

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

**FINANCIAL STATEMENTS AND ANNUAL REPORT**

**For the Year Ended 31 March 2023**

**BUILT ENVIRONMENT FORUM SCOTLAND**

**FINANCIAL STATEMENTS**

**For the Year Ended 31 March 2023**

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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 (Resigned 7 December 2022)  
Nikola Devlin (Resigned 7 December 2022)  
Peter Drummond  
Sarah Kettles  
Tyler Lott  
Calum Maclean (Resigned 7 December 2022)  
Niall Murphy  
Fernanda Acosta Ballesteros (Resigned 10 February 2023)  
Sonya Linskaill (Appointed 18 January 2023)

Company Secretary: Ilona McAllister

Management Team: Ailsa Macfarlane (Director)  
Jess Burrows (Communications & Membership Manager) (Resigned 3 June 2022)  
Roland Laposi (Communications & Policy Officer Appointed 14 November 2022;  
Resigned 23 June 2023)  
Hazel Johnson (Policy & Strategy Manager)  
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: Haines Watts  
Accountants and Business Advisors  
Viewforth House  
189 Nicol Street  
Kirkcaldy  
Fife  
KY1 1PF

# BUILT ENVIRONMENT FORUM SCOTLAND

## TRUSTEES' REPORT

For the Year Ended 31 March 2023

### 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 2022-23, 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 25 Bulletins in 2022-23, these went out to over 800 subscribers. BEFS website remained well used and continued to be updated with news, events, contributed blogs and vacancies within the heritage sector. Continued use of Microsoft 365, and the utilisation of the Teams function within this continued with discreet Teams used for the working groups run by BEFS namely, Places of Worship Forum (POWF) and the Conservation Officers Group (COG), as well as a group for the new sector strategy, led by Historic Environment Scotland(HES).

Existing building data:

Early in the year, BEFS held a roundtable with David Hume Institute (DHI) and representatives from Scottish Government, the Legal Profession, Surveyors, and Register of Scotland, as well as land researchers and those involved with the formation of ScotLIS (Scotland's Land Information Service) originally. This event was about raising the profile of the issues with the lack of knowledge we have about our existing buildings at national scale. To follow this, BEFS and DHI held an online launch event in early March 2023, this was attended by over 100 people, including many from across Scottish Government and related agencies and partners. This served to launch the report, commissioned by BEFS and DHI, and authored by Andy Wightman - *ScotLIS 3 – a critical tool for Scotland, Scotland's land information service: what is it and why it matters*.

We will continue to work on this topic, engaging with new Ministers and MSPs to raise the profile and benefits of available data about our existing built environment.

## **BUILT ENVIRONMENT FORUM SCOTLAND**

### **TRUSTEES' REPORT (continued)**

#### **For the Year Ended 31 March 2023**

### **KEY ACHIEVEMENTS AND PERFORMANCE (CONTINUED)**

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 by Patrick Harvie MSP in his Ministerial role to sit on the Working Group in relation to legislation for net-zero in multiple ownership, multiple use buildings – this is due to report shortly. In 2022 the cross-party working group on tenemental property was reformed, convened by Graham Simpson MSP, with BEFS and Members, Under One Roof as secretariat. Further work is ongoing, and a tenement Bill may be due before the end of the Parliament in 2026.

BEFS Director was invited to take part in the BBC Documentary “Why Buildings Collapse” highlighting both tenement work, alongside Prof Douglas Robertson, and the importance of building data.

Skills - BEFS is a member of the Emergency Stonemasonry Working Group with skills and industry representatives. BEFS has continued to support and engage with HES and the Scottish Traditional Building Forum to secure future funding for this project. STBF has received funding to run for a further two years from HES from 2023-2025. BEFS also promoted Edinburgh Traditional Buildings festival activity on website and bulletin. BEFS Policy and Strategy Manager participated in ETBF event: Buildings in the Green Recovery.

### **OBJECTIVES AND ACTIVITIES**

BEFS submitted 11 policy responses this financial year, across parliamentary, government, HES and committee consultations. Topics addressed included: Permitted Development Rights, Scottish Government Budget Scrutiny, Circular Economy, Land Reform in a Net Zero Nation, New-build Heat Standard, Criteria for National Parks, Vision for Scottish Agriculture, HES Regulatory Framework, Historic Environment strategy, and Managing Change – Fire and Historic Buildings.

Agriculture Bill: BEFS has worked with the Chartered Institute for Archaeologist (CIfA), Archaeology Scotland (AS), the Association of Local Government Archaeology Officers (ALGAO) and HES to meet with Scottish government representatives to impress the importance of the historic environment appearing explicitly within the Bill. Talks continue. In relation to this, a piece was also written for AHSS magazine - published in Spring 2023.

#### **FACILITATION:**

The work on the sector strategy was a significant part of BEFS work this year, from gathering previous research to leading on the sector engagement events and producing reports to help inform strategy development. 107 engagements took place over 6 workshops.

Our Place in Time (OPiT) - Built Heritage Investment, Sustainable Investment Tool (SIT) : BEFS is working on a refresh and launch of the tool, to coincide with the new strategy, as an OPiT output. The launch is due in Summer 2023. BEFS sits on the following working groups related to the previous national strategy for the historic environment, CEO Forum, Built Heritage Investment Group, and Skills. BEFS looks forward to being part of the delivery mechanism for the new strategy in due course.

Society for the Preservation of Ancient Buildings (SPAB)/ Sustainable Traditional Buildings Alliance (STBA) event: BEFS facilitated a workshop with Architects Climate Action Network (ACAN) and the Anthropocene Architecture school.

BEFS were also asked by NatureScot to facilitate a session for the heritage and cultural sectors to enable them to understand more about sector responses to the consultation on the Criteria for a new national park.

BEFS Historic Environment Working Group has met four times in this period with high attendance across all meetings, here Member time is used to explore many of the topics to which BEFS submitted consultation responses. BEFS also invited HES new Director of Operations to address the group, this happened mid-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.

## **BUILT ENVIRONMENT FORUM SCOTLAND**

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

#### **For the Year Ended 31 March 2023**

#### **OBJECTIVES AND ACTIVITIES (Continued)**

An event planned for pre-pandemic times, a Conservation Areas Seminar –held in collaboration with HES, and the Architectural Heritage Society of Scotland (AHSS) finally took place at the Engine Shed. With 75 attendees, and a report detailing follow-up activity.

In POWF many new connections and collaboration have been made. A new report, *Bridging the Gap* has been published by Members of the Group, and the Community Ownership Support Service (COSS) has worked with Members to develop further community resources regarding ownership of places of worship.

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.

BEFS take part in the Home Nations regular calls – formed of Heritage Alliance, HES, Historic England, Cadw, Historic England and representatives from Northern Island Heritage Directorate.

Heritage Pulse –BEFS, HES and NatureScot have all become official supporters in Scotland of the National Lottery Heritage Fund data gathering mechanism, Heritage Pulse, and are continuing to help to promote the scheme.

BEFS successfully secured grant funding from HES for the financial period 2022-25.

At the December 2022 AGM Nikola Devlin, Calum Maclean and Nick Allen stood down from the Board, in February 2023 Fernanda Acosta Ballesteros stood down from the Board. Under One Roof joined BEFS as a Member during the year, and Pvotal Consulting joined as an Associate Member.

#### **FINANCIAL REVIEW**

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

BEFS received resources to the value of £204,547 (2022: £177,195).

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

Operational costs in support of the above objectives totalled £182,409 (2022: £178,133) of which £53,966 (2022: £62,484) costs were incurred on direct charitable activities (outreach and education) as disclosed in note 6.

The total surplus of income over expenditure is £22,138 (2022: £938 deficit).

Total net assets at 31 March 2023 were £154,086 (2022: £131,948) consisting of unrestricted funds of £131,398 (2022: £120,439) and restricted funds of £22,688 (2022: £11,509).

##### **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 £130,000 in unrestricted reserves, which has been built up over 20 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 2022/23, the key risk remains dependency on one main income source.

BEFS is now within 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.

## **BUILT ENVIRONMENT FORUM SCOTLAND**

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

#### **For the Year Ended 31 March 2023**

During 2022-2023 BEFS explored a new short-term Policy and Communications support role. This type of learning and development role is one BEFS would be keen to continue incorporating as part of the staff team.

#### **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 – the programme is due to complete in 2023.

In June 2023, BEFS were awarded £96,880 by the National Lottery Heritage Fund (NLHF). This award will enable BEFS to best meet sector need now and for the future, allowing the organisation to enhance sector climate support, and EDI (equality diversity and inclusion) offer; as well as provide internal training and capacity to examine and develop BEFS business model. There is funding provision for both an expanded Senior Communications role, and a new Officer role within the team, increasing BEFS capacity to advocate for, and influence policy pertaining to, the existing built environment.

BEFS has continued to examine its strategic aims and expects refreshed strategic aims to be launched in 2023/2024 as part of BEFS development, and as celebration of 20 years supporting the sector.

Next Step Initiative (NSI) – BEFS are currently supporting a bid from Next Step Initiative to the Heritage Fund. NSI work with those in BME communities, and support new roles and training within the sector, from new entrants to Board Members.

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. BEFS will support and work with HES to ensure a Delivery Plan for the new sector strategy fits sector need.

BEFS advocacy work has grown across the year with multiple new connections made across the Scottish Government teams and with parliamentarians.

## **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 2022/23 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.

### **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.

## **BUILT ENVIRONMENT FORUM SCOTLAND**

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

#### **For the Year Ended 31 March 2023**

#### **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**

Haines Watts have been appointed auditors for the year ended 31 March 2023

#### **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**

**Ian Baxter**  
Director





# **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 2023 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 2023, 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](http://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.

*Haines Watts Scotland*

**Craig Hunter (Senior Statutory Auditor)  
For and on behalf of Haines Watts Scotland  
Business Advisors, Accountants and  
Statutory Auditors  
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006  
Q Court  
3 Quality Street  
Edinburgh  
EH4 5BP**

29/06/2023

**BUILT ENVIRONMENT FORUM SCOTLAND**

**INCOME AND EXPENDITURE ACCOUNT**

**For the year ended 31 March 2023**

	<b>Note</b>	<b>2023</b> £	<b>2022</b> £
<b>Turnover</b>		203,992	176,900
Outreach and administrative expenses		(182,409)	(178,133)
<b>Operating surplus / (deficit)</b>		21,583	(1,233)
Interest receivable		555	295
<b>Retained surplus / (deficit) for the year</b>	3 / 10	22,138	(938)

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 2023**

	<b>Note</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<b>Income and endowments from:</b>					
Donations and legacies	4	6,295	-	6,295	6,195
Charitable activities	5	15,350	182,347	197,697	170,643
Investments		555	-	555	295
Gain on sale of fixed assets		-	-	-	62
		-----	-----	-----	-----
<b>Total</b>		22,200	182,347	204,547	177,195
		-----	-----	-----	-----
<b>Expenditure on:</b>					
Charitable activities	6	(11,241)	(171,168)	(182,409)	(178,133)
		-----	-----	-----	-----
<b>Total</b>		(11,241)	(171,168)	(182,409)	(178,133)
		-----	-----	-----	-----
<b>Net income</b>		10,959	11,179	22,138	(938)
Gross transfers between funds		-	-	-	-
		-----	-----	-----	-----
<b>Net movement in funds</b>		10,959	11,179	22,138	(938)
		-----	-----	-----	-----
<b>Reconciliation of funds</b>					
Total funds brought forward		120,439	11,509	131,948	132,886
		-----	-----	-----	-----
<b>Total funds carried forward</b>	10	131,398	22,688	154,086	131,948
		=====	=====	=====	=====

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 2023**

	<b>Note</b>	<b>2023</b>	<b>2022</b>
		£	£
<b>Fixed assets</b>			
Tangible assets	7	1,731	3,270
		-----	-----
<b>Current assets</b>			
Debtors	8	46,869	38,111
Cash at bank and in hand		123,400	105,871
		-----	-----
		170,269	143,982
<b>Creditors:</b> amounts falling due within one year	9	(17,914)	(15,304)
		-----	-----
<b>Net current assets</b>		152,355	128,678
		-----	-----
<b>Net assets</b>		154,086	131,948
		=====	=====
<b>Capital and reserves</b>			
Unrestricted Funds	10	131,398	120,439
Restricted funds	10	22,688	11,509
		-----	-----
		154,086	131,948
		=====	=====

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 21/6/23 and are signed on their behalf by: -



**Ian Baxter**  
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 2023**

### **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 2023**

#### **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 2023**

<b>2. Staff costs and related party transactions</b>	<b>2023</b>	<b>2022</b>
	£	£
Wages and salaries	97,532	90,625
Social security costs	4,230	6,008
Employers contribution to defined contribution pension scheme	5,361	4,968
Staff training and recruitment	2,376	1,846
	-----	-----
	109,499	103,447
	=====	=====

The average number of employees during the year was 4 (2022: 4).

In accordance with the company's Articles of Association, no trustee received any remuneration in the year (2022: £Nil). During the year, two trustees received reimbursed expenses of £69 (2022: one trustee £103).

No employee received remuneration in excess of £60,000 (2022: £none).

The total amount of employee benefits received by key management personnel (including Employers NI) is £46,781 (2022: £47,432). 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.

<b>3. Retained surplus for the year</b>	<b>2023</b>	<b>2022</b>
	£	£
This is stated after charging: -		
Auditors' remuneration – Audit	4,960	4,860
	=====	=====

<b>4. Donations and legacies income</b>	<b>2023</b>	<b>2022</b>
	£	£
Subscriptions	6,295	6,195
	=====	=====

<b>5. Income from charitable activities</b>	<b>2023</b>	<b>2022</b>
	£	£
Historic Environment Scotland core funding	124,965	119,326
Funds returned to HES in respect of prior years	-	(19,703)
Scottish Traditional Building Forum funding	57,382	44,270
Historic Environment Scotland Project (unrestricted income)	3,600	-
National Trust – Portfolio review (unrestricted income)	10,750	26,750
Other activities (unrestricted income)	1,000	-
	-----	-----
	197,697	170,643
	=====	=====

Of the total income from charitable activities, £15,350 (2022: £28,750) is unrestricted and £182,347 (2022: £141,893) was restricted.

**BUILT ENVIRONMENT FORUM SCOTLAND**

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 31 March 2023**

<b>6. Expenditure</b>	<b>Charitable Activities</b>	<b>Governance Costs</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£
Outreach and education	53,966	-	53,966	62,484
	-----	-----	-----	-----
<b>Support costs</b>				
Staff costs	109,499	-	109,499	103,477
Office accommodation	-	-	-	-
Depreciation	2,408	-	2,408	2,114
	-----	-----	-----	-----
<b>Overheads</b>				
Audit and advisory	-	4,960	4,960	5,400
Payroll processing	-	756	756	705
Meeting costs	-	1,371	1,371	744
Office consumables	3,511	-	3,511	2,780
Other expenditure	5,541	397	5,938	459
	-----	-----	-----	-----
	120,959	7,484	128,443	115,649
	-----	-----	-----	-----
<b>Total expenditure</b>	174,925	7,484	182,409	178,133
	=====	=====	=====	=====

Of the total charitable activities' expenditure, £171,168 was restricted (2022: £160,343) and £11,241 was unrestricted (2022: £17,790). All Governance costs are unrestricted.

<b>7. Tangible fixed assets</b>	<b>Computer Equipment</b>	<b>Total</b>
	£	£
<b>Cost</b>		
At 1 April 2022	6,428	6,428
Additions	869	869
	-----	-----
At 31 March 2023	7,297	7,297
	-----	-----
<b>Depreciation</b>		
At 1 April 2022	3,158	3,158
Charge for the year	2,408	2,408
	-----	-----
At 31 March 2022	5,566	5,566
	-----	-----
<b>Net book value</b>		
At 31 March 2023	1,731	1,731
	=====	=====
At 31 March 2022	3,270	3,270
	=====	=====
<b>8. Debtors</b>	<b>2023</b>	<b>2022</b>
	£	£
Other debtors	10,000	4,355
Accrued income	36,869	33,756
	-----	-----
	46,869	38,111
	=====	=====

**BUILT ENVIRONMENT FORUM SCOTLAND**

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 31 March 2023**

<b>9. Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	£	£
Accruals	6,736	6,600
Deferred Income	8,500	8,500
Tax and social security	2,678	-
Other creditors	-	204
	-----	-----
	17,914	15,304
	=====	=====

Deferred income related to sponsorship income received in advance for events due to happen in the year to 31 March 2024.

<b>10. Funds</b>	<b>Balance 1 April 2022</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Transfers</b>	<b>Balance 31 March 2023</b>
	£	£	£	£	£
<b>Restricted funds</b>					
Historic Environment Scotland	6,203	124,965	(131,168)	-	-
Scottish Traditional Building Forum	5,306	57,382	(40,000)	-	22,688
	-----	-----	-----	-----	-----
	11,509	182,347	(171,168)	-	22,688
	-----	-----	-----	-----	-----
<b>Unrestricted funds</b>	120,439	22,200	(11,241)	-	131,398
	-----	-----	-----	-----	-----
	131,948	204,547	(182,409)	-	154,086
	=====	=====	=====	=====	=====

<b>10. Funds</b>	<b>Balance 1 April 2021</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Transfers</b>	<b>Balance 31 March 2022</b>
	£	£	£	£	£
<b>Restricted funds</b>					
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
	-----	-----	-----	-----	-----
<b>Unrestricted funds</b>	102,927	35,302	(17,790)	-	120,439
	-----	-----	-----	-----	-----
	132,886	177,195	(178,133)	-	131,948
	=====	=====	=====	=====	=====

**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 2023**

**10. Funds (continued)**

<b>Funds represented by:</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total</b>
	£	£	£
<b>2023</b>			
Fixed assets	1,731	-	1,731
Net current assets	129,667	22,688	152,355
	-----	-----	-----
	131,398	22,688	154,086
	=====	=====	=====
<b>2022</b>			
Fixed assets	3,270	-	3,270
Net current assets	117,169	11,509	128,678
	-----	-----	-----
	120,439	11,509	131,948
	=====	=====	=====

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>11. Comparative Statement of Financial Activities</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2022</b>
	£	£	£
<b>Income and endowments from:</b>			
Donations and legacies	6,195	-	6,195
Charitable activities	28,750	141,893	170,643
Investments	295	-	295
Gain on sale of fixed assets	62	-	62
	-----	-----	-----
<b>Total</b>	35,302	141,893	177,195
	-----	-----	-----
<b>Expenditure on:</b>			
Charitable activities	17,790	160,343	178,133
	-----	-----	-----
<b>Total</b>	17,790	160,343	178,133
	-----	-----	-----
<b>Net income</b>	17,512	(18,450)	(938)
Gross transfers between funds	-	-	-
	-----	-----	-----
<b>Net movement in funds</b>	17,512	(18,450)	(938)
<b>Reconciliation of funds</b>			
Total funds brought forward	102,927	29,959	132,886
	-----	-----	-----
<b>Total funds carried forward</b>	120,439	11,509	131,948
	=====	=====	=====

## **BUILT ENVIRONMENT FORUM SCOTLAND**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **For the year ended 31 March 2023**

#### **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. 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 2025 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.

## ANALYSIS OF EXPENDITURE

For the year ended 31 March 2023

	£	2023 £	£	2022 £
<b>Outreach and educational costs</b>				
Consultation meetings	1,145		381	
Workshops	1,325		319	
Governance meetings	117		1,709	
Membership and participation	1,441		1,378	
Lectures and networking	521		2,327	
Website development	600		600	
General Promotions	464		386	
Publications	1,653		851	
Scottish Traditional Building Forum project	37,710		36,799	
National Trust Scotland	8,990		17,734	
	-----	53,966	-----	62,484
<b>Staff costs</b>				
Salaries	97,532		90,625	
Employer's NIC	4,230		6,008	
Pension	5,361		4,968	
Staff training and recruitment	2,376		1,846	
	-----	109,499	-----	103,447
<b>Overheads</b>				
Audit and accountancy	4,960		5,400	
Professional fees	5,163		-	
Governance	2,440		1,449	
Office – consumables	3,511		2,780	
Other expenditure	462		458	
Depreciation	2,408		2,114	
	-----	18,944	-----	12,202
		-----		-----
		182,409		178,133
		=====		=====