



THE BUILDING LIMES FORUM

SCOTTISH CHARITABLE INCORPORATED ORGANISATION NUMBER: SC033659

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

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THE BUILDING LIMES FORUM

CHARITY INFORMATION

NAME	The Building Limes Forum
STATUS	Scottish Charitable Incorporated Organisation (SCIO)
SCOTTISH CHARITY NUMBER	SC033659
PRINCIPAL ADDRESS	Riddle's Court 322 Lawnmarket Edinburgh EH1 2PG
COMMITTEE OF MANAGEMENT	Nigel Copsey (Convenor from September 2025) David Wiggins (Convener until September 2025) Maria-Elena Calderón (Vice-Convener until September 2025) Victoria Flintoff (Vice-Convener from September 2025) Roz Artis (Hon Treasurer until April 2024) Alison Henry (Hon Treasurer from September 2024) Phil Braithwaite (Resigned November 2025) Phil Brown (Resigned November 2025) Maria Carballeira (Appointed December 2025) Martin Hadlington (Appointed December 2025) Damian Jones (Appointed and Resigned December 2025) Corey Lane (Resigned November 2025) Dr. Elizabeth Laycock (Appointed February 2024) Daahir Mohamed (Resigned December 2025) Sam Percival (Appointed December 2025) Philip Scorer Stephen Waite Jamie Wallace
MANAGER	Jessica Renison
INDEPENDENT EXAMINER	Findlay Paul CA MHA Chartered Accountants 6 St Colme Street Edinburgh EH3 6AD

THE BUILDING LIMES FORUM

REPORT OF THE COMMITTEE OF MANAGEMENT FOR THE YEAR ENDED 31 DECEMBER 2024

The Committee of Management present their annual report and the financial statements for the Scottish Charitable Incorporated Organisation (SCIO) called The Building Limes Forum for the year ended 31 December 2024.

Purposes and Activities

The purposes of The Building Limes Forum are to encourage expertise and understanding in the appropriate use of building limes and education in the standards of production, preparation, application and after-care and thereby:

- a) advance education in the appropriate use of lime in building, whether in traditional structures or new-build;
- b) advance the art, heritage, culture and science of building limes through exchange of information and expertise, promotion of traditional building skills, development of appropriate industrial and craft skills and techniques, and participation in research;
- c) advance environmental protection or improvement through the promotion of the appropriate use of building limes.

The Forum aims to achieve these purposes by:

- a) exchanging, collating and disseminating information, through publications, meetings and conferences;
- b) encouraging practical research and development through field studies, trials, monitoring and analysis;
- c) encouraging development of appropriate industrial and craft skills and techniques;
- d) educating building professionals, builders, conservators, craftsmen and women and property owners in the appropriate use of lime in building through demonstrations, publications and courses;
- e) developing contacts with institutions and individuals outside the Forum and in other countries who have relevant experience or knowledge;
- f) pursuing any other appropriate avenues of interest to further the aims.

The principal activities employed to achieve the Forum's purposes are:

- a) the membership list, which creates a network for all members to share their knowledge, experience and expertise;
- b) the website at www.buildinglimesforum.org.uk which provides basic information for the public at large;
- c) the annual Journal with papers on the use of lime in building by academic researchers, historians, specifiers and users;
- d) regular newsletters with shorter articles and information covering all aspects of the use of lime in building;
- e) the annual conference and gathering and other seminars and training days;
- f) liaison with other lime forums throughout the world;
- g) support of research into building limes; and
- h) consultations with governmental and non-governmental organisations and individuals to further the objectives of the Forum.

THE BUILDING LIMES FORUM

REPORT OF THE COMMITTEE OF MANAGEMENT FOR THE YEAR ENDED 31 DECEMBER 2024

Achievement and Performance

This has been a year of change as we adapt to new management and new ways of working. This year saw the retirement of our long-standing administrator, Rosemary Mann, after 24 years of service to the BLF. Administrative systems are being upgraded and digitised, including transitioning to new accounting software, and we are exploring new membership platforms that will enable meaningful communication between members. Amidst all the change, however, our focus remains the same – championing the benefits of lime as a sustainable and carbon-friendly material – both in the maintenance of historic buildings and for new builds – and bringing the global lime community together to compare practice and research findings.

The 2024 Conference and Gathering and AGM was held at the University of Brighton, focusing on themes of sustainability in traditional and modern practice, and evaluating aggregates and additives. Over 125 people attended across the various sessions. The morning lecture session included presentations by both UK and overseas speakers, helping to broaden perspectives on the use of lime. Afternoon visits to nearby Charleston, Alfriston, Lancing College and St Peter's Church, Brighton focussed on architecture and conservation. There was also a skill-demonstration of tadelakt, lime plastering and lime slaking. The focus on lime in new build included a visit to the award-winning Waste House in Brighton and a hands-on workshop session on closed-loop construction with Local Works Studio in nearby Barcombe. The theme of sustainability was continued with the Baker Memorial Lecture, delivered by local architect, academic and environmental activist, Duncan Baker-Brown, who advocated for the role of lime in addressing the huge demands presented by the climate and ecological emergency. Our main sponsor was Rose of Jericho. This year also saw the introduction of a new category of sponsor – exhibition sponsor – whereby sponsors were provided with a table and space to showcase their products and services. Sponsorship received totalled £8,250.

We are always delighted to be able to offer generous educational bursaries to those who would otherwise not be able to attend the conference because of financial constraints. This year we awarded 14 bursaries with a total value of £4,620. This is such an important part of our charitable remit, made possible by our event sponsors and the annual conference auction.

The BLF Committee is, as ever, hugely grateful to the team of volunteers who work so hard behind the scenes to make all of this possible.

This year, we were finally able to publish our delayed 2022 Journal. We continue to search for a replacement editor to allow us to maintain production of the journal which makes such a valuable contribution to both BLF members and the wider sector.

We also held our first online AGM in November. This meant that all members had the chance to attend – not just those attending the annual gathering.

Membership of the Committee of Management (Trustees) remained stable with no resignations or new members. This enables the committee to consolidate and strengthen its work.

We continue to respond to queries from the public, which are generally received through the website, and often prompt debate among committee members, as well as hopefully useful advice and food for thought for the enquirers.

THE BUILDING LIMES FORUM

REPORT OF THE COMMITTEE OF MANAGEMENT FOR THE YEAR ENDED 31 DECEMBER 2024

Structure, Governance and Management

Governing Document and Structure: The Building Limes Forum was constituted as an unincorporated membership association in 1992 and obtained recognition as a charity in Scotland in 2002. The Building Limes Forum was incorporated as a Scottish Charitable Incorporated Organisation (SCIO) on 28 November 2012. The Forum is registered with and regulated by the Office of the Scottish Charity Regulator (Charity Number SC033659).

The Forum is managed by a Committee of Management whose members are the individuals responsible for the general control and management of the administration and thus are deemed to be charity trustees under the terms of the Charities and Trustees Investment (Scotland) Act 2005. The direction and operation of the charity is determined by the Committee of Management and members of the Committee oversee the implementation of the direction and operation of the charity, the day-to-day management of the Forum is delegated to the Administrator appointed by the Committee.

The minimum number of members of the Committee of Management is five (which is the quorum for meetings of the Committee) and the maximum is fifteen. Members of the committee during the period under review are listed on page 1. There are a minimum of three committee meetings a year; in the period under review the Committee met four times, with three meetings by remote access using the on-line meetings platform Zoom. One in-person meeting was held in conjunction with the annual gathering in Brighton. The annual general meeting was also held via Zoom.

None of the members of the Committee of Management had any financial interest in the Forum at any time during the period under review.

Appointment, Induction and Training of Trustees: All members of the Forum are eligible to stand for election to the Committee of Management. At each AGM the longest-serving third of the Committee demit office and are eligible for re-election. If there are more candidates than places, election is by postal vote of the membership using a single, transferable vote. The Committee of Management does not have any nominated members but a representative of the Committee of Management of the separately constituted Building Limes Forum-Ireland attend meetings and contribute to discussions.

New members of the Committee of Management are provided with information on their duties as trustees of a charity regulated by the Office of the Scottish Charity Regulator. All trustees are sent updates on charity law as and when these are produced by the Office of the Scottish Charity Regulator.

Risk Management

The Committee of Management has assessed the major risks to which the Forum is exposed, in particular those relating to the operations and finances of the Forum, and is satisfied that systems are in place to mitigate exposure to the major risks.

THE BUILDING LIMES FORUM

REPORT OF THE COMMITTEE OF MANAGEMENT
FOR THE YEAR ENDED 31 DECEMBER 2024

Structure, Governance and Management (continued)

Financial Review

Financial Position: The Forum’s financial position is set out in the Statement of Financial Activities. The receipts and payments balance for the year shows a surplus of £7,182 (2023: surplus of £25,427). This shows the dependence of the Building Limes Forum on surpluses made by events with delegates attending in person, in particular, the annual conference and gathering. The 2024 gathering made a surplus; but building a more robust and diversified funding model remains a priority.

Bursary fund: The bursary fund at the start of the year under review stood at £5,089. Twenty-five bursaries were awarded for eligible delegates to attend the gathering and conference. A total of £380 was raised in the year, so the bursary fund at the end of the year stood at £5,469.

Membership

The number of members at the start and end of 2024 was as follows:

	31.12.2024	31.12.2023
Honorary	7	7
Individual	186	246
Corporate	42	71
Extended corporate	3	5
Concession	32	39
Institutional	4	4
Total	274	372

There has been some drop in membership numbers as we adjust to new administrative systems, but we expect this to steadily build back up over the coming years.

Reserves Policy

Reserves are maintained at a level adequate to meet the Forum’s principal activities with the aim of maintaining a minimum level equivalent to one year’s administration expenditure.

Plans for Future Periods

As we introduce and adjust to more efficient administrative systems and new management following the retirement of our long-standing administrator, our focus remains on offering our members meaningful connections and a useful source of knowledge. Modernising and improving internal operations will free up valuable capacity, allowing for greater engagement with members and new activities, as well as delivering core membership benefits more efficiently.

THE BUILDING LIMES FORUM

REPORT OF THE COMMITTEE OF MANAGEMENT FOR THE YEAR ENDED 31 DECEMBER 2024

Statement of Committee of Management's Responsibilities

The Committee of Management is responsible for preparing the Report of the Committee of Management and the financial statements in accordance with applicable law. The law applicable to charities in Scotland requires the Committee of Management to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that year. In preparing those financial statements, the Committee of Management are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The Committee of Management is responsible for maintaining proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Committee of Management on 22 July 2026.



Nigel Copsey
Convener
The Building Limes Forum

THE BUILDING LIMES FORUM

INDEPENDENT EXAMINER'S REPORT TO THE COMMITTEE OF MANAGEMENT OF THE BUILDING LIMES FORUM (REGISTERED CHARITY NUMBER SC033659)

I report on the financial statements of the charity for the year ended 31 December 2024 which are set out on pages 8 to 10.

Respective responsibilities of the Committee of Management and examiner

The charity's Committee of Management is responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's Committee of Management considers that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under Section 44(1) (c) of the 2005 Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the Committee of Management concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, I do not express an audit opinion on the view given by the financial statements.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare financial statements which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations;

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Findlay Paul

Findlay Paul CA
MHA
6 St Colme Street
Edinburgh
EH3 6AD

22 July 2026

THE BUILDING LIMES FORUM

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2024

			Year ended 31 December 2024 £	Year ended 31 December 2023 £
	Unrestricted £	Restricted £		
Receipts				
Subscriptions	14,777	-	14,777	21,727
Conference	64,376	-	64,376	42,609
Bank interest received	1,984	-	1,984	719
BLF journals	130	-	130	-
Other donations and gift aid	-	-	-	1,794
Other income	160	-	160	87
Bursary income	-	380	380	8,179
Total Receipts	81,427	380	81,807	75,115
Payments				
Conferences	41,181	-	41,181	22,003
Promotions and fundraising	47	-	47	5,025
Publications	7,518	-	7,518	379
Printing, postage and stationery	32	-	32	939
Administration fees	20,113	-	20,113	16,715
Insurance	2,272	-	2,272	2,205
Website	853	-	853	858
Independent examiner's fee	1,200	-	1,200	1,098
Subscriptions	258	-	258	-
Travel expenses	-	-	-	10
Miscellaneous expenses	1,151	-	1,151	456
Total Payments	74,625	-	74,625	49,688
Surplus for the year	6,802	380	7,182	25,427

The notes on page 10 form part of these financial statements.

THE BUILDING LIMES FORUM

STATEMENT OF BALANCES – AS AT 31 DECEMBER 2024

	Notes	Total 2024 £	Total 2023 £
Opening cash at bank and in hand		69,445	44,018
Surplus for the year		7,182	25,427
		<u>76,627</u>	<u>69,445</u>
Closing cash at bank and in hand		<u>76,627</u>	<u>69,445</u>
		Total 2024 £	Total 2023 £
Current assets			
Cash at bank and in hand		<u>76,627</u>	<u>69,445</u>
		<u>76,627</u>	<u>69,445</u>
Net Assets		<u>76,627</u>	<u>69,445</u>
Funds			
Unrestricted funds - General funds	3	71,158	64,356
Restricted funds	3	<u>5,469</u>	<u>5,089</u>
		<u>76,627</u>	<u>69,445</u>

These financial statements were approved by the Committee of Management on 22 July 2026 and were signed on their behalf by:



Nigel Copsey
Convener

THE BUILDING LIMES FORUM

NOTES ON FINANCIAL STATEMENTS – 31 DECEMBER 2024

1 Accounting Policies

- a) The financial statements have been prepared on a Receipts and Payments basis in accordance with the Trustee and Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).
- b) Restricted funds may only be used for specified purposes as laid down by the donor. £380 was donated towards the bursary fund in the year, which is to support those of limited means to attend the annual conference. £5,469 is carried forward for use at future conferences.
- c) Unrestricted funds are those that may be used at the discretion of the Committee of Management in furtherance of the objects of the charity.
- d) The Forum does not need to register for VAT as taxable receipts are well below the VAT threshold. Expenditure is shown gross of irrecoverable VAT.

2 Committee of Management Remuneration and Expenses

No committee members received remuneration for services rendered during the year ended 31 December 2024 (2023: no member received remuneration).

One committee member was reimbursed expenses of £480 relating to Annual Conference expenses in the year ended 31 December 2024 (2023: no member received expenses).

3 Funds

	Restricted funds £	Unrestricted funds £	Total funds 2024 £	Total funds 2023 £
At start of year	5,089	64,356	69,445	44,018
Surplus for the year	380	6,802	7,182	25,427
At end of year	5,469	71,158	76,627	69,445