
NASC

CISRS
CONSTRUCTION
INDUSTRY
SCAFFOLDERS
RECORD SCHEME

ANNUAL REPORT 2026

SETTING THE SCAFFOLDING
STANDARD SINCE 1945



IT HAS TO BE NASC.

Established in 1945, NASC is the UK's leading trade body for scaffolding and access.

Nearly 80 years later its members represent 80% of the UK scaffolding and access market by turnover and include leading contracting firms and their clients, as well as suppliers and manufacturers. Raising and maintaining safety standards remains at the heart of NASC's objectives, driving every activity it undertakes.



SETTING THE SCAFFOLDING STANDARD SINCE 1945

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“2025 was a landmark year for NASC. We continued to strengthen our role as the voice of the industry and remained focused on helping members meet the demands of a changing market, while maintaining the highest standards”

NASC

PRESIDENT'S REPORT

A landmark year for NASC

As I look back on 2025, I do so with a deep sense of pride, gratitude and responsibility. And I know this view is widely shared throughout the whole organisation.

2025 was a landmark year for NASC. It marked our 80th anniversary, a significant milestone for an organisation that's now spent eight decades setting standards, raising expectations and helping to shape a safer, stronger and more professional scaffolding and access sector.

Across those 80 years, the industry has changed beyond recognition. The methods and technology used, the scale of projects and the expectations placed on contractors have all transformed. But what has remained unchanged is the need for strong sector leadership, practical guidance, trusted training and a shared commitment to doing the right thing. In 2025, the NASC group of companies continued to provide all of these.

The voice of the industry

In 2025, NASC enjoyed membership growth of 11%. This was more than the targeted growth of 9% and confirmed NASC as the largest trade body for scaffolding and access in the UK.

Another huge success was ScaffEx25, which has firmly established itself as the industry's flagship event. It brought together contractors, suppliers, manufacturers, designers, training providers, clients and partners in ways that demonstrated the confidence, ambition and creativity that defines our sector.

We also continued to strengthen our role as the voice of the industry. From major governance reforms and membership updates to new technical guidance, client-facing standards and major safety initiatives, NASC remained focused on helping members meet the demands of a changing market, while maintaining the highest standards.

At the same time, 2025 was also a year of profound sadness. The sudden death of our President and Chair, Wayne Connolly, in December shocked everyone connected with NASC, CISRS and the whole industry. Wayne was an exceptional leader, a passionate advocate for the sector and a major driving force

behind many of the most important changes we have made in recent years. He was also a personal friend, and his loss was deeply felt by all of us.

In that difficult moment, I believe NASC showed the very best of itself. The organisation responded with dignity, compassion and unity. It supported Wayne's family, honoured his contribution, communicated with care, and ensured continuity of leadership at a time when the industry needed calm and clarity. That response reflected the strength of the team and the culture Wayne himself helped to build.

Resilience with purpose

In the process of stepping back up to the presidency and chair, I was able to witness first-hand the resilience of the organisation and the impressive nature of its continuity and crisis management planning.

I would like to thank our members, committees, regional chairs, board colleagues, staff team and partners for everything they contributed during our anniversary year. The progress we have made is shared progress.

As we move beyond our 80th year, our purpose remains clear: to champion safety, competence, professionalism and pride in scaffolding and access. The future of our industry will be shaped by those who are willing to lead it. In 2025, NASC did exactly that.



David Brown
President, NASC

“Our purpose remains to champion safety, competence, professionalism and pride in scaffolding and access”



“If there is one thing 2025 showed, it is that the institutions we have built are strong and resilient. NASC, CISRS and ScaffEx all entered 2026 more modern, more visible, more internationally connected and more determined than ever”

NASC

GROUP CEO'S REPORT

Towards a more confident NASC

Last year was a defining year for NASC, CISRS and Scaffex. These are the three constituent parts that make up our group. Each one contributes something different to our collective mission of raising the standard of scaffolding and access.

For NASC, it was a year of rising visibility, confidence and momentum. We celebrated 80 years since the organisation was founded in 1945; but this was never just going to be an exercise in looking back. It was about using that milestone to project a clear message about the future. Our Future of Scaffolding film series showed that the scaffolding and access sector is a highly skilled, safety-critical, increasingly professional industry that underpins much of the economy and deserves to be recognised as such.

For CISRS, 2025 was a year of reform and modernisation. We took major steps to strengthen governance, sharpen quality assurance and improve the consistency and credibility of training delivery across the UK and overseas. In doing so, we reinforced CISRS's position as the industry-recognised benchmark for scaffolding competence.

The launch and delivery of ScaffEx25 was one of the clearest examples of what the sector can achieve when it comes together. It was more than a trade show. It was a statement of intent. It showcased innovation, excellence, technical capability, training, careers and global ambition. It also provided the platform for some of the most important strategic developments of the year, including governance changes, international collaboration and a renewed focus on the industry's future.

NASC update

Throughout the year, NASC continued to issue and update its technical and safety guidance, support members through compliance and audit improvements, strengthen client-facing standards and widen the industry conversation around safety, quality and workforce development. The launch of new initiatives such as the Summer Safety Day reflected our determination to keep safety fresh, visible and relevant in everyday working conditions and environments, not just in papers and policy documents.

“Initiatives such as ScaffEx and the Summer Safety Day reflect our determination to keep the industry fresh, visible and relevant in everyday working conditions”

The heart of any trade body or membership organisation is the membership. In 2025, I was delighted to see our membership grow by 11%, against a target of 9%. By the end of 2025, total NASC membership had risen to 923, making NASC the largest scaffolding and access trade body in the UK.

More members joining NASC means more firms working to the audited quality standards we set. Membership growth therefore improves standards and quality across the sector and ensures more businesses are aligned to higher standards. NASC's management team worked hard throughout the year to deliver to our agreed operations plan. I am delighted to report a completion rate of 92% of all items on the 2025 operations plan. And there were clearly identified mitigations for any non-completed items.

It took us longer than hoped to recruit the full team we had planned for. This had several knock-on effects, but NASC sets high standard for the members it accepts, and it is right we set an equally high bar for staff. Waiting to get the right people has been vindicated.

This was also a year of overachievement in international progress. The launch of the International Access and Scaffolding Association (IASA) at ScaffEx25 was a major milestone, creating a new global platform for collaboration across trade bodies and opening a new chapter in the internationalisation of standards, training and industry representation. Wayne Connolly, in one of his final major public leadership roles, was central to that achievement.

ScaffEx update

In many ways 2025 was the launch year for ScaffEx. After a small pilot event in Belfast in 2024, ScaffEx25 was on a different scale. It took many in the sector by surprise. It also played a part in educating people well beyond those able to attend the event, with a visit from BBC Breakfast on Friday morning a great example of the ways we can use ScaffEx as a showcase of the very best in the industry. In this instance interviews with young apprentice scaffolders showed what a bright future the sector has.

The innovation and energy on display in the exhibition and throughout the two-day conference were impressive to see. The whole team came together to make sure we delivered something well beyond expectations. And yet, at the same time we are aware that there is still more we can do and that there are ways to make future events even better. If 2025 laid very solid foundations for us to build on, it already looks like ScaffEx26 will be making the most of the opportunities that presents, as exhibitors make more and.

The Scaffolding Excellence Awards served up a night of both brilliance and glamour, as we highlighted the very best people, projects and products across the industry, while also gathering a host of stars and celebrities together to enjoy a memorable evening. Again, we are looking forward to hosting an even better and more spectacular event this year.



CISRS update

CISRS saw a year of reform and transformation with potentially the most significant development being a major governance overhaul announced in September 2025, including the formation of a new independent, employer-led quality assurance structure to help guide course development, monitor training centre performance and standards assurance.

The arrival of the fully independent Quality Assurance Committee, as a replacement for ASITO, was one of the most important reforms to scaffolding training governance in decades and is essential to keeping CISRS robust, trusted and ready for the future.

Throughout 2025, relations between the central CISRS certification body and the some parts of the network of training centres supplying the courses were set back by a lack of trust. This slowed down or blocked some developments. At the same time CISRS implemented a more formal contractual relationship between itself and centres supplying training.

What wasn't blocked was ongoing work to consolidate the many variants of the CAP609 book into a single Training Manual and the publication of a Training Handbook. A number of new courses were also written, although delivery and launch was hampered by the above issues.

A tragic loss

No review of 2025 can avoid the fact that it ended in heartbreak. Wayne Connolly's sudden death in December was a devastating loss to his family, his colleagues, the industry and to all of us personally. Wayne was one of the most influential figures in the modernisation of our organisations. His contribution was immense. We owe him a great deal. On a personal level, I lost a friend. But the industry lost one of its shining lights. The world is a duller place without Wayne in it.

Yet 2025 showed that the institutions we have built are strong enough to carry Wayne's legacy forward. NASC, CISRS and ScaffEx entered 2026 more modern, more visible, more internationally connected and more determined than ever.

That is the main achievement and the real story of 2025.

Clive Dickin
Group CEO, NASC and CISRS

2025 AT A GLANCE

80 YEARS

since NASC was formed

20

pieces of new guidance issued

4

safety posters published

32%

increase in bookings for NASC Careers Talent Packs

47%

increase in use of VR headsets

3.75

Accident Incident Rate for NASC member firms*

0.20

Accident Frequency Rate for NASC member firms*

These were both the lowest on record, despite 21% growth in scaffolding contractors and 10% increase in operatives employed resulted in 73 RIDDORs.

*data from 2024, published in the Safety Report 2025

117,000+

CISRS cardholders globally at the end of 2025

78,000+

UK CISRS cardholder

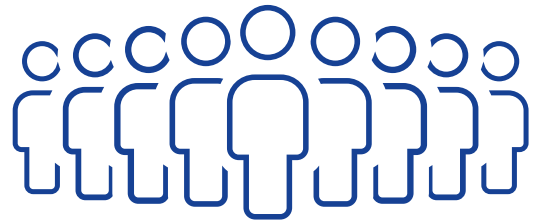


Total NASC members

800

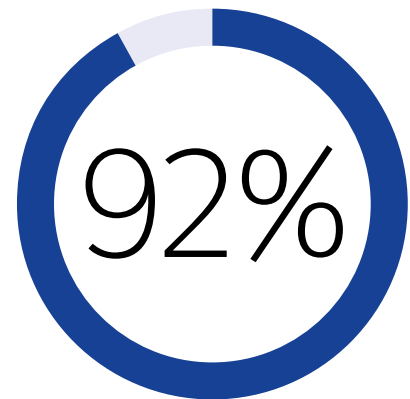
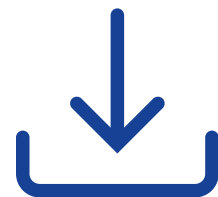
893

2024 2025



12,000

Average monthly compliance sheet downloaded from the NASC ePortal in 2025



Completion rate for 2025 operational plan with identified mitigations for the remaining 8%.



WAYNE CONNOLLY

A life of leadership, strength and opportunity

The most emotional and defining story in 2025 for NASC and CISRS, if not the whole scaffolding and access sector, was the sudden death of Wayne Connolly in December.

He died on 21 December 2025, while serving as President and Chairman of NASC and Chair of CISRS. His loss was deeply felt across every part of the industry. NASC's tribute described him as "a major driving force behind the organisation's new direction and modernisation programme, including the launch and successful expansion of ScaffEx, the overhaul of its governance, and recent improvements in training and education".

An inspirational leader

He was, by any measure, one of the most influential scaffolding leaders of his generation. He was a successful entrepreneur; a loved and respected employer; a quiet but effective reformer; and a champion of opportunity, standards and progress.

It is important in an annual report to record not only the loss, but the response. And NASC's response to Wayne's death was strong, measured and compassionate. It communicated swiftly and respectfully, publishing a deeply personal and dignified tribute that honoured both his professional impact and his character. It provided reassurance to members and stakeholders that the organisation remained stable and focused. It ensured continuity at a sensitive moment, protecting confidence in both NASC and CISRS. And it allowed the industry to mourn collectively while also reinforcing the seriousness of Wayne's legacy.

Sudden, unplanned leadership transitions can destabilise organisations. That did not happen. Instead, the professionalism of the executive team, board and wider staff ensured that Wayne's final year of leadership became part of a larger story: one of institutional maturity.

That was one of the clearest signs that NASC is no longer simply a trade body with influence. It is a modern organisation with resilience and a clear set of values.



NASC IN 2025

CELEBRATING 80 YEARS OF EXCELLENCE

The Future of Scaffolding

In 2025, NASC reached the major milestone of 80 years since it was founded in 1945. That anniversary was more than a commemorative moment. It became a strategic opportunity to reassert what NASC stands for and where our members see the industry heading.

Across the year, the anniversary was celebrated around the clear message that NASC has been and remains the “voice of scaffolding since 1945”, with a continuing commitment to safety, high standards and professionalism.

The anniversary was marked at most regional meetings with cake and celebrations, as well as at a special boat party on the River Thames in London following the Annual General Meeting. Throughout all the celebrations, the overwhelming message was to not only focus on NASC’s heritage and history, but to also look ahead to the next 20 years.

Through the year, Scaffolding Insider magazine ran a series of features looking at each of the decades in detail, pulling out major milestones along the way and marking how the industry has changed in that time.

But much of the public-facing messaging highlighted the importance of looking ahead to the fact that the next 20 years, taking us to NASC’s centenary in 2045, will likely see even faster change than we have witnessed over the last 80 years. Driven by technology, innovation, new materials, new methods and changing workforce expectations, the industry is set to undergo even more innovation and disruption. This was the message at the heart of the Future of Scaffolding campaign, which included a series of film interviews with major figures from across the sector.

This future-facing theme was an important way to treat the anniversary, looking beyond the purely historical, allowing NASC to use this milestone to launch wider conversations about the sector’s image and identity.

The films looked at issues such as the importance of competence and workforce development, the speed of

digitalisation and its impact on guidance and compliance and the speed of innovation in safety and the boost to productivity it might bring.

Investment in the future

A major investment that shaped how the NASC team worked in 2025 was the launch of a major upgrade to NASC’s digital infrastructure. Delivered in the early part of 2026, most of the effort, financial investment and human resource input required for its development came in 2025.

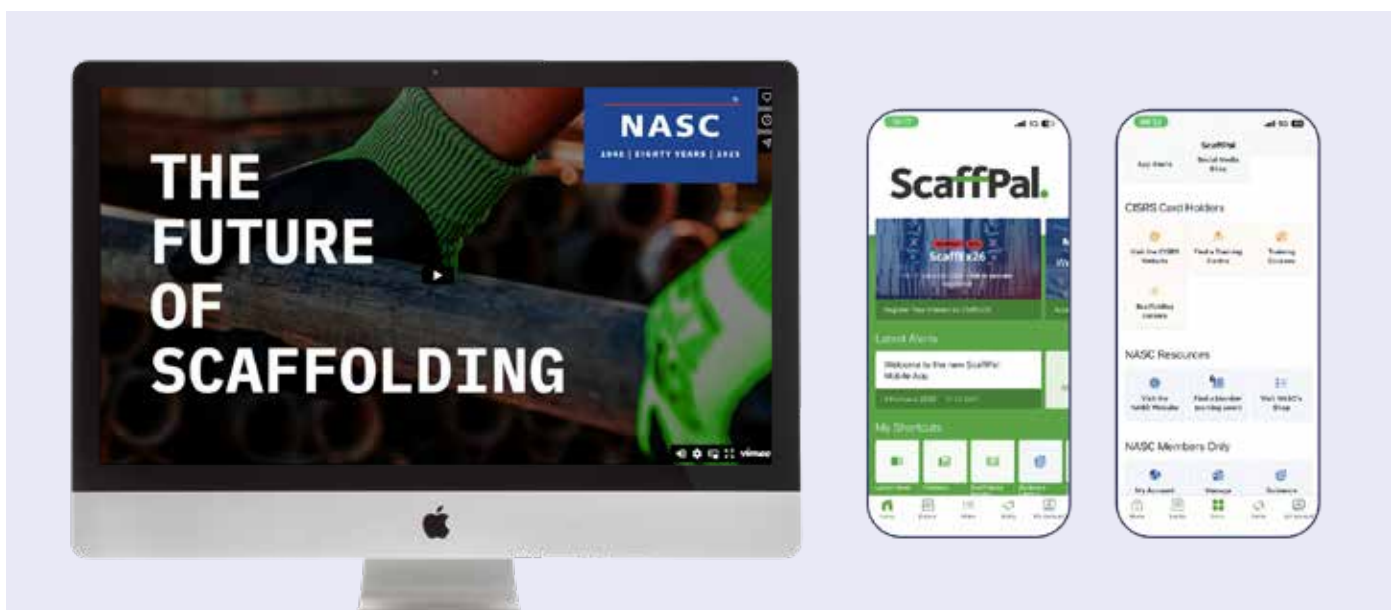
This represents a major capital expenditure for NASC and will result in an entirely new digital ecosystem for the organisation and the industry, including the launch of a brand-new app and the consolidation of over 20 separate major systems into a single, comprehensive, membership-focused CRM system. It required a huge team effort from a wide range of NASC and CISRS teams and our members.

The new system includes a front-facing website for members and non-members, the functionality to handle member audits – with members able to upload documentation and track progress – an events portal for NASC member events and ScaffEx, single sign-on to the ePortal and a brand new shop.

This all had to be backed up by additional security, including two-factor authentication (2FA) and single sign-on (SSO). Crucially, the end result had to be a better, easier-to-use and safer system for members.

While some staff were more involved in discovery and planning than others, no one across the organisation was untouched by this major upgrade to all its systems, and all teams had to make time for training in and development of the new system on top of their usual workload.

By the end of the year, the core of the new system had been built and was being tested, while some more complex elements were being finalised.



ScaffEx25

The industry comes together

If one event captured the energy of NASC and the wider industry in 2025, it was ScaffEx25.

Held at Manchester Central on 11 and 12 September, ScaffEx25 established the event as the scaffolding and access industry's flagship event. It brought together contractors, suppliers, manufacturers, designers, training providers, clients and international visitors in a format that went beyond a traditional trade show.

ScaffEx has quickly become the focal point for the industry's identity, ambition and confidence. The event culminated in the Scaffolding Excellence Awards 2025. The awards evening was hosted by Alex Jones and Clare Balding, with appearances from Leigh Francis, Mike Tindall and Shaun Ryder.

It was a deliberately high-profile celebration of our members' achievements and recognised technical excellence, project delivery, innovation, apprenticeship and long-term service.

But ScaffEx25 was host to several other key events that are likely to have a longer-term impact on the industry than the awards. It provided the platform for major governance decisions, with an Extraordinary General Meeting of NASC's Council. This paved the way for major changes that are due to come into effect in June 2026.

ScaffEx also hosted the inaugural board meeting of the newly formed International Access and Scaffolding Association (IASA), with NASC as a key founding member.

A sign of the seriousness with which ScaffEx is taken was the fact it was able to attract a crew from BBC Breakfast on Friday morning. Through this medium, ScaffEx was able to reinforce the idea that scaffolding and access should be seen as a skilled, innovative and strategically important part of the UK economy, underpinning a wide range of sectors from construction and infrastructure to events and energy.



MODERNISING NASC FOR A NEW ERA

A major update to NASC’s governance

One of the most significant developments of 2025 was a major governance update approved during an Extraordinary General Meeting, held at ScaffEx25 in September.

This was more than a few cosmetic tweaks to existing systems. This was a substantial package of reforms intended to make NASC more representative, more modern and better aligned with wider expectations of what good governance for a trade body and standard setter looks like.

Key changes announced, proposed and agreed at the meeting in September included:

- Expansion from five large regions to 10 smaller, more locally connected regions
- A stronger, more strategic annual Council conference
- Expansion of NASC’s board to include one elected director from the regional chairs and one from the committee chairs

A future move (due in 2029) also announced was the appointment of an independent Chair of the Board, with the President no longer automatically chairing the board, though the presidential team will remain on the board.

This marks a significant shift. It reflects a broader trend seen in strong trade and professional bodies for a separation of ceremonial leadership from board chairing. This allows for clearer strategic oversight and broader representation, as well as creating a stronger, more resilient organisation.

These changes have come about from in-depth discussion with the members, with Council and existing NASC Committees. They also come as the result of an extensive independent review.

The aim of all the governance updates was to make sure NASC remains fit to serve its members and the industry today and long into the future. For members, the significance of the timing is simple. This was NASC adapting before it had to.

MEMBERSHIP REFORM AND AUDIT IMPROVEMENTS

Modernising membership

In 2025 NASC also continued its programme of modernising how its membership works and how compliance is assessed. These two connected aspects of the work of NASC saw major updates in 2025, again as part of the long-term plan to make sure the organisation and its members remain fit for the future.

Supplier Membership changes

At the Extraordinary General Meeting in September, NASC approved significant changes to the Supplier Membership category, including:

- An annual desktop audit following admission
- An ongoing obligation to notify NASC of any key business changes
- Opening the category to international supplier applicants, supported by third-party due diligence
- Closure of the separate Design Member category from January 2026, with Design Members moving to be Supplier Members.

These moves have made the membership categories simpler and more logical and tightened and clarified expectations around competence and compliance.

They have also aligned benefits more fairly across fewer membership categories and created a clearer pathway for international suppliers to become members, something that reflects the increasing internationalisation of the industry and the key role the UK plays in it.

Audit process improvements

NASC also announced significant changes to its member audit process, with greater clarity around the need to report any business changes and the details of when and how to do this. There were also updates to audit preparation, with smoother compliance communication and better administration.

Taken together, these reforms show that NASC is steadily moving away from its legacy arrangements, where renewal of membership was regarded as a given, towards a more structured, auditable, risk-aware membership model.

In 2025, NASC agreed changes to its approach to auditing members. Under the previous system audit findings were shown as either “compliant” or “non-compliant”. This has been replaced by a more nuanced approach that classifies findings as one of four categories:

- Major non-conformance
- Minor non-conformance
- Advisory
- Conforming

The criteria that determine the categorisation include the integrity of the scaffold and the potential for failure; the risk of a safety breach and the frequency of findings.

Each finding, whether it’s minor or major, will require an action plan to prevent recurrence. And the timing and frequency of a visit will change depending on the findings and outcome of any previous visit. But NASC also announced it will introduce random site visits and observations, as well as a mystery shopper scheme.

SAFETY IN 2025

Keeping the industry focused on what matters

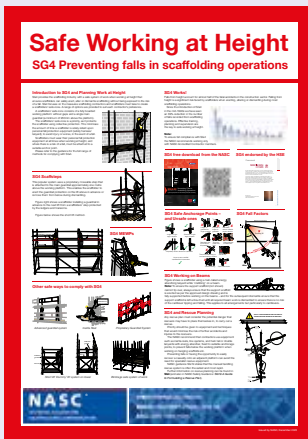
Safety remained the defining core of NASC's work throughout 2025, as it should. The organisation's long-term credibility rests on the simple proposition that NASC membership means safer, more competent and more compliant scaffolding.

The best way for those commissioning scaffolds to reduce the risk of accidents or adverse incidents remains to make sure they only procure from a NASC-audited member firm, that the scaffold is built to a compliant design (such as TG20 or TG30) and is erected by a CISRS cardholding scaffolder.

More than ever the key message remains that **ItHasToBeNASC.**

Throughout 2025, this message continued to be reinforced through revised and newly published guidance, member and client-facing communications and publications. It was also pushed through our technical education and campaigns on social media and mainstream media. Our events programme continued to focus on awareness activity and there was closer integration of training and technical standards.





Summer Safety Day

One new development for 2025 was the replacement of what had been relatively poorly attended online safety webinars with the launch of the in-person Summer Safety Day. Attended by almost 100 delegates from across NASC membership, the event saw the launch of the 2025 Safety Report and the presentation of five practical live demonstrations of safety guidance.

The event was well attended by NASC members and received fantastic feedback from those present, many of whom felt it was one of the best NASC events they had ever attended.

Industry-leading guidance

Throughout 2025, the technical team at NASC – with considerable help and input from members on several key committees – continued to do what NASC is best known for, which is publishing the guidance that defines industry standards and best practice. This is what NASC has been doing for 80 years.

In 2025, the team delivered Safety Guidance on The Reporting of Incidents Procedure and RIDDOR (SG8), Induction Training (SG22), SSOW for Timber Frame Scaffolding (SG28), Management of Road Transport and Safe Loading for the Scaffolding Contractor (SG30) and Working over or near water (SG42).

They also delivered Technical Guidance on Rubbish Chutes (TG3), Anchorage Systems for Scaffolding (TG4), and the Cladding of Scaffolding (TG27). Alongside this, they delivered three pieces of Contractual Guidance (CG) on Pre-Tender Information from the Client (CG13), Administration and Novation (CG26) and Third-Party Walls and the Scaffolding Contractor (CG27).

There were also six purchasing guidelines for specific products, a first employment guidance (EG1: Young Persons) and PAG1: ESG Guidance for Contractors and Suppliers.

Safety posters

Another popular strand of the technical team's output is the range of safety posters, covering different aspects of health and safety. Four such posters were published in 2025:

- SG4 Safe Working at Height overview – poster.
- SG4 Scaffolders Safe Zone
- SG6 Manual Handling Matters
- SG31 Slips & Trips (released in January 2026 but worked on in 2025).

Revised Guide to Appointing a Scaffolding Contractor

One very popular document was the August 2025 revision of the Guide to Appointing a Scaffolding Contractor. This strengthened the client-facing case for using properly qualified, properly audited scaffolding providers.

This is strategically significant because it helps to drive NASC guidance further upstream into procurement and project planning. And many scaffolding problems could be avoided with better quality procurement.

If you work in system scaffolding...

Although it was released at the end of 2024, it was throughout 2025 that TG30 really began to deliver for those using system scaffolding. In 2025 all the major manufacturers of system scaffolding used in the UJK were incorporated into TG30. The availability of more detailed technical data and the addition of elements such as birdcages and independent towers meant that TG30 became an indispensable tool for anyone working in system scaffolding.

TG30 has rapidly becoming part of the expected baseline conversation around system scaffolding. TG30 is now the recognised best-practice guide for system scaffolding in the same way TG20 serves for tube and fitting.

That shift matters because:

- System scaffolding accounts for an increasing proportion of the market
- Clients appreciate and need an easy-to-access compliance sheet
- Standardisation reduces confusion and improves buildability and inspection consistency

PUBLIC AFFAIRS AND POLITICAL ENGAGEMENT

A significant expansion of activity

In 2025, NASC significantly expanded its public affairs and political engagement activity, strengthening its role as the leading voice for the scaffolding and access sector within government, Parliament and the wider construction industry.

A key tool for this engagement work was the NASC Manifesto, which set out NASC's priorities for policymakers and industry leaders. The manifesto focuses on the issues affecting members and the sector, including skills shortages, workforce development, procurement standards, competence, regulation and the importance of maintaining the highest standards of safety across the industry. It reinforces the vital role scaffolding and access businesses play in supporting the UK economy.

Central to NASC's political engagement programme was a high-profile Parliamentary Reception held in Westminster in partnership with the National Federation of Builders (NFB). The event brought together MPs, ministers, parliamentarians, industry leaders and stakeholders from across the sector to discuss the challenges and opportunities facing the industry.

The reception provided an important platform for NASC to promote the priorities set out in its manifesto and to highlight the contribution of the scaffolding and access sector to the UK economy. Addressed by Florence Eshalomi MP, Chair of the Housing Communities and Local Government Committee, as well as Kevin Holinrake MP, then Shadow Secretary of State for Levelling Up, Housing and Communities, the event enabled direct engagement on key issues including skills and training, procurement, workforce pressures, building safety and the need for greater recognition of specialist contractors within construction policy.

For the first time ever, NASC took a stand at a major political party conference, with a team attending Labour's Party Conference, engaging with MPs, ministers and policymakers across the week.

Indeed throughout the year, NASC representatives held meetings with senior MPs, parliamentarians and government officials to ensure the concerns of members were represented

at the highest levels. Discussions focused on practical solutions to support industry growth, improve competence and create a more sustainable and resilient workforce.

Alongside its political engagement work, NASC continued to collaborate with major industry bodies, clients and strategic partners to ensure the scaffolding and access sector remained fully engaged in wider industry discussions. Through these partnerships and ongoing advocacy, NASC continued to champion higher standards, professionalism and workforce development across the sector.

NASC's public affairs work throughout 2025 demonstrated a commitment to ensuring the scaffolding and access industry has a strong and influential voice in shaping the future of relevant policy and practice in the UK.

Press relations

There was, unsurprisingly, a great deal of issues affecting the industry and a lot to talk about in 2025. And to do this Group CEO, Clive Dickin, appeared in print and on various TV and radio channels throughout the year, as well as joining some popular industry podcasts. The culmination of this activity was the attendance of BBC Breakfast at ScaffEx25 in September.



A CAREER FOR EVERYONE

A talent for spreading the word

Work Experience (WEX) Pledge

At ScaffEx25, NASC, in partnership with the Department for Work & Pensions (DWP), launched an ambitious initiative to create 5,000 structured work experience placements across the scaffolding sector.

This pledge, which launched officially in January 2026, aimed to tackle the industry's growing skills shortage by raising awareness of the wide variety of career paths within scaffolding – from design and estimating to site work, yard operations, finance, administration and manufacturing –

and supporting NASC members to attract new talent, build sustainable recruitment pipelines and showcase the industry as a modern, rewarding career choice.

The WEX Pledge aims to create opportunities for jobseekers of all ages and backgrounds, connecting them with real-world experiences that can lead to apprenticeships, training, and employment. Any NASC members can pledge work experience and throughout 2026 NASC continues to work to encourage all types of placements to ensure all avenues into the industry are represented.

The placement opportunity is dictated by employers, who can choose the duration, type of experience and date of any placement. NASC is encouraging more than one placement per establishment if possible and would like to see them spread throughout the year.

NASC Talent Packs

Throughout 2025, NASC continued to invest in NASC Careers, working in collaboration with its membership and other interested stakeholders, including key government departments such as DWP and the Department of Education, to make as many young people as possible aware of the opportunities open to them in scaffolding.

One of the key routes the team uses to achieve this aim is small-scale events run by local employers or supporting their attendance at local fairs and events run by local schools and colleges.

A key part of bring scaffolding to life at these events are the NASC Talent Packs. In 2025, there was a 32% increase in the use of these Talent Packs compared to 2024, with use of the virtual reality headsets that are a key feature of the packs – offering a safe and fun way to experience working at heights without having to leave the ground – up by 47% on 2024.

GLOBAL SCAFFOLDING INDUSTRY LEADERSHIP



An important moment for international standards

Another major success story from 2025 was the launch of the International Access and Scaffolding Association (IASA). Launched at ScaffEx25, where the inaugural board meeting was also held, IASA brought together the leading scaffolding and access trade bodies from the UK (NASC), Japan, New Zealand, Malaysia, Australia and the United States.

The new association was built around five priorities:

1. Improving the image of scaffolding
2. Developing global talent
3. Driving innovation
4. Strengthening compliance
5. Standardising training

For decades, scaffolding has been under-valued and under-represented; in many countries around the world it is still not even regarded as a trade. It has also been seen as something that should be locally regulated, if it is regulated at all, and therefore operationally fragmented. The launch of IASA signals a different future where there are more shared standards, greater international collaboration and better portability of competence models.

In this new era, trade bodies globally should have a stronger voice with clients, regulators and governments and more confidence in the sector’s global identity.

Through the end of 2025 other trade bodies saw what IASA was doing and asked to join. By the year end there were 10 member countries, with more joining in early 2026.



CISRS IN 2025

PROTECTING AND MODERNISING THE GOLD STANDARD

New controls and governance

CISRS is widely recognised as the global scaffolding industry's benchmark training and proof of competence card scheme. In 2025, the challenge for CISRS was to prove its continued relevance across all regions and sectors through strengthening the governance and systems that protect its reputation.

CISRS has been the industry-recognised scaffold training scheme for over 50 years and remains the preferred qualification route for scaffolding in the UK and many other territories overseas. The scheme has grown to have over 80,000 UK cardholders and over 120,000 cardholders worldwide.

But scale alone is never enough to ensure longevity and continued relevance. In 2025, the focus shifted to ensuring the governance, quality assurance and delivery underpinning the scheme remain robust enough for its next phase of development and growth.

During 2025, CISRS began a significant programme of reform designed to strengthen governance, modernise training delivery and improve access to scaffolding and access training across the UK and overseas. The work forms part of a long-term strategy to ensure the scheme remains responsive to the changing needs of industry, employers and learners, while maintaining the high standards of competence and safety for which CISRS is recognised.

Strengthening Governance

A major focus during the year was the implementation of a new governance structure following an extensive review undertaken in late 2024. This included the establishment of the CISRS Quality Assurance Committee (QAC) Ltd, an independent Sector Representative Organisation created to replace ASITO and provide enhanced oversight of training standards, course development and centre performance.

The new structure brings together employers, training providers, trade union representatives and industry stakeholders in a fully independent forum to ensure that CISRS training continues to reflect operational requirements across the construction, industrial, utilities, energy, transport and events sectors.

The CISRS QAC operates with independent leadership and clear governance controls, reinforcing transparency and accountability across the scheme. Early progress was slowed by having to replace the newly appointed Chair, who was forced to step down for personal reasons.

The QAC's responsibilities include monitoring centre compliance, supporting consistency in assessment and certification, advising on future course development and ensuring training provision remains aligned with changing industry practice and regulation. The committee also provides evidence-based recommendations to support continuous improvement throughout the CISRS network.

NEW CENTRE SPECIFICATION

A simpler standard for the future

In 2025, CISRS introduced a revised Centre Specification, effective from 1 June 2025, aimed at improving flexibility, accessibility and learner experiences across approved training centres. The updated specification reflects changing industry expectations and supports the expansion of training capacity in areas where access has historically been limited.

Key changes included revised minimum height requirements for training facilities (reduced from 10m to 8m), helping to improve the viability of centres in urban locations, rural regions and higher-cost property markets such as London. The updated specification also encouraged greater use of enclosed, all-weather learning environments to support year-round delivery and improve conditions for learners and instructors alike.

Enhanced customer service expectations were also introduced as part of the revised standards, following independent perception research which identified opportunities to improve learner experience and satisfaction. Future performance measures for centres and trainers will increasingly incorporate customer satisfaction metrics alongside existing quality and compliance requirements.

As part of the wider quality assurance programme, CISRS also confirmed the introduction of mandatory CCTV provision across approved centres to support safety, security and operational oversight. An 18-month moratorium on the approval of new open-air craft centres within mainland UK was introduced to allow existing centres time to adapt to the revised standards and invest in upgraded facilities.

LOOKING AHEAD

WHERE NEXT FOR SCAFFOLDING AND ACCESS?

Looking to 2026 and beyond

There is no question that in 2025 the group of companies that comprise NASC achieved major strides forward in several areas, from modernising governance to the success of ScaffEx25, from the growth in membership to the deepening engagement with those members. This was a year to remember with pride. But it also set the groundwork for continued success in 2026 and beyond.

NASC

Having established a new approach to governance, including a new regional structure, 2026 will be about embedding these governance reforms and making the improvements stick. We must work hard to maintain this momentum, supporting our newly expanded board and new committees to deliver for the whole membership and the entire sector.

We must continue our ItHasToBeNASC campaign, working to engage as much of the supply chain as possible to encourage more clients, regardless of size, scope or sector, to only procure scaffolding from NASC audited members, working to a compliant design and employing competent, CISRS-cardholding operatives.

Data from the NASC Safety Report shows this continues to be the most effective way to minimise the risk of something going wrong or there being an accident.

NASC is always working to make membership as useful and valuable to members as possible. Our mission is to raise the standard of scaffolding and access. The more firms that raise their performance to meet the criteria of NASC membership the better. The more firms in membership, the more firms are working to this higher level and a higher standard of safety.

In 2026 we are looking in detail at the membership offering with a comprehensive, independent survey of both members and non-members. The results will shape the NASC member offering from later in 2026 onwards.

We look forward to continuing to welcome more new members across all categories throughout 2026.

ScaffEx25

What started on a small scale in Belfast in 2024 is now a major two-day 'festival of scaffolding and access', with ScaffEx26 set to be bigger, better, bolder and more varied than ever before. Scaffolding suppliers from across all aspects of the supply chain, from major manufacturers and suppliers of innovative new system scaffolding to specialist trucks and lorries so central to effective scaffolding operations, to new hoists and elevated platforms, the expo at ScaffEx26 will be a treasure trove for those keen to keep up to date on the latest trends and developments in the industry.

The two-day conference, alongside the Demo Zone and Safety Area, will deliver practical, actionable insights that delegates will be able to take back to their workplaces to help improve how they work and operate on site.

And the Scaffolding Excellence Awards will again showcase some of the very best people, products and projects from across the sector on the industry's most glamorous night.

ScaffPal

We expect 2026 to be another landmark year for NASC, CISRS and the wider industry. One key moment is the arrival of the new ScaffPal app, which will mark a step change in how the industry communicates and interacts with NASC and CISRS and also among itself.

Digitalisation can mean different things in different industries, but ScaffPal aims to bring practical, real-world benefits to scaffolders on-site and those back at HQ.

CISRS

Investing in the future

In 2026 CISRS, along with NASC, will continue to invest in the long-term development of training and certification, with particular focus on digital transformation and improving the learner journey. Work commenced in 2025 on a new Learning Management System (LMS), due to go live in 2026.

The new LMS will support the digitalisation of training records, improved learner tracking and enhanced data collection across the CISRS network. The system is intended to provide better visibility of learner progression, improve engagement and support more effective analysis of course outcomes, including identifying areas where learners may require additional support.

The investment forms part of a broader modernisation programme aimed at increasing training capacity, strengthening apprenticeship pathways and improving accessibility for new entrants into the scaffolding and access sector. CISRS also continued work during the year on future course development, trainer support initiatives and improvements to overseas programme delivery, reflecting the growing international demand for CISRS standards and qualifications.

Train the trainer and CPD

In 2026 CISRS will also adopt a new approach to the recruitment and training of the people who teach its courses. As part of the continued efforts to make sure the skills shortage in scaffolding is tackled, CISRS is committed to doing what it can to give more people easier access to a suitable course at an easy-to-get-to training centre.

The switch to a train the trainer model is a key part of this process and will be rolled out through the second half of 2026. It will come alongside the arrival of the LMS and the introduction of a new system for measuring and monitoring continuing professional development (CPD) in the industry.

CISRS and NASC will work together to make sure that the eventual solution for training meets the needs of all stakeholders, including employers, training centres, the individual cardholding scaffolder, potential new entrants to the industry as well as policymakers and the wider economy.

There is no question that 2025 set a benchmark and showed that NASC, CISRS are ScaffEx not standing still. They are all evolving, modernising and shaping the future. In a sector where safety, trust and competence matter every day that leadership has never been more important.

NATIONAL ACCESS & SCAFFOLDING CONFEDERATION LIMITED
COMPANY LIMITED BY GUARANTEE
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025
PAGES FOR FILING WITH REGISTRAR

Company Registration No. 04866191
(England and Wales)

NASC ABBREVIATED ACCOUNTS

STATEMENT OF FINANCIAL POSITION

As at 31 December 2025

	Notes	2024 £	£	2023 £	£
Fixed assets					
Intangible assets	4		847,908		417,241
Tangible assets	5		72,015		87,598
Investments	6		2		2
			<u>919,925</u>		<u>504,841</u>
Current assets					
Stocks		9,722		15,663	
Debtors	7	1,057,581		497,820	
Investments	8	96,400		1,591,313	
Cash at bank and in hand		834,989		286,750	
		<u>1,998,692</u>		<u>2,391,546</u>	
Creditors: amounts falling due within one year	9	<u>(1,486,435)</u>		<u>(1,497,834)</u>	
Net current assets			<u>512,257</u>		<u>893,712</u>
Total assets less current liabilities			<u>1,432,182</u>		<u>1,398,553</u>
Capital and reserves					
Member training subsidy fund	11		29,290		29,290
Profit and loss reserves			<u>1,402,892</u>		<u>1,369,263</u>
Total equity			<u>1,432,182</u>		<u>1,398,553</u>

The directors of the company have elected not to include a copy of the income statement within the financial statements.

For the financial year ended 31 December 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the board of directors and authorised for issue on and are signed on its behalf by:

C E M Dickin
Director

STATEMENT OF CHANGES IN EQUITY

For the year ended 31 December 2025

	Member training subsidies reserve £	Scaffolder training and recruitment reserve £	Profit and loss reserves £	Total £
Balance at 1 January 2024	172,910	4,158	1,212,911	1,389,979
Year ended 31 December 2024:				
Loss and total comprehensive income for the year	-	-	8,574	8,574
Funds used during the year	(143,620)	(4,158)	147,778	-
Balance at 31 December 2024	29,290	-	1,369,263	1,398,553
Year ended 31 December 2025:				
Profit and total comprehensive income for the year	-	-	33,629	33,629
Balance at 31 December 2025	29,290	-	1,402,892	1,432,182

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting Policies

Company information

National Access & Scaffolding Confederation Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 4th Floor, 12 Bridewell Place, London, EC4V 6AP.

Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime, and under the historical cost convention, modified to include certain financial instruments at fair value. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

Going concern

The directors have assessed the macroeconomic uncertainty which is currently present in the trading environment and after considering the company's financial position have concluded the company is well positioned to continue to trade for a period of at least twelve months from the date of approving these accounts. Therefore, these accounts are prepared on a going concern basis.

Turnover

The turnover shown in the profit and loss account represents the value of all services provided during the year, at selling

price exclusive of Value Added Tax, for representing access and scaffolding contractors in the UK construction industry.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer (usually on dispatch of the goods), the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from contracts for the provision of professional services is recognised by reference to the stage of completion when the stage of completion, costs incurred and costs to complete can be estimated reliably. The stage of completion is calculated by comparing costs incurred, mainly in relation to contractual hourly staff rates and materials, as a proportion of total costs. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that are recoverable.

Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Research expenditure is written off against profits in the year in which it is incurred. Identifiable development expenditure is capitalised to the extent that the technical, commercial and financial feasibility can be demonstrated.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website	Straight line over	5 years following completion
Development Costs	Straight line over	5 years

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Cost represents purchase price together with any incidental costs of acquisition. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Computer equipment	20% and 33% straight line
Fixtures and fittings	25% straight line
Motor vehicles	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

Fixed asset investments

Interests in subsidiaries are initially measured at cost and subsequently measured at cost less any accumulated impairment losses. The investments are assessed for impairment at each reporting date and any impairment losses or reversals of impairment losses are recognised immediately in profit or loss.

A subsidiary is an entity controlled by the company. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition.

Stocks held for distribution at no or nominal consideration are measured at the lower of cost and replacement cost, adjusted where applicable for any loss of service potential.

At each reporting date, an assessment is made for impairment. Any excess of the carrying amount of stocks over its estimated selling price less costs to complete and sell is recognised as an impairment loss in profit or loss. Reversals of impairment losses are also recognised in profit or loss.

Cash and cash equivalents

Cash and cash equivalents are basic financial instruments and include cash in hand, deposits held at call with banks.

Current asset investments

Current asset investments are balances held with banks and building societies with maturities of greater than three months, shown inclusive of accumulated interest.

Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the financial asset is measured at the present value of the future receipts discounted at a market rate of interest.

Basic financial liabilities

Basic financial liabilities, including trade and other creditors, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Taxation

The tax expense represents the sum of the current tax expense. Current tax assets are recognised when tax paid exceeds the tax payable.

Current tax is charged or credited to profit or loss, except when it relates to items charged or credited to other comprehensive income or equity, when the tax follows the transaction or event it relates to and is also charged or credited to other comprehensive income, or equity.

Current tax assets and current tax liabilities are offset, if and only if, there is a legally enforceable right to set off the amounts and the entity intends either to settle on the net basis or to realise the asset and settle the liability simultaneously.

Current tax is based on taxable profit for the year. Current tax assets and liabilities are measured using tax rates that have been enacted or substantively enacted by the reporting date.

Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Operating leases

Rental expenditure from operating leases is recognised on a straight line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised on a straight line basis over the lease term.

2. Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2025 Number	2024 Number
Total	20	14
	<u>20</u>	<u>14</u>

3. Directors' remuneration

	2025 £	2024 £
Remuneration paid to directors	148,085	116,250
	<u>148,085</u>	<u>116,250</u>

4. Intangible fixed assets

Cost	Website £	Development Costs £	Total £
At 1 January 2025	15,055	495,388	510,443
Additions	<u>290,359</u>	<u>267,403</u>	<u>557,762</u>
At 31 December 2025	<u>305,414</u>	<u>762,791</u>	<u>1,068,205</u>
Amortisation and impairment			
At 1 January 2025	-	93,202	93,202
Amortisation charged for the year	<u>-</u>	<u>127,095</u>	<u>127,095</u>
At 31 December 2025	<u>-</u>	<u>220,297</u>	<u>220,297</u>
Carrying amount			
At 31 December 2025	<u>305,414</u>	<u>542,494</u>	<u>847,908</u>
At 31 December 2024	<u>15,055</u>	<u>402,186</u>	<u>417,241</u>

5. Tangible fixed assets

	Computer equipment £	Fixtures and fittings £	Motor vehicles £	Total £
Cost				
At 1 January 2025	55,491	126,229	65,740	247,460
Additions	14,309	-	-	14,309
At 31 December 2025	<u>69,800</u>	<u>126,229</u>	<u>65,740</u>	<u>261,769</u>
Depreciation and impairment				
At 1 January 2025	41,912	112,877	5,073	159,862
Depreciation charged in the year	9,212	4,245	16,435	29,892
At 31 December 2025	<u>51,124</u>	<u>117,122</u>	<u>21,508</u>	<u>189,754</u>
Carrying amount				
At 31 December 2025	<u>18,676</u>	<u>9,107</u>	<u>44,232</u>	<u>72,015</u>
At 31 December 2024	<u>13,579</u>	<u>13,352</u>	<u>60,667</u>	<u>87,598</u>

6. Fixed asset investments

	2025 £	2024 £
Investments	<u>2</u>	<u>2</u>

7. Debtors

Amounts falling due within one year:	2025 £	2024 £
Trade debtors	409,615	305,165
Other debtors	647,966	192,655
	<u>1,057,581</u>	<u>497,820</u>

8. Current asset investments

	2025 £	2024 £
Other investments	<u>96,400</u>	<u>1,591,313</u>

NASC ABBREVIATED ACCOUNTS

9. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	193,062	319,304
Corporation tax	5,183	15,969
Other taxation and social security	36,199	61,253
Other creditors	<u>1,251,991</u>	<u>1,101,308</u>
	<u>1,486,435</u>	<u>1,497,834</u>

10. Members' liability

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £1.

11. Other reserves

The member training subsidies reserve relates to designated funds the directors have set aside for the specific purpose of subsidising training courses for members.

12. Operating lease commitments

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	77,983	77,983
Between one and five years	<u>123,472</u>	<u>201,455</u>
	<u>201,455</u>	<u>279,438</u>



CONSTRUCTION INDUSTRY SCAFFOLDERS RECORD SCHEME LTD

UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

PAGES FOR FILING WITH REGISTRAR

Company Registration No. 06542218
(England and Wales)

CISRS ABBREVIATED ACCOUNTS

STATEMENT OF FINANCIAL POSITION

As at 31 December 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Stocks		67,397		46,828	
Debtors	6	430,823		169,462	
Investments	7	194,074		445,318	
Cash at bank and in hand		1,153,844		698,292	
		<u>1,846,138</u>		<u>1,359,900</u>	
Creditors: amounts falling due within one year					
	8	<u>(658,629)</u>		<u>(188,362)</u>	
Net current assets			<u>1,187,509</u>		<u>1,171,538</u>
Reserves					
Income and expenditure account			<u>1,187,509</u>		<u>1,171,538</u>
Members' funds			<u>1,187,509</u>		<u>1,165,170</u>

The directors of the company have elected not to include a copy of the income and expenditure account within the financial statements.

For the financial year ended 31 December 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the board of directors and authorised for issue on and are signed on its behalf by:

C E M Dickin
Director

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2025

1. Accounting policies

Company information

Construction Industry Scaffolders Record Scheme Ltd is a private company limited by guarantee and is registered and incorporated in England and Wales. The registered office is 4th Floor, 12 Bridewell Place, London, EC4V 6AP.

Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Software Straight line over 3 years

Tangible fixed assets

Tangible fixed assets are measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

Computers Straight line over 3 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to surplus or deficit.

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition.

Cash and cash equivalents

Cash and cash equivalents are basic financial instruments and include cash in hand, deposits held at call with banks.

Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the financial asset is measured at the present value of the future receipts discounted at a market rate of interest.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including trade and other creditors, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Taxation

The tax expense represents the sum of the current tax expense and deferred tax expense. Current tax assets are recognised when tax paid exceeds the tax payable.

Current and deferred tax is charged or credited to surplus or deficit, except when it relates to items charged or credited to other comprehensive income or equity, when the tax follows the transaction or event it relates to and is also charged or credited to other comprehensive income, or equity.

Current tax assets and current tax liabilities and deferred tax assets and deferred tax liabilities are offset, if and only if, there is a legally enforceable right to set off the amounts and the entity intends either to settle on the net basis or to realise the asset and settle the liability simultaneously.

Current tax is based on taxable surplus for the year. Current tax assets and liabilities are measured using tax rates that have been enacted or substantively enacted by the reporting date.

Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee’s services are received.

Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2. Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2025 Number	2024 Number
Total	<u>-</u>	<u>3</u>

3. Directors’ remuneration

	2025	2024
Remuneration paid to directors	<u>4,297</u>	<u>172,780</u>

4. Intangible fixed assets

Cost	Other £
At 1 January 2025 and 31 December 2025	<u>7,446</u>
Amortisation and impairment	
At 1 January 2025 and 31 December 2025	<u>7,446</u>
Carrying amount	
At 31 December 2025	-
At 31 December 2024	<u>-</u>

5. Tangible fixed assets

	Plant & machinery etc £
Cost	
At 1 January 2025 and 31 December 2025	2,926
Depreciation and impairment	
At 1 January 2025 and 31 December 2025	2,926
Carrying amount	
At 31 December 2025	-
At 31 December 2024	-

6. Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	335,973	133,638
Other debtors	94,850	35,824
	<u>430,823</u>	<u>169,462</u>

7. Current asset investments

	2025 £	2024 £
Other investments	<u>194,074</u>	<u>445,318</u>

8. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	133,772	118,522
Corporation tax	1,702	45,284
Other taxation and social security	12,677	5,227
Other creditors	510,478	19,329
	<u>658,629</u>	<u>188,362</u>

9. Financial instruments

	2025 £	2024 £
Carrying amount of financial assets		
Instruments measured at fair value through surplus or deficit	<u>194,074</u>	<u>445,318</u>

10. Members' liability

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £1.

11. Parent company

National Access & Scaffolding Confederation Limited is the sole member of the company.

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