

Riverstone Pictures (Replicas) Limited
Filleted Unaudited Financial Statements
31 March 2022

Statement of Financial Position

31 March 2022

	Note	2022 \$	\$	2021 \$
Current assets				
Debtors	4	140		3,611
Cash at bank and in hand		2		–
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		142		3,611
Creditors: amounts falling due within one year				
	5	–		3,469
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Net current assets			142	142
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Total assets less current liabilities			142	142
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Capital and reserves				
Called up share capital			142	142
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Shareholder funds			142	142
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These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

For the year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

– The member has not required the company to obtain an audit of its financial statements 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 financial statements .

These financial statements were approved by the board of directors and authorised for issue on 12 October 2022 , and are signed on behalf of the board by:

Mr N Bower

Director

Company registration number: 10057885

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

The company is a private company limited by shares, incorporated in England and Wales. The address of the registered office is 99 Kenton Road, Kenton, Harrow, Middlesex, HA3 0AN and its principal place of business is at 72 Wells Street, London, W1T 3QF. The company's registered number is 10057885 .

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention, as modified by the method used to translate the issued share capital to US dollars, and in accordance with applicable accounting standards. The statements are prepared in US Dollars which is the functional and presentation currency of the company.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for services rendered, stated net of Value Added Tax.

Foreign currencies

Assets and liabilities in foreign currencies are translated into US Dollars at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into US Dollars at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Debt instruments are subsequently measured at amortised cost.

4. Debtors

	2022	2021
	\$	\$
Amounts owed by group undertakings and undertakings in which the company has a participating interest	140	142
Other debtors	—	3,469
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	140	3,611
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5. Creditors: amounts falling due within one year

	2022	2021
	\$	\$
Trade creditors	—	3,469
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6. Charges

Remstar Capital Partners LP, 59 Swans Limited and Riverstone Clearing Limited hold a charge on the company over all sums due or to become due which entitles it to the right, title, interest and benefits in and to the company's film.

7. Related party transactions

The company has taken advantage of the exemption conferred by FRS 102 from disclosing details of transactions with other wholly owned group companies.

8. Controlling party

The company is a wholly owned subsidiary of Riverstone Pictures Limited , a company incorporated in Great Britain. There is not considered to be a single ultimate controlling party .

