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**BAUER EAST LIMITED**

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**Unaudited**

**Financial statements**

**For the Year Ended 31 December 2016**



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**BAUER EAST LIMITED**  
**Registered number: 01397483**

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**Balance Sheet**  
**As at 31 December 2016**

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	<b>Note</b>	<b>2016 £000</b>	<b>2015 £000</b>
Creditors: amounts falling due within one year	4	(557)	(557)
<b>Net liabilities</b>		<u>(557)</u>	<u>(557)</u>
<b>Capital and reserves</b>			
Called up share capital	5	50	50
Profit and loss account		(607)	(607)
		<u>(557)</u>	<u>(557)</u>

For the year ended 31 December 2016 the Company was entitled to exemption from audit under section 480 of the Companies Act 2006.

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 Company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

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 profit and loss account 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 2017.

  
**S Vickery**  
Director

The notes on pages 2 to 3 form part of these financial statements.

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## BAUER EAST LIMITED

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### Notes to the Financial Statements For the Year Ended 31 December 2016

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#### 1. General information

The Company is a private limited company, incorporated in England.

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

The financial statements are presented in Sterling (£).

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company accounting policies.

##### 2.2 Financial reporting standard 102 - reduced disclosure exemptions

The company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by the FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland":

- the requirements of Section 4 Statement of Financial Position paragraph 4.12(a)(iv);
- the requirements of Section 7 Statement of Cash Flows;
- the requirements of Section 3 Financial Statement Presentation paragraph 3.17(d).

This information is included in the consolidated financial statements of Heinrich Bauer Verlag KG as at 31 December 2016 and these financial statements may be obtained from Burchardstraße 11, 20077 Hamburg, Germany.

##### 2.3 Going concern

The Company is dependent on continuing financial support made available by Bauer Consumer Media Limited. Continuing financial support is required both to enable the Company to meet its liabilities as they fall due and to continue operating without immediate realisation of all its assets. The parent company, Bauer Consumer Media Limited, has confirmed its intention to maintain its financial support for the foreseeable future and consequently these accounts have been prepared on a going concern basis.

#### 3. Employees

The average monthly number of employees, including the directors, during the year was as follows:

	2016 No.	2015 No.
UK full-time employees	-	23

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**BAUER EAST LIMITED**

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**Notes to the Financial Statements  
For the Year Ended 31 December 2016**

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

	<b>2016</b>	<b>2015</b>
	<b>£000</b>	<b>£000</b>
Amounts owed to group undertakings	<b>557</b>	<b>557</b>
	<b>557</b>	<b>557</b>

Amounts owed to other group undertakings are unsecured, interest free and are repayable on demand.

**5. Share capital**

	<b>2016</b>	<b>2015</b>
	<b>£000</b>	<b>£000</b>
<b>Shares classified as equity</b>		
<b>Allotted, called up and fully paid</b>		
50,000 ordinary shares of £1 each	<b>50</b>	<b>50</b>

**6. Controlling parties and related party transactions**

The immediate parent undertaking is Bauer Consumer Media Limited.

Heinrich Bauer Verlag KG, established in Germany, is regarded by the directors as the Company's ultimate controlling party.

The only parent undertaking for which Group accounts are drawn up is Heinrich Bauer Verlag KG, registered in Germany. Copies of Heinrich Bauer Verlag KG accounts are publicly available.

The Company has taken advantage of the exemption in Financial Reporting Standard 102 section 33.1A "Related party disclosures" and has not disclosed transactions with wholly owned group undertakings.