

Registration number: 05180170

**ARBORICULTURAL ASSOCIATION TRADING LIMITED**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**

# ARBORICULTURAL ASSOCIATION TRADING LIMITED

## CONTENTS

Company Information	1
Directors' Report	2
Statement of Directors' Responsibilities	3
Independent Auditor's Report	4 to 5
Profit and Loss Account	6
Balance Sheet	7
Statement of Changes in Equity	8
Notes to the Financial Statements	9 to 11

**ARBORICULTURAL ASSOCIATION TRADING LIMITED**

**COMPANY INFORMATION**

<b>Directors</b>	J Cocking E J Quaife 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 2016**

The directors present their report and the financial statements for the year ended 31 December 2016.

**Directors of the company**

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

J Cocking

E J Quaife

J Bray

**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.

**Charitable donations**

During the year the company made donations of £32,568 (2015 - £14,532). All donations were made to the Arboricultural Association.

**Disclosure of information to the auditors**

Each director has taken the 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.

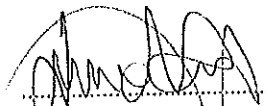
**Reappointment of auditors**

Hazlewoods LLP have expressed their willingness to continue in office.

**Small companies provision statement**

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

Approved by the Board on 09/08/17 and signed on its behalf by:

  
.....  
J Bray  
Director

## ARBORICULTURAL ASSOCIATION TRADING LIMITED

### STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors acknowledge their responsibilities 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 have 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 OF ARBORICULTURAL ASSOCIATION TRADING LIMITED**

We have audited the financial statements of Arboricultural Association Trading Limited for the year ended 31 December 2016, set out on pages 6 to 11. 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) including FRS 102 Section 1A 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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.

#### **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 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 2016 and of its results for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to smaller entities; and
- 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, based on the work undertaken in the course of the 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.

In the light of our 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.

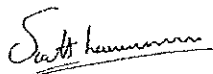
**ARBORICULTURAL ASSOCIATION TRADING LIMITED**

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

**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; or
- the directors were not entitled to prepare the financial statements and the Directors' Report in accordance with the small companies regime and take advantage of the small companies exemption from the requirement to prepare a Strategic Report.



.....  
Scott Lawrence FCA (Senior Statutory Auditor)  
For and on behalf of Hazlewoods LLP, Statutory Auditor

Windsor House  
Bayshill Road  
Cheltenham  
Gloucestershire  
GL50 3AT

9 August 2017

ARBORICULTURAL ASSOCIATION TRADING LIMITED

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2016

	Note	2016 £	2015 £
Turnover		288,088	284,199
Cost of sales		<u>(115,150)</u>	<u>(115,907)</u>
Gross profit		172,938	168,292
Administrative expenses		<u>(172,938)</u>	<u>(168,292)</u>
Profit/(loss) before tax		-	-
Taxation		<u>-</u>	<u>-</u>
Profit/(loss) for the financial year		<u>-</u>	<u>-</u>

The above results were derived from continuing operations.

The company has no other comprehensive income for the year.

The notes on pages 9 to 11 form an integral part of these financial statements.



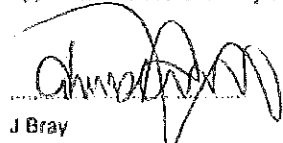
**ARBORICULTURAL ASSOCIATION TRADING LIMITED**

**(REGISTRATION NUMBER: 05180170)  
BALANCE SHEET AS AT 31 DECEMBER 2016**

	Note	2016 £	2015 £
<b>Current assets</b>			
Debtors	5	11,810	55,357
Cash at bank and in hand		<u>88,713</u>	<u>61,647</u>
		100,523	118,004
<b>Creditors: Amounts falling due within one year</b>			
	6	<u>(95,613)</u>	<u>(113,094)</u>
Net assets		<u>4,910</u>	<u>4,910</u>
<b>Capital and reserves</b>			
Called up share capital		1	1
Profit and loss account		<u>4,909</u>	<u>4,909</u>
Total equity		<u>4,910</u>	<u>4,910</u>

These accounts have been prepared in accordance with the provisions applicable to companies' subject to the small companies' regime of the Companies Act 2006 and in accordance with FRS 102 Section 1A Small Entities.

Approved and authorized by the Board on 09/03/17 and signed on its behalf by:

  
J Bray  
Director

ARBORICULTURAL ASSOCIATION TRADING LIMITED

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 DECEMBER 2016

	Share capital £	Profit and loss account £	Total £
At 1 January 2015 and 31 December 2015	<u>1</u>	<u>4,909</u>	<u>4,910</u>
	Share capital £	Profit and loss account £	Total £
At 1 January 2016 and 31 December 2016	<u>1</u>	<u>4,909</u>	<u>4,910</u>

The notes on pages 9 to 11 form an integral part of these financial statements.

## ARBORICULTURAL ASSOCIATION TRADING LIMITED

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016

#### 1 General information

The company is a private company limited by share capital incorporated in United Kingdom.

The address of its registered office is:

The Malthouse  
Stroud Green  
Standish  
Stonehouse  
Gloucestershire  
GL10 3DL

#### 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' effective January 2016 and has taken advantage of the small company exemptions available in Section 1A of FRS 102 to produce reduced disclosure accounts.

##### 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.

The presentational currency of the financial statements is Pound 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.

##### Summary of disclosure exemptions

The company has not presented a cash flow statement on the grounds that it is a wholly owned subsidiary and a group cash flow statement is included in the financial statements of the ultimate parent company.

##### 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 company's registered office.

##### Judgements and estimation uncertainty

These financial statements do not contain any significant judgements or estimation uncertainty.

##### 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.

##### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

## ARBORICULTURAL ASSOCIATION TRADING LIMITED

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016

#### 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.

#### 3 Auditors' remuneration

	2016 £	2015 £
Audit of the financial statements	<u>2,500</u>	<u>2,500</u>

#### 4 Taxation

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

#### 5 Debtors

	2016 £	2015 £
Trade debtors	11,810	4,959
Amounts due from parent entity	8	<u>51,398</u>
	<u>11,810</u>	<u>56,357</u>

#### 6 Creditors

	2016 £	2015 £
<b>Due within one year</b>		
Trade creditors	14,655	22,443
Amounts due to parent entity	8	-
Accrued expenses	2,499	2,500
Deferred income	<u>71,238</u>	<u>88,151</u>
	<u>95,613</u>	<u>113,094</u>

**ARBORICULTURAL ASSOCIATION TRADING LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016**

**7 Share capital**

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

	2016		2015	
	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 transactions with other members of the group.

**9 Parent and ultimate parent undertaking**

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

**ARBORICULTURAL ASSOCIATION TRADING LIMITED**

**DETAILED PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2016**

	2016 £	2015 £
Turnover (analysed below)	288,088	284,199
Cost of sales (analysed below)	<u>115,150</u>	<u>115,907</u>
Gross profit	172,938	168,292
Gross profit (%)	60.03%	59.22%
<b>Administrative expenses</b>		
General administrative expenses (analysed below)	<u>172,938</u>	<u>168,292</u>
Profit/(loss) before tax	<u><u>-</u></u>	<u><u>-</u></u>

ARBORICULTURAL ASSOCIATION TRADING LIMITED

DETAILED PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2016

	2016 £	2015 £
<b>Turnover</b>		
Sales	<u>288,088</u>	<u>284,199</u>
<b>Cost of sales</b>		
Purchases	<u>115,150</u>	<u>115,907</u>
<b>General administrative expenses</b>		
Charitable donations	32,568	14,532
Management charges payable	137,870	151,260
Auditor's remuneration - The audit of the company's annual accounts	<u>2,500</u>	<u>2,500</u>
	<u>172,938</u>	<u>168,292</u>