

Registered number: 07501972

080 GREAT BRITAIN LIMITED

UNAUDITED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

**3 Harmony Court
Harmony Row
Dublin 2**

Strata Financial

080 GREAT BRITAIN LIMITED

COMPANY INFORMATION

Directors	Christopher Bell Roger Pearce David Watson
Company secretary	Roger Pearce
Registered number	07501972
Registered office	10 Orange Street Haymarket London WC2H 7DQ United Kingdom
Accountants	Strata Financial 3 Harmony Court Harmony Row Dublin 2
Bankers	Allied Irish Bank 40 / 41 Westmoreland Street Dublin 2 Ireland

080 GREAT BRITAIN LIMITED

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080 GREAT BRITAIN LIMITED

CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF 080 GREAT BRITAIN LIMITED FOR THE YEAR ENDED 31 DECEMBER 2024

In order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of 080 Great Britain Limited for the year ended 31 December 2024 which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes from the Company's accounting records and from information and explanations you have given us.

This report is made to the Board of Directors of 080 Great Britain Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken so that we might compile the financial statements of 080 Great Britain Limited that we have been engaged to compile, report to the Company's Board of Directors that we have done so and state those matters that we have agreed to state to the Board of Directors of 080 Great Britain Limited, as a body, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than 080 Great Britain Limited and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet as at 31 December 2024 your duty to ensure that 080 Great Britain Limited has kept adequate accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006 of 080 Great Britain Limited. You consider that 080 Great Britain Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the financial statements of 080 Great Britain Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Strata Financial

3 Harmony Court
Harmony Row
Dublin 2
10 September 2025

080 GREAT BRITAIN LIMITED
REGISTERED NUMBER: 07501972

BALANCE SHEET
AS AT 31 DECEMBER 2024

	Note		2024 £	2023 £
Current assets				
Debtors: amounts falling due within one year	5	50,533	45,325	
		50,533	45,325	
Creditors: amounts falling due within one year	6	(88,778)	(80,918)	
Net current liabilities			(38,245)	(35,593)
Total assets less current liabilities			(38,245)	(35,593)
Net liabilities			(38,245)	(35,593)
Capital and reserves				
Called up share capital	7		100	100
Profit and loss account	8		(38,345)	(35,693)
			(38,245)	(35,593)

The directors consider that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and 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 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 financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

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 10 September 2025.

.....
Roger Pearce
 Director

.....
Christopher Bell
 Director

The notes on pages 4 to 7 form part of these financial statements.

080 GREAT BRITAIN 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	100	(11,850)	(11,750)
Loss for the year	-	(23,843)	(23,843)
At 1 January 2024	100	(35,693)	(35,593)
Loss for the year	-	(2,652)	(2,652)
At 31 December 2024	100	(38,345)	(38,245)

The notes on pages 4 to 7 form part of these financial statements.

080 GREAT BRITAIN LIMITED

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

1. General information

080 Great Britain Limited is a limited liability company and its principal activity is leasing and operation of entertainment vending machines in the United Kingdom. The company was incorporated on the 21st January 2011 in the United Kingdom and has a registered address of 10 Orange Street, Haymarket, London, WC2H 7DQ, United Kingdom.

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 FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2006. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The following principal accounting policies have been applied:

2.2 Going concern

The company made a loss of €2,652 and has net liabilities of €38,245 as at the year end 31 December 2024.

However, the directors have taken measures post year end to secure the financial viability of this company. On the basis of these measures, the directors therefore continue to prepare the financial statements on a going concern basis. This assumes that the company will continue in operational existence and liabilities will be discharged as they fall due for the foreseeable future, which is twelve months from the date of approval of the financial statements.

2.3 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

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

2. Accounting policies (continued)

2.4 Taxation

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 in the countries where the Company operates and generates income.

2.5 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.6 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

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

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Doubtful debts

The company makes an estimate of the recoverable value of trade and other debtors. The company uses estimates based on historical experience in determining the level of debts, which the company believes, will not be collected. These estimates include such factors as the current credit rating of the debtor, the ageing profile of debtors and historical experience. Any significant reduction in the level of customers that default on payments or other significant improvements that resulted in a reduction in the level of bad debt provision would have a positive impact on the operating results. The level of provision required is reviewed on an on-going basis.

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

4. **Employees**

The company has no employees other than the directors, who did not receive any remuneration (2023: £Nil).

The average monthly number of employees, including directors, during the year was 2 (2023 -2).

5. **Debtors**

	2024 £	2023 £
Trade debtors	50,533	45,325
	<u>50,533</u>	<u>45,325</u>

6. **Creditors: Amounts falling due within one year**

	2024 £	2023 £
Amounts owed to group undertakings	50,624	54,140
Other taxation and social security	7,687	12,038
Accruals and deferred income	30,467	14,740
	<u>88,778</u>	<u>80,918</u>

	2024 £	2023 £
Other taxation and social security		
VAT control	7,687	12,038
	<u>7,687</u>	<u>12,038</u>

7. **Share capital**

	2024 £	2023 £
Authorised, allotted, called up and fully paid		
100 (2023 -100) Ordinary Shares shares of £1.00 each	<u>100</u>	<u>100</u>

8. **Reserves**

Profit and loss account

The profit and loss account represents cumulative gains and losses recognised in profit and loss account, net of transfers to/from other reserves or dividends paid.

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

9. Key Management Personnel Remuneration

The total management remuneration for the senior management team, was £Nil (2023: £Nil). No director received remuneration from the company.

10. Related party transactions

During the year, the company paid management and lease charges to its parent company, 080 Leasing & Entertainment Ireland Limited, of £18,410 (2023: £75,874).

Amounts owed to related parties at the year end 31 December 2024 was as follows: 080 Leasing & Entertainment Ireland Limited £50,625 (2023: £54,410).

Amounts owed from related parties at the year end 31 December 2024 was as follows: 080 Europe LCC £Nil (2023: £Nil).

11. Ultimate parent undertaking

The ultimate holding company is 080 Partners Europe LLC, a US Corporation.

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.