

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 2024

BUILT ENVIRONMENT FORUM SCOTLAND

FINANCIAL STATEMENTS

For the Year Ended 31 March 2024

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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)
Tyler Lott Johnston (Vice Chair)
Peter Drummond
Sarah Kettles
Niall Murphy
Sonya Linskaill
Ian Baxter (Resigned 6 December 2023)

Company Secretary: Ilona McAllister

Management Team: Ailsa Macfarlane (Director)
Hazel Johnson (Policy & Strategy Manager)
Ilona McAllister (Business Administrator)
Jonna Meredith (Communications & Policy Officer - Appointed 18 September 2023)
Bobby Jewell (Communications Lead - Appointed 2 October 2023 and resigned 14 November 2023)
Malini Chakrabarty (Communications Lead - Appointed 29 January 2024)

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 Scotland
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 2024

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 2023-24, 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 20 Bulletins in 2023-24, these went out to over 850 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, 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).

OBJECTIVES AND ACTIVITIES

BEFS gained two new associate members during the financial year; Ptotal Consulting in 2023 and Dundee Historic Environment Trust in early 2024. At the December 2023 AGM Ian Baxter stood down from the Board.

BEFS has been part of a number of productive partnerships; during the financial year.

In June 2023 BEFS saw the release of the output of a project partnership with National Trust for Scotland (NTS). BEFS produced a Portfolio Review which, alongside NTS Built Estate Analysis and a series on Insights reports, sets out to understand more about the complex and diverse NTS estate. The NTS Portfolio Review documents the properties that the National Trust for Scotland (NTS) has in its care and looks at how their portfolio might evolve in the future. This was a complex piece of work developed in partnership and harnessing BEFS unique skills and perspective as an organisation.

The National Lottery Heritage Fund supported Business Support Programme – Surviving to Thriving in partnership with MGS (lead organisation) and Greenspace Scotland had received additional funding previously, and this year concluded, with excellent evaluation results and wide sector support.

BUILT ENVIRONMENT FORUM SCOTLAND

TRUSTEES' REPORT (continued)

For the Year Ended 31 March 2024

OBJECTIVES AND ACTIVITIES (Cont)

OPiT (Our Place in Time) was refreshed as OPOF (Our Past, Our Future) following a 12-week consultation period where BEFS was involved in all steps of the process. Prior to the public consultation period BEFS led the sector engagement hosting a series of engagement workshops, both online and in person, and concluded the work with engagement reports. BEFS, HES, and partners ensured that a variety of organisations and communities fed into the consultation process. BEFS Director was invited to launch the strategy at the SHEF Conference in the summer. BEFS remains a part of the National Strategy Steering Group for OPOF, and BEFS Director gave evidence to the Constitution External Affairs and Culture Committee in relation to Our Past, Our Future, and the Culture Budget. A full briefing paper was issued to the Committee clerks prior to attendance. IN February 2024, BEFS Director spoke about the delivery of OPOF and the wider policy landscape at the Scottish Historic Environment Forum (SHEF) Conference. This led to BEFS formation of a sector policy map, which has been well received by the sector.

In May 2023 BEFS supported the RSA conference entitled Heritage: Challenges, Opportunities and Solutions. Topics covered included architectural conservation, contemporary trends, skills shortages in the sector, and industry experiences. Both national and international speakers presented at the conference.

BEFS took part in the Building Futures Summit led by the Royal Scottish Geographic Society and part of the Climate Summits. This Summit brought together thirty leaders from different sectors of the built environment to address the second of our ten Big Climate Solutions. Over two half-day workshops (one in person and one online) and two follow-up sessions, BEFS and partners developed three key proposals to make a real difference to the impact of the construction sector in Scotland. The Summit was summarised in a report which was published in June 2023, BEFS led the strand of work in relation to Building Data.

In November 2023 BEFS and SPAB hosted a joint CPD conference on Churches in Transition and planning for the future which was well-attended and well-received. In December 2023 BEFS celebrated 20 years in the sector at Dovecot Studios in Edinburgh. A publication, *BEFS20*, covering the highlights of BEFS activities the past two decades was created and published.

The BEFS20 event coincided with the launch of the Sustainable Investment Tool (SIT) which was developed by BEFS and HES to help visualise the different positive aspects associated with existing buildings and their related projects. The SIT maps out the positive outcomes for Wellbeing, Climate, Culture, and Economy and is well-suited to be employed by a diverse user pool of organisations, communities, and government bodies. The SIT was released by BEFS with the support of Historic Environment Scotland, on behalf of the *Our Place in Time* – Built Heritage Investment Group (BHIG) and supported the new strategy for Scotland's historic environment *Our Past, Our Future*.

EXISTING BUILDINGS

Graham Simpson MSP formally reconvened the Tenement working group during Autumn 2023, holding two meetings in this financial year, with sub-groups working on building-passports and quinquennial survey frameworks. BEFS have also continued working with the Scottish Law Commission as they take forward an aspect of the Scottish Government workplan in relation to tenement legislation transformation. In the latter half of 2023 BEFS met with the Scottish Government's Built Environment and Just Transition team to discuss the current plan and existing buildings and the skills emergency.

BEFS have been working with Energy Efficiency and Zero Emissions Team within the Scottish Government and were previously invited by Patrick Harvie to be part of a short life working group in relation to heat in buildings in multiple owner multiple use buildings (tenements). A paper of recommendations from this group was published at the end of November 2023 to align to the Scottish Government Heat in Buildings work.

BEFS met with the Heat in Buildings team prior to the Bill launch and worked collaboratively to ensure sector and Member representation at a session on Historic and protected buildings. BEFS were invited to three engagement sessions in relation to Heat in Buildings.

Throughout the financial year BEFS has participated and partnered in multiple events. In May 2023 BEFS partnered with the Scottish Traditional Building Forum (STBF) for a parliamentary event championing and supporting traditional building skills. Attending the Chartered Institute for Building invitation only roundtable event on retrofit within the Scottish parliament the same day. The purpose of the event was to advocate for a Retrofit Strategy to form a collaborative way forward for improving the energy efficiency of homes and buildings across the country. In spring 2024 the publication, *Meeting Scotland's Retrofit Challenge: solutions from the industry* was released by CIOB, BEFS and partners, building on the Retrofit Roundtable event the year prior.

BUILT ENVIRONMENT FORUM SCOTLAND

TRUSTEES' REPORT (Continued)

For the Year Ended 31 March 2024

OBJECTIVES AND ACTIVITIES (Continued)

POLICY & FORA

BEFS submitted 24 policy responses this financial year. Topics addressed included: Review of the National Outcomes, Council Tax on Second and Empty Homes, Local Living and 20 Minute Neighbourhoods, New National Parks, Budget Scrutiny for 2024-25 and Funding for Culture, Permitted Development Rights, the Circular Economy (Scotland) Bill, Community Engagement in Local Development Planning, the Visitor Levy (Scotland) Bill, EPC reform, Accessibility and Adaptability of Scotland's Homes, Mandatory Training on Planning for Elected Members, Management of Burial Grounds Regulations in Scotland, the Agriculture and Rural Communities (Scotland) Bill, Ambitions for the Planning System, Building Standards, the Wellbeing and Sustainable Development (Scotland) Bill, Devolving Powers for a Scottish Building Safety Levy, The Heat in Buildings Bill, the Draft Circular Economy and Waste Route Map to 2030, the Home Energy Model, Inclusive Design for Town Centres and Busy Streets, the National Performance Framework and local development plans, Masterplan Consent Regulations, and Investing in Planning.

Throughout the financial year BEFS for a: Places Of Worship Forum (POWF), Conservation Officer Group (COG), and the Historic Environment Working Group all convened four times, growing interest and regular attendance, as well as addressing the strategic and policy issues pertinent to the sector.

BEFS attends the UK Wide Heritage Chat throughout the year, where the Heritage Alliance, Cadw, Communities Directorate (NI), HES, Historic England and NLHF meet to discuss matters of policy importance to all Nations.

BEFS continues to meet regularly with the Scottish Government Culture Division, Sponsorship, funding and Historic Environment Unit.

FACILITATION

Across the year BEFS has continued to develop our facilitation offer. Through longer-term formal projects (such as the work with NTS); through meeting emergent sector need – such as taking on the sector engagement for the new national strategy; or through supporting development such as taking engagement responsibility for a strand of facilitated work in relation to the Skills Investment Plan. Working with colleagues and Members to ensure Planning, Engineering, Architecture and Surveying were well represented within the new Plan.

BEFS has also expanded the commercial facilitation that is done, this year BEFS worked with NatureScot to facilitate a day ensuring that the historic environment aspects were well represented within discussions around a new national park; worked with a small charity around their governance structures and procedures; and took on a hugely successful project working with Glasgow Life and Glasgow City Council to align their visions for Sauchiehall Street; this involved a number of workshops and also included facilitating a session across the cultural bodies in Glasgow. We were delighted to see their initial bid was successful. BEFS look forward to continuing this area of work and sharing the team's skills with the sector to support further development of places and policies, whilst building our own knowledge and understanding of sector needs and aims.

FINANCIAL REVIEW

Relationship Expenditure and Objectives

BEFS received resources to the value of £224,942 (2023: £204,547). BEFS is dependent on grants from Historic Environment Scotland (HES) and the National Lottery Heritage Fund (NLHF).

Operational costs in support of the above objectives totalled £189,155 (2023: £182,409) of which £41,584 (2023: £53,966) costs were incurred on direct charitable activities (outreach and education) as disclosed in note 6.

The total surplus of income over expenditure is £35,787 (2023: £22,138).

Total net assets at 31 March 2024 were £189,873 (2023: £154,086) consisting of unrestricted funds of £135,991 (2023: £131,398) and restricted funds of £53,882 (2023: £22,688).

BUILT ENVIRONMENT FORUM SCOTLAND

TRUSTEES' REPORT (Continued)

For the Year Ended 31 March 2024

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 £135,991 in unrestricted reserves, which has been built up over 20 years of BEFS business. BEFS has also invested £31,000 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 2023/24, 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.

Plans for the Future

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. Having successfully recruited and settled the Senior Communications and Policy and Communications Officer roles within the team, BEFS continue to increase our 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 as part of BEFS development. The Business Development Programme has begun during the financial year and will continue into the next year with the Team and the Board, where BEFS is working with consultant Julie Procter. As part of BEFS development and work with the sector an EDI project will commence. The EDI project is expected to involve an internal review of policy, training, and impact assessments, alongside an EDI consultant. BEFS will also, following training, develop an appropriate and effective framework for BEFS to continue our advocacy work in a way that better recognises and uplifts the innovation possible in a more diverse sector, and thereby champion a modern and solutions-focused approach to sector challenges.

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 the new team for Our Past Our Future (hosted within HES) are enabled to support a Delivery Plan for the new sector strategy which fits sector need.

BUILT ENVIRONMENT FORUM SCOTLAND

TRUSTEES' REPORT (Continued)

For the Year Ended 31 March 2024

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 2023/24 consisted of 5 (4 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 2024

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 Scotland have been appointed auditors for the year ended 31 March 2024

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

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 2024 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 2024, 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.

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

28/06/2024

BUILT ENVIRONMENT FORUM SCOTLAND

INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 March 2024

	Note	2024 £	2023 £
Turnover		222,308	203,992
Outreach and administrative expenses		(189,155)	(182,409)
Operating surplus		33,153	21,583
Interest receivable		2,634	555
Retained surplus for the year	3 / 10	35,787	22,138
		=====	=====

All of the above results relate to continuing activities.

The notes on pages 14 to 20 form part of these financial statements

BUILT ENVIRONMENT FORUM SCOTLAND

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Income and endowments from:					
Donations and legacies	4	6,300	-	6,300	6,295
Charitable activities	5	4,345	211,663	216,008	197,697
Investments		2,634	-	2,634	555
Gain on sale of fixed assets		-	-	-	-
Total		13,279	211,663	224,942	204,547
Expenditure on:					
Charitable activities	6	(5,086)	(184,069)	(189,155)	(182,409)
Total		(5,086)	(184,069)	(189,155)	(182,409)
Net income		8,193	27,594	35,787	22,138
Gross transfers between funds		(3,600)	3,600	-	-
Net movement in funds		4,593	31,194	35,787	22,138
Reconciliation of funds					
Total funds brought forward		131,398	22,688	154,086	131,948
Total funds carried forward	10	135,991	53,882	189,873	154,086

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

BUILT ENVIRONMENT FORUM SCOTLAND

BALANCE SHEET

As at 31 March 2024

	Note	2024	2023
		£	£
Fixed assets			
Tangible assets	7	503	1,731
		-----	-----
Current assets			
Debtors	8	35,552	46,869
Cash at bank and in hand		173,892	123,400
		-----	-----
		209,444	170,269
Creditors: amounts falling due within one year	9	(20,074)	(17,914)
		-----	-----
Net current assets		189,370	152,355
		-----	-----
Net assets		189,873	154,086
		=====	=====
Capital and reserves			
Unrestricted Funds	10	135,991	131,398
Restricted funds	10	53,882	22,688
		-----	-----
		189,873	154,086
		=====	=====

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 26 June 2024 and are signed on their behalf by: -

Iain McDowall

Iain McDowall
Director

Company number: SC250970

BUILT ENVIRONMENT FORUM SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

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 2024

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 2024

2. Staff costs and related party transactions	2024	2023
	£	£
Wages and salaries	116,286	97,532
Social security costs	5,964	4,230
Employers contribution to defined contribution pension scheme	6,311	5,361
Staff training and recruitment	1,300	2,376
	-----	-----
	129,861	109,499
	=====	=====

The average number of employees during the year was 4 (2023: 4).

In accordance with the company's Articles of Association, no trustee received any remuneration in the year (2023: £Nil). During the year, one trustee received reimbursed expenses of £109 (2023: one trustee £69).

No employee received remuneration in excess of £60,000 (2023: £none).

The total amount of employee benefits received by key management personnel (including Employers NI) is £51,563 (2023: £47,781). 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	2024	2023
	£	£
This is stated after charging: -		
Auditors' remuneration – Audit	7,280	4,960
	=====	=====

4. Donations and legacies income	2024	2023
	£	£
Subscriptions	6,300	6,295
	=====	=====

5. Income from charitable activities	2024	2023
	£	£
Historic Environment Scotland core funding	135,025	124,965
National Lottery Heritage Fund	48,440	-
Scottish Traditional Building Forum funding	16,298	57,382
Historic Environment Scotland Project (restricted income)	11,900	3,600
National Trust – Portfolio review (unrestricted income)	-	10,750
Other activities (unrestricted income)	4,345	1,000
	-----	-----
	216,008	197,697
	=====	=====

Of the total income from charitable activities, £4,345 (2023: £15,350) is unrestricted and £211,663 (2023: £182,347) was restricted.

BUILT ENVIRONMENT FORUM SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

6. Expenditure	Charitable Activities £	Governance Costs £	Total 2024 £	Total 2023 £
Outreach and education	41,584	-	41,584	53,966
Support costs				
Staff costs	129,861	-	129,861	109,499
Office accommodation	-	-	-	-
Depreciation	1,639	-	1,639	2,408
Overheads				
Audit and advisory	-	7,280	7,280	4,960
Payroll processing	-	792	792	756
Meeting costs	-	2,817	2,817	1,371
Office consumables	4,589	-	4,589	3,511
Other expenditure	593	-	593	5,938
	-----	-----	-----	-----
	136,682	10,889	147,571	128,443
	-----	-----	-----	-----
Total expenditure	178,266	10,889	189,155	182,409
	=====	=====	=====	=====

Of the total charitable activities' expenditure, £184,069 was restricted (2023: £171,168) and £5,086 was unrestricted (2023: £11,241). All Governance costs are unrestricted.

7. Tangible fixed assets	Computer Equipment £	Total £
Cost		
At 1 April 2023	7,297	7,297
Additions	411	411
	-----	-----
At 31 March 2024	7,708	7,708
	-----	-----
Depreciation		
At 1 April 2023	5,566	5,566
Charge for the year	1,639	1,639
	-----	-----
At 31 March 2024	7,205	7,205
	-----	-----
Net book value		
At 31 March 2024	503	503
	=====	=====
At 31 March 2023	1,731	1,731
	=====	=====
8. Debtors	2024 £	2023 £
Other debtors	840	10,000
Accrued income	34,712	36,869
	-----	-----
	35,552	46,869
	=====	=====

BUILT ENVIRONMENT FORUM SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

9. Creditors: amounts falling due within one year	2024	2023
	£	£
Accruals	8,925	6,736
Deferred Income	8,500	8,500
Tax and social security	2,649	2,678
	-----	-----
	20,074	17,914
	=====	=====

Deferred income related to sponsorship income received in advance for events due to happen in the year to 31 March 2025.

10. Funds	Balance 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance 31 March 2024
	£	£	£	£	£
Restricted funds					
Historic Environment Scotland	-	135,025	(135,025)	-	-
Historic Environment Scotland – SIT	-	11,900	(14,984)	3,600	516
National Lottery Heritage Fund	-	48,440	(22,644)	-	25,796
Scottish Traditional Building Forum	22,688	16,298	(11,416)	-	27,570
	-----	-----	-----	-----	-----
	22,688	211,663	(184,069)	3,600	53,882
	-----	-----	-----	-----	-----
Unrestricted funds	131,398	13,279	(5,086)	(3,600)	135,991
	-----	-----	-----	-----	-----
	154,086	224,942	(189,155)	-	189,873
	=====	=====	=====	=====	=====

10. Funds	Balance 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance 31 March 2023
	£	£	£	£	£
Restricted funds					
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
	-----	-----	-----	-----	-----
Unrestricted funds	120,439	22,200	(11,241)	-	131,398
	-----	-----	-----	-----	-----
	131,948	204,547	(182,409)	-	154,086
	=====	=====	=====	=====	=====

Restricted funds

- (a) Historic Environment Scotland – A grant to enable BEFS to deliver the intermediary function for the Scottish historic environment sector.
- (b) Scottish Traditional Building Forum – A grant from Historic Environment Scotland and sponsorship from the CITB to enable a programme of STBF activities.
- (c) Sustainable Investment Tool (SIT) – Financial Support provided by Historic Environment Scotland to project manage, re-design and publish the Sustainable Investment Tool which enables visualisation around decision making for projects and investment in built heritage.

BUILT ENVIRONMENT FORUM SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

10. Funds (continued)

Funds represented by:	Unrestricted Funds	Restricted Funds	Total
	£	£	£
2024			
Fixed assets	503	-	503
Net current assets	135,488	53,882	189,370
	-----	-----	-----
	135,991	53,882	189,873
	=====	=====	=====
2023			
Fixed assets	1,731	-	1,731
Net current assets	129,667	22,688	152,355
	-----	-----	-----
	131,398	22,688	154,086
	=====	=====	=====

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 2023
	£	£	£
Income and endowments from:			
Donations and legacies	6,295	-	6,295
Charitable activities	15,350	182,347	197,697
Investments	555	-	555
Gain on sale of fixed assets	-	-	-
	-----	-----	-----
Total	22,200	182,347	204,547
	-----	-----	-----
Expenditure on:			
Charitable activities	(11,241)	(171,168)	(182,409)
	-----	-----	-----
Total	(11,241)	(171,168)	(182,409)
	-----	-----	-----
Net income	10,959	11,179	22,138
Gross transfers between funds	-	-	-
	-----	-----	-----
Net movement in funds	10,959	11,179	22,138
	-----	-----	-----
Reconciliation of funds			
Total funds brought forward	120,439	11,509	131,948
	-----	-----	-----
Total funds carried forward	131,398	22,688	154,086
	=====	=====	=====

BUILT ENVIRONMENT FORUM SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

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 2024

	£	2024 £	£	2023 £
Outreach and educational costs				
Consultation meetings	47		1,145	
Workshops	3,996		1,325	
Governance meetings	-		117	
Membership and participation	1,290		1,441	
Lectures and networking	1,430		521	
Website development	751		600	
General Promotions	1,409		464	
Publications	1,602		1,653	
Scottish Traditional Building Forum project	11,416		37,710	
National Trust Scotland / Projects expenditure	19,643		8,990	
	-----	41,584	-----	53,966
Staff costs				
Salaries	116,286		97,532	
Employer's NIC	5,964		4,230	
Pension	6,311		5,361	
Staff training and recruitment	1,300		2,376	
	-----	129,861	-----	109,499
Overheads				
Audit and accountancy	7,280		4,960	
Professional fees	-		5,163	
Governance	4,202		2,440	
Office – consumables	4,589		3,511	
Other expenditure	-		462	
Depreciation	1,639		2,408	
	-----	17,710	-----	18,944
		-----		-----
		189,155		182,409
		=====		=====