

**ARBORICULTURAL ASSOCIATION TRADING LIMITED**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2014**

**ARBORICULTURAL ASSOCIATION TRADING LIMITED**

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

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

**ARBORICULTURAL ASSOCIATION TRADING LIMITED**  
**DIRECTORS' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2014**

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The directors present their report and the financial statements for the year ended 31 December 2014.

**Principal activity**

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

**Directors of the company**

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

J Cocking

A Poynter (resigned 16 October 2014)

E J Quaife

J Bray (appointed 16 September 2014)

**Charitable donations**

During the year the company made charitable donations of £15,468 (2013 - £7,213). All donations were made to the Arboricultural Association.

**Disclosure of information to the auditor**

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 which they know the auditors are unaware of.

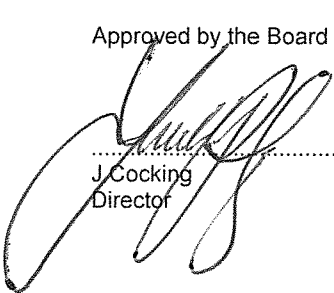
**Reappointment of auditors**

Hazlewoods LLP have expressed their willingness to continue in office.

**Small company provisions**

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

Approved by the Board on 17/1/15... and signed on its behalf by:

  
.....  
J Cocking  
Director

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

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The directors are responsible for preparing the Directors' 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; 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.

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

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We have audited the financial statements of Arboricultural Association Trading Limited for the year ended 31 December 2014, set out on pages 5 to 8. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (Effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

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 2014 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.

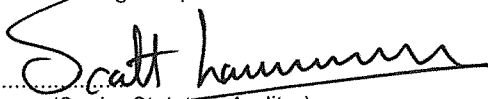
**Opinion on other matter prescribed by the Companies Act 2006**

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

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

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; 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 (Senior Statutory Auditor)  
For and on behalf of Hazlewoods LLP, Statutory Auditors  
Windsor House  
Bayshill Road  
Cheltenham  
GL50 3AT

Date: 21 July 2015

ARBORICULTURAL ASSOCIATION TRADING LIMITED  
PROFIT AND LOSS ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2014

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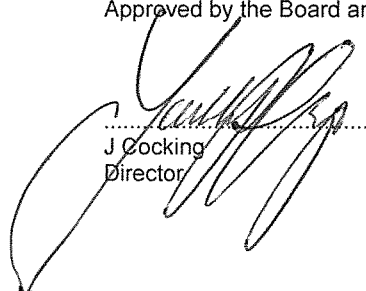
	Note	2014 £	2013 £
Turnover		239,191	195,034
Cost of sales		<u>(100,473)</u>	<u>(85,751)</u>
Gross profit		138,718	109,283
Administrative expenses		<u>(138,718)</u>	<u>(109,283)</u>
Operating profit/(loss)		-	-
Profit/(loss) on ordinary activities before taxation		-	-
Tax on profit on ordinary activities	2	-	-
Profit/(loss) for the financial year	6	<u>-</u>	<u>-</u>

ARBORICULTURAL ASSOCIATION TRADING LIMITED  
 (REGISTRATION NUMBER: 05180170)  
 BALANCE SHEET  
 AS AT 31 DECEMBER 2014

	Note	2014 £	2013 £
<b>Current assets</b>			
Debtors	3	87,820	84,700
Cash at bank and in hand		123,514	57,753
		<u>211,334</u>	<u>142,453</u>
Creditors: Amounts falling due within one year	4	<u>(206,424)</u>	<u>(137,543)</u>
Net assets		<u>4,910</u>	<u>4,910</u>
<b>Capital and reserves</b>			
Called up share capital	5	1	1
Profit and loss account	6	<u>4,909</u>	<u>4,909</u>
Shareholders' funds		<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 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Approved by the Board and authorised for issue on ...17/7/15... and signed on its behalf by:



.....  
 J Cocking  
 Director



ARBORICULTURAL ASSOCIATION TRADING LIMITED  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED 31 DECEMBER 2014

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**1 Accounting policies**

**Basis of preparation**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Turnover**

Turnover represents amounts chargeable in respect of the sale of services to customers net of VAT and trade discounts.

**2 Taxation**

As the company had no taxable profit, no tax was payable in the current or preceeding year.

**3 Debtors**

	2014 £	2013 £
Trade debtors	87,820	77,902
Amounts owed by parent entity	-	6,798
	<u>87,820</u>	<u>84,700</u>

**4 Creditors: Amounts falling due within one year**

	2014 £	2013 £
Trade creditors	8,545	7,051
Amounts owed to parent entity	50,661	-
Other creditors	2,500	2,500
Payments received on account	144,718	127,992
	<u>206,424</u>	<u>137,543</u>

**5 Share capital**

	2014		2013	
	No.	£	No.	£
Ordinary shares of £1 each	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>

ARBORICULTURAL ASSOCIATION TRADING LIMITED  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2014

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6 Reserves

	Profit and loss account £
At 1 January 2014 and at 31 December 2014	<u>4,909</u>

7 Related party transactions

The company has taken advantage of the exemption in FRS8 "Related Party Disclosures" from disclosing transactions with other members of the group.

8 Control

The company is controlled by the Arboricultural Association which holds 100% of the issued share capital.

ARBORICULTURAL ASSOCIATION TRADING LIMITED  
 DETAILED PROFIT AND LOSS ACCOUNT  
 FOR THE YEAR ENDED 31 DECEMBER 2014

	2014		2013	
	£	£	£	£
Turnover		239,191		195,034
Cost of sales		<u>(100,473)</u>		<u>(85,751)</u>
Gross profit		<u>138,718</u>		<u>109,283</u>
Gross profit (%)		57.99%		56.03%
<b>Administrative expenses</b>				
General administrative expenses		<u>(138,718)</u>		<u>(109,283)</u>
Profit/(loss) on ordinary activities before taxation		<u><u>-</u></u>		<u><u>-</u></u>

ARBORICULTURAL ASSOCIATION TRADING LIMITED  
DETAILED PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2014

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	2014 £	2013 £
<b>Turnover</b>		
Sales	<u>239,191</u>	<u>195,034</u>
<b>Cost of sales</b>		
Purchases	<u>100,473</u>	<u>85,751</u>
<b>General administrative expenses</b>		
Charitable donations	15,468	7,213
Management charges payable	120,750	99,570
Auditor's remuneration	<u>2,500</u>	<u>2,500</u>
	<u>138,718</u>	<u>109,283</u>