



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 01/01/2024 Period start date To 31/12/2024 Period end date

Charity name: No Falls Foundation CIO

Charity registration number: 1177494

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To educate and inform about the risks of falls from height. To research the causes of falls from height. To provide support to those affected by falls from height.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The No Falls Foundation enhanced its educational programme with the introduction of an annual campaign 'No Falls Week', It continued to attend exhibitions, conferences and Health & Safety events throughout the year. The Foundation also conducted its first UK Falls from Height Survey as part of its research object.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have considered the guidance issued by the Charity Commission on public benefit and remain satisfied that the Foundation meets the requirements of the guidance.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	Social investment does not form a material part of the Foundation's charitable and investment activities.
Contribution made by volunteers	Para 1.38	Volunteers have assisted the Foundation in educating and informing about the dangers of falls from height and the importance of safe working at height at various events and webinars. Volunteers have also

		continued to participate in the Foundation's peer mentoring programme.
--	--	--

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	In 2024, The No Falls Foundation continued to promote safe working at height across a wide range of sectors. The Foundation actively participated in virtual events, in-person conferences, and other activities to further its mission. 2024 saw the introduction of the Foundation's annual campaign 'No Falls Week' No Falls Week 2024, held from 13–17 May, was a major success in advancing the Foundation's mission to promote safe working at height. The campaign engaged nearly 1,900 organisations across sectors such as construction, manufacturing, and agriculture, raising awareness of the risks of working at height but also actively encouraging participation in improving height safety within their organisations and throughout industry as a whole. The Foundation collaborated with key industry partners and stakeholders to provide a wealth of resources as part of the campaign. Key achievements included: • 1,900 organisations signed up to take part in the campaign • Website engagement: over 13,000 visits and 9,000 resource downloads. • Social media reach: 33,000 interactions across platforms. • Parliamentary recognition: the campaign was noted in debates in the Scottish Parliament and through an Early Day Motion in the House of Commons. Participant feedback was extremely positive, with an average rating of 4.5 out of 5, demonstrating the campaign's success. The Foundation also saw strong engagement on social media platforms, with significant increases in content views, shares, and discussions around safe working at height.

		The Foundation is planning ahead for No Falls Week 2025 with the aim to increase participation to double 2024's numbers. The Foundation undertook its first UK Falls from Height Survey, with the aim of identifying the underlying causes of falls from height, the results of which will be published next year. Additionally, the No Falls Foundation continued to offer much-needed support to individuals affected by falls. This was done through welfare advice, support with rehabilitation, legal guidance through partner organisations, and its peer mentoring programme supported by the Foundation's ambassadors.
--	--	---

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The Foundation's income for 2024 was £80k, at similar levels to 2023.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The Foundation intends to hold reserves equivalent to 12 months' overheads to afford the resilience to react and adapt to unforeseen changes in circumstances.
Amount of reserves held	Para 1.22	Retained surplus is £208,643, of which earmarked as reserves is £50,000
Reasons for holding zero reserves	Para 1.22	Not applicable
Details of fund materially in deficit	Para 1.24	Not applicable
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	Not applicable

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	CIO Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Charitable Incorporated Organisation
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	A proportion of the trustees are nominated by the Access Industry Form (AIF) and the remainder are selected from safety organisations, trade unions and other related industry organisations. Individuals are also selected who can bring particular experience or skills to the board of trustees.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	No Falls Foundation
Other name the charity uses	
Registered charity number	1177494
Charity's principal address	10 Queen Street Place LONDON EC4R 1BE From 01/09/2025 167-169 Great Portland Street 5th Floor London W1W 5PF

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Peter Bennett OBE	Chair		Access Industry Forum
2	Gillian Walsh	Trustee		Access Industry Forum
3	John Bungay	Trustee	01/01/24-18/09/24	Access Industry Forum
4	Peter J Douglas	Trustee		Access Industry Forum
5	Anthony G Seddon	Trustee		Access Industry Forum
6	Kenneth D Johnson	Trustee	01/01/24-18/09/24	Access Industry Forum
7	Steffan Jan Groch	Trustee		
8	Clive Johnson	Trustee	01/01/24-17/12/24	
9	David Thomas	Trustee	Appointed 18/09/24	
10	Luke Collins	Trustee	Appointed 18/09/24	
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		
Not applicable		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
Not applicable		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	Not applicable
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Peter Bennett OBE	
Position (eg Secretary, Chair, etc)	Chair	
Date	23 October 2025	

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2024
for
No Falls Foundation

McDougall Johnstone Limited
280a St Vincent Street
Glasgow
G2 5RL

Contents of the Financial Statements
for the Year Ended 31 December 2024

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 9
Detailed Statement of Financial Activities	10

No Falls Foundation

Report of the Trustees for the Year Ended 31 December 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the Charity are:

1. The advancement of health and the saving of lives through understanding and reducing the likelihood, impact and risk of falls from height and injuries sustained from objects falling from height, in particular but without prejudice to the generally of the foregoing, through education and research.
2. The relief of those in need by reason of ill-health, disability, financial hardship or other disadvantage following a fall from height or injuries sustained from objects falling from height, in particular but not exclusively by providing grants of financial assistance to individuals and organisations to assist with physical and mental rehabilitation.

Significant activities

The Foundation is committed to make grants to individuals and organisations.

The Foundation provides advocacy, advice and information to the general public/mankind.

The Foundation sponsors or undertakes research.

ACHIEVEMENTS AND PERFORMANCE

The Foundation generated funds from charitable activity amounting to £80,245 (2023: £79,846)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its constitution, through a Charitable Incorporated Organisation Constitution, which is governed by the trustees.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CEO13495 (England and Wales)

Registered Charity number

1177494

Registered office

C/O Bates Wells Braithwaite

Thames Exchange

10 Queen Street Place

London

EC4R 1BE

Trustees

P Bennett

G Walsh

J Bungay (resigned 18.9.24)

P John Douglas

A Graham Seddon

K David Johnson (resigned 18.9.24)

C Johnson (resigned 17.12.24)

S Jan Groch

D Thomas (appointed 18.9.24)

L Collins (appointed 18.9.24)

No Falls Foundation

Report of the Trustees
for the Year Ended 31 December 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Ian McDougall
McDougall Johnstone Limited
280a St Vincent Street
Glasgow
G2 5RL

Bankers
NatWest

Approved by order of the board of trustees on 1 October 2025 and signed on its behalf by:

P Bennett - Trustee

Independent Examiner's Report to the Trustees of
No Falls Foundation

Independent examiner's report to the trustees of No Falls Foundation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Ian McDougall

McDougall Johnstone Limited
280a St Vincent Street
Glasgow
G2 5RL

1 October 2025

No Falls Foundation

Statement of Financial Activities
for the Year Ended 31 December 2024

		2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		58,745	73,996
Other trading activities	2	21,501	5,850
Total		<u>80,246</u>	<u>79,846</u>
EXPENDITURE ON			
Charitable activities			
Charitable Activities		<u>45,191</u>	<u>55,322</u>
NET INCOME		35,055	24,524
RECONCILIATION OF FUNDS			
Total funds brought forward		173,588	149,064
TOTAL FUNDS CARRIED FORWARD		<u><u>208,643</u></u>	<u><u>173,588</u></u>

The notes form part of these financial statements

No Falls Foundation

Balance Sheet

31 December 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
CURRENT ASSETS			
Debtors	5	11,384	8,949
Cash at bank		202,936	166,305
		214,320	175,254
CREDITORS			
Amounts falling due within one year	6	(5,677)	(1,666)
NET CURRENT ASSETS		208,643	173,588
TOTAL ASSETS LESS CURRENT LIABILITIES		208,643	173,588
NET ASSETS		208,643	173,588
FUNDS	7		
Unrestricted funds		208,643	173,588
TOTAL FUNDS		208,643	173,588

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 1 October 2025 and were signed on its behalf by:

P Bennett - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 December 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Membership Packages	21,501	5,850

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	73,996
Other trading activities	5,850
Total	79,846
EXPENDITURE ON	
Charitable activities	
Charitable Activities	55,322
NET INCOME	24,524
RECONCILIATION OF FUNDS	
Total funds brought forward	149,064
TOTAL FUNDS CARRIED FORWARD	173,588

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	10,092	8,949
Prepayments	1,292	-
	11,384	8,949

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	4,181	170
Accrued expenses	1,496	1,496
	5,677	1,666

7. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	173,588	35,055	208,643
TOTAL FUNDS	173,588	35,055	208,643

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

7. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	80,246	(45,191)	35,055
TOTAL FUNDS	80,246	(45,191)	35,055

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	149,064	24,524	173,588
TOTAL FUNDS	149,064	24,524	173,588

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	79,846	(55,322)	24,524
TOTAL FUNDS	79,846	(55,322)	24,524

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	149,064	59,579	208,643
TOTAL FUNDS	149,064	59,579	208,643

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	160,092	(100,513)	59,579
TOTAL FUNDS	160,092	(100,513)	59,579

8. RELATED PARTY DISCLOSURES

Companies of which Mr. P Bennett is a director, made donations in the year totalling £50,204 (2023: £46,520).

Companies of which Ms. G Walsh is a director, made donations in the year totalling £41,445 (2023: £38,839).

The following balances are due to be received at the year end 31 December 2024:

- Prefabricated Access Suppliers' and Manufacturers' Association Ltd (PASMA): £6,127 (2023: £2,365)
- The Ladder Association: £1,115 (2023: £1,484)

Payments totalling £Nil (2023: £12,000) were made to companies of which Mr. P Bennett is a director.

No Falls Foundation

Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	58,745	73,996
Other trading activities		
Membership Packages	21,501	5,850
Total incoming resources	80,246	79,846
EXPENDITURE		
Charitable activities		
Insurance	75	851
Telephone	445	247
Travel reimbursement	-	238
Advertising	847	1,501
Consultancy Fees	41,783	48,445
Grants to institutions	-	2,000
	43,150	53,282
Support costs		
Management		
Postage and stationery	28	-
Other		
Accountancy	1,266	1,336
Governance costs		
Bank charges	747	704
Total resources expended	45,191	55,322
Net income	35,055	24,524

This page does not form part of the statutory financial statements

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2024
for
No Falls Foundation

McDougall Johnstone Limited
280a St Vincent Street
Glasgow
G2 5RL

Contents of the Financial Statements
for the Year Ended 31 December 2024

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 9
Detailed Statement of Financial Activities	10

No Falls Foundation

Report of the Trustees for the Year Ended 31 December 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the Charity are:

1. The advancement of health and the saving of lives through understanding and reducing the likelihood, impact and risk of falls from height and injuries sustained from objects falling from height, in particular but without prejudice to the generally of the foregoing, through education and research.
2. The relief of those in need by reason of ill-health, disability, financial hardship or other disadvantage following a fall from height or injuries sustained from objects falling from height, in particular but not exclusively by providing grants of financial assistance to individuals and organisations to assist with physical and mental rehabilitation.

Significant activities

The Foundation is committed to make grants to individuals and organisations.

The Foundation provides advocacy, advice and information to the general public/mankind.

The Foundation sponsors or undertakes research.

ACHIEVEMENTS AND PERFORMANCE

The Foundation generated funds from charitable activity amounting to £80,245 (2023: £79,846)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its constitution, through a Charitable Incorporated Organisation Constitution, which is governed by the trustees.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CEO13495 (England and Wales)

Registered Charity number

1177494

Registered office

C/O Bates Wells Braithwaite

Thames Exchange

10 Queen Street Place

London

EC4R 1BE

Trustees

P Bennett

G Walsh

J Bungay (resigned 18.9.24)

P John Douglas

A Graham Seddon

K David Johnson (resigned 18.9.24)

C Johnson (resigned 17.12.24)

S Jan Groch

D Thomas (appointed 18.9.24)

L Collins (appointed 18.9.24)

No Falls Foundation

Report of the Trustees
for the Year Ended 31 December 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Ian McDougall
McDougall Johnstone Limited
280a St Vincent Street
Glasgow
G2 5RL

Bankers
NatWest

Approved by order of the board of trustees on 1 October 2025 and signed on its behalf by:

P Bennett - Trustee

Independent Examiner's Report to the Trustees of
No Falls Foundation

Independent examiner's report to the trustees of No Falls Foundation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Ian McDougall

McDougall Johnstone Limited
280a St Vincent Street
Glasgow
G2 5RL

1 October 2025

No Falls Foundation

Statement of Financial Activities
for the Year Ended 31 December 2024

		2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		58,745	73,996
Other trading activities	2	21,501	5,850
Total		<u>80,246</u>	<u>79,846</u>
EXPENDITURE ON			
Charitable activities			
Charitable Activities		<u>45,191</u>	<u>55,322</u>
NET INCOME		35,055	24,524
RECONCILIATION OF FUNDS			
Total funds brought forward		173,588	149,064
TOTAL FUNDS CARRIED FORWARD		<u><u>208,643</u></u>	<u><u>173,588</u></u>

The notes form part of these financial statements

No Falls Foundation

Balance Sheet

31 December 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
CURRENT ASSETS			
Debtors	5	11,384	8,949
Cash at bank		202,936	166,305
		<u>214,320</u>	<u>175,254</u>
CREDITORS			
Amounts falling due within one year	6	(5,677)	(1,666)
		<u>208,643</u>	<u>173,588</u>
NET CURRENT ASSETS			
		<u>208,643</u>	<u>173,588</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		208,643	173,588
		<u>208,643</u>	<u>173,588</u>
NET ASSETS			
		<u>208,643</u>	<u>173,588</u>
FUNDS	7		
Unrestricted funds		208,643	173,588
		<u>208,643</u>	<u>173,588</u>
TOTAL FUNDS		<u>208,643</u>	<u>173,588</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 1 October 2025 and were signed on its behalf by:

P Bennett - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 December 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Membership Packages	21,501	5,850

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	73,996
Other trading activities	5,850
Total	79,846
EXPENDITURE ON	
Charitable activities	
Charitable Activities	55,322
NET INCOME	24,524
RECONCILIATION OF FUNDS	
Total funds brought forward	149,064
TOTAL FUNDS CARRIED FORWARD	173,588

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	10,092	8,949
Prepayments	1,292	-
	11,384	8,949

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	4,181	170
Accrued expenses	1,496	1,496
	5,677	1,666

7. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	173,588	35,055	208,643
TOTAL FUNDS	173,588	35,055	208,643

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

7. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	80,246	(45,191)	35,055
TOTAL FUNDS	80,246	(45,191)	35,055

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	149,064	24,524	173,588
TOTAL FUNDS	149,064	24,524	173,588

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	79,846	(55,322)	24,524
TOTAL FUNDS	79,846	(55,322)	24,524

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	149,064	59,579	208,643
TOTAL FUNDS	149,064	59,579	208,643

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	160,092	(100,513)	59,579
TOTAL FUNDS	160,092	(100,513)	59,579

8. RELATED PARTY DISCLOSURES

Companies of which Mr. P Bennett is a director, made donations in the year totalling £50,204 (2023: £46,520).

Companies of which Ms. G Walsh is a director, made donations in the year totalling £41,445 (2023: £38,839).

The following balances are due to be received at the year end 31 December 2024:

- Prefabricated Access Suppliers' and Manufacturers' Association Ltd (PASMA): £6,127 (2023: £2,365)
- The Ladder Association: £1,115 (2023: £1,484)

Payments totalling £Nil (2023: £12,000) were made to companies of which Mr. P Bennett is a director.

No Falls Foundation

Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	58,745	73,996
Other trading activities		
Membership Packages	21,501	5,850
Total incoming resources	80,246	79,846
EXPENDITURE		
Charitable activities		
Insurance	75	851
Telephone	445	247
Travel reimbursement	-	238
Advertising	847	1,501
Consultancy Fees	41,783	48,445
Grants to institutions	-	2,000
	43,150	53,282
Support costs		
Management		
Postage and stationery	28	-
Other		
Accountancy	1,266	1,336
Governance costs		
Bank charges	747	704
Total resources expended	45,191	55,322
Net income	35,055	24,524

This page does not form part of the statutory financial statements