



THE BUILDING LIMES FORUM

SCOTTISH CHARITABLE INCORPORATED ORGANISATION NUMBER: SC033659

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

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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 (Resigned June 2026) Victoria Flintoff (Vice-Convener from September 2025) Alison Henry (Hon Treasurer) 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 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 2025

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 2025.

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 2025

Achievement and Performance

This year has again been one of managing change, with accounting systems digitised and the membership database updated, as well as a change in personnel at both Board and management level. We have aimed to keep our focus on reinstating member benefits and by the end of the year had appointed a new Journal editor and newsletter editor so are confident that these two vital aspects of membership will once more be up and running.

The 2025 Conference and Gathering and AGM was held at the University of Bangor with 120 people attending 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 Welsh slate, St Rhuddlad Church in Anglesey, as well as Penrhyn, Caernarfon and Beaumaris Castles, as well as Bangor Cathedral, were well received. Skills demonstrations included natural fibre / lime blocks, and slaking, mixing and grouting fine ashlar, with the Baker memorial lecture delivered this year by Roger Curtis.

As ever, we were pleased to be able to offer educational bursaries to those who would otherwise not be able to attend the conference because of financial constraints. This year we awarded 13 bursaries with a total value of £2,472. This is such an important part of our charitable remit, made possible by our event sponsors and the annual conference auction.

A call for expressions of interest in joining the BLF Board had an encouragingly positive response such that we had to hold a vote at the November AGM to elect new trustees from a strong selection of candidates.

Towards the end of the year, we successfully recruited a new Manager, Jessica Renison, to take over from Tyler Lott Johnson. Tyler will work alongside Jessica during a 3 month transition period, enabling a smooth and effective handover. Jessica has previous experience in a similar role with the National Heritage Ironwork Group over many years and is looking forward to diving into the world of lime.

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 2025

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 remotely via Teams. The annual general meeting was also held via Teams.

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 attends meetings and contributes 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 2025

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 £9,882 (2024: surplus of £7,182). 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 2025 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 £5,469. Twenty-five bursaries were awarded for eligible delegates to attend the gathering and conference. A total of £2,452 was raised in the year, so the bursary fund at the end of the year stood at £7,921.

Membership

The number of members at the start and end of 2025 was as follows:

	31.12.2025	31.12.2024
Honorary	7	7
Individual	172	186
Corporate	40	42
Extended corporate	2	3
Concession	25	32
Institutional	4	4
Total	250	274

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

Once regular member benefits have been fully reinstated, we hope to offer more member-only events and exclusive educational content. The new membership platform will also allow for online discussion forums, which should be a welcome addition to the community, but its operation is dependent on finding an effective moderator to manage it.

THE BUILDING LIMES FORUM

REPORT OF THE COMMITTEE OF MANAGEMENT FOR THE YEAR ENDED 31 DECEMBER 2025

Statement of Committee of Management's Responsibilities

The Committee of Management are responsible for preparing the Annual Report of the Committee of Management and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 incoming resources and application of resources of the charity for that period. In preparing the 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 keeping 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 provision of 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 30 September 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 to the charity trustees, on my examination of the financial statements of the charity for the year ended 31 December 2025 which are set out on pages 8 to 10.

Respective responsibilities of the Committee of Management and examiner

The charity's Committee of Management are 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
For and on behalf of MHA
6 St Colme Street
Edinburgh
EH3 6AD

30 September 2026

THE BUILDING LIMES FORUM

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2025

			Year ended 31 December 2025 £	Year ended 31 December 2024 £
	Unrestricted £	Restricted £		
Receipts				
Subscriptions	13,435	-	13,435	14,777
Conference	59,910	-	59,910	64,376
Bank interest received	1,375	-	1,375	1,984
BLF journals	-	-	-	130
Other donations and gift aid	70	-	70	-
Other income	103	-	103	160
Bursary income	-	2,452	2,452	380
	<u>74,893</u>	<u>2,452</u>	<u>77,345</u>	<u>81,807</u>
Total Receipts	<u>74,893</u>	<u>2,452</u>	<u>77,345</u>	<u>81,807</u>
Payments				
Conferences	40,337	-	40,337	41,181
Promotions and fundraising	81	-	81	47
Publications	-	-	-	7,518
Printing, postage and stationery	62	-	62	32
Administration fees	22,216	-	22,216	20,113
Insurance	2,388	-	2,388	2,272
Website	646	-	646	853
Independent examiner's fee	-	-	-	1,200
Subscriptions	612	-	612	258
Miscellaneous expenses	1,121	-	1,121	1,151
	<u>67,463</u>	<u>-</u>	<u>67,463</u>	<u>74,625</u>
Total Payments	<u>67,463</u>	<u>-</u>	<u>67,463</u>	<u>74,625</u>
Surplus for the year	<u>7,430</u>	<u>2,452</u>	<u>9,882</u>	<u>7,182</u>

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

THE BUILDING LIMES FORUM**STATEMENT OF BALANCES – AS AT 31 DECEMBER 2025**

	Notes	Total 2025 £	Total 2024 £
Opening cash at bank and in hand		76,627	69,445
Surplus for the year		<u>9,882</u>	<u>7,182</u>
Closing cash at bank and in hand		<u>86,509</u>	<u>76,627</u>
Current assets			
Cash at bank and in hand		<u>86,509</u>	<u>76,627</u>
		<u>86,509</u>	<u>76,627</u>
Net Assets		<u>86,509</u>	<u>76,627</u>
Funds			
Unrestricted funds - General funds	3	78,588	71,158
Restricted funds	3	<u>7,921</u>	<u>5,469</u>
		<u>86,509</u>	<u>76,627</u>

These financial statements were approved by the Committee of Management on 30 September 2026 and were signed on their behalf by:



Nigel Copsey
Convener

THE BUILDING LIMES FORUM

NOTES ON FINANCIAL STATEMENTS – 31 DECEMBER 2025

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. £2,452 was donated towards the bursary fund in the year, which is to support those of limited means to attend the annual conference. £7,921 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 2025 (2024: no member received remuneration).

One committee member was reimbursed expenses of £150 relating to Annual Conference expenses in the year ended 31 December 2025 (2024: One committee member was reimbursed expenses of £480 relating to Annual Conference expenses).

3 Funds

	Restricted funds	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£	£
At start of year	71,158	5,469	76,627	69,445
Surplus for the year	7,430	2,452	9,882	7,182
At end of year	78,588	7,921	86,509	76,627