Registered number: 07913607

TRUCK FESTIVALS UK LIMITED

UNAUDITED

FINANCIAL STATEMENTS

INFORMATION FOR FILING WITH THE REGISTRAR

FOR THE YEAR ENDED 31 DECEMBER 2025

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COMPANIES HOUSE

TRUCK FESTIVALS UK LIMITED
REGISTERED NUMBER:07913607

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Note		2025 £		2024 £
Fixed assets					
Tangible assets	4		**27,944**		39,431
			27,944		39,431
Current assets					
Debtors: amounts falling due within one year	5	**6,321,527**		2,475,739	
Cash at bank and in hand	6	**43,061**		2,355,865	
		6,364,588		4,831,604	
Creditors: amounts falling due within one year	7	**(5,388,322)**		(4,447,889)	
Net current assets			**976,266**		383,715
Total assets less current liabilities			**1,004,210**		423,146
Provisions for liabilities					
Deferred taxation	8	**(6,446)**		(9,195)	
			(6,446)		(9,195)
Net assets			**997,764**		413,951
Capital and reserves					
Called up share capital			**1**		1
Profit and loss account			**997,763**		413,950
			997,764		413,951

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The company was entitled to exemption from audit under section 479A of the Companies Act 2006.

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 entities subject to the small companies regime.

BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2025

The financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The company has opted not to file the statement of comprehensive income in accordance with 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 on 08/09/2026

Nick Priday (Sep 8, 2026 16:14:32 GMT+1)

Nicholas Charles Priday
Director

The notes on pages 4 to 12 form part of these financial statements.

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2025

	Called up share capital	Profit and loss account	Total equity
	£	£	£
At 1 January 2024	**1**	**23,599**	**23,600**
Comprehensive income for the year			
Loss for the year	-	**390,351**	**390,351**
Total comprehensive income for the year	**-**	**390,351**	**390,351**
At 1 January 2025	**1**	**413,950**	**413,951**
Comprehensive income for the year			
Profit for the year	-	**1,083,813**	**1,083,813**
Total comprehensive income for the year	**-**	**1,083,813**	**1,083,813**
Contributions by and distributions to owners			
Dividends: Equity capital	-	**(500,000)**	**(500,000)**
Total transactions with owners	**-**	**(500,000)**	**(500,000)**
At 31 December 2025	**1**	**997,763**	**997,764**

The notes on pages 4 to 12 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. General information

Truck Festivals UK Limited (the "company") is incorporated and domiciled in the United Kingdom under the Companies Act 2006, and registered in England and Wales. The company is a private company limited by shares. The address of the company's registered office is c/o Superstruct Entertainment Ltd, 364-366 Kensington High Street, London, W14 8NS. The company's principal place of business is Unit 4.19, United House, North Road, N7 9DP.

The principal activity of the company continued to be that of operation and development of a music festival.

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 101 'Reduced Disclosure Framework' and the Companies Act 2006.

The preparation of financial statements in compliance with FRS 101 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the company's accounting policies.

The company's functional and presentational currency is pound sterling.

The following principal accounting policies have been applied:

2.2 Financial Reporting Standard 101 - reduced disclosure exemptions

The company has taken advantage of the following disclosure exemptions under FRS 101:

- the requirements of IFRS 7 Financial Instruments: Disclosures
- the requirements of the second sentence of paragraph 110 and paragraphs 113(a), 114, 115, 118, 119(a) to (c), 120 to 127 and 129 of IFRS 15 Revenue from Contracts with Customers
- the requirement in paragraph 38 of IAS 1 'Presentation of Financial Statements' to present comparative information in respect of:
  - paragraph 79(a)(iv) of IAS 1;
  - paragraph 73(e) of IAS 16 Property, Plant and Equipment;
- the requirements of paragraphs 10(d), 10(f), 16, 38A, 38B, 38C, 38D, 40A, 40B, 40C, 40D, 111 and 134-136 of IAS 1 Presentation of Financial Statements
- the requirements of IAS 7 Statement of Cash Flows
- the requirements of paragraphs 30 and 31 of IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors
- the requirements of paragraph 17 and 18A of IAS 24 Related Party Disclosures
- the requirements in IAS 24 Related Party Disclosures to disclose related party transactions entered into between two or more members of a group, provided that any subsidiary which is a party to the transaction is wholly owned by such a member

This information is included in the consolidated financial statements of Superstruct Entertainment Limited as at 31 December 2025 and these financial statements may be obtained from 7th Floor, 364-366 Kensington High Street, London, W14 8NS, United Kingdom.

2. Accounting policies (continued)

2.3 Subsidiary audit exemption

The Company is exempt from the requirement of the Companies Act 2006 relating to the audit of the individual accounts as the ultimate parent, Superstruct Entertainment Limited (company number: 10729135), has provided a guarantee under section 479A of the Companies Act.

The members have not required the company to obtain an audit of its accounts 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 the accounts.

2.4 Turnover

Turnover is recognised to the extent that it is probable that the economic benefits will flow to the company and the turnover can be reliably measured. Turnover is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Income is recognised at the point in time when the relevant performance obligation is satisfied. Ticketing income, sponsorship income and other income derived from the festival is recognised on the delivery of the festival. Income from food, drink and merchandise is recognised when goods are despatched or delivered to the customer.

All turnover is derived from a festival which is held in the United Kingdom.

2.5 Government grants

Government grants received on capital expenditure are initially recognised within deferred income on the company's balance sheet and are subsequently recognised in profit or loss on a systematic basis over the useful life of the related capital expenditure.

Grants for revenue expenditure are presented as part of the profit or loss in the periods in which the expenditure is recognised.

2.6 Interest income

Interest income is recognised in profit or loss using the effective interest method.

2.7 Pensions

Defined contribution pension plan

The company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

2. Accounting policies (continued)

2.8 Current and deferred taxation

The tax expense for the year comprises current and deferred tax. Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the balance sheet date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

2.9 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Event assets	- 3 years

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

2.10 Debtors

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

2.11 Cash

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

2. Accounting policies (continued)

2.12 Creditors

Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers.

2.13 Provisions for liabilities

Provisions are recognised when an event has taken place that gives rise to a legal or constructive obligation, a transfer of economic benefits is probable and a reliable estimate can be made.

Provisions are measured as the best estimate of the amount required to settle the obligation, taking into account the related risks and uncertainties.

Increases in provisions are generally charged as an expense to profit or loss.

2.14 Financial instruments

The company recognises financial instruments when it becomes a party to the contractual arrangements of the instrument. Financial instruments are de-recognised when they are discharged or when the contractual terms expire. The company's accounting policies in respect of financial instruments transactions are explained below:

Financial assets and financial liabilities are initially measured at fair value.

Financial assets

All recognised financial assets are subsequently measured in their entirety at either fair value or amortised cost, depending on the classification of the financial assets.

Fair value through profit or loss

All of the company's financial assets are subsequently measured at fair value at the end of each reporting period, with any fair value gains or losses being recognised in profit or loss to the extent they are not part of a designated hedging relationship. The net gain or loss recognised in profit or loss includes any dividend or interest earned on the financial asset.

Impairment of financial assets

The company always recognises lifetime ECL for trade receivables and amounts due on contracts with customers. The expected credit losses on these financial assets are estimated based on the company's historical credit loss experience, adjusted for factors that are specific to the debtors, general economic conditions and an assessment of both the current as well as the forecast direction of conditions at the reporting date, including time value of money where appropriate. Lifetime ECL represents the expected credit losses that will result from all possible default events over the expected life of a financial instrument.

Financial liabilities

At amortised cost

Financial liabilities which are neither contingent consideration of an acquirer in a business combination, held for trading, nor designated as at fair value through profit or loss are subsequently measured at amortised cost using the effective interest method. This is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the

2. Accounting policies (continued)

2.14 Financial instruments (continued)

relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments through the expected life of the financial liability, or where appropriate a shorter period, to the amortised cost of a financial liability.

2.15 Dividends

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

3. Employees

The average monthly number of employees, including the directors, during the year was as follows:

	2025	2024
	No.	No.
Directors	**3**	2
Event staff	**7**	9
	10	11

4. Tangible fixed assets

	Event Assets £
Cost	
At 1 January 2025	**104,327**
Additions	**13,112**
At 31 December 2025	**117,439**
Depreciation	
At 1 January 2025	**64,896**
Charge for the year on owned assets	**24,599**
At 31 December 2025	**89,495**
Net book value	
At 31 December 2025	**27,944**
At 31 December 2024	39,431

5. Debtors

	2025 £	2024 £
Trade debtors	**1,398,346**	1,340,651
Amounts owed by group undertakings	**4,733,784**	1,045,904
Other debtors	**250**	-
Prepayments and accrued income	**189,147**	89,184
	6,321,527	2,475,739

All debtor amounts are measured at the undiscounted amount receivable. Amounts owed by group undertakings are unsecured and repayable on demand.

6. Cash

	2025 £	2024 £
Cash at bank and in hand	**43,061**	2,355,865

Cash at bank and in hand is lower than might otherwise be expected due to the Group's cash pooling arrangements. Under these arrangements, surplus cash balances are swept to a central group treasury account and are included within amounts owed by group undertakings totalling £4,733,784 (2024: £Nil).

7. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	**214,481**	209,098
Amounts owed to group undertakings	**369,854**	130,867
Other taxation and social security	**398,183**	436,182
Other creditors	**15,557**	7,908
Accruals and deferred income	**4,390,247**	3,663,834
	5,388,322	4,447,889

Amounts owed to group undertakings are unsecured and repayable on demand.

All creditor balances are measured at the undiscounted amount payable.

8. Deferred taxation

	2025 £
At beginning of year	**9,195**
Charged to profit or loss	**(2,749)**
At end of year	**6,446**

The provision for deferred taxation is made up as follows:

	2025 £	2024 £
Accelerated capital allowances	**6,446**	9,195
	6,446	9,195

9. Pension commitments

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £65,661 (2024 - £23,095). Contributions totalling £NIL (2024 - £NIL) were payable to the fund at the balance sheet date.

10. Related party transactions

The company's related party transactions with wholly owned subsidiaries have not been disclosed. This is in accordance with the exemption allowed under FRS101 from the requirements of IAS 24 Related Party Disclosures, whereby related party transactions between two or more members of a group do not have to be disclosed, provided that any subsidiary which is a party to the transaction is wholly owned by such a member

During the year the company traded with its parent entity, and fellow subsidiaries. All transactions were in the normal course of business.

In the opinion of the directors, there were no other related party transactions during the year.

11. Controlling party

At 31 December 2025, the directors regard Superstruct Entertainment Limited, a company incorporated in the United Kingdom and registered in England and Wales, as the immediate parent company.

As at 31 December 2025, the directors regard Dance Aggregator L.P. as the ultimate controlling party.

The largest and smallest group in which the results of the company are consolidated is that headed by Superstruct Entertainment Limited, the immediate parent company which is incorporated in the United Kingdom. The consolidated financial statements of this company are available to the public and may be obtained from the registered address, 7th Floor, 364-366 Kensington High Street, London, W14 8NS, United Kingdom.