

PAUL LAMOND GAMES LIMITED
FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 JULY 2021



PAUL LAMOND GAMES LIMITED

COMPANY INFORMATION

Directors	A R Moog H C Lehman
Registered number	06240924
Registered office	31 Newington Green London N16 9PU
Independent auditors	Wilder Coe Ltd Chartered Accountants & Statutory Auditors 1st Floor Sackville House 143-149 Fenchurch Street London EC3M 6BL

PAUL LAMOND GAMES LIMITED

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PAUL LAMOND GAMES LIMITED
REGISTERED NUMBER: 06240924

BALANCE SHEET
AS AT 31 JULY 2021

	Note	31 July 2021 £	Unaudited 31 December 2020 £
Current assets			
Debtors: amounts falling due within one year	5	-	1,150,580
Net assets		-	1,150,580
Capital and reserves			
Allotted, called up and fully paid share capital		1	602,153
Profit and loss account		(1)	548,427
Equity Shareholders' Funds		-	1,150,580

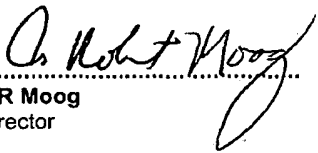
The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

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 Directors' Report and 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

20 September 2021


A R Moog
 Director

The notes on pages 2 to 4 form part of these financial statements.

PAUL LAMOND GAMES LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 JULY 2021

1. General information

Paul Lamond Games Limited (Company number: 06240924), having its registered office at 31 Newington Green, Islington, London, N16 9PU is a private limited company incorporated in England and Wales.

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 Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The Company was dormant during the year ended 31 December 2020.

The following principal accounting policies have been applied:

2.2 Statement of Cash Flows

The Company has taken advantage of the exemption in Financial Reporting Standard 102, Section 1A.7 from the requirement to provide a Statement of Cash Flows on the grounds it is a small company.

2.3 Taxation

Tax is recognised in Statement of Comprehensive Income.

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 United Kingdom where the company operates.

2.4 Exceptional items

Exceptional items are transactions that fall within the ordinary activities of the Company but are presented separately due to their size or incidence.

2.5 Debtors

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

2.6 Financial instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties and loans to related parties.

Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Comprehensive Income.

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3. Employees

The average monthly number of employees, including directors, during the period was 2 (2020 - 2).

4. Exceptional items

	31 July 2021 £	31 December 2020 £
Write off of intercompany loan	548,428	-

During the period an amount due to a fellow subsidiary, University Games UK Limited, was written off.

5. Debtors

	31 July 2021 £	Unaudited 31 December 2020 £
Due within one year		
Amounts owed by group undertakings	-	1,150,580

6. Share capital

	31 July 2021 £	Unaudited 31 December 2020 £
Allotted, called up and fully paid		
1 (2020 - 602,153) Ordinary Shares of £1.00	1	602,153

During the period, the issued share capital of the Company was reduced from £602,153 to £1 by the cancellation of 602,152 Ordinary Shares of £1 each.

7. Consolidated parent undertaking

The Group in which the results of the Company are consolidated is that headed by University Games Corporation, a company incorporated in California, United States of America, for which the consolidated accounts may be obtained from:

2030 Harrison Street
San Francisco
CA 94110
USA

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 JULY 2021**

8. Auditors' information

The company was subject to an audit for the period ended 31 July 2021. The audit report issued by Chris Abbott ACA CTA MAAT, as Senior Statutory Auditor of Wilder Coe Ltd, was issued with an unqualified opinion.