REGISTERED COMPANY NUMBER: 04070377 (England and Wales)
REGISTERED CHARITY NUMBER: 1083845

REPORT OF THE TRUSTEES AND CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025 FOR

THE ARBORICULTURAL ASSOCIATION (A COMPANY LIMITED BY GUARANTEE)

THE ARBORICULTURAL ASSOCIATION

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 6
Report of the Independent Auditor	7 to 9
Consolidated Statement of Financial Activities	10
Consolidated Statement of Financial Position	11
Statement of Financial Position	12
Consolidated Statement of Cash Flows	13
Notes to the Consolidated Statement of Cash Flows	14
Notes to the Financial Statements	15 to 30

THE ARBORICULTURAL ASSOCIATION

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 DECEMBER 2025

CURRENT TRUSTEES	Neil Davies - Chair Paul Barton – Vice Chair Robert Murison – Treasurer Sarah Armstrong Stella Bolam Sarah Kiss Keith Sacre Laura Ancell Andy Tipping (appointed 31.08.25) Simon Rotherham (appointed 31.08.25) Naomi Zurcher (appointed 31.08.25)
KEY MANAGEMENT	John Parker – Chief Executive Officer Hanif Bhula – Finance Manager
REGISTERED OFFICE	The Malthouse Stroud Green Standish Stonehouse GL10 3DL
REGISTERED COMPANY NUMBER	04070377 (England and Wales)
REGISTERED CHARITY NUMBER	1083845
AUDITOR	BK Plus Audit Limited (Statutory Auditor) 6 Manor Park Business Centre Mackenzie Way Cheltenham Gloucestershire GL51 9TX
BANKERS	NatWest Bank Plc 68 Above Bar Street Southampton SO14 7DS
SOLICITORS	HCR Law Wellington Street Cheltenham GL50 1YD

THE ARBORICULTURAL ASSOCIATION

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTORS' REPORT)

Contents

1. Reference and administrative details
2. Objectives and activities
3. Achievements and performance
4. Financial review
5. Plans for future periods
6. Structure, governance and management
7. Exemptions from disclosure
8. Funds held as custodian trustee on behalf of others
9. Statement of Trustees' responsibilities
10. Disclosure of information to the Auditors

1. Reference and administrative details

1.1 The Arboricultural Association (the Association) is a registered charity incorporated in the United Kingdom as a private company limited by guarantee and accordingly has no share capital.

1.2 The Trustees submit their Annual Report and the audited financial statements of the Association for the year ended December 31st, 2025.

1.3 The Trustees have adopted the provisions of the Statement of Recommended Practice for Charities (Charity) SORP in preparing the annual report and financial statements of the Association.

2. Objectives and activities

2.1 The charitable objective of the Association is to advance the science of arboriculture for the public benefit. The vision of the Association, as described in the Strategic Plan 2025-2027 (adopted on October 20th, 2024) is to inspire, support and promote the tree care community for a society that better appreciates and cares for trees.

2.2 The main ways in which the Association delivers its charitable objective and vision are:

- Support and advice for members.
- Online and in-person training.
- Online and in-person events, including the ARB Show and Annual Amenity Conference.
- Publications and best practice guidance for professional arboriculturists and the public.
- Political and public engagement.
- Representation on industry and cross-sector groups and projects.
- International liaison and representation on international industry groups.
- The Approved Contractor and Registered Consultant Accreditation Schemes.
- Marketing, including two websites – one for arboriculturists and one for the public.
- Career advice and development opportunities.

2.3 The Trustees have an understanding of Charity Commission guidance to ensure they meet their objectives with regard to public benefit. Public-facing activity and content includes the free webinar series, guidance documentation for non-professionals, help and advice for members of the public and the organisation and attendance of public-facing events.

2.4 The Association is grateful for the efforts of all of the volunteers involved in delivering the charitable aims of the organisation. This includes Trustees, members of Committees and working groups, Branch representatives and those who represent the Association at external groups and meetings.

3. Achievements and performance

3.1 The key achievements of the Association in 2025 included:

- Website views reached 2.1 million (despite long term technical issues with Google search results).
- 207,000 users accessed the Arb Approved Contractor directory, and 80,000 accessed the Registered Consultant directory.

- Continued growth across digital channels, maintaining strong engagement and expanding the Association's reach across social media, video and website platforms.
- 116,000 total followers across social media platforms.
- ARB Show attracted 6,000 visitors over 2 days
- Held a successful 30th anniversary UK & Ireland Tree Climbing Competition with over 70 climbers and volunteers taking part.
- Young tree watering campaign received more support and engagement than ever, with more than 25,000 watering tags sent out.
- Continued partner support and collaborative working, such as the Woodland Trust supporting our national tree watering campaign for another year.
- Developed and distributed over 100 arboriculture resource packs to support schools, colleges, careers fairs and community engagement events.
- More than 120 members signed up to become Arb Ambassadors.
- Continued strong national and trade media coverage, including representation of arboriculture issues in wider public and political discussions.
- Led planning and communications activity for the Association's major CRM, website and member systems transformation project ahead of implementation.
- Continued development of new guidance, landing pages and member-focused website content to improve user experience
- Promoted VETcert certification and ran one exam event, taking the 2025 total of UK specialists to 71.
- Delivered 80 training courses to over 850 learners.
- Reviewed and updated three of our existing course offerings.
- Increased our staff team presence and number of presentations at several key industry events, at home and overseas
- Responded to a number of government and stakeholder consultations, including national policy and national/international industry best practice guidance.
- Continued engagement with parliamentarians and APPGs.
- Held a successful 2025 Conference at Warwick for almost 400 delegates.
- Held a Tree Architecture and Morphophysiology Symposium in Kew Gardens.
- Delivered 10 webinars to more than 5500 viewers in 2025.
- Co-organised the Biodiversity of Pollards Conference with the City of London Corporation and Ancient Tree Forum for over 100 delegates and published the proceedings.
- Reached almost 600 listeners to talks at the Education and Careers Hub at ARB Show.
- Increased our engagement with local schools.
- Maintained our number of Registered Consultants.
- Published the Tree Care Manual.
- Continued revision and development of new Technical Guides and secured funding for review and development.
- Published National Tree Safety Group 2nd Edition.
- Published four ARB Magazines.
- Download numbers and online access of ARB Journal has increased.
- Commenced the development of European Arboricultural Standards UK Annexes.
- Support for Apprenticeship revision/ development at levels 2, 4 and 6, including launch of L4 Apprenticeship.
- Completed key build and configuration phases for the Association's new CRM, CMS and member portal systems and website.
- Increased numbers of Approved Contractors.
- Continued to provide advice and support to Branches as needed.
- The Association continues to represent its members and the arboricultural sector on a wide range of industry, and external, working groups and projects.
- Promoted arb careers to thousands of school and college leavers at the biggest careers and skills event in the UK – London School and College Leaver's festival at ExCeL.
- Development of a new Employee Handbook.
- Partnered with Mates in Mind to raise awareness of mental health in arboriculture.
- Changes to the Board of Trustees, with Michelle Ryan, Alan Simson and Steve Westmore stepping down as Trustees and Andy Tipping, Naomi Zurcher and Simon Rotheram joining the Board.

3.2 These activities and achievements helped the Association deliver on its strategic objectives as published in the Strategic Plan 2022-2024 and Strategic Plan 2025-2027.

4. Financial review

4.1 The Consolidated Financial Statements for the year are provided in the following pages. Overheads are not reported separately but have been allocated to each of the principal financial activities of the Association on the basis of estimated staff time attributable to each activity. The financial results of the Association are summarised within the Annual Report, a separate document to the Consolidated Financial Statements. The Annual Report acts as a summary document, predominantly aimed at members of the Association, to summarise the key contents of this Trustees' Report and the Consolidated Financial Statements. It is available on the Association's website.

4.2 The key revenue streams of the Association are typically membership subscriptions, Accreditation Scheme membership fees, training, events, publications, advertising and sponsorship. The Association has no financial investments other than its bank deposit account and its shareholding in its trading subsidiary, Arboricultural Association Trading Limited (AATL). Its reserves exist in the form of the Malthouse, which is owned by the Association.

4.3 The Association's Reserves Policy states that the Association will ensure that it retains sufficient cash reserves in order to be able to continue operating for at least twelve months in adverse trading conditions, such as a major economic downturn or pandemic. The Reserves Policy recommends that the Association should keep a minimum of £220,000 in reserve. The Reserves Policy will be reviewed and ratified annually by Trustees.

4.4 As of December 31st, 2025, the Association held £6,097 in restricted income funds (as compared to £6,097 in 2024) and £889,633 in unrestricted income funds (as compared to £895,051 on December 31st, 2024).

4.5 The Association's liquid reserves in the form of cash and cash equivalents decreased to £113,472 on December 31st, 2025 (as compared to £401,783 on December 31st, 2024).

4.6 The Association is registered with the fundraising regulator. The aim of the regulator is to ensure that fundraising is respectful, honest, open and accountable to the public. All fundraising activities are managed by Association staff. Third parties are not encouraged to raise funds on the Association's behalf. The Association understands that fundraising should not be unreasonably persistent, apply undue pressure on people or invade their privacy. No complaints have been received with regard to the Association's fundraising conduct.

4.7 The Association made a donation to research of £5,000 in 2025 through the Association's Research Grant.

4.8 The Association made a total of £5,466 in donations and sponsorships in 2025. Payments were made to groups including Perennial, the British Association of Landscape Industries and Myerscough College.

4.9 The Association spent £12,000 on political expenditure in 2025 through membership of the All-party Parliamentary Group on Horticulture and Gardening (APPGHG) and the Environmental Horticulture Group (EHG, formerly called the Horticulture Roundtable Group). This was the same amount as in 2024.

4.10 The Trustees have confidence that the Association remains a going concern, despite the depletion of reserves that began in 2025 and will continue in to 2026 due to the investment being made in a new IT system. The decision to spend a significant amount of money on the new IT system for the Association has been taken carefully and in consultation with the Trustees; the long-term benefits of the investment are considered necessary for the long-term functioning of the Association and therefore worthwhile. In the short-term, this does present a financial challenge but one that the Trustees believe the Association can and should face considering the security it has in owning the Malthouse property outright. In order to mitigate for possible cashflow issues due to the investment and seasonal fluctuations in income, the Trustees have agreed that a bank loan may be required to ensure all costs can be covered if the Association's reserves are likely to fall below the amount set in the reserves policy (which is also under review). The Finance and Governance committee (formed of Trustees) will receive monthly updates on the cash position of the Association in order to closely monitor the financial position and ensure that mitigation via a loan is obtained if required.

4.11 The Association is expecting growth in almost all areas of operation in 2026, and by the end of quarter one of 2026 all key targets are being met.

5. Plans for future periods

5.1 On October 20th, 2024, the Board of Trustees formally adopted the Strategic Plan 2025-2027 for implementation on January 1st, 2025. This published document set out the vision of the Association as "inspiring, supporting and promoting the tree care community for a society that better appreciates and cares for trees."

5.2 The vision of the Association feeds into three strategic objectives:

- Inspire. Including inclusivity and diversity, Arb Ambassadors, succession and volunteers/staff.
- Support. Including membership, accreditations, resources and training.
- Promote. Including events, engagement, website and communication channels.

5.3 The Strategic Plan 2025-2027 can be downloaded from the Association's website, with hard copies available upon request.

5.4 Certain external factors beyond the control of the Association can be expected to have an impact on the activities of the organisation, such as the escalating cost of living crisis. This could have an impact on membership levels and other activities, and is being mitigated against through increased diversification of income streams.

6. Structure, governance and management

6.1 The Association is governed through its Articles of Association, last updated in 2024. The Trustees have overall responsibility for ensuring the Association has appropriate financial and operational controls in place, and are responsible for the strategic direction of the Association. The Trustees are the Directors of the Association and meet approximately four times per year.

6.2 The majority of Trustees are elected to the Board by the membership. In addition to this, there are four Co-opted Trustee positions which are filled by elected Trustee vote. Elected Trustees have a three-year term of office and are permitted to hold office for three consecutive terms before a minimum one-year break. The Chair of Trustees is able to defer election for an additional year if mid-way through their term as Chair. Co-opted Trustees stand for one-year terms. The Association offers an induction to new Trustees, and provides appropriate training for Trustees as required.

6.3 Operational management is overseen by the Chief Executive Officer (CEO), the pay and remuneration of which is determined by the Board of Trustees and reviewed annually. The CEO reports to the Board of Trustees and attends Board meetings to provide operational and strategic updates. The CEO and Finance Manager also attend meetings of the Finance & Governance Committee.

6.4 The trading arm of the Association, AATL, predominantly oversees management of the Approved Contractor Scheme. The appointed Directors of AATL are the Association's Chair, Vice Chair, CEO and Finance Manager. Profits generated by AATL are gift aided to the Association as a registered charity.

6.5 In August/September each year the Association holds an Annual General Meeting (AGM) of members. Up until 2020 the AGM formed part of the Annual Amenity Conference, but is now held online and separate to Conference. At the AGM the members receive the accounts of the Association, receive the report of the Board of Directors and appoint the auditor. Result of Trustee elections are announced at the AGM.

6.6 The Association has three Committees. These are the Strategic & Governance Committee, the Standards Committee and the Resources Committee. Terms of Reference for these Committees are available on the Association's website. Membership of Committees is exclusively made up of Trustees.

6.7 In addition to the Board of Trustees, the Association is aided in the delivery of its charitable objective and strategic vision by a network of volunteers, including our Trustees, more than 100 ARB Ambassadors and suitably experienced members to review complaints and Fellowship applications. The Association also has ten regional Branches, coordinated by member volunteers and the Association's staff team.

7. Exemptions from disclosure

7.1 The Association claims no exemptions from disclosure.

8. Funds held as custodian trustee on behalf of others

8.1 The Association does not act as a custodian Trustee for others.

9. Statement of Trustees' responsibilities

9.1 The charity Trustees are responsible for preparing a Trustees' Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). These financial statements must give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources.

9.2 In preparing the financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

9.3 The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

9.4 The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

10. Disclosure of information to the Auditors

10.1 Each of the Trustees has confirmed that there is no relevant information, being information needed by the Auditor in connection with preparing their report, of which the group's auditor is unaware, and The Trustees, having made enquiries of fellow Directors and the group's Auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a Director in order to make themselves aware of any relevant audit information and to establish that the Auditor is aware of that information.

10.2 This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Signed by order of the Board of Trustees on 3/8/26

Neil Davies, Chair of Trustees

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE ABORICULTURAL ASSOCIATION

Opinion

We have audited the financial statements of The Arboricultural Association (the 'charitable company') and its subsidiary (the 'group') for the year ended 31 December 2025, which comprise the Consolidated Statement of Financial Activities, the Consolidated and Charity Statements of Financial Position, the Consolidated Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. 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).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the charitable company's affairs as at 31 December 2025 and of the group's incoming resources and application of resources, including its income and expenditure, 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 Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable 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 Trustees use 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 charitable 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 Trustees with respect to going concern are described in the relevant sections of this report.

Material uncertainty relating to going concern

We draw attention to the Going Concern note within the notes to the financial statements, which explains that the charity's cash flow forecasts indicate that available cash resources are expected to become exhausted during December 2026. As at 31 December 2025, the charity held cash at bank of £113,472 (2024: £401,783), had net current liabilities of £9,988, and had capital commitments of £121,500.

In response to the forecast cash shortfall, the trustees have commenced discussions with the charity's bank regarding the provision of additional loan finance. At the date of approval of the financial statements, no formal funding agreement had been entered into.

The trustees have considered the charity's financial position and the actions available to address the forecast funding requirement. Accordingly, they have concluded that it remains appropriate to prepare the financial statements on the going concern basis.

The forecast cash shortfall, together with the uncertainty as to whether the proposed bank funding will be secured, indicates that a material uncertainty exists that may cast significant doubt on the charity's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

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

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

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE ABORICULTURAL ASSOCIATION

Other Information
The Trustees are responsible for the other information. The other information comprises the information included in the group annual report, other than the financial statements and our Report of the Independent Auditor thereon.

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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinion on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees, which includes the Directors' report and Strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees 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 group and charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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 Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of Trustees
As explained more fully in the Statement of Trustees Responsibilities, the Trustees (who are also the directors of the charitable company for the purposes of company law) 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 Trustees 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 Trustees are responsible for assessing the group's and the charitable 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 Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our 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 a Report of the Auditor that includes our opinion. Reasonable assurance is a high level of assurance, but it 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.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE ABORICULTURAL ASSOCIATION

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 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 charitable company's activities;
- understanding how the charitable company complies with its regulatory framework by making enquiries of management ;
- considering the culture inherent in the charitable 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 charitable 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 charitable 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 charitable 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 for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditor.

Use of our report
This report is made solely to the charitable 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 charitable 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 charitable company and the charitable company's members as a body, 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
Cheltenham
Gloucestershire
GL51 9TX

Date: ....

THE ARBORICULTURAL ASSOCIATION

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted funds 31.12.2025 £	Restricted funds 31.12.2025 £	Total funds 31.12.2025 £	Total funds 31.12.2024 £
INCOME FROM					
Charitable activities					
Subscriptions		550,805	-	550,805	553,199
Other charitable activities	5	662,671	-	662,671	740,190
Donations		-	11,734	11,734	73,019
		1,213,476	11,734	1,225,210	1,366,408
Trading activities					
Consultants and contractors		477,397	-	477,397	414,002
Advertising		29,993	-	29,993	41,538
		507,390	-	507,390	455,540
Investments					
Interest received		6,872	-	6,872	12,031
		6,872	-	6,872	12,031
Total income		**1,727,738**	**11,734**	**1,739,472**	**1,833,979**
EXPENDITURE ON					
Raising funds					
Fundraising trading		341,029	-	341,029	335,690
		341,029	-	341,029	335,690
Charitable activities					
Charitable activities		1,176,926	11,734	1,188,660	1,328,994
Governance costs		211,597	-	211,597	221,333
		1,388,523	11,734	1,400,257	1,550,327
Total expenditure	6	**1,729,552**	**11,734**	**1,741,286**	**1,886,017**
NET EXPENDITURE		(1,814)	-	(1,814)	(52,038)
Transfers between funds		-	-	-	-
NET MOVEMENT IN FUNDS		**(1,814)**	**-**	**(1,814)**	**(52,038)**
RECONCILIATION OF FUNDS					
Total funds brought forward		1,031,720	6,097	1,037,817	1,089,855
Total funds carried forward		**1,029,906**	**6,097**	**1,036,003**	**1,037,817**

The statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 15-30 form part of these financial statements

THE ARBORICULTURAL ASSOCIATION

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 31 DECEMBER 2025

		31.12.2025	31.12.2024
FIXED ASSETS	**Note**	**£**	**£**
Intangible assets	**11**	220,526	55,550
Tangible assets	**12**	825,465	831,840
		1,045,991	887,390
CURRENT ASSETS			
Stocks	**14**	35,619	48,742
Debtors	**15**	137,315	110,793
Cash at bank and in hand		113,472	401,783
		286,406	561,318
CURRENT LIABILITIES			
Creditors due within one year	**17**	(296,394)	(387,558)
NET CURRENT (LIABILITIES)/ASSETS		(9,988)	173,760
TOTAL ASSETS LESS CURRENT LIABILITIES		1,036,003	1,061,150
NON-CURRENT LIABILITIES			
Creditors due after one year	**19**	-	(23,333)
NET ASSETS		**1,036,003**	**1,037,817**
FUNDS			
Unrestricted funds	**22**	889,633	890,724
Restricted funds	**22**	6,097	6,097
Revaluation reserve	**22**	135,364	136,087
Non-charitable reserves	**13**	4,909	4,909
TOTAL FUNDS		**1,036,003**	**1,037,817**

The Trustees have prepared group accounts in accordance with Section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The financial statements were approved by the Board of Trustees on ...3/8/26... and were signed on its behalf by:

N. Davies
....
N Davies - Chair

THE ARBORICULTURAL ASSOCIATION

STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	31.12.2025 £	31.12.2024 £
FIXED ASSETS			
Intangible assets	11	220,526	55,550
Tangible assets	12	825,465	831,840
Investments	13	1	1
		1,045,992	887,391
CURRENT ASSETS			
Stocks	14	35,619	48,742
Debtors	16	120,071	168,777
Cash at bank and in hand		91,693	293,693
		247,383	511,212
CURRENT LIABILITIES			
Creditors due within one year	18	(262,281)	(342,362)
NET CURRENT (LIABILITIES)/ASSETS		(14,898)	168,850
TOTAL ASSETS LESS CURRENT LIABILITIES		1,031,094	1,056,241
NON-CURRENT LIABILITIES			
Creditors due after one year	19	-	(23,333)
NET ASSETS		**1,031,094**	**1,032,908**
FUNDS			
Unrestricted funds	22	889,633	890,724
Restricted funds	22	6,097	6,097
Revaluation reserve	22	135,364	136,087
Non-charitable reserves		-	-
TOTAL FUNDS		**1,031,094**	**1,032,908**

The Trustees have prepared group accounts in accordance with Section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The financial statements were approved by the Board of Trustees on 3/8/26 and were signed on its behalf by:

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N Davies - Chair

THE ARBORICULTURAL ASSOCIATION

CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	31.12.2025 £	31.12.2024 £
Cash flows from operating activities:			
Net income		(1,814)	(52,038)
Finance income		(6,872)	(12,031)
Finance costs		24,405	6,332
Depreciation, amortisation and impairment	**11,12**	12,495	12,252
		28,214	(45,485)
Decrease in stocks		13,123	20,083
(Increase) / decrease in debtors		(26,522)	37,873
(Decrease) in creditors		(74,497)	(43,556)
Net cash (used in)/provided by operating activities		**(59,682)**	**(31,085)**
Cash flows from investing activities:			
Interest received		6,872	12,031
Purchase of tangible fixed assets		(640)	(3,295)
Purchase of intangible fixed assets		(170,456)	-
Net cash (used in) investing activities		**(164,224)**	**8,736**
Cash flows from financing activities:			
Interest paid		(24,405)	(6,332)
Repayment of borrowings	-	(40,000)	(40,000)
Net cash (used in) financing activities		**(64,405)**	**(46,332)**
Change in cash and cash equivalents in the reporting period		**(288,311)**	**(68,681)**
Cash and cash equivalents at the beginning of the reporting period		401,783	470,464
Cash and cash equivalents at the end of the reporting period		**113,472**	**401,783**

NOTES TO THE CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2025

1. ANALYSIS OF CHANGES IN NET DEBT

	At 1.1.25	Cash flow	At 31.12.25
	£	£	£
Net cash			
Cash at bank and in hand	401,783	(288,311)	113,472
Debt			
Debts falling due within 1 year	(40,000)	16,667	(23,333)
Debts falling due after 1 year	(23,333)	23,333	-
	(63,333)	40,000	(23,333)
Total net cash	**338,450**	**(248,311)**	**90,139**

1. ACCOUNTING POLICIES

Legal form
The Arboricultural Association (a registered charity), incorporated in England & Wales as a private company. It is limited by guarantee and accordingly has no share capital. It is registered with Companies House under company number 04070377, and with the Charity Commission under reference number 1083845. The registered office and principal place of business is The Malthouse, Stroud Green, Standish, Stonehouse, Gloucestershire, GL10 3DL.

Basis of preparation
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', the Companies Act 2006 and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention except for, where disclosed in these accounting policies, certain items that are shown at fair value. The Arboricultural Association has adapted the Companies Act 2006 formats to reflect the special nature of its charitable activities.

The presentational currency of the financial statements is Pounds Sterling, being the functional currency of the primary economic environment in which the company operates. Monetary amounts in these financial statements are rounded to the nearest Pound.

Basis of consolidation
The consolidated financial statements consolidate the financial statements of the Charity and its subsidiary undertakings drawn up to 31 December.

A subsidiary is an entity controlled by the Charity. Control is achieved where the Charity has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities. Where necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with those used by Group. Inter-company transactions and balances, between the Charity and its subsidiaries, are eliminated in full.

Going concern
After reviewing the Charity's forecasts and projections, the Trustees have a reasonable expectation that the Charity has adequate resources to continue operational existence for the foreseeable future. There is acknowledgement that 2025 has seen a depletion in cash reserves that will continue in to 2026 due to the significant financial investment in a new CRM system, and that this may cause a cashflow issue in the short term. However, the Charity has the financial security of owning the Malthouse property outright, and mitigation plans have been put in to place to ensure that such cashflow issues can be addressed. The Charity therefore continues to adopt the going concern basis in preparing its financial statements.

1. ACCOUNTING POLICIES (continued)

Critical accounting judgements and key sources of estimation uncertainty
In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about carrying amounts 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.

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 if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Judgements

Useful economic life of freehold property
The Group has determined the useful economic life of its freehold property following revaluation is 100 years.

Revaluation of freehold property
The Group has opted to account for its freehold property at fair value, which was determined by independent qualified valuers using evidence from observed prices in market transactions for similar properties in similar locations.

Key sources of estimation uncertainty
Other than detailed below for expenditure, no key sources of estimation uncertainty have been identified by the Trustees in preparing these financial statements.

Income and Revenue Recognition
Subscription income is included in the period in which it falls due. Income from charitable trading activities is included in the period to which the relevant activity or transaction relates. Resources from activities to generate funds, interest and other incoming resources are included on a receivable basis. Amounts received in advance are not included in income for the year but are disclosed as deferred income in creditors.

Grants receivables are recognised in income on a systematic basis over the life of the grant as the conditions related to the grant are satisfied. The grants become repayable when the conditions of the grants are not met.

Expenditure
All expenditure is included when it is incurred. Expenditure is allocated to the particular activity where the cost relates directly to that activity. The costs of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the basis of estimated staff time to each activity. The nature of the organisation is such that all staff time can be attributable to each activity. The nature of the organisation is such that all staff time can be attributed to activities which further the charitable objects. Governance costs are those costs incurred in meeting regulatory requirements and providing the strategic direction of the Charity.

1. ACCOUNTING POLICIES (continued)

Grants payable
Grants payable are payments to third parties in the furtherance of the charitable objectives. Grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the Trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and any condition attaching to the grant is outside the control of The Arboricultural Association.

Intangible fixed assets
Trademark, intellectual property and technical guides are initially recorded at cost. They are not depreciated as any amortisation is considered immaterial.

Software costs are initially recorded at cost and are written off over their estimated useful life. Software costs are amortised on cost at 12.5% on a straight-line basis.

Assets under construction are capitalised at cost and are not amortised until they are available for use, at which point they are transferred to the relevant asset category and amortised over their useful life.

Tangible fixed assets
All assets costing more than £500 that are acquired for continuing use within The Arboricultural Association are capitalised at their cost to the organisation. Depreciation is provided on expenditure at rates calculated to write off each asset over its estimated remaining life. The rates applied to achieve this are:

Freehold property	100 years straight line
Computer equipment	15-25% of net book value
Fixtures and fittings	20% straight line

Revaluation of tangible fixed assets
Individual freehold properties are carried at fair value at the date of the revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Revaluations are undertaken with sufficient regularity to ensure the carrying amount does not differ materially from that which would be determined using fair value at the balance sheet date.

Investments
Investments in equity shares which are not publicly traded and where fair value cannot be measured reliably are measured at cost less impairment.

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 stock to their present location and condition. Items held for distribution at no or nominal consideration are measured at the lower of replacement cost and cost.

Taxation
As a recognised charity, The Arboricultural Association is exempt from Corporation Tax so far as it relates to its charitable objects.

Trade and other debtors
Trade debtors are amounts due from members for merchandise sold or services performed in the ordinary course of activity. Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost, less provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the Group will not be able to collect all amounts due.

Cash at bank and in hand
Cash at bank and in hand comprise cash on hand and call deposits.

1. ACCOUNTING POLICIES (continued)

Trade and other creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of activity from suppliers. Trade creditors are classified as current liabilities if the Group 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. Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost.

Borrowings
Borrowings are initially recorded at fair value, net of transaction costs. Borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing. Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges. Borrowings are classified as current liabilities unless the Group has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Pension costs
The Arboricultural Association makes contributions to individual personal pension schemes of eligible employees. These are defined contribution schemes. A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the Group has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods. Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment. Pension costs are allocated on an activity proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

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.

The revaluation reserve represents the cumulative unrealised gains arising on the revaluation of tangible fixed assets. The reserve is reduced by any subsequent downward revaluations to the extent of previous gains recognised within the reserve and is transferred to unrestricted funds when the related gains are realised.

Non charitable reserves are funds held by Arboricultural Association Trading Limited, a non-charitable, wholly owned subsidiary to The Arboricultural Association.

2. LEGAL STATUS OF THE CHARITY

The Charity is a company limited by guarantee and has no share capital. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £5 per member of the Charity.

3. FINANCIAL PERFORMANCE OF THE CHARITY

The consolidated statement of financial activities includes the results of the Charity's wholly owned subsidiary, Arboricultural Association Trading Limited, which undertakes the assessment of Registered Consultants and Approved Contractors for inclusion in the Arboricultural Association's Directories.

As permitted by section 408 Companies Act 2006, the parent charitable company's Statement of Financial Activities has not been included in these financial statements. Its deficit for the financial year was £136,382 (2024 - £127,850).

4. PRIOR PERIOD ADJUSTMENT

During the preparation of the financial statements for the year ended 31 December 2025, an error was identified in the allocation of income and expenditure between unrestricted and restricted funds in the prior year.

Donation income of £14,531 had been incorrectly presented as restricted funds and £40,488 of expenditure incurred in accordance with donor restrictions had been incorrectly presented as unrestricted funds. As a result, the Ancient Tree Forum restricted fund was omitted from the comparative analysis of charitable funds.

The comparative figures for the year ended 31 December 2024 have therefore been restated to correctly reflect the allocation of income and expenditure between unrestricted and restricted funds and to include the omitted restricted fund within the analysis of charitable funds.

The restatement has no impact on total income, total expenditure, net movement in funds, total funds or net assets.

5. OTHER CHARITABLE ACTIVITIES

	2025	2024
	£	£
Publications	120,490	177,808
Conferences	307,906	251,648
Workshops and seminars	185,833	217,374
Other income	48,442	93,360
	662,671	740,190

6. TOTAL EXPENDITURE

	Direct costs	Staff costs	Support costs	2025 Total	2024 Total
	£	£	£	£	£
Costs of raising funds					
Consultants and contractors	213,439	99,936	27,654	341,029	335,690
Expenditure on charitable activities					
Subscriptions	8,662	86,639	22,615	117,916	138,436
Publications	83,055	33,227	8,952	125,234	145,571
Conference	264,472	56,137	15,125	335,734	209,423
Workshops and seminars	92,507	100,370	27,043	219,920	214,797
Trade fair	-	44,179	11,903	56,082	223,703
Advertising and publicity	-	-	-	-	18,602
Promotion	36,639	64,184	17,293	118,116	120,212
Technical support	31,627	23,639	6,369	61,635	42,196
Meeting costs	19,885	19,851	5,348	45,084	48,995
Grant making	-	-	-	-	44,718
Newsletter/journal	66,657	19,120	5,152	90,929	99,343
Branch expenditure	3,313	11,578	3,119	18,010	22,998
Total charitable activities	**606,817**	**458,924**	**122,919**	**1,188,660**	**1,328,994**
Expenditure on governance costs					
Political expenditure	12,000	11,153	3,005	26,158	19,796
Audit fees	9,500	-	-	9,500	16,747
Finance and accounts	1,528	85,421	23,017	109,966	132,773
Committees and governance	-	30,602	8,245	38,847	43,230
Legal and professional fees	27,126	-	-	27,126	8,787
Total governance costs	**50,154**	**127,176**	**34,267**	**211,597**	**221,333**
Total 2025	**870,410**	**686,036**	**184,840**	**1,741,286**	**1,886,017**
Total 2024	**898,269**	**751,818**	**235,930**	**1,886,017**	

6. TOTAL EXPENDITURE (continued)

*Support costs of £184,840 (2024: £235,930) include:

	2025 £	2024 £
Depreciation / amortisation	12,495	12,254
Premises costs	25,694	22,640
Other staff costs	8,976	15,667
Office running costs	113,270	156,090
Finance costs	24,405	25,334
Subscriptions and representation	-	3,945

Of the above expenditure, £11,734 was paid for via restricted funds (2024: £58,488) and £1,729,552 was paid for via unrestricted funds (2024: £1,827,529).

7. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' remuneration and expenses
No Trustee received any remuneration from the Association during the year (2024: £nil).

Travel expenses totalling £3,318 (2024: £1,832) were reimbursed to 9 (2024: 5) Trustees during the year. At the year end £nil (2024: £nil) was outstanding and owed to Trustees.

8. STAFF COSTS

	2025 £	2024 £
Wages and salaries	583,315	631,682
Social security costs	50,730	58,283
Pension costs	35,250	36,854
	669,295	726,819

The average monthly head count was 17 staff (2024: 19 staff).

The key management personnel of the Charity are the Chief Executive Officer and the Finance Manager. The total employee benefits of the key management personnel were £139,912 (2024: £138,668).

1 employee received employee benefits in excess of £70,000 during the year (2024: 1).

9. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES (RESTATED)

	Note	Unrestricted funds 31.12.2024 £	Restricted funds 31.12.2024 £	Total funds 31.12.2024 £
INCOME FROM				
Charitable activities				
Subscriptions		553,199	-	553,199
Other charitable activities	5	740,190	-	740,190
Donations		14,531	58,488	73,019
		1,307,920	58,488	1,366,408
Trading activities				
Consultants and contractors		414,002	-	414,002
Advertising		41,538	-	41,538
		455,540	-	455,540
Investments				
Interest received		12,031	-	12,031
Total income		**1,775,491**	**58,488**	**1,833,979**
EXPENDITURE ON				
Raising funds				
Fundraising trading		335,690	-	335,690
		335,690	-	335,690
Charitable activities				
Charitable activities		1,270,506	58,488	1,328,994
Governance costs		221,333	-	221,333
		1,491,839	58,488	1,550,327
Total expenditure	6	**1,827,529**	**58,488**	**1,886,017**
NET EXPENDITURE		(52,038)	-	(52,038)
Transfers between funds		-	-	-
NET MOVEMENT IN FUNDS		**(52,038)**	**-**	**(52,038)**
RECONCILIATION OF FUNDS				
Total funds brought forward		1,083,758	6,097	1,089,855
Total funds carried forward		**1,031,720**	**6,097**	**1,037,817**

10. TAXATION

All income of the charitable company falls within the exemptions afforded to corporate charities and charitable trusts by Sections 478 and 479 Corporation Tax Act 2010 and Sections 524 and 525 Income Tax Act 2007. There is no corporation tax payable by the Charity's trading subsidiary.

11. INTANGIBLE FIXED ASSETS - GROUP AND CHARITY

	Trademark £	Intellectual property £	Software £	Assets under construction £	Total £
COST					
At 1 January 2025	3,112	11,678	189,167	40,000	243,957
Additions	-	-	-	170,456	170,456
At 31 December 2025	3,112	11,678	189,167	210,456	414,413
DEPRECIATION					
At 1 January 2025	-	10,678	177,729	-	188,407
Charge for the year	-	-	5,480	-	5,480
At 31 December 2025	-	10,678	183,209	-	193,887
NET BOOK VALUE					
At 31 December 2025	3,112	1,000	5,958	210,456	220,526
At 31 December 2024	3,112	1,000	11,438	40,000	55,550

12. TANGIBLE FIXED ASSETS - GROUP AND CHARITY

	Freehold property £	Computer equipment £	Fixtures and fittings £	Total £
COST				
At 1 January 2025	828,580	19,069	17,960	865,509
Additions	-	640	-	640
At 31 December 2025	828,580	19,708	17,960	866,249
DEPRECIATION				
At 1 January 2025	6,572	13,048	14,149	33,769
Charge for the year	3,286	2,711	1,018	7,015
At 31 December 2025	9,858	15,759	15,167	40,784
NET BOOK VALUE				
At 31 December 2025	818,722	3,948	2,793	825,465
At 31 December 2024	822,008	6,021	3,811	831,840

The property valuations were made by Ash & Co (RICS) as at 20 December 2022, on an open market value for existing use basis. The Trustees consider the fair value to be in line with the net book value as of 31 December 2025.

13. FIXED ASSET INVESTMENTS – COMPANY

The wholly owned subsidiary, Arboricultural Association Trading Limited, is a company registered in England and Wales. It is used to operate the non-charitable activities of The Arboricultural Association, which includes the Register of Consultants and Approved Contractors. All profits earned by the subsidiary are donated to The Arboricultural Association.

Arboricultural Association Trading Limited has only one share of £1 in issue, which is held by The Arboricultural Association.

The activities and results of Arboricultural Association Trading Limited were:

	2025	2024
	£	£
Turnover	477,397	414,002
Cost of sales	(213,439)	(176,636)
Administrative expenses	(129,390)	(159,054)
Profit for the year	134,568	78,312

A Gift Aid Donation of £134,568 (2024: £78,312) has been paid in respect of the 2025 profit post year end. Gift Aid donations are recognised as distributions and presented in the Statement of Changes in Equity.

At 31 December 2025, Arboricultural Association Trading Limited has the following assets and liabilities:

	Year ended 31.12.2025	Year ended 31.12.2024
	£	£
Debtors	23,232	14,592
Cash at bank and in hand	21,777	108,090
Creditors due within one year	(40,099)	(117,772)
	4,910	4,910
Share capital	1	1
Reserves	4,909	4,909
	4,910	4,910

14. STOCKS

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Publications and other items for resale	35,619	48,742	35,619	48,742

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR - GROUP

	2025	2024
	£	£
Trade debtors	62,102	52,020
Other debtors and prepayments	75,213	58,773
	137,315	110,793

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR – CHARITY

	2025	2024
	£	£
Trade debtors	38,872	37,428
Other debtors and prepayments	75,213	58,773
Amounts owed from subsidiary	5,986	72,576
	120,071	168,777

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR – GROUP

	2025	2024
	£	£
Bank loan (see note 20)	23,333	40,000
Trade creditors	123,769	70,248
Social security and other taxes	15,460	36,578
Other creditors and accruals	32,330	103,664
Deferred income	101,502	137,068
	296,394	387,558

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR – CHARITY

	2025	2024
	£	£
Bank loan (see note 20)	23,333	40,000
Trade creditors	107,251	46,856
Social security and other taxes	15,460	36,578
Other creditors and accruals	27,832	97,232
Deferred income	88,405	121,696
	262,281	342,362

Movement in deferred income - Group:

	2025	2024
	£	£
Brought forward	137,068	151,207
Released in the year	(137,068)	(151,207)
Deferred in the year	101,502	137,068
	101,502	137,068

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR – CHARITY (continued)

Movement in deferred income - Charity:

	2025	2024
	£	£
Brought forward	121,696	134,491
Released in the year	(121,696)	(134,491)
Deferred in the year	88,405	121,696
	88,405	121,696

Deferred income for the charity relates to membership subscriptions and training fees received in advance of the subscription year commencing 1 January. Deferred income for the group included all noted within the charity as well as contractor fees and consultant fees that are received in advance of the subscription year commencing 1 January.

19. CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR – GROUP AND CHARITY

	2025	2024
	£	£
Bank loan (see note 20)	-	23,333

20. LOANS AND BORROWINGS – GROUP AND CHARITY

The following secured debts are included within creditors:

Creditors due within one year

	2025	2024
	£	£
Bank loan	23,333	40,000

Creditors due after one year

	2025	2024
	£	£
Bank loan	-	23,333

The bank loan is secured by a fixed charge over the property owned by The Arboricultural Association and is repayable in monthly instalments. Fixed rate interest is charged on the loan.

21. DEFINED PENSION CONTRIBUTION SCHEME

The group operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the group to the scheme and amounting to £35,250 (2024 - £36,854). Contributions totalling £nil (2024 - £3,021) were payable to the scheme at the end of the year and are included in creditors.

22. MOVEMENT IN FUNDS (RESTATED)

	At 1.1.25	Net movement in funds	Transfers	At 31.12.25
	£	£	£	£
Unrestricted funds				
Revaluation reserve	136,087	-	(723)	135,364
Unrestricted income funds	895,633	(1,814)	723	894,542
	1,031,720	(1,814)	-	1,029,906
Restricted funds				
The Memorial Fund	6,097	-	-	6,097
	6,097	-	-	6,097
TOTAL FUNDS	1,037,817	(1,814)	-	1,036,003

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

	Income	Expenditure	Movement in funds
	£	£	£
Unrestricted funds			
Revaluation reserve	-	-	-
Unrestricted income funds	1,727,738	(1,729,552)	(1,814)
	1,727,738	(1,729,552)	(6,814)
Restricted funds			
The Memorial Fund	-	-	-
The Ancient Tree Forum	11,734	(11,734)	-
TOTAL MOVEMENTS	1,739,472	(1,741,286)	(1,814)

22. MOVEMENT IN FUNDS (RESTATED) (continued)

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	Transfers £	At 31.12.24 £
Unrestricted funds				
Revaluation reserve	136,674	-	(587)	136,087
Unrestricted income funds	947,084	(52,038)	587	895,633
	1,083,758	(52,038)	-	1,031,720
Restricted funds				
The Memorial Fund	6,097	-	-	6,097
	6,097	-	-	6,097
TOTAL FUNDS	1,089,855	(52,038)	-	1,037,817

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

	Income £	Expenditure £	Movement in funds £
Unrestricted Funds			
Revaluation reserve	-	-	-
Unrestricted income funds	1,775,491	(1,827,529)	(52,038)
	1,775,491	(1,827,529)	(52,038)
Restricted Funds			
The Memorial Fund	-	-	-
The Ancient Tree Forum	40,488	(40,488)	-
Ted Green Donation	18,000	(18,000)	-
	58,488	(58,488)	-
TOTAL MOVEMENTS	1,833,979	(1,886,017)	(52,038)

22. MOVEMENT IN FUNDS (continued)

Transfers between funds

During the year, a transfer of £723 (2024: £587) was made from the revaluation reserve to unrestricted funds. This represents the additional depreciation charged on the revalued freehold property (being the difference between depreciation based on the revalued amount and depreciation based on historical cost).

Restricted funds

The charitable company has 2 restricted funds (2024: 3):

The Memorial Fund
This fund is used to support research in the field of Arboriculture by the provision of grants.

The Ancient Tree Forum
Funds received for the purposes of supporting our VETCert certification scheme.

Ted Green Donation
Funds received through a donation made by an author towards printing costs.

23. ANALYSIS OF ASSETS BETWEEN FUNDS - GROUP

2025

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Intangible fixed assets	220,526	-	220,526
Tangible fixed assets	825,465	-	825,465
Current assets	280,309	6,097	286,406
Current liabilities	(296,394)	-	(296,394)
	1,029,906	6,097	1,036,003

2024

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Intangible fixed assets	55,550	-	55,550
Tangible fixed assets	831,840	-	831,840
Current assets	555,221	6,097	561,318
Current liabilities	(387,558)	-	(387,558)
Non-current liabilities	(23,333)	-	(23,333)
	1,031,720	6,097	1,037,817

24. OPERATING LEASES COMMITMENTS

Group and Charity

The total of future minimum lease payments is as follows:

	2025	2024
	£	£
Not later than one year	2,299	2,299
Later than one year and not later than five years	5,173	7,472
	7,472	9,771

The amount of operating lease payments recognised as an expense during the year was £2,760 (2024 - £2,543).

25. CAPITAL COMMITMENTS

Group and Charity

At the reporting date, the company had capital commitments of £121,500 (2024: £nil) in respect of the development of the new CRM system. This is due to be finished in September 2026.

The above is contracted for but not provided for in the financial statements.

26. RELATED PARTY DISCLOSURES

The Charity has taken advantage of the exemption under FRS 102 from disclosing related party transactions with other members of the group.

There were no other related party transactions the Charity entered into during the year.

27. CONTROL

The Arboricultural Association is controlled by the Board of Trustees/Directors.