

**RELOADED PRODUCTIONS LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021  
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**RELOADED PRODUCTIONS LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

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**RELOADED PRODUCTIONS LIMITED**  
**BALANCE SHEET**  
**AS AT 31 DECEMBER 2021**

|  |   | <b>31.12.2021</b> | <b>31.12.2020</b> |
|--|---|-------------------|-------------------|
|  |   | <b>£</b>          | <b>£</b>          |
| <b>Current assets</b>                        |   |                   |                   |
| Debtors                                      | 4 | 219,122           | 223,142           |
|  |   | <b>219,122</b>    | <b>223,142</b>    |
| <b>Creditors</b>                             |   |                   |                   |
| Amounts falling due within one year          | 5 | ( 50,077)         | ( 48,527)         |
| <b>Net current assets</b>                    |   | <b>169,045</b>    | <b>174,615</b>    |
| <b>Total assets less current liabilities</b> |   | <b>169,045</b>    | <b>174,615</b>    |
| <b>Net assets</b>                            |   | <b>169,045</b>    | <b>174,615</b>    |
| <b>Capital and reserves</b>                  |   |                   |                   |
| Called-up share capital                      | 6 | 100               | 100               |
| Profit and loss account                      |   | 168,945           | 174,515           |
| <b>Total shareholder's funds</b>             |   | <b>169,045</b>    | <b>174,615</b>    |

For the financial year ending 31 December 2021 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The member has not required the Company to obtain an audit of its financial statements for the financial year in accordance with section 476;
- The director acknowledges their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements; and
- These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime and a copy of the Profit and Loss Account has not been delivered.

The financial statements of Reloaded Productions Limited (registered number: SC391961) were approved and authorised for issue by the Director on 05 January 2023. They were signed on its behalf by:

Mr M Scott  
Director

**RELOADED PRODUCTIONS LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

## **1. Accounting policies**

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and to the preceding financial year, unless otherwise stated.

### **General information and basis of accounting**

Reloaded Productions Limited (the Company) is a private company, limited by shares, incorporated in the United Kingdom under the Companies Act 2006 and is registered in Scotland. The address of the Company's registered office is 7-11 Melville Street, Edinburgh, EH3 7PE, United Kingdom. The principal place of business is c/o Little Orbit Ltd, Merlin House, 4 Meteor Way, Lee-on-Solent, PO13 9FU.

The financial statements have been prepared under the historical cost convention and in accordance with Section 1A of Financial Reporting Standard 102 (FRS 102) 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued by the Financial Reporting Council and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime.

The financial statements are presented in pounds sterling which is the functional currency of the company and rounded to the nearest £.

### **Going concern**

The director has assessed the Balance Sheet and likely future cash flows at the date of approving these financial statements. The director has a reasonable expectation that the Company has adequate resources to continue in operational existence and to meet its financial obligations as they fall due for at least 12 months from the date of signing these financial statements. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

### **Intangible assets**

Intangible assets are stated at cost or valuation, net of amortisation and any provision for impairment. Amortisation is provided on all intangible assets at rates to write off the cost or valuation of each asset over its expected useful life as follows:

|                   |                       |
|-------------------|-----------------------|
| Computer software | 3 years straight line |
|-------------------|-----------------------|

### **Financial instruments**

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Company after deducting all of its liabilities.

Financial assets and liabilities are only offset in the Balance Sheet when, and only when there exists a legally enforceable right to set off the recognised amounts and the Company intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

#### *Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

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*Basic financial liabilities*

Basic financial liabilities, including creditors and loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

**2. Employees**

|   | <b>31.12.2021</b> | <b>31.12.2020</b> |
|---|-------------------|-------------------|
|   | <b>Number</b>     | <b>Number</b>     |
| Monthly average number of persons employed by the Company during the year, including the director | 1                 | 1                 |

**3. Intangible assets**

|                                 | <b>Computer software</b> | <b>Total</b>  |
|---------------------------------|--------------------------|---------------|
|                                 | <b>£</b>                 | <b>£</b>      |
| <b>Cost</b>                     |                          |               |
| At 01 January 2021              | 68,854                   | 68,854        |
| <b>At 31 December 2021</b>      | <b>68,854</b>            | <b>68,854</b> |
| <b>Accumulated amortisation</b> |                          |               |
| At 01 January 2021              | 68,854                   | 68,854        |
| <b>At 31 December 2021</b>      | <b>68,854</b>            | <b>68,854</b> |
| <b>Net book value</b>           |                          |               |
| <b>At 31 December 2021</b>      | <b>0</b>                 | <b>0</b>      |
| At 31 December 2020             | 0                        | 0             |

**4. Debtors**

|                                     | <b>31.12.2021</b> | <b>31.12.2020</b> |
|-------------------------------------|-------------------|-------------------|
|                                     | <b>£</b>          | <b>£</b>          |
| Amounts owed by Parent undertakings | 219,122           | 223,142           |

**5. Creditors: amounts falling due within one year**

|                 | <b>31.12.2021</b> | <b>31.12.2020</b> |
|-----------------|-------------------|-------------------|
|                 | <b>£</b>          | <b>£</b>          |
| Other creditors | 50,077            | 48,527            |

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**6. Called-up share capital**

|   | <b>31.12.2021</b> | <b>31.12.2020</b> |
|---|-------------------|-------------------|
|   | <b>£</b>          | <b>£</b>          |
| <b>Allotted, called-up and fully-paid</b> |                   |                   |
| 100 Ordinary shares of £ 1.00 each        | 100               | 100               |

**7. Related party transactions**

**Transactions with owners holding a participating interest in the entity**

|  | <b>31.12.2021</b> | <b>31.12.2020</b> |
|--|-------------------|-------------------|
|  | <b>£</b>          | <b>£</b>          |
| Entities with Control, joint control or significant influence over the company | 219,122           | 223,142           |

Loans between the group are interest free, unsecured and have no fixed terms of repayment.

**8. Ultimate controlling party**

Parent Company:

The parent company of Reloaded Productions Limited is Reloaded Productions Inc. which is incorporated in the USA. The ultimate parent company of Reloaded Productions Limited is Muse Investments Inc which wholly owns Reloaded Productions Inc. and is incorporated in the USA.

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.