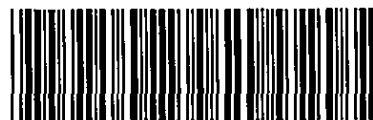

A COOPER GROUP LIMITED

UNAUDITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

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A COOPER GROUP LIMITED

COMPANY INFORMATION

Directors

G Birt
D Cerquella
R Mason
H H Trevor-Jones
J Zimmermann

Registered number

02293534

Registered office

Ignis House
Houghton Avenue
Waterlooville
Hampshire
PO7 3DU

A COOPER GROUP LIMITED

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A COOPER GROUP LIMITED

**DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

The directors present their report and the financial statements for the year ended 31 December 2024

Results and dividends

The profit for the year, after taxation, amounted to £Nil (2023 -£600,000)

A dividend of £Nil (2023 - £600,000) was paid during the year

Directors

The directors who served during the year were

G Birt

D Cerquella

R Mason

H H Trevor-Jones

J Zimmermann

A COOPER GROUP LIMITED

**DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

Directors' responsibilities statement

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 applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. 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 for the Company's financial statements and then apply them consistently,
- make judgements and accounting estimates that are reasonable and prudent,
- 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 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 Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board and signed on its behalf



G Birt
Director

Date 4/2/2026

A COOPER GROUP LIMITED

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024	2023
	£	£
Income received from fixed asset investments	-	600,000
Profit before tax	-	600,000
Tax on profit	-	-
Profit for the financial year	-	600,000

The notes on pages 7 to 11 form part of these financial statements

A COOPER GROUP LIMITED
REGISTERED NUMBER:02293534

STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2024

	Note	2024 £	2023 £
Fixed assets			
Fixed asset investments	4	12,304	12,304
		<u>12,304</u>	<u>12,304</u>
Current assets			
Debtors amounts falling due within one year	5	77,241	77,241
Creditors amounts falling due within one year	6	(15,262)	(15,262)
		<u>61,979</u>	<u>61,979</u>
Net current assets		61,979	61,979
		<u>74,283</u>	<u>74,283</u>
Net assets			
		74,283	74,283
Capital and reserves			
Called up share capital	7	14,499	14,499
Profit and loss account	8	59,784	59,784
		<u>74,283</u>	<u>74,283</u>
Shareholders' funds		74,283	74,283

A COOPER GROUP LIMITED
REGISTERED NUMBER:02293534

STATEMENT OF FINANCIAL POSITION (CONTINUED)
AS AT 31 DECEMBER 2024

The company is entitled to exemption from audit under Section 479A of the Companies Act relating to subsidiary companies for the year ended 31 December 2024

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements

The Company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime

The financial statements were approved and authorised for issue by the board and were signed on its behalf by

G Birt 
Director

Date 4/2/2026

The notes on pages 7 to 11 form part of these financial statements

A COOPER GROUP LIMITED

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Called up share capital £	Profit and loss account £	Total equity £
At 1 January 2023	14,499	59,784	74,283
Comprehensive income for the year			
Profit for the year	-	600,000	600,000
Contributions by and distributions to owners			
Dividends Paid	-	(600,000)	(600,000)
At 1 January 2024	14,499	59,784	74,283
Comprehensive income for the year			
Profit for the year	-	-	-
At 31 December 2024	14,499	59,784	74,283

Reserves

Called up share capital represents the nominal value of the shares issued

The profit and loss account represents cumulative profits or losses, net of dividends paid and other adjustments

A COOPER GROUP LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

1. General information

A Cooper Group Limited is a private company, limited by shares, domiciled and incorporated in England and Wales (registered number 02293534) The registered office address is Ignis House, Houghton Avenue, Waterlooville, Hampshire, PO7 3DU

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006

The following principal accounting policies have been applied

2.2 Financial Reporting Standard 102 - reduced disclosure exemptions

The Company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by the FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

- the requirements of Section 7 Statement of Cash Flows,
- the requirements of Section 3 Financial Statement Presentation paragraph 3 17(d),
- the requirements of Section 26 Share-based Payment paragraphs 26 18(b), 26 19 to 26 21 and 26.23,
- the requirements of Section 33 Related Party Disclosures paragraph 33 7

This information is included in the consolidated financial statements of Lowe and Fletcher Limited as at 31 December 2024 and these financial statements may be obtained from Companies House

2.3 Exemption from preparing consolidated financial statements

The Company is a parent company that is also a subsidiary included in the consolidated financial statements of a larger group by a parent undertaking established under the law of any part of the United Kingdom and is therefore exempt from the requirement to prepare consolidated financial statements under section 400 of the Companies Act 2006

2.4 Going concern

The directors have made an assessment in preparing these financial statements as to whether the Company is a going concern and have concluded that there are no material uncertainties that may cast doubt on the Company's ability to continue as a going concern

A COOPER GROUP LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

2. Accounting policies (continued)

2.5 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment

2.6 Debtors

Short term debtors are measured at transaction price, less any impairment

2.7 Creditors

Short term creditors are measured at the transaction price

2.8 Financial instruments

The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like debtors and creditors.

2.9 Dividends

Equity dividends are recognised when they become legally payable

3. Judgements in applying accounting policies and key sources of estimation uncertainty

In the application of the Company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount 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.

There were no estimates and assumptions that were considered to be significant in the preparation of the financial statements this year.

A COOPER GROUP LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

4. Fixed asset investments

	Investments in subsidiary companies £
Cost	
At 1 January 2024	12,304
At 31 December 2024	<u>12,304</u>

Subsidiary undertakings

The following were subsidiary undertakings of the Company

Name	Nature of business	Class of shares	Holding
Coopers Fire Limited	Manufacture and sale of fire and smoke controls	Ordinary	100%
A Cooper Properties Limited	Dormant Company	Ordinary	100%
Coopers Drives & Controls Limited	Dormant Company	Ordinary	100%
Coopers Weaving Limited	Manufacture of textile products	Ordinary	50%

The registered address for the above related undertakings, except Coopers Weaving Limited, is Ignis House, Houghton Avenue, Waterlooville, Hampshire, PO7 3DU. The registered address for Coopers Weaving Limited is Heathfield Business Park, Heathfield Street, Elland, West Yorkshire, HX5 9AU.

A COOPER GROUP LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

5. Debtors: amounts falling due within one year

	2024	2023
	£	£
Amounts owed by group undertakings	77,174	77,174
Group relief	67	67
	<u>77,241</u>	<u>77,241</u>

6. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Amounts owed to group undertakings	200	200
Other creditors	15,062	15,062
	<u>15,262</u>	<u>15,262</u>

7. Called up share capital

	2024	2023
	£	£
Allotted, called up and fully paid		
14,499 Ordinary A shares of £1 00 each	<u>14,499</u>	<u>14,499</u>

8. Reserves

Profit and loss account

This reserve relates to the cumulative retained earnings less amounts distributed to shareholders

A COOPER GROUP LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

9. Related party transactions

The company has taken advantage of the exemption permitted by Section 33 'Related Party Disclosure', not to provide disclosures of transactions entered into with other wholly owned members of the group

10. Controlling party

The Company is a subsidiary of Lowe and Fletcher Limited which is the ultimate parent company incorporated in England and Wales

The largest and smallest group in which the results of the Company are consolidated is that headed by Lowe and Fletcher Limited, incorporated in England. The consolidated accounts of this company are available to the public and may be obtained from The Registrar of Companies, Companies House, Crown Way, Mandy, Cardiff, CF14 3YZ. No other group accounts include the results of the Company.