

**HTM (BLOODLANDS) LIMITED**  
**UNAUDITED**  
**FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 DECEMBER 2020**

---

**HTM (BLOODLANDS) LIMITED**

**CONTENTS**

---

	Page
<b>Statement of Financial Position</b>	1
<b>Notes to the Financial Statements</b>	2 - 4

**HTM (BLOODLANDS) LIMITED**  
**REGISTERED NUMBER:12155835**

**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2020**

	<b>Note</b>	<b>31 December 2020 £</b>	<b>31 July 2020 £</b>
<b>Current assets</b>			
Debtors: amounts falling due within one year	4	<b>63,442</b>	2,001,850
Cash at bank and in hand		<b>1,233,348</b>	15,438
		<b>1,296,790</b>	2,017,288
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	5	<b>(1,126,434)</b>	(2,014,387)
<b>Net assets</b>		<b>170,356</b>	2,901
<b>Capital and reserves</b>			
Called up share capital	6	<b>1</b>	1
Profit and loss account		<b>170,355</b>	2,900
		<b>170,356</b>	2,901

The directors consider that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the period 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 financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

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 statement of comprehensive income 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 30 September 2021.

**A J Dugdale**  
Director

The notes on pages 2 to 4 form part of these financial statements.

---

## HTM (BLOODLANDS) LIMITED

### NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2020

---

#### 1. General information

HTM (Bloodlands) Limited is a limited liability company incorporated in England and Wales with its registered address at 7 Savoy Court, London, WC2R 0EX and trading address at 33 Oval Road, London, NW1 7EA.

The principal activity of the company is that of creation of content for broadcast media.

#### 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 Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

##### 2.2 Foreign currency translation

###### Functional and presentation currency

The Company's functional and presentational currency is £ Sterling.

###### Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

##### 2.3 Turnover

Turnover is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue comprises production fees measured at the fair value of the consideration received or receivable, excluding Value Added Tax.

Production turnover and gross profit are recognised over the period of the production, on a stage of completion and straight line basis respectively.

##### 2.4 Government grants

Grants are accounted under the accruals model as permitted by FRS 102.

Grants of a revenue nature are recognised in the Statement of comprehensive income in the same period as the related expenditure.

##### 2.5 Finance costs

Finance costs are charged to profit or loss over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount.

---

## HTM (BLOODLANDS) LIMITED

### NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2020

---

#### 2. Accounting policies (continued)

##### 2.6 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

##### 2.7 Debtors

Short term debtors are measured at the transaction price.

##### 2.8 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

##### 2.9 Creditors

Short term creditors are measured at the transaction price.

##### 2.10 Holiday pay accrual

A liability is recognised to the extent of any unused holiday pay entitlement which is accrued at the Statement of financial position date and carried forward to future periods. This is measured at the undiscounted salary cost of the future holiday entitlement so accrued at the Statement of financial position date.

##### 2.11 Financial instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors and other related parties.

#### 3. Employees

The average monthly number of employees, including directors, during the period was 3 (31 July 2020 - 3)

---

**HTM (BLOODLANDS) LIMITED****NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 DECEMBER 2020**

---

**4. Debtors**

	<b>31 December 2020 £</b>	<b>31 July 2020 £</b>
Trade debtors	<b>39,107</b>	-
Other debtors	<b>535</b>	265,599
Prepayments and accrued income	<b>23,800</b>	619,867
Tax recoverable	-	1,116,384
	<b><u>63,442</u></b>	<b><u>2,001,850</u></b>

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

	<b>31 December 2020 £</b>	<b>31 July 2020 £</b>
Trade creditors	<b>28,069</b>	346,821
Amounts owed to group undertakings	<b>949,628</b>	1,664,474
Other taxation and social security	<b>1,946</b>	-
Other creditors	<b>432</b>	-
Accruals and deferred income	<b>146,359</b>	3,092
	<b><u>1,126,434</u></b>	<b><u>2,014,387</u></b>

**6. Share capital**

	<b>31 December 2020 £</b>	<b>31 July 2020 £</b>
<b>Allotted, called up and fully paid</b>		
1 (2020 - 1) Ordinary share of £1.00	<b><u>1</u></b>	<b><u>1</u></b>

**7. Controlling party**

The ultimate parent company and controlling party is HTM Television Limited, a company incorporated in Great Britain and registered in England and Wales. HTM Television Limited is the parent company of the group of which HTM (Bloodlands) Limited is a member.



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.