Company registration number 05180170 (England and Wales)

ARBORICULTURAL ASSOCIATION TRADING LIMITED

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

ARBORICULTURAL ASSOCIATION TRADING LIMITED

COMPANY INFORMATION

Directors	P Barton	
	H Bhula	
	N Davies	(Appointed 8 July 2025)
	J Parker	
Company number	05180170	
Registered office	The Malthouse Stroud Green Standish Stonehouse Gloucester GL10 3DL	
Auditor	BK Plus Audit Limited 6 Manor Park Business Centre MacKenzie Way Swindon Village Cheltenham Gloucestershire United Kingdom GL51 9TX	

ARBORICULTURAL ASSOCIATION TRADING LIMITED

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ARBORICULTURAL ASSOCIATION TRADING LIMITED

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The directors present their annual report and financial statements for the year ended 31 December 2025.

Principal activities
The principal activity of the company continued to be that of assessment of Registered Consultants and Approved Contractors for inclusion into The Arboricultural Association's Directories.

Directors
The directors who held office during the year and up to the date of signature of the financial statements were as follows:

P Barton	
H Bhula	
N Davies	(Appointed 8 July 2025)
J Parker	
M Ryan	(Resigned 21 May 2025)

Statement of directors' responsibilities
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 then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent; 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.

Statement of disclosure to auditor
So far as each person who was a director at the date of approving this report is aware, there is no relevant audit information of which the company's auditor is unaware. Additionally, the directors individually have taken all the necessary steps that they ought to have taken as directors in order to make themselves aware of all relevant audit information and to establish that the company's auditor is aware of that information.

Charitable donations
During the year, the company made donations of £134,568 (2024 - £78,312). All donations were made to The Arboricultural Association.

Small companies exemption
This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

On behalf of the board

....
J Parker
Director

Date: 3/8/26

ARBORICULTURAL ASSOCIATION TRADING LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBER OF ARBORICULTURAL ASSOCIATION TRADING LIMITED

Opinion

We have audited the financial statements of Arboricultural Association Trading Limited (the 'company') for the year ended 31 December 2025 which comprise the income statement, the statement of financial position, the statement of changes in equity and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2025 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 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; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of directors

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Owing to the inherent limitations of an audit, there is an unavoidable risk that, despite us planning and performing our audit in accordance with auditing standards, one or more material misstatements in the financial statements may have gone undetected by our audit. As with any audit, there is a high risk that irregularities and fraud will go undetected where they involve matters such as misrepresentations from management, collusion, deliberate omissions and override of controls. It is not the role of the auditor to prevent non-compliance and we cannot be expected to detect every instance of non-compliance with all laws and regulations.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- enquiries of management including a pre audit meeting;
- obtaining and reviewing supporting documentation of policies concerning the laws and regulations applicable to the business;
- understanding how the company complies with its regulatory framework by making enquiries of management;
- considering the culture inherent in the company and whether this represents a culture of honesty and ethical behaviour with a strong emphasis of detection and prevention of fraud.

We assessed the susceptibility of the company's financial statements to material misstatement and considered how fraud might occur. The audit procedures performed included, but were not limited to:

- challenging management assumptions and estimates;
- identifying and testing unusual journal entries;
- assessing how the relevant laws and regulations have been complied with and noting any instances of non compliance;
- reviewing the financial statements for compliance with relevant Accounting Standards and accounting legislation applicable to a small company;
- considering how those charged with governance have addressed the possibility of an override of essential controls or other influence over the financial reporting processes.

In addition, we also considered other non financial laws relevant to the company. These do not necessarily have a direct influence on the financial statements but might affect the company's ability to operate.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the company's member 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 member those matters we are required to state to the member 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 member, for our audit work, for this report, or for the opinions we have formed.

Roger Downes FCA (Senior Statutory Auditor)
For and on behalf of BK Plus Audit Limited, Statutory Auditor
Chartered Certified Accountants
6 Manor Park Business Centre
MacKenzie Way
Swindon Village
Cheltenham
Gloucestershire
GL51 9TX
United Kingdom
Date: ....

ARBORICULTURAL ASSOCIATION TRADING LIMITED

INCOME STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2025

	2025	2024
	£	£
Turnover	477,397	414,002
Cost of sales	(213,439)	(176,636)
Gross profit	263,958	237,366
Administrative expenses	(129,390)	(159,054)
Profit before taxation	134,568	78,312
Tax on profit	-	-
Profit for the financial year	134,568	78,312

ARBORICULTURAL ASSOCIATION TRADING LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2025

		2025		2024	
	Notes	£	£	£	£
Current assets					
Debtors	4	23,232		14,592	
Cash at bank and in hand		21,777		108,090	
		45,009		122,682	
Creditors: amounts falling due within one year	5	(40,099)		(117,772)	
Net current assets			4,910		4,910
Capital and reserves					
Called up share capital			1		1
Profit and loss reserves			4,909		4,909
Total equity			4,910		4,910

These financial statements have been prepared 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 3/8/26 and are signed on its behalf by:

....
J Parker
Director

Company registration number 05180170 (England and Wales)

ARBORICULTURAL ASSOCIATION TRADING LIMITED

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Share capital £	Profit and loss reserves £	Total £
Balance at 1 January 2024		1	4,909	4,910
Year ended 31 December 2024:				
Profit and total comprehensive income		-	78,312	78,312
Distributions to parent charity under gift aid		-	(78,312)	(78,312)
Balance at 31 December 2024		1	4,909	4,910
Year ended 31 December 2025:				
Profit and total comprehensive income		-	134,568	134,568
Distributions to parent charity under gift aid		-	(134,568)	(134,568)
Balance at 31 December 2025		1	4,909	4,910

1 Accounting policies

Company information

Arboricultural Association Trading Limited is a private company limited by shares incorporated in England and Wales. The registered office is The Malthouse Stroud Green, Standish, Stonehouse, Gloucester, GL10 3DL.

1.1 Basis of preparation

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.

1.2 Name of parent of group

These financial statements are consolidated in the financial statements of The Arboricultural Association.

The financial statements of The Arboricultural Association may be obtained from the charity's registered office.

1.3 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.

1.4 Revenue

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 realised measured; it is probable that future economics benefits will flow to the entity; and specific criteria have been met for each of the Company's activities.

1.5 Cash and cash equivalents

Cash and cash equivalents comprise of cash on hand and call deposits.

1.6 Gift Aid Donations

A deed of covenant is in place between Arboricultural Association Trading Limited and The Arboricultural Association covering any distributions. These are recognised and presented in the Statement of Changes in Equity.

2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

This specifically relates to the management recharge in relation to staff costs and support costs. This is based on an estimate of The Arboricultural Association staff time allocated to activities relating to Arboricultural Association Trading Limited.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Employees

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

	2025 Number	2024 Number
Total	4	4

4 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	23,232	14,592

5 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	16,518	23,392
Amounts owed to group undertakings	5,986	72,576
Other creditors	13,097	15,372
Accruals and deferred income	4,498	6,432
	40,099	117,772

6 Related party transactions

The company has taken advantage of the exemption form disclosing transactions with other members within the group.

7 Ultimate parent undertaking

The company's immediate and ultimate parent is The Arboricultural Association (company number 04070377), incorporated in England and Wales.

ARBORICULTURAL ASSOCIATION TRADING LIMITED

DETAILED INCOME STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 £	2025 £	2024 £	2024 £
Turnover				
Sales		477,397		414,002
Cost of sales				
Purchases	213,439		176,636	
Total cost of sales		(213,439)		(176,636)
Gross profit	55.29%	263,958	57.33%	237,366
Administrative expenses				
Management charges payable	127,590		156,554	
Audit fees	1,800		2,500	
		(129,390)		(159,054)
Operating profit		134,568		78,312