

Company Registration No. SC391961 (Scotland)

**RELOADED PRODUCTIONS LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**  
**PAGES FOR FILING WITH REGISTRAR**

# RELOADED PRODUCTIONS LIMITED

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# RELOADED PRODUCTIONS LIMITED

## BALANCE SHEET

AS AT 31 DECEMBER 2020

|   | Notes | 2020<br>£       | £              | 2019<br>£       | £              |
|---|-------|-----------------|----------------|-----------------|----------------|
| <b>Fixed assets</b>                                   |       |                 |                |                 |                |
| Intangible assets                                     | 3     |                 | -              |                 | -              |
|   |       |                 | <u>-</u>       |                 | <u>-</u>       |
|   |       |                 | -              |                 | -              |
| <b>Current assets</b>                                 |       |                 |                |                 |                |
| Debtors   | 4     | 223,142         |                | 228,092         |                |
| <b>Creditors: amounts falling due within one year</b> | 5     | <u>(48,527)</u> |                | <u>(48,527)</u> |                |
| <b>Net current assets</b>                             |       |                 | 174,615        |                 | 179,565        |
|   |       |                 | <u>174,615</u> |                 | <u>179,565</u> |
| <b>Capital and reserves</b>                           |       |                 |                |                 |                |
| Called up share capital                               | 6     |                 | 100            |                 | 100            |
| Profit and loss reserves                              |       |                 | 174,515        |                 | 179,465        |
|   |       |                 | <u>174,515</u> |                 | <u>179,465</u> |
| <b>Total equity</b>                                   |       |                 | <u>174,615</u> |                 | <u>179,565</u> |

The director of the company has elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 31 December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved and signed by the director and authorised for issue on 22 December 2021

Mr M Scott  
**Director**

**Company Registration No. SC391961**

# RELOADED PRODUCTIONS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

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### 1 Accounting policies

#### Company information

Reloaded Productions Limited is a private company limited by shares incorporated in Scotland. The registered office is 7-11 Melville Street, Edinburgh, United Kingdom, EH3 7PE.

#### 1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. 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 financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

These financial statements are prepared on the going concern basis as the company has financial support of its parent. The director has a reasonable expectation that the company will continue to be supported in operational existence for the foreseeable future. However, the director is aware of certain material uncertainties which may cause doubt on the company's ability to continue as a going concern.

#### 1.3 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

|          |                     |
|----------|---------------------|
| Software | Straight Line - 33% |
|----------|---------------------|

#### 1.4 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

#### Basic financial assets

Basic financial assets, which include debtors and loans from fellow group companies are measured at transaction price including transaction costs.

#### Classification of financial liabilities

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.

# RELOADED PRODUCTIONS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors are recognised at transaction price.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less.

### 1.5 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs.

Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

### 1.6 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

### 2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

|       | 2020<br>Number | 2019<br>Number |
|-------|----------------|----------------|
| Total | 1              | 1              |

### 3 Intangible fixed assets

|  | Other<br>£ |
|--|------------|
| <b>Cost</b>                            |            |
| At 1 January 2020 and 31 December 2020 | 68,854     |
| <b>Amortisation and impairment</b>     |            |
| At 1 January 2020 and 31 December 2020 | 68,854     |
| <b>Carrying amount</b>                 |            |
| At 31 December 2020                    | -          |
| At 31 December 2019                    | -          |

# RELOADED PRODUCTIONS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

|   |                   |                   |
|---|-------------------|-------------------|
| <b>4 Debtors</b>  | <b>2020</b>       | <b>2019</b>       |
|   | <b>£</b>          | <b>£</b>          |
| <b>Amounts falling due within one year:</b>   |                   |                   |
| Amounts owed by group undertakings and undertakings in which the company has a participating interest | 223,142           | 228,092           |
|   | <u>          </u> | <u>          </u> |

|   |                   |                   |
|---|-------------------|-------------------|
| <b>5 Creditors: amounts falling due within one year</b> | <b>2020</b>       | <b>2019</b>       |
|   | <b>£</b>          | <b>£</b>          |
| Other creditors   | 48,527            | 48,527            |
|   | <u>          </u> | <u>          </u> |

|   |                   |                   |                   |                   |
|---|-------------------|-------------------|-------------------|-------------------|
| <b>6 Called up share capital</b>                    | <b>2020</b>       | <b>2019</b>       | <b>2020</b>       | <b>2019</b>       |
|   | <b>Number</b>     | <b>Number</b>     | <b>£</b>          | <b>£</b>          |
| <b>Ordinary share capital issued and fully paid</b> |                   |                   |                   |                   |
| Ordinary Shares of £1 each                          | 100               | 100               | 100               | 100               |
|   | <u>          </u> | <u>          </u> | <u>          </u> | <u>          </u> |

|  |                   |                   |
|--|-------------------|-------------------|
| <b>7 Related party transactions</b>  |                   |                   |
| The following amounts were outstanding at the reporting end date:              |                   |                   |
| <b>Amounts due from related parties</b>  | <b>2020</b>       | <b>2019</b>       |
|  | <b>£</b>          | <b>£</b>          |
| Entities with control, joint control or significant influence over the company | 172,761           | 177,711           |
| Entities with control, joint control or significant influence over the company | 50,381            | 50,381            |
|  | <u>          </u> | <u>          </u> |

The above balances are interest free and have no fixed terms of repayment.

|  |  |
|--|--|
| <b>8 Parent company</b>  |  |
| 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 Little Orbit Europe LLC 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.