

Company No: SC250970
Charity Registration No: SC034488

BUILT ENVIRONMENT FORUM SCOTLAND
(A Company Limited by Guarantee)

FINANCIAL STATEMENTS AND ANNUAL REPORT

For the Year Ended 31 March 2022



BUILT ENVIRONMENT FORUM SCOTLAND

FINANCIAL STATEMENTS

For the Year Ended 31 March 2022

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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)
Nick Allan
Nikola Devlin
Peter Drummond
Sarah Kettles
Tyler Lott
Calum Maclean
Eila Macqueen (Resigned 31 January 2022)
Niall Murphy
Fernanda Acosta Ballesteros (Appointed 1 February 2022)

Company Secretary: Fionnuala Douglas (Resigned 31 December 2021)
Ilona McAllister (Appointed 1 January 2022)

Management Team: Ailsa Macfarlane (Director)
Saskia Smellie (Communications Manager) (resigned 9 July 2021)
Jess Burrows (Communications & Membership Manager - Appointed 10 August 2021)
Hazel Johnson (Policy & Strategy Manager - Appointed 25 May 2021)
Ilona McAllister (Business Administrator)

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 2022

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 2021-22, 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 24 Bulletins in 2021-22 – going out to over 750 subscribers. BEFS website remained well used and continued to be updated with news, events, contributed blogs and vacancies within the heritage sector. Pivoting to fully remote working during this time enabled the greater use of Microsoft Teams, and the utilisation of the Teams function within this, with discreet Teams used for the working groups run by BEFS namely; Places of Worship Forum (POWF) and the Conservation Officers Group (COG).

BEFS, with partners across the sector, produced a short film on aspects of sustainability within the historic environment, this was launched at the Edinburgh Traditional Building Festival 2021.

BEFS has continued to monitor the Scottish Government response to the cross-party working group on tenemental maintenance, recommendations and supported the refresh of related workplan in late March 2020. The Scottish Law Commission have since been tasked with considering the proposals for compulsory owners' associations, BEFS continue to work closely with all parties. In 2021 BEFS was invited to sit on the Working Group in relation to legislation for net-zero in multiple ownership, multiple use buildings.

BEFS held a joint event with Under One Roof and Novoville on tenement maintenance in the SpACE venue as part of their month-long series of events related to architecture, carbon, and the environment. BEFS continued to explore data in the built environment throughout the year, with an event in early 2021 and further investigation across the year.

Launched prior to the local elections in early 2022 BEFS worked with lead partners Museums Galleries Scotland (MGS) and others, to produce a Manifesto for Culture and Heritage, this was launched nationally, with BEFS and MGS briefing MSPs.

BUILT ENVIRONMENT FORUM SCOTLAND

TRUSTEES' REPORT (continued)

For the Year Ended 31 March 2022

KEY ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

In March 2022 BEFS held BEFS Connects, an extremely well attended, in-person, networking event - the first opportunity many across the sector had been able to attend for two years.

OBJECTIVES AND ACTIVITIES

BEFS submitted 17 policy responses, across parliamentary, government, HES and committee consultations. Topics addressed included: Local Place Plans, Managing Change Guidance, Heat in Buildings Strategy, HES Grants Refresh, Culture Sector funding, National Performance Framework, Energy Performance Certificates, Role of Local Government in delivering Net Zero, National Planning Framework 4 (NPF4), and Local Development Planning. There was extensive activity around NPF4 with BEFS hosting and participating in events, briefing the Local Government, Housing and Planning Committee, giving evidence to the same Committee, as well as participating in Parliamentary engagement on this topic, by bringing in members of working groups to discuss their experience with parliamentarians.

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. Attendance across all meetings was higher than in previous years.

BEFS launched two new working groups this year, the Places of Worship Forum (POWF); and the Conservation Officers Group (COG). Both met four times throughout the year. Attendance at both has been broad, with a wide range of organisations participating in POWF; and all but one local authority areas represented at COG.

BEFS is supporting Member of the Climate Heritage Network. BEFS continues to provide Management Support to the Scottish Traditional Building Forum, supporting traditional skills advocacy and delivery across the sector. BEFS continued as Members of Scotland's Landscape Alliance, now sitting on the Executive Committee.

During 2021-2022 BEFS was part of the National Partnership for Culture Forum, participating in 3 events, and feeding back on reports as a sector representative.

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 2022-25. 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, the Green Recovery Statement, and participated in the only meeting of the OPIT CEO Group.

At the December 2021 AGM Eila Macqueen stood down from the Board. The Chair, Iain McDowall was re-appointed; Ian Baxter and Nikola Miller were re-elected. Stirling City Heritage Trust joined BEFS as an Associate Member.

FINANCIAL REVIEW

Relationship Expenditure and Objectives

BEFS received resources to the value of £177,195 (2021: £153,674).

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

Operational costs in support of the above objectives totalled £178,133 (2021: £145,077) of which £62,484 (2021: £15,425) costs were incurred on direct charitable activities (outreach and education) as disclosed in note 6.

The total deficit of income over expenditure is £(938) (2021: £8,597 surplus).

Total net assets at 31 March 2022 were £131,948 (2021: £132,886) consisting of unrestricted funds of £113,646 (2021: £102,927) and restricted funds of £18,302 (2021: £29,959).

BUILT ENVIRONMENT FORUM SCOTLAND

TRUSTEES' REPORT (Continued)

For the Year Ended 31 March 2022

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 £113,000 in unrestricted reserves, which has been built up over 19 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 2021/22, the key risk remains dependency on one main income source.

BEFS is moving into a three year programme grant-funded by Historic Environment Scotland that runs to 31 March 2025.

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.

BEFS Director, Ailsa Macfarlane, took up the role at the start of the year. During 2021-2022 BEFS Policy & Strategy Manager, Communications Manager, and Business Support Manager were all hired; the new team all supporting BEFS aims and outcomes extremely effectively as they settled into their new roles.

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 has been successfully running throughout the year and has recently been granted an extension into 2023.

BEFS will continue to work on maintenance, skills, and built environment data across the coming year, as well as policy responses, and ensuring any arising opportunities to benefit the sector are fully realised.

In early 2022 BEFS Surveyed Members, and also participated in a strategy away day. These activities will inform BEFS refreshed strategic aims, to be launched in 2023 as part of BEFS celebration of 20 years supporting the sector.

BEFS advocacy work has grown across the year with multiple new connections made across the Scottish Government teams and with parliamentarians. As we work with HES to form a new strategy for the Historic Environment in Scotland, these connections will be essential in enhancing the understanding that the built environment provides opportunities 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 2021/22 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.

BUILT ENVIRONMENT FORUM SCOTLAND

TRUSTEES' REPORT (Continued)

For the Year Ended 31 March 2022

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.

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 12 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 2022

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

28 June 2022

**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 2022 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 2022, 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; 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**

29 June 2022

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 2022**

	Note	2022 £	2021 £
Turnover		176,900	153,158
Outreach and administrative expenses		178,133	145,077
Operating surplus		----- (1,233)	----- 8,081
Interest receivable		295	516
Retained surplus for the year	3 / 10	----- (938)	----- 8,597

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 2022**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income and endowments from:					
Donations and legacies	4	6,195	-	6,195	5,565
Charitable activities	5	28,750	141,893	170,643	147,593
Investments		295	-	295	516
Gain on sale of fixed assets		62	-	62	-
Total		35,302	141,893	177,195	153,674
Expenditure on:					
Charitable activities	6	17,790	160,343	178,133	145,077
Total		17,790	160,343	178,133	145,077
Net income		17,512	(18,450)	(938)	8,597
Gross transfers between funds		-	-	-	-
Net movement in funds		17,512	(18,450)	(938)	8,597
Reconciliation of funds					
Total funds brought forward		102,927	29,959	132,886	124,289
Total funds carried forward	10	120,439	11,509	131,948	132,886

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 2022**

	Note	£	2022 £	£	2021 £
Fixed assets					
Tangible assets	7		3,270		5,168
			-----		-----
Current assets					
Debtors	8	38,111		630	
Cash at bank and in hand		105,871		144,518	
		-----		-----	
			143,982		145,148
Creditors: amounts falling due within one year	9		(15,304)		17,430
			-----		-----
Net current assets			128,678		127,718
			-----		-----
Net assets			131,948		132,886
			=====		=====
Capital and reserves					
Unrestricted Funds	10		120,439		102,927
Restricted funds	10		11,509		29,959
			-----		-----
			131,948		132,886
			=====		=====

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 28 June 2022 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 2022****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 12 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 2022

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

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 2022**

2. Staff costs and related party transactions	2022	2021
	£	£
Wages and salaries	90,625	100,973
Social security costs	6,008	4,904
Employers contribution to defined contribution pension scheme	4,968	5,494
Staff training and recruitment	1,846	1,947
	-----	-----
	103,447	113,318
	=====	=====

The average number of employees during the year was 4 (2021: 4).

In accordance with the company's Articles of Association, no trustee received any remuneration in the year (2021: £Nil). During the year, two trustees received reimbursed expenses of £103 (2021: one trustee £95).

No employee received remuneration in excess of £60,000 (2021: £Nil).

The total amount of employee benefits received by key management personnel (including Employers NI) is £47,432 (2021: £48,302). 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	2022	2021
	£	£
This is stated after charging: -		
Auditors' remuneration – Audit	4,860	2,520
Operating lease payments	-	5,600
	=====	=====

4. Donations and legacies income	2022	2021
	£	£
Subscriptions	6,195	5,565
	=====	=====

5. Income from charitable activities	2022	2021
	£	£
Historic Environment Scotland core funding	119,326	143,093
Funds returned to HES in respect of prior years	(19,703)	-
Scottish Traditional Building Forum funding	44,270	4,500
National Trust – Portfolio review (unrestricted income)	26,750	-
	-----	-----
	170,643	147,593
	=====	=====

Of the total income from charitable activities, £28,750 (2021: £Nil) is unrestricted and £141,893 (2021: £147,593) was restricted.

BUILT ENVIRONMENT FORUM SCOTLAND**NOTES TO THE FINANCIAL STATEMENTS****For the year ended 31 March 2022**

6. Expenditure	Charitable Activities	Governance Costs	Total 2022	Total 2021
	£	£	£	£
Outreach and education	62,484	-	62,484	15,425
	-----	-----	-----	-----
Support costs				
Staff costs	103,477	-	103,477	113,318
Office accommodation	-	-	-	6,596
Depreciation	2,114	-	2,114	911
	-----	-----	-----	-----
Overheads				
Audit and advisory	-	5,400	5,400	3,480
Payroll processing	-	705	705	750
Meeting costs	-	744	744	1,304
Office consumables	2,780	-	2,780	3,347
Other expenditure	459	-	459	(54)
	-----	-----	-----	-----
	108,800	6,849	115,649	129,652
	-----	-----	-----	-----
Total expenditure	171,284	6,849	178,133	145,077
	=====	=====	=====	=====

Of the total charitable activities' expenditure, £160,343 was restricted (2021: £139,543) and £17,790 was unrestricted (2021: £5,534). All Governance costs are unrestricted.

7. Tangible fixed assets	Computer Equipment	Total
	£	£
Cost		
At 1 April 2021	6,560	6,560
Additions	2,268	2,268
Disposals	(2,400)	(2,400)
	-----	-----
At 31 March 2022	6,428	6,428
	-----	-----
Depreciation		
At 1 April 2021	1,392	1,392
Charge for the year	2,114	2,114
On disposal	(348)	(348)
	-----	-----
At 31 March 2022	3,158	3,158
	-----	-----
Net book value		
At 31 March 2022	3,270	3,270
	=====	=====
At 31 March 2021	5,168	5,168
	=====	=====
8. Debtors	2022	2021
	£	£
Other debtors	4,355	630
Accrued income	33,756	-
	-----	-----
	38,111	630
	=====	=====

BUILT ENVIRONMENT FORUM SCOTLAND**NOTES TO THE FINANCIAL STATEMENTS****For the year ended 31 March 2022**

9. Creditors: amounts falling due within one year	2022	2021
	£	£
Accruals	6,600	4,356
Deferred Income	8,500	8,500
Tax and social security	-	3,666
Other creditors	204	908
	-----	-----
	15,304	17,430
	=====	=====

Deferred income related to sponsorship income received in advance for events due to happen in the year to 31 March 2023.

10. Funds	Balance 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance 31 March 2022
	£	£	£	£	£
Restricted funds					
Historic Environment Scotland	30,124	99,623	(123,544)	-	6,203
Scottish Traditional Building Forum	(165)	42,270	(36,799)	-	5,306
	-----	-----	-----	-----	-----
	29,959	141,893	(160,343)	-	11,509
Unrestricted funds	102,927	35,302	(17,790)	-	120,439
	-----	-----	-----	-----	-----
	132,886	177,195	(178,133)	-	131,948
	=====	=====	=====	=====	=====
	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
	=====	=====	=====	=====	=====

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.

BUILT ENVIRONMENT FORUM SCOTLAND**NOTES TO THE FINANCIAL STATEMENTS****For the year ended 31 March 2022****10. Funds (continued)**

Funds represented by:	Unrestricted Funds	Restricted Funds	Total
	£	£	£
2022			
Fixed assets	3,270	-	3,270
Net current assets	117,169	11,509	128,678
	-----	-----	-----
	120,439	11,509	131,948
	=====	=====	=====
2021			
Fixed assets	5,168	-	5,168
Net current assets	97,759	29,959	127,718
	-----	-----	-----
	102,927	29,959	132,886
	=====	=====	=====

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. Comparative Statement of Financial Activities	Unrestricted Funds	Restricted Funds	Total 2021
	£	£	£
Income and endowments from:			
Donations and legacies	5,565	-	5,565
Charitable activities	-	147,593	147,593
Investments	516	-	516
	-----	-----	-----
Total	6,081	147,593	153,674
	-----	-----	-----
Expenditure on:			
Charitable activities	5,534	139,543	145,077
	-----	-----	-----
Total	5,534	139,543	145,077
	-----	-----	-----
Net income	547	8,050	8,597
Gross transfers between funds	-	-	-
	-----	-----	-----
Net movement in funds	547	8,050	8,597
Reconciliation of funds			
Total funds brought forward	102,380	21,909	124,289
	-----	-----	-----
Total funds carried forward	102,927	29,959	132,886
	=====	=====	=====

BUILT ENVIRONMENT FORUM SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

12. 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 agreement has been granted through until 31 March 2025.

The Trustees have reviewed the financial position of the charitable company and remain satisfied that with the funding in place to March 2023 together 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.

13. 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 2022**

		2022		2021
	£	£	£	£
Outreach and educational costs				
Consultation meetings	381		-	
Workshops	319		476	
Governance meetings	1,709		-	
Membership and participation	1,378		615	
Lectures and networking	2,327		-	
Website development	600		604	
General Promotions	386		312	
Publications	851		418	
Scottish Traditional Building Forum project	36,799		13,000	
National Trust Scotland	17,734		-	
	-----		-----	
		62,484		15,425
Staff costs				
Salaries	90,625		100,973	
Employer's NIC	6,008		4,905	
Pension	4,968		5,494	
Staff training and recruitment	1,846		1,946	
	-----		-----	
		103,447		113,318
Overheads				
Audit and accountancy	5,400		3,480	
Governance	1,449		2,054	
Office – accommodation	-		6,596	
Office – consumables	2,780		3,347	
Other expenditure	458		(54)	
Depreciation	2,114		911	
	-----		-----	
		12,202		16,334
		-----		-----
		178,133		145,077
		=====		=====