources Expended	Transfers	Balance 31 March 2021
	£	£	£	£	£
Restricted funds					
Historic Environment Scotland	13,574	143,093	(126,543)	-	30,124
Scottish Traditional Building Forum	8,335	4,500	(13,000)	-	(165)
	-----	-----	-----	-----	-----
	21,909	147,593	(139,543)	-	29,959
	-----	-----	-----	-----	-----
Unrestricted funds	102,380	6,081	(5,534)	-	102,927
	-----	-----	-----	-----	-----
	124,289	153,674	(145,077)	-	132,886
	=====	=====	=====	=====	=====

10. Funds	Balance 1 April 2019	Incoming Resources	Resources Expended	Transfers	Balance 31 March 2020
	£	£	£	£	£
Restricted funds					
Historic Environment Scotland	5,456	143,093	(134,975)	-	13,574
Scottish Traditional Building Forum	2,000	28,500	(20,665)	(1,500)	8,335
	-----	-----	-----	-----	-----
	7,456	171,593	(155,640)	(1,500)	21,909
	-----	-----	-----	-----	-----
Unrestricted funds	96,967	27,793	(23,880)	1,500	102,380
	-----	-----	-----	-----	-----
	104,423	199,386	(179,520)	-	124,289
	=====	=====	=====	=====	=====

Restricted funds

- (a) Historic Environment Scotland – A grant to enable BEFS to deliver the intermediary function for the Scottish historic environment sector.
- (b) Scottish Traditional Building Forum – A grant from Historic Environment Scotland and sponsorship from the CITB to enable a programme of STBF activities.

(c) BUILT ENVIRONMENT FORUM SCOTLAND**NOTES TO THE FINANCIAL STATEMENTS****For the year ended 31 March 2021****10. Funds (continued)**

Funds represented by:	Unrestricted Funds	Restricted Funds	Total
	£	£	£
2021			
Fixed assets	5,168	-	5,168
Net current assets	97,759	29,959	127,718
	-----	-----	-----
	102,927	29,959	132,886
	=====	=====	=====
2020			
Fixed assets	1,279	-	1,279
Net current assets	101,101	21,909	123,010
	-----	-----	-----
	102,380	21,909	124,289
	=====	=====	=====

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.

11. Commitments under operating lease agreements

The company had total future commitments under non-cancellable operating leases as set out below:

	2021	2020
	£	£
Land and buildings – Not later than 1 year	-	2,100
	=====	=====

12. Comparative Statement of Financial Activities

	Unrestricted Funds	Restricted Funds	Total 2020
Income and endowments from:			
Donations and legacies	5,710	-	5,710
Charitable activities	22,000	171,593	193,593
Investments	83	-	83
	-----	-----	-----
Total	27,793	171,593	199,386
	-----	-----	-----
Expenditure on:			
Charitable activities	23,880	155,640	179,520
	-----	-----	-----
Total	23,880	155,640	179,520
	-----	-----	-----
Net income	3,913	15,953	19,866
Gross transfers between funds	1,500	(1,500)	-
	-----	-----	-----
Net movement in funds	5,413	14,453	19,866
	-----	-----	-----
Reconciliation of funds			
Total funds brought forward	96,967	7,456	104,423
	-----	-----	-----
Total funds carried forward	102,380	21,909	124,289
	=====	=====	=====

BUILT ENVIRONMENT FORUM SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

13. Going concern

The charitable company depends upon grants from Historic Environment Scotland in order for it to meet its day to day working capital commitments. An extension of the existing three-year agreement has been granted through until 31 March 2022. The Trustees are in the process of preparing an application for submission for funding for the following three years. Whilst they remain confident that they will continue to receive funding, the level of future funding has yet to be confirmed and no decision is likely before January 2022.

The Trustees have reviewed the financial position of the charitable company and remain satisfied that with the funding in place to March 2022 together with the cost cutting measures that have been put in place along with the existing free reserves, that they are able to meet all liabilities as they fall due for a period of 12 months from the approval of these financial statements and consider it appropriate to prepare the financial statements on the going concern basis.

14. 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.

BUILT ENVIRONMENT FORUM SCOTLAND**MANAGEMENT INFORMATION ONLY****ANALYSIS OF EXPENDITURE****For the year ended 31 March 2021**

		2021		2020
	£	£	£	£
Outreach and educational costs				
Consultation meetings	-		500	
HEWG	-		237	
Workshops	476		1,042	
Congress	-		11,500	
Membership and participation	615		2,015	
Commissioned project	-		9,132	
Website development	604		678	
General Promotions	312		-	
Publications	418		1,852	
Scottish Traditional Building Forum project	13,000		20,665	
	-----		-----	
		15,425		47,621
Staff costs				
Salaries	100,973		99,923	
Employer's NIC	4,905		5,970	
Pension	5,494		5,496	
Staff training and recruitment	1,946		246	
	-----		-----	
		113,318		111,635
Overheads				
Audit and accountancy	3,480		2,340	
Governance	2,054		2,272	
Office – accommodation	6,596		9,488	
Office – consumables	3,347		5,596	
Other expenditure	(54)		87	
Depreciation	911		481	
	-----		-----	
		16,334		20,264
		-----		-----
		145,077		179,520
		=====		=====