

Registration number: 05180170

**ARBORICULTURAL ASSOCIATION TRADING LIMITED**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2015**

**ARBORICULTURAL ASSOCIATION TRADING LIMITED**  
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**ARBORICULTURAL ASSOCIATION TRADING LIMITED**  
**COMPANY INFORMATION**

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<b>Directors</b>	J Cocking E J Quaiife J Bray
<b>Registered office</b>	The Malthouse Stroud Green Standish Stonehouse Gloucestershire GL10 3DL
<b>Auditors</b>	Hazlewoods LLP Windsor House Bayshill Road Cheltenham Gloucestershire GL50 3AT

**ARBORICULTURAL ASSOCIATION TRADING LIMITED**  
**DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2015**

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The directors present their report and the financial statements for the year ended 31 December 2015.

**Principal activity**

The principal activity of the company is the assessment of Registered Consultants and Approved Contractors for inclusion into The Arboricultural Association's Directories

**Directors of the company**

The directors who held office during the year were as follows:

J Cocking

E J Quaife

J Bray

**Charitable donations**

During the year the company made charitable donations of £14,532 (2014 - £15,468). All donations were made to the Arboricultural Association.

**Disclosure of information to the auditors**

Each director has taken steps that they ought to have taken as a director in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information. The directors confirm that there is no relevant information that they know of and of which they know the auditors are unaware.

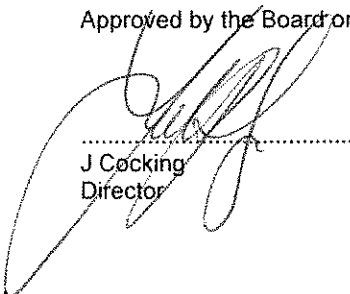
**Reappointment of auditors**

Hazlewoods LLP have expressed their willingness to continue in office.

**Small companies provision statement**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board on 30 April 2016 and signed on its behalf by:



.....  
J Cocking  
Director

**ARBORICULTURAL ASSOCIATION TRADING LIMITED**  
**STATEMENT OF DIRECTORS' RESPONSIBILITIES**

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The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards has been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**ARBORICULTURAL ASSOCIATION TRADING LIMITED**  
**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS**

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We have audited the financial statements of Arboricultural Association Trading Limited for the year ended 31 December 2015, set out on pages 5 to 10. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of directors and auditor**

As explained more fully in the Statement of Directors' Responsibilities (set out on page 3), the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors to the financial statements.

**Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Directors' Report and Strategic Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**Opinion on the financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2015 and of its results for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Opinion on other matter prescribed by the Companies Act 2006**


In our opinion the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit

.....  
Scott Lawrence FCA (Senior Statutory Auditor)  
For and on behalf of Hazlewoods LLP, Statutory Auditor  
Windsor House, Bayshill Road, Cheltenham, Gloucestershire, GL50 3AT  
30 April 2016



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ARBORICULTURAL ASSOCIATION TRADING LIMITED  
PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2015

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	Note	2015 £	2014 £
Turnover	3	284,199	239,191
Cost of sales		<u>(115,907)</u>	<u>(100,473)</u>
Gross profit		168,292	138,718
Administrative expenses		<u>(168,292)</u>	<u>(138,718)</u>
Profit/(loss) before tax		-	-
Taxation	4	<u>-</u>	<u>-</u>
Profit/(loss) for the financial year		<u><u>-</u></u>	<u><u>-</u></u>

The above results were derived from continuing operations.

There was no other comprehensive income during the current or prior year.

ARBORICULTURAL ASSOCIATION TRADING LIMITED

(REGISTRATION NUMBER: 05180170)

BALANCE SHEET AS AT 31 DECEMBER 2015

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	Note	2015 £	2014 £
<b>Current assets</b>			
Debtors	5	56,357	87,820
Cash at bank		<u>61,647</u>	<u>123,514</u>
		118,004	211,334
<b>Creditors: Amounts falling due within one year</b>	6	<u>(113,094)</u>	<u>(206,424)</u>
<b>Net assets</b>		<u>4,910</u>	<u>4,910</u>
<b>Capital and reserves</b>			
Called up share capital	7	1	1
Retained earnings		<u>4,909</u>	<u>4,909</u>
<b>Total equity</b>		<u>4,910</u>	<u>4,910</u>

Approved and authorised by the Board on 30 April 2016 and signed on its behalf by:



.....  
J Cocking  
Director



ARBORICULTURAL ASSOCIATION TRADING LIMITED

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 DECEMBER 2015

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	Share capital £	Retained earnings £	Total £
At 1 January 2015	<u>1</u>	<u>4,909</u>	<u>4,910</u>
At 31 December 2015	<u><u>1</u></u>	<u><u>4,909</u></u>	<u><u>4,910</u></u>

	Share capital £	Retained earnings £	Total £
At 1 January 2014	<u>1</u>	<u>4,909</u>	<u>4,910</u>
At 31 December 2014	<u><u>1</u></u>	<u><u>4,909</u></u>	<u><u>4,910</u></u>

## ARBORICULTURAL ASSOCIATION TRADING LIMITED

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

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#### 1 General information

The company is incorporated in the United Kingdom, and the address of its registered office is: The Malthouse, Stroud Green, Standish, Stonehouse, Gloucestershire, GL10 3DL.

These financial statements were authorised for issue by the Board on 30 April 2016.

#### 2 Accounting policies

##### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### Statement of compliance

These financial statements were prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

##### Basis of preparation

These financial statements have been prepared using the historical cost convention except for, where disclosed in these accounting policies, certain items that are shown at fair value.

##### Name of parent of group

These financial statements are consolidated in the financial statements of The Arboricultural Association, which can be obtained from their registered office.

##### Revenue recognition

Turnover comprises the fair value of the consideration receivable for the provision of services in the ordinary course of the Company's activities. Turnover is shown net of value added tax, returns, rebates and discounts. The Company recognises revenue when: the amount of revenue can be reliably measured; it is probable that future economic benefits will flow to the entity; and specific criteria have been met for each of the Company's activities.

##### Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price and are subsequently measured at amortised cost, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Company will not be able to collect all amounts due according to the original terms of the receivables.

##### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities. Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost.

##### Share capital

Ordinary shares are classified as equity and are measured at the fair value of the cash received, net of direct costs of issue.

ARBORICULTURAL ASSOCIATION TRADING LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

3 Turnover

The analysis of the company's turnover for the year from continuing operations is as follows:

	2015 £	2014 £
Rendering of services in the United Kingdom	<u>284,199</u>	<u>239,191</u>

4 Income tax

As the company has no taxable profit, no tax was payable in the current or prior year.

5 Debtors

	2015 £	2014 £
Trade debtors	4,959	87,820
Amounts due from parent entity	<u>51,398</u>	-
	<u>56,357</u>	<u>87,820</u>

6 Creditors

	2015 £	2014 £
<b>Due within one year</b>		
Trade creditors	22,443	8,545
Amounts due to parent entity	-	50,661
Other creditors	2,500	2,500
Deferred income	<u>88,151</u>	<u>144,718</u>
	<u>113,094</u>	<u>206,424</u>

The balance of deferred income has moved in the year as follows:

	2015 £	2014 £
Balance at 1 January	144,718	127,992
Amount released in year	(144,718)	(127,992)
Amount deferred in year	88,151	144,718
Balance at 31 December	<u>88,151</u>	<u>144,718</u>

**ARBORICULTURAL ASSOCIATION TRADING LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015**

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**7 Share capital**

**Allotted, called up and fully paid shares**

	2015		2014	
	No.	£	No.	£
Ordinary shares of £1 each	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>

**8 Related party transactions**

The company has taken advantage of the exemption from disclosing related party transactions with other members of the group.

**9 Parent and ultimate parent undertaking**

The company's immediate parent is Arboricultural Association, incorporated in United Kingdom.

**10 Transition to FRS 102**

The financial statements for the year ended 31 December 2015 are the first set prepared under FRS 102. The Company's date of transition was 1 January 2014.

No adjustments are required to reflect the changes in accounting treatment between FRS 102 and previous UK GAAP.

ARBORICULTURAL ASSOCIATION TRADING LIMITED

DETAILED PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2015

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	2015 £	2014 £
Turnover	284,199	239,191
Cost of sales	<u>(115,907)</u>	<u>(100,473)</u>
Gross profit	168,292	138,718
Gross profit (%)	59.22%	57.99%
Administrative expenses	<u>(168,292)</u>	<u>(138,718)</u>
Profit/(loss) before tax	<u><u>-</u></u>	<u><u>-</u></u>

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This page does not form part of the statutory financial statements.

**ARBORICULTURAL ASSOCIATION TRADING LIMITED**

**DETAILED PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2015**

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	2015 £	2014 £
<b>Turnover</b>		
Sales	<u>284,199</u>	<u>239,191</u>
<b>Cost of sales</b>		
Purchases	<u>115,907</u>	<u>100,473</u>
<b>Administrative expenses</b>		
Charitable donations	14,532	15,468
Management charges payable	151,260	120,750
Auditor's remuneration	<u>2,500</u>	<u>2,500</u>
	<u>168,292</u>	<u>138,718</u>

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This page does not form part of the statutory financial statements.