

Company Number: 283508

Arborists Associates
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

Arborists Associates
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Arborists Associates

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 30 April 2025

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless they is satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Director's Report comply with the Companies Act 2014. They is 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.

Signed on behalf of the board

Eamonn Sheridan
Company Secretary

21 January 2026

Felim Sheridan
Director

21 January 2026

Arborists Associates
STATEMENT OF FINANCIAL POSITION

as at 30 April 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	<u>664,183</u>	<u>672,312</u>
Current Assets			
Debtors	6	141,654	198,108
Cash at bank and in hand		<u>331,954</u>	<u>337,697</u>
		<u>473,608</u>	<u>535,805</u>
Creditors: amounts falling due within one year	7	<u>(185,808)</u>	<u>(205,839)</u>
Net Current Assets		<u>287,800</u>	<u>329,966</u>
Total Assets less Current Liabilities		<u>951,983</u>	<u>1,002,278</u>
Capital and Reserves			
Called up share capital presented as equity		1	3
Other reserves	8	(166,115)	-
Retained earnings	8	<u>1,118,097</u>	<u>1,002,275</u>
Shareholders' Funds		<u>951,983</u>	<u>1,002,278</u>

I as Director of Arborists Associates, state that -

(a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,

(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) I acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a financial year and to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company,

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014. The company has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the micro companies' regime.

Approved by the board on 21 January 2026 and signed on its behalf by:

Eamonn Sheridan
Company Secretary

Felim Sheridan
Director

Arborists Associates

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

Arborists Associates is a company limited by shares incorporated in Ireland

2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Statement of compliance

The financial statements of the company for the year ended 30 April 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	2% Straight line
Plant and machinery	-	12.5% Straight line
Fixtures, fittings and equipment	-	12.5% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Investment properties

Investment property is property held either to earn rental income, or for capital appreciation (including future re-development) or for both, but not for sale in the ordinary course of business.

Investment property is initially measured at cost, which includes the purchase cost and any directly attributable expenditure. Investment property is subsequently valued at its fair value at each reporting date, by professional external valuers. The difference between the fair value of an investment property at the reporting date and its carrying value prior to the valuation is recognised in the Income Statement as a fair value gain or loss. Any gain or loss on disposal of an investment property (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in the Income Statement.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Arborists Associates**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 30 April 2025

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Income Statement.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	8,129	2,366
	<u> </u>	<u> </u>

4. Employees

The average monthly number of employees, including director, during the financial year was 7, (2024 - 7).

	2025	2024
	Number	Number
Directors & administration	7	7
	<u> </u>	<u> </u>

5. Tangible assets

	Land and buildings freehold	Investment properties	Plant and machinery	Fixtures, fittings and equipment	Total
	€	€	€	€	€
Cost or Valuation					
At 1 May 2024	8,364	661,198	3,799	65,033	738,394
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 April 2025	8,364	661,198	3,799	65,033	738,394
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation					
At 1 May 2024	8,364	-	3,799	53,919	66,082
Charge for the financial year	-	-	-	8,129	8,129
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 April 2025	8,364	-	3,799	62,048	74,211
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net book value					
At 30 April 2025	-	661,198	-	2,985	664,183
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 April 2024	-	661,198	-	11,114	672,312
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Arborists Associates**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 30 April 2025

6. Debtors		2025	2024
		€	€
Trade debtors		152,139	212,826
Other debtors		(28,634)	(28,634)
Taxation		18,149	13,916
		<u>141,654</u>	<u>198,108</u>
7. Creditors		2025	2024
Amounts falling due within one year		€	€
Trade creditors		46,865	38,472
Taxation		100,841	100,634
Director's current account		33,808	60,829
Other creditors		(1,855)	(245)
Accruals		6,149	6,149
		<u>185,808</u>	<u>205,839</u>
8. Income Statement			
	Profit and loss account	Capital redemption reserve	Total
	€	€	€
At 1 May 2024	1,002,275	-	1,002,275
Redemption of shares	-	166,115	(166,115)
Profit for the financial year	115,822	-	115,822
At 30 April 2025	<u>1,118,097</u>	<u>(166,115)</u>	<u>951,982</u>
9. Capital commitments			
The company had no material capital commitments at the financial year-ended 30 April 2025.			
10. Controlling interest			
The directors hold the entire issued share capital of the company.			
11. Post-Balance Sheet Events			
There have been no significant events affecting the company since the financial year-end.			
12. Approval of financial statements			
The financial statements were approved and authorised for issue by the board on 21 January 2026.			