Company registration number: **12497963**

Ultimate Pool Group Limited

Unaudited Financial Statements for the year ended 31 December 2025

Ultimate Pool Group Limited

Officers and Professional Advisers

Year ended 31 December 2025

Directors	J Chavoush
	J Gaines
	L Kendall
	Z Leonard
	M Quirk
	S Ryan
Registered office	2nd Floor De Burgh House Market Road Wickford Essex SS12 0FD United Kingdom

Ultimate Pool Group Limited

Directors' Report

Year ended 31 December 2025

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

DIRECTORS

The directors who served the company during the year were as follows:

J Chavoush

J Gaines

L Kendall

Z Leonard

M Quirk

S Ryan

SMALL COMPANY PROVISIONS

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

This report was approved by the board of directors on 1 September 2026 and signed on behalf of the board by:

J Chavoush

Director

Ultimate Pool Group Limited

Income Statement

Year ended 31 December 2025

	Note	2025	2024
		£	£
Turnover		1,804,448	1,890,319
Cost of sales		(1,523,117)	(1,563,585)
Gross profit		281,331	326,734
Distribution costs		(22,123)	(14,926)
Administrative expenses		(1,522,615)	(1,352,098)
Other operating income		166,869	290,733
Operating loss		(1,096,538)	(749,557)
Amounts written off investments		(153)	-
Interest payable and similar expenses		(654,576)	-
Loss before tax	4	(1,751,267)	(749,557)
Tax on loss		-	-
Loss for the financial year		(1,751,267)	(749,557)

The company has no other recognised items of income or expense other than the results for the year as set out above.

Ultimate Pool Group Limited

Statement of Financial Position

31 December 2025

	Note	2025 £	2024 £
FIXED ASSETS			
Tangible assets	6	16,014	13,574
Investments	7	252	80
		16,266	13,654
CURRENT ASSETS			
Stocks		-	30,000
Debtors	8	258,724	343,625
Cash at bank and in hand		323,766	34,978
		582,490	408,603
Creditors: amounts falling due within one year	9	(6,126,474)	(4,198,708)
Net current liabilities		(5,543,984)	(3,790,105)
Total assets less current liabilities		(5,527,718)	(3,776,451)
CAPITAL AND RESERVES			
Called up share capital		10,100	10,100
Profit and loss account		(5,537,818)	(3,786,551)
Shareholders deficit		(5,527,718)	(3,776,451)

For the year ending 31 December 2025, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic

of Ireland'.

These financial statements were approved by the board of directors and authorised for issue on 1 September 2026, and are signed on behalf of the board by:

J Chavoush

Director

Company registration number: 12497963

Ultimate Pool Group Limited

Notes to the Financial Statements

Year ended 31 December 2025

1 GENERAL INFORMATION

The company is a private company limited by shares and is registered in England and Wales. The address of the registered office is 2nd Floor De Burgh House, Market Road, Wickford, Essex, SS12 0FD, United Kingdom.

2 STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable to the UK and Republic of Ireland'.

3 ACCOUNTING POLICIES

BASIS OF PREPARATION

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain assets.

The financial statements are prepared in sterling, which is the functional currency of the company.

TURNOVER

Turnover is measured at the fair value of the consideration received or receivable for goods supplied, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

TANGIBLE ASSETS

Tangible assets are initially measured at cost, and are subsequently measured at cost less any accumulated depreciation and accumulated impairment losses or at a revalued amount.

Any tangible assets carried at a revalued amount are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation is recognised in other comprehensive income and accumulated in capital and reserves. However, the increase is recognised in profit or loss to the extent that it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A

decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves. If a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess is recognised in profit or loss.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Office equipment	33% straight line
Fixtures and fittings	25% straight line

FIXED ASSET INVESTMENTS

Investments in subsidiaries, associates and joint ventures accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in subsidiaries, associates and joint ventures accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value recognised in other comprehensive income or profit or loss. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

Other fixed asset investments which are listed are measured at fair value with changes in fair value being recognised in profit or loss.

All other Investments held as fixed assets are initially recorded at cost, and are subsequently stated at cost less any accumulated impairment losses.

IMPAIRMENT

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

STOCKS

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

FINANCIAL INSTRUMENTS

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price and are

subsequently measured as follows: Debt instruments are subsequently measured at amortised cost and commitments to receive a loan and to make a loan to another entity are subsequently measured at amortised cost. Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

All other financial instruments, including derivatives, are initially recognised at fair value, which is normally the transaction price and are subsequently measured at fair value, with any changes recognised in profit or loss.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

All equity instruments regardless of significance, and other financial assets that are individually significant, are assessed individually for impairment. Other financial assets or either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

DEFINED CONTRIBUTION PENSION PLAN

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4 LOSS BEFORE TAX

Loss before tax is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible assets	7,842	5,706
Impairment of investments in associates	153	-
Interest payable to group undertakings	654,576	-

5 AVERAGE NUMBER OF EMPLOYEES

The average number of persons employed by the company during the year was 7 (2024: 5.00).

6 TANGIBLE ASSETS

	Plant and machinery etc.
	£
COST	
At 1 January 2025	21,455
Additions	10,282
At 31 December 2025	31,737
DEPRECIATION	
At 1 January 2025	7,881
Charge	7,842
At 31 December 2025	15,723
CARRYING AMOUNT	
At 31 December 2025	16,014
At 31 December 2024	13,574

7 INVESTMENTS

	Shares in group undertakings and participating interests
	£
COST	
At 1 January 2025	80
Additions	325
At 31 December 2025	405
IMPAIRMENT	
At 1 January 2025	-

Impairment losses	153
At 31 December 2025	153

CARRYING AMOUNT	
At 31 December 2025	252
At 31 December 2024	80

During the year, the company invested 50% in the subsidiary All Scores Live Ltd for a value of £1 per share, 100% in Ultimate Pool Retail Ltd for a value of £1 per share, 100% in Ultimate Pool Rentals Ltd for a value of £1 per share and 75% in UP Online Tour Ltd for a value of £1 per share.

8 DEBTORS

	2025	2024
	£	£
Trade debtors	146,725	196,859
Amounts owed by group undertakings and undertakings in which the company has a participating interest	78,751	81,915
Other debtors	33,248	64,851
	258,724	343,625

9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	591,763	575,751
Amounts owed to group undertakings and undertakings in which the company has a participating interest	165,834	-
Taxation and social security	33,049	9,883
Other creditors	5,335,828	3,613,074
	6,126,474	4,198,708

10 RELATED PARTY TRANSACTIONS

During the year the company entered into the following transactions with related parties:

	2025	2024

	£	£
Subsidiary: Ultimate Pool Retail Ltd	(165,834)	-
Subsidiary: Ultimate Pool Coaching Ltd	78,490	81,915
Subsidiary: UP Online Tour Ltd	261	-

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.