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 2026

BUILT ENVIRONMENT FORUM SCOTLAND

FINANCIAL STATEMENTS

For the Year Ended 31 March 2026

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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:	133 Lauriston Place Edinburgh EH3 9JN
Charity Trustees:	Tyler Lott Johnston (Interim Chair) Zoe Alston (Appointed 5 January 2026) Jess Burrows (Appointed 10 September 2025) Douglas Campbell (Appointed 10 September 2025) Peter Drummond Sarah Kettles (Resigned 4 December 2025) Sonya Linskaill (Resigned 4 December 2025) Susan MacInnes (Appointed 10 September 2025) Iain McDowall (Resigned 4 December 2025) Niall Murphy Jo Parry-Geddes (Appointed 11 September 2025) Robbie Toomey (Appointed 10 September 2025) Méabh Weldon (Appointed 10 September 2025)
Company Secretary:	Ilona McAllister
Management Team:	Hazel Johnson (BEFS Director) Ilona McAllister (Head of Operations) Derek Rankine (Head of Policy & Strategy) Jonna Meredith (Communications & Policy Officer) Malini Chakrabarty (Communications Lead; Resigned 24 March 2026)
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:	S&W Partners Audit Limited Q Court, Quality Street Edinburgh EH4 5BP

BUILT ENVIRONMENT FORUM SCOTLAND

TRUSTEES' REPORT

For the Year Ended 31 March 2026

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 2025-26, 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 information and awareness-raising; directing working groups; sector communications; policy consultation; hosting events – workshops and conferences; facilitating workshops and meetings for Members

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 22 Bulletins in 2025-26. These went out to over 1,000 subscribers. BEFS website continues to be accessed by a large number of returning users and is updated daily with news, events, contributed blogs and vacancies within the heritage sector. Work is underway on revising the site in terms of functionality and accessibility. 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 including, Places of Worship Forum (POWF), the Conservation Officers Group (COG), and a group for the sector strategy (HEWG), led by Historic Environment Scotland (HES).

BEFS has been part of a number of productive partnerships and collaborations during the financial year and has continued to work collaboratively across the sector – and beyond – on behalf of our Member interests.

Policy and Public Affairs:
BEFS submitted 27 policy responses this financial year. Topics addressed included:

- Alternative Clean Heating Solutions
- Draft Climate Change Plan
- Visitor Levy (Amendment) Scotland Bill
- HES Properties and Collections Strategy
- Regional Energy Strategic Planning Methodology
- Draft Circular Economy Strategy
- Updated Environmental Standards Scotland Strategy
- Future Of Scotland's High Streets
- Compulsory Purchase Reform
- PDR To Support Provision of New Homes

OBJECTIVES AND ACTIVITIES (continued)

- Environment, Natural Resources & Agriculture Research Strategy
- Supporting Scotland's Transition – Land Use and Agriculture
- Draft Fourth Land Use Strategy
- Community Right to Buy Review
- Draft Environment Strategy
- Climate Change Plan Scrutiny
- Heat And Energy Efficiency Technical Suitability Assessment (HEETSA)
- Minimum Energy Efficiency Standards (MEES) In the Private Rented Sector
- Environmental Standards Scotland Draft Strategy 2026-2031
- Building Safety Levy (Scotland) Bill
- Pre-Budget Scrutiny 2026-27: Funding for Culture
- Protecting Scotland's Historic Places – HES Designations Strategy
- Petition To Safeguard Scottish Listed Buildings at Risk of Unnecessary Demolition
- Strategic Guidance on Climate Change Duties for Public Bodies
- Community Wealth Building (Scotland) Bill
- Community Benefits from Net Zero Energy Developments
- Petition To Support RAAC-Affected Communities

BEFS Director contributed to two evidence sessions in the Scottish Parliament in June 2025:
On 3 June 2025 BEFS Director gave evidence at the Local Government, Housing and Planning Committee to inform its second annual progress review for the Fourth National Planning Framework (NPF4), expanding on our response to the consultation, highlighting BEFS Member experiences with NPF4 in practice, and their views around capacity, complexity, interpretation and hierarchy.

On 4 June 2025 BEFS Director presented evidence at the Citizen Participation and Public Petitions Committee regarding a petition proposed by SAVE Britain's Heritage. The petition, PE2105: Safeguard Scottish Listed Buildings at risk of unnecessary demolition, calls on the Scottish Government to provide enhanced policy guidance on minimum evidence requirements, and to mandate local authority engagement with conservation accredited engineers, in decision-making concerning potential demolition of Listed Buildings. BEFS produced a submission statement for the Committee.

On 11 November 2025 BEFS Director spoke to the Scottish Parliament's Finance and Public Administration Committee about the Building Safety Levy (Scotland) Bill. The proposed levy on new residential property development is designed to raise income for building safety measures including cladding remediation. BEFS provided the Committee with a statement to complement an earlier consultation response. Scotland's Climate Change Plan 2026-2040 was published by the Scottish Government in November.

BEFS Head of Policy and Strategy Derek Rankine participated in the Scottish Parliament's Local Government, Housing and Planning Committee on 18 November 2025. BEFS highlighted key points from a prepared statement and a response to the linked consultation.

BEFS Manifesto was launched on 16 October 2025. It sets out 15 practical policy recommendations under five priority themes, developed following an in-depth consultation process that included one-to-one meetings, Working Group sessions, and the sharing of initial draft Manifestos for Member and stakeholder comment. The final iteration calls on cross-party buy in towards implementation of the recommendations in the next 2026-31 term of the Scottish Parliament and beyond.

A full 50-page Manifesto and a 6-page Manifesto Statement was widely shared with Members, partner organisations, bulletin readers, social media followers and via other organisations' newsletters in October. An Easy Read version was also published in early December. All Manifesto versions are available on the BEFS website.

The Manifesto was sent with personalised letters to 140 public affairs contacts including Scottish Ministers, Committee Members, Shadow Ministers, party spokespersons, party researchers and party headquarters. These have resulted in the following opportunities:

OBJECTIVES AND ACTIVITIES (continued)

- A letter sent on behalf of the Deputy First Minister, thanking BEFS for sharing the Manifesto with the Scottish Cabinet and committing to its review by the Scottish Government policy development team.
- A communication from the Minister for Higher and Further Education, confirming his success in getting a Scottish National Party National Council Motion on tenement law passed; a commitment to reform will now appear in the Party Manifesto.
- A meeting with the Cabinet Secretary for Climate Action and Energy, in the Scottish Parliament on 22 January 2026.
- A meeting with the Cabinet Secretary for Housing in early 2026; we are awaiting a date from the Private Secretary.
- A meeting with Sarah Cowie, Senior Scottish National Party Researcher, for which we are also negotiating a date.
- Acknowledgement from additional party representatives indicating an interest in reviewing the Manifesto recommendations, and/or informing us that it has been shared with their respective Manifesto development leads.

BEFS will continue to engage with emerging public affairs opportunities, and the Manifesto provided the basis for a pre-election built environment hustings event in Edinburgh in Spring 2026.

National Strategy:
Scotland's Strategy for the Historic Environment, Our Past Our Future, has been in place for three years (since 28 April 2023), and BEFS has continued to engage with our Membership regarding the impact of the strategy, as a member of the OPOF Steering Group which meets quarterly.

BEFS Director gave the closing address at the at SHEF on 11 June 2025, offering reflections on the day, and explored how the sector can move forward strategically delivering for the historic environment across policy areas. BEFS is also a key strategic partner in developing a Route Map to Net Zero for the sector.

Work on the BEFS new Net Zero role development and outputs, EEDI hub, Website refresh, Member Strategy and income generation were integrated into BEFS business as usual.

On 16 October 2025, as a representative of the Steering Group BEFS Director gave the introductory address at Re-imagining Scotland's Heritage Futures: Embedding EDI in Everyday Practice.

The OPOF steering group meeting on 5 November 2025, at Longmore House, saw the Cabinet Secretary Angus Roberson in attendance.

BEFS Director has regular fortnightly meetings with the National Strategy Programme Manager for OPOF, Jilly Burns, and the wider OPOF delivery team.

BEFS is a key strategic partner in developing a Route Map for Net Zero for the sector, a key delivery commitment for OPOF; BEFS Director meets on a quarterly basis with HES' Head of Climate Change and the Programme Manager for the Skills Development Plan to ensure strategic alignment across all activity, as BEFS new Net Zero post develops. A workshop mapping HES activity in this area, to identify gaps, took place in January 2026.

Tenement Maintenance:
BEFS (with Under One Roof) provides secretariat for the Tenement Maintenance Working Group (TMWG) and throughout 2025 has driven coordinated activity and lobbying for the implementation of three central policy proposals. Sub-working groups have been researching and exploring how they will work in practice, advocating that putting these recommendations into practice will significantly enhance and improve the maintenance of tenement housing across Scotland:
Compulsory Owners Associations: The purpose of Owners Associations is to bring tenement owners together as legal entities that can deal with building issues, manage maintenance and repair budgets, and enter into contracts for works. The Scottish Law Commission have released their Report on Tenement law: compulsory owners' association which will be presented to the Scottish Government in 2026. This is a crucial step forwards in improving the condition of tenement buildings, which make up around 37% of all housing stock in Scotland and are in a significant state of disrepair.

OBJECTIVES AND ACTIVITIES (continued)

Building Reserve Funds: These will help resource sizeable tenement maintenance and future/ongoing repair bills through affordable regular payments. A report commissioned by Under One Roof, Building Reserve Funds – a workable model for Scotland will form the basis for further recommendations.
Five Yearly Inspection Reports: An obligation for the common parts of tenement housing to be inspected every five years. These inspection reports will set out repair needs and are to be made available to prospective owners and tenants as a complement to Home Reports. They will also provide much-needed building condition data to researchers, policy-makers and other stakeholders. The template for the inspection report is currently being piloted by members of the group.
Working Group Meetings: A meeting of the group was held in parliament on 17 December 2025, chaired by Graham Simpson MSP. BEFS Director provided an update to the group and presented on the wider policy context for the work.

Retrofit:
As members of the Retrofit Roundtable, chaired by CIOB, in 2025 BEFS contributed to letters regarding the HEETSA consultation; one for the Cabinet Secretary for Housing and the other for the Cabinet Secretary for Climate Action and Energy, in addition to a joint statement for publication. The letters and joint statement identify several areas that the Roundtable Members believe fundamental to determining how effective the introduction of HEETSA will be in practice, including ensuring independence of assessments, addressing skills shortages, and making realistic plans around financial implications for households, landlords and local governments.

BEFS Director also participated in a stakeholder workshop in March on HES' retrofit activity; delivering the Level 3 Award in Energy Efficiency Measures for Older and Traditional Buildings from the Engine Shed, alongside ongoing development work linked to the Retrofit Centre.

Skills:
Throughout 2025 BEFS continued to remain actively involved in furthering the skills agenda. BEFS supported the STBF Skills event at Scottish Parliament on 14 May 2025, welcoming and hosting MSPs. School pupils from across Scotland attended to take part in practical skills demonstrations.

BEFS Director sits on the HES chaired Skills and Expertise Group which oversees governance and delivery of the Skills Investment Plan (SIP) and alignment with Our Past Our Future (OPOF) delivery, and contributes to a specialism focussed Architecture, Engineering, Planning and Surveying (AEPS) sub delivery group which meets regularly, along with professional sector bodies RICS, RIAS and CIOB. An event highlighting the need for a collaborative approach to shared issues between the professions and trades took place as part of BE-ST Fest in October 2025.

Working Groups, Stakeholders and Fora:
Throughout the financial year BEFS provided secretariat for key strategic working groups for the sector which meet quarterly:

- Historic Environment Working Group (HEWG) All previous papers/meeting notes can be found on the HEWG webpage.
- Conservation Officers Group (COG)
- Places of Worship forum (POWF)
- The Place Based Exchange (PBE) Group

All convened four times, demonstrated growing interest and regular attendance, as well as addressing the strategic and policy issues pertinent to the sector.

From the start of 2025, BEFS Head of Policy & Strategy, BEFS Communications & Policy Officer, and BEFS Director have undertaken one-to-one meetings with representatives from BEFS Member bodies. The purpose is to learn more about Members' work programmes and policy interests, with a view to informing a busy series of ongoing consultations and understanding Members' wider policy demands.

BEFS Director has regular meetings with the Sponsorship and Historic Environment Team at Scottish Government. These meetings take place every 8 weeks.

OBJECTIVES AND ACTIVITIES (continued)

On 15 October 2025 BEFS Director met with the SG Clean Heat and Energy Efficiency Regulation team Heat in Buildings Division, Energy & Climate Change Directorate at SG, with a remit for 'complex' buildings, to discuss the Heat in Buildings Bill, HEETSA and MEES.

BEFS Director sits on the Cross Sector Working Group on Building Safety. This group meet quarterly.

BEFS continues to support work with CIOB on the retrofit agenda. This group meets regularly and with focus in 2025 on skills shortages around heat in buildings.

BEFS Director sit onto the National Retrofit Subgroup 1.

BEFS is also involved in the Cross Party Working Group on Renewable Energy and Efficiency – currently as a corresponding member.

BEFS meets with Built Environment professionals regularly – including the SLC, IHBC, LI, RIAS, RICS, RTPI, SDS and CIOB.

BEFS and HES continue to engage with The Heritage Alliance, Historic England, Cadw, NI Communities Directorate, and the Historic Environment Forum on a regular basis engaging on strategic matters from a UK wide perspective and contributed a presentation on 'the view from Scotland' following the Westminster elections. BEFS Director and THA CEO meet on a quarterly basis.

The Head of Policy and Strategy is an active member of the SCVO Policy Network, regularly attending gatherings with other third sector policy and public affairs managers, which feature topical themes and guest experts, and participating in online exchanges on policy consultation activity.

Events:
On 31 July 2025 BEFS Director was invited to attend the First Minister's address on the Value of Culture, at the Hub in Edinburgh.

BEFS Team organised and hosted a successful event at the Pyramid at Anderson, in Glasgow, on 27 August 2025. The event *Places of Worship: Planning Forward* brought together planning authority decision makers and those actively involved in owning, managing or running places of worship; funding places of worship; giving heritage advice, and any national organisation that has an interest in the sustainability of communities who may become owners of places of worship to: Share best practice; Highlight case studies; Discuss how best to approach the busy pipeline of pending applications; Explore perspectives from planning decision-makers, practitioners and communities.
The event 'sold out', with over 50 attendees, and was chaired by Sara Robertson and Alison McCandlish of POWF and COG respectively.

On 4 September 2025 BEFS attended a round table meeting hosted by ARK Housing and Housing Justice on places of worship and opportunities for social housing, alongside wider stakeholders, housing associations, and HES and SG representatives. It is anticipated that this group will reconvene, seeking practical steps towards re-using church building and land as homes.

On 24 October 2025 BEFS was a key delivery partner for the Building Connections: Shaping the Future of Construction conference, which took place at The Engine Shed in Stirling, as part of BE-ST Fest '25. Organised alongside Historic Environment Scotland, CIOB, RIAS, and RICS the event was part of the Skills Investment Plan delivery for the sector and brought together construction industry representatives - from tradespeople to architects, planners to contractors - to explore practical solutions to skills gaps, pipeline challenges, and the conservation of our historic buildings.
The overarching theme was the need for a systemic, collaborative approach to and clear shared voice in addressing skills challenges in the construction and heritage sectors.

OBJECTIVES AND ACTIVITIES (continued)
BEFS Director presented on the policy landscape and context for the conversations on the day.

BEFS Director attended the Scotland's Towns Partnerships Conference on 27 November 2025, in Glasgow.

Facilitation:
Across the year BEFS has continued to develop our facilitation offer meeting emergent sector need through supporting development, such as taking engagement responsibility for facilitated work in relation to the Skills Investment Plan and HES Designations Strategy.

In June 2025 BEFS facilitated 2 x stakeholder workshop sessions on HES new Designations Strategy development.

BEFS Team contributed to BEFS income generating and sector networking functions by facilitating workshop sessions and co-developing outcomes reports for two national conferences in the reporting period. One was a Scottish Castles Associations conference on 9 October 2025 in the Engine Shed in Stirling, entitled Scotland's Castles: Use Them or Lose Them. The other was Building Connections on 25 October 2025, also at the Engine Shed.

BOARD & MEMBERSHIP

An EGM, held on 9 September 2025, resulted in the election of six new trustees. At the December AGM, three trustees stood down and one new trustee was elected. The Board is now composed of ten trustees,

Tyler Lott Johnston, interim Chair since December 2024, commenced a period of maternity leave in March 2026. The Vice Chair role (interim) is currently being shared between Trustees Peter Drummond and Susan MacInnes. The permanent appointments will be addressed ahead of our 2026 AGM.

One Associate Member, The Scottish Confucius Institute for Business and Communications did not renew their annual Membership.

FINANCIAL REVIEW

Relationship Expenditure and Objectives
BEFS received resources to the value of £208,772 (2025: £188,639). BEFS is dependent on grants from Historic Environment Scotland (HES).

Operational costs in support of the above objectives totalled £233,482 (2025: £220,142) of which £15,890 (£43,573) costs were incurred on direct charitable activities (outreach and education) as disclosed in note 6.

The total deficit is £24,710 (2025: Deficit £31,503).

Total net assets at 31 March 2026 were £133,660 (2025: £158,370) consisting of unrestricted funds of £128,757 (2025: £153,467) and restricted funds of £4,903 (2025: £4,903).

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 £128,757 in unrestricted reserves, which has been built up over 20 years of BEFS business. BEFS has 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 2025/26, the key risk remains dependency on one main income source.

BEFS has completed one year of a three-year programme grant-funded by Historic Environment Scotland that runs to 31 March 2028.

BUILT ENVIRONMENT FORUM SCOTLAND

TRUSTEES' REPORT

For the Year Ended 31 March 2026

OBJECTIVES AND ACTIVITIES (continued)

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.

In addition, the BEFS Fit for the Future project resulted in a Business Development plan to generate the additional income required for running costs that are not covered by funding. This is now in place and will be implemented throughout the financial year 2026-2027.

BEFS is also dependent on a very small core staff team with risks involved when staff change.

PLANS FOR THE FUTURE

In March 2025 BEFS was awarded £574,075 by HES Partnership Fund for the period 2025-2028.

BEFS has now commenced planned activity to generate income, and will be implementing a new Membership strategy to increase revenue, continuing to develop an EEDI hub for the sector, undertaking facilitation for sector organisations and developing the website for improved functionality for Members. In addition, applications are being submitted for additional funding to support the aforementioned project work.

BEFS was successful in securing a Historic Environment Grant for a three-year post within BEFS team, focussing on Net Zero. The post holder commenced work on 1 April 2026 and BEFS will produce their first quarterly report on this role by 31 July 2026, to release the first tranche of funding. This role will work closely with OPOF deliverables and was shaped by sector feedback and need.

BEFS will continue to work as a strategic sector intermediary, advocating on the key issues, opportunities and challenges facing Scotland's built environment. Key areas of work will include - but are not limited to - Net Zero, Tenements, Skills, Planning, Places of Worship and Policy and Advocacy (across all areas).

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 2025/26 consisted of 5 (2 FTE) members of staff. Activity is delegated to standing committees and ad hoc taskforces.

Governance

The governing document is the Articles of Association, revised in October 2025. 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 or EGM if required.

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.

OBJECTIVES AND ACTIVITIES (continued)

The Members are non-governmental organisations that operate within the built environment and whose objectives align with BEFS objects. Governmental bodies and organisations and individuals with a relevant interest may join BEFS as Associates.

Volunteers

The Board of Trustees acts in a voluntary capacity. In addition, each member organisation nominates up to two individuals to represent their organisation's interests and engage in the work of the Forum.

REFERENCE AND ADMINISTRATIVE DETAILS

These have been detailed on page 1.

STATEMENT of TRUSTEES' RESPONSIBILITIES

The Trustees (who are also directors of Built Environment Forum Scotland for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing the financial statements the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation. The going concern basis of preparation is disclosed further in note 12 to the financial statements.

The Trustees are responsible for keeping adequate accounting records, that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The Trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

AUDITOR

S&W Partners Audit Limited have been appointed auditors for the year ended 31 March 2026.

BUILT ENVIRONMENT FORUM SCOTLAND

TRUSTEES' REPORT

For the Year Ended 31 March 2026

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

Tyler Lott Johnston
Director and Interim Chair

Date: 04/08/2026

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND

MEMBERS OF BUILT ENVRONMENT FORUM SCOTLAND

Opinion

We have audited the financial statements of Built Environment Forum Scotland (the 'charitable company') for the year ended 31 March 2026 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 2026, 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.

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:

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND

MEMBERS OF BUILT ENVRONMENT FORUM SCOTLAND (Continued)

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.

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.

S&W Audit

Craig Hunter (Senior Statutory Auditor)
For and on behalf of S&W Audit
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

06/08/2026

BUILT ENVIRONMENT FORUM SCOTLAND

INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 March 2026

	Note	2026 £	2025 £
Turnover		207,572	186,189
Outreach and administrative expenses		(233,482)	(220,142)
Operating (deficit)/surplus		(25,910)	(33,953)
Interest receivable		1,200	2,450
Retained (deficit)/surplus for the year	3 ,10	(24,710)	(31,503)

All of the above results relate to continuing activities.

The notes on pages 17 to 23 form part of these financial statements

BUILT ENVIRONMENT FORUM SCOTLAND

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2026

	Note	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
Income and endowments from:					
Donations and legacies	4	6,300	-	6,300	6,615
Charitable activities	5	5,516	195,756	201,272	179,574
Investments		1,200	-	1,200	2,450
Total		13,016	195,756	208,772	188,639
Expenditure on:					
Charitable activities	6	(37,726)	(195,756)	(233,482)	(220,142)
Total		(37,726)	(195,756)	(233,482)	(220,142)
Net income/(expenditure)		(24,710)	-	(24,710)	(31,503)
Gross transfers between funds		-	-	-	-
Net movement in funds		(24,710)	-	(24,710)	(31,503)
Reconciliation of funds					
Total funds brought forward		153,467	4,903	158,370	189,873
Total funds carried forward	10	128,757	4,903	133,660	158,370

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

The notes on pages 17 to 23 form part of these financial statements

BUILT ENVIRONMENT FORUM SCOTLAND

BALANCE SHEET

<u>As at 31 March 2026</u>

	Note		2026		2025
		£	£	£	£
Fixed assets					
Tangible assets	7		1,180		2,019
Current assets					
Debtors	8	50,978		39,299	
Cash at bank and in hand		94,211		130,092	
			145,189		169,391
Creditors: amounts falling due within one year	9		(12,709)		(13,040)
Net current assets			132,480		156,351
Net assets			133,660		158,370
Capital and reserves					
Unrestricted Funds	10		128,757		153,467
Restricted funds	10		4,903		4,903
			133,660		158,370

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 4 August 2026 and are signed on their behalf by: -

Tyler Lott Johnston
Director and Interim Chair

Company number: SC250970

The notes on pages 17 to 23 form part of these financial statements

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 three restricted funds, Historic Environment Scotland, National Lottery Heritage Fund, and the 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.

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.

2. Staff costs and related party transactions

	2026 £	2025 £
Wages and salaries	177,185	137,222
Social security costs	12,185	8,288
Employers contribution to defined contribution pension scheme	9,847	7,476
Staff training and recruitment	3,678	7,492
	202,895	160,478

The average number of employees during the year was 5 (2025: 5).

In accordance with the company's Articles of Association, no trustee received any remuneration in the year (2025: £Nil). During the year, one trustee received reimbursed expenses of £Nil (2025: one trustee £107).

No employee received remuneration in excess of £60,000 (2025: none).

The total amount of employee benefits received by key management personnel (including Employers NI) is £57,468 (2025: £16,253). 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

	2026 £	2025 £
This is stated after charging: -		
Auditors' remuneration – Audit	6,500	6,500

4. Donations and legacies income

	2026 £	2025 £
Subscriptions	6,300	6,615

5. Income from charitable activities

	2026 £	2025 £
Historic Environment Scotland core funding	195,756	130,122
National Lottery Heritage Fund	-	38,752
Other activities (unrestricted income)	5,516	10,700
	201,272	179,574

Of the total income from charitable activities, £5,516 (2025: £10,700) is unrestricted and £195,756 (2025: £168,874) was restricted.

6. Expenditure	Charitable Activities £	Governance Costs £	Total 2026 £	Total 2025 £
Outreach and education	15,890	-	15,890	43,573
Support costs				
Staff costs	202,895	-	202,895	160,478
Depreciation	839	-	839	694
Overheads				
Audit and advisory	-	6,500	6,500	6,500
Payroll processing	-	876	876	938
Meeting costs	-	1,049	1,049	1,445
Office consumables	4,674	-	4,674	5,858
Other expenditure	759	-	759	656
	209,167	8,425	217,592	176,569
Total expenditure	225,057	8,425	233,482	220,142

Of the total charitable activities' expenditure, £195,756 was restricted (2025: £215,459) and £37,726 was unrestricted (2025: £4,683).

7. Tangible fixed assets	Computer Equipment £	Total £
Cost		
At 1 April 2025	8,165	8,165
Additions	-	-
Disposals	-	-
At 31 March 2026	8,165	8,165
Depreciation		
At 1 April 2025	6,146	6,146
Charge for the year	839	839
Eliminated on disposal	-	-
At 31 March 2026	6,985	6,985
Net book value		
At 31 March 2026	1,180	1,180
At 31 March 2025	2,019	2,019

8. Debtors	2026 £	2025 £
Trade debtors	315	3,000
Other debtors	-	1,771
Prepayments and accrued income	50,663	34,528
	50,978	35,552

9. Creditors: amounts falling due within one year

	2026 £	2025 £
Accruals	6,700	8,169
Trade Creditors	292	-
Deferred Income	-	105
Tax and social security	5,308	4,363
Other creditors	409	403
	12,709	13,040

10. Funds

	Balance 1 April 2025 £	Incoming Resources £	Resources Expended £	Transfers £	Balance 31 March 2026 £
Restricted funds					
Historic Environment Scotland	-	195,756	(195,756)	-	-
Historic Environment Scotland – SIT	516	-	-	-	516
National Lottery Heritage Fund	4,387	-	-	-	4,387
	4,903	195,756	(195,756)	-	4,903
Unrestricted funds	153,467	13,016	(37,726)	-	128,757
	158,370	208,772	(233,482)	-	133,660

	Balance 1 April 2024 £	Incoming Resources £	Resources Expended £	Transfers £	Balance 31 March 2025 £
Restricted funds					
Historic Environment Scotland	-	130,122	(130,122)	-	-
Historic Environment Scotland -SIT	516	-	-	-	516
National Lottery Heritage Fund	25,796	38,752	(57,767)	(2,394)	4,387
Scottish Traditional Building Forum	27,570	-	(27,570)	-	-
	53,882	168,874	(215,459)	(2,394)	4,903
Unrestricted funds	135,991	19,765	(4,683)	2,394	153,467
	189,873	188,639	(220,142)	-	158,370

Restricted funds

(a) Historic Environment Scotland – A grant to enable BEFS to deliver the intermediary function for the Scottish historic environment sector.

(b) 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.

(c) National Lottery Heritage Fund – A grant to enable BEFS to advocate and influence policy pertaining to the built environment.

(d) Scottish Traditional Building Forum (STBF) – A grant from Historic Environment Scotland and sponsorship from the Construction Industry Training Board (CITB) to enable a programme of STBF activities.

10. Funds *(continued)*

Funds represented by:	Unrestricted Funds £	Restricted Funds £	Total £
2026			
Fixed assets	1,180	-	1,180
Net current assets	127,577	4,903	132,480
	128,757	4,903	133,660
2025			
Fixed assets	2,019	-	2,019
Net current assets	151,448	4,903	156,351
	153,467	4,903	158,370

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 2025 £
Income and endowments from:			
Donations and legacies	6,615	-	6,615
Charitable activities	10,700	168,874	179,574
Investments	2,450	-	2,450
Insurance claim	-	-	-
Total	19,765	168,874	188,639
Expenditure on:			
Charitable activities	(4,683)	(215,459)	(220,142)
Total	(4,683)	(215,459)	(220,142)
Net income	15,082	(46,585)	(31,503)
Gross transfers between funds	2,394	(2,394)	-
Net movement in funds	17,476	(48,979)	(31,503)
Reconciliation of funds			
Total funds brought forward	135,991	53,882	189,873
Total funds carried forward	153,467	4,903	158,370

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 2028.

The Trustees have reviewed the financial position of the charitable company and remain satisfied that with the funding in place to March 2028 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.