

**Registered number: 07499958**

**BBC Earth MD (WWD) Limited**

**Annual Report and Financial Statements  
for the year ended 31 March 2019**



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## Directors' report

The Directors present their report and the financial statements of BBC Earth MD (WWD) Limited (the "Company") for the year ended 31 March 2019.

### Principal activity and business review

The Company did not trade during the year to 31 March 2019 or the prior year.

The Company is exempt, by virtue of its size, from the requirement to prepare an enhanced business review.

### Results and dividends

The result after taxation for the year was nil (2018: nil). The Directors do not recommend the payment of a dividend.

### Directors

The Directors who served during the year and up to the date of this report were as follows:

Martyn Freeman  
Tom Fussell

The Company Secretary is Anthony Corriette.

### Donations

The Company did not make any political or charitable donations during the year (2018: nil).

### Going concern

The Directors have considered the funding and liquidity position of the Company. Following this review, the Directors consider it appropriate to continue to prepare the financial statements on the going concern basis.

### Directors' interest and indemnities

The Directors had no interest in the share capital of BBC Earth MD (WWD) Limited at 1 April 2018 or 31 March 2019. No rights to subscribe for shares in or debentures of the Company were granted to the Directors or their immediate families, or exercised by them, during the financial year. The Directors are covered by Directors' and Officers' insurance in place throughout the financial year as appropriate under the BBC group scheme.

On behalf of the Board,

Anthony Corriette  
Company Secretary

18 APRIL 2019

Registered Office:  
1 Television Centre  
101 Wood Lane  
London, W12 7FA

## Statement of Directors' responsibilities

The Directors are responsible for preparing the Directors' report and the financial statements in accordance with applicable law and regulations.

Company law requires the Directors to prepare financial statements for each financial year. Under that law they have prepared the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including Financial Reporting Standard 102 The Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102).

Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of the profit or loss of the Company for that period.

In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards, including FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements;
- notify its shareholders in writing about the use of disclosure exemptions, if any, of FRS 102 used in the preparation of financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## Balance sheet

As at 31 March 2019	Note	2019 £	2018 £
<b>Current assets</b>			
Debtors:			
Amounts due from parent undertaking	4	1	1
<b>Net current assets and Net assets</b>		<b>1</b>	<b>1</b>
<b>Capital and reserves</b>			
Called up share capital	5	1	1
<b>Total shareholder's funds</b>		<b>1</b>	<b>1</b>

The notes on pages 5 and 6 form part of these financial statements.

The Company was dormant, within the meaning of section 480 of The Companies Act 2006, throughout the financial year.

The Directors:

- (a) confirm that the Company was entitled to exemption under section 480 of the Companies Act 2006 from the requirement to have its accounts for the financial year ended 31 March 2019 audited.
- (b) confirm that members have not required the Company to obtain an audit of its accounts for that financial year in accordance with sub-section (2) of section 476 of that Act.
- (c) acknowledge their responsibilities for:
  - ensuring that the Company keeps accounting records which comply with section 386 of the Companies Act 2006, and
  - preparing accounts which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 394 of that Act, and which otherwise comply with the requirements of that Act relating to accounts, so far as applicable to the Company.

The financial statements were approved by the Board of Directors on 18 APRIL 2019 and were signed on its behalf by:



Martyn Freeman  
Director

## **Notes to the financial statements**

### **1 Accounting policies**

The financial statements have been prepared in accordance with applicable accounting standards including Financial Reporting Standard 102 – 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' ('FRS 102'), and with the Companies Act 2006. A summary of the Company's principal accounting policies is set out below. These accounting policies have been applied consistently throughout the current year and preceding period to items considered material to the financial statements.

#### **1a Basis of preparation**

The financial statements have been prepared under the historical cost convention.

#### **1b Going concern**

The Directors have considered the funding and liquidity position of the Company. Following this review, the Directors consider it appropriate to continue to prepare the financial statements on the going concern basis.

#### **1c Exemptions for qualifying entities under FRS 102**

FRS 102 allows a qualifying entity certain disclosure exemptions. The Company has taken advantage of the exemption for dormant companies, under FRS 102 paragraph 35.10 (m), and has elected to retain its accounting policies for reported assets, liabilities and equity until there is any change to those balances, or the Company undertakes any new transactions.

#### **1d Cash flow statement**

The Company is exempt under FRS 102 from the requirement to prepare a cash flow statement on the grounds that it is consolidated into BBC Studios Limited which includes the Company in its own published consolidated financial statements.

### **2 Profit and loss account**

During the financial year and the preceding financial year the Company did not trade and received no income and incurred no expenditure. Consequently during the year and the prior year the Company made neither a profit nor a loss.

### **3 Staff costs**

The Company had no employees during the financial year or the preceding financial year. No Directors of the Company received any remuneration for services to the Company during the year (period ended 31 March 2018: nil).

## Notes to the financial statements (continued)

### 4 Debtors

	2019	2018
	£	£
Amounts due from parent undertaking	1	1

### 5 Allotted and issued share capital

	2019	2018
	£	£
<i>Authorised:</i>		
1 Ordinary share of £1	1	1
<i>Issued, allotted, called up and fully paid:</i>		
1 Ordinary share of £1	1	1

### 6 Related party transactions

The Company is a wholly owned subsidiary of BBC Studios Distribution Limited and has taken exemption under FRS 102 from disclosing transactions and balances with wholly owned entities which form part of the group headed by the British Broadcasting Corporation.

There are no other transactions with related parties that require disclosure.

### 7 Parent undertaking and controlling party

The Company's immediate parent is BBC Studios Distribution Limited and the ultimate parent undertaking and controlling party is the British Broadcasting Corporation (BBC) which is incorporated in the United Kingdom by Royal Charter. The largest group in which the results of the Company are consolidated is that headed by the BBC. The smallest group in which they are consolidated is that headed by BBC Studios Limited incorporated in the United Kingdom. The consolidated accounts of BBC may be obtained online at [www.bbc.co.uk/annualreport](http://www.bbc.co.uk/annualreport).