

**Agatha Christie Productions  
Limited**

Annual report and financial  
statements

Registered number 08265087

Year ended 31 December 2022

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## Directors' report

The directors present their report together with the financial statements for the year to 31 December 2022.

### Principal activities

The principal activity during the period was to act as the production company for its immediate parent company Agatha Christie Limited.

The Company has met the requirements in Companies Act 2006 to obtain the exemption provided from the presentation of an enhanced strategic report.

### Results and dividends

The profit after taxation for the year amounted to £108,000 (2021: loss of £17,000).

The directors paid a dividend for the year ended 31 December 2022 of £200,000 (2021: *Nil*).

Revenue in the year was £8,065,000 (2021: *Nil*) and cost of sales was £7,921,000 (2021: £13,000) due to TV productions delivered in 2022.

### Directors

The directors who held office during the year and until the date of the signing of the accounts were as follows:

J Prichard  
JM Barrow  
W Cooper  
K Dickie (appointed 30 January 2023)  
M Graham (resigned 30 January 2023)  
M Prichard

### Political and charitable contributions

The Company did not make any political or charitable donations during the year (2021: *Nil*).

### Going concern

In preparing the financial statements the directors are required to assess the Company's ability to continue to trade as a going concern for the foreseeable future. In undertaking this assessment, the directors have given due consideration to the Company's banking facilities, historical and current trading, together with forward-looking projections.

There remain some additional costs associated with COVID-19 testing and precautions when filming new TV productions but these costs are at a significantly lower level than before.

The Company has also considered factors that may affect going concern such as the war in Ukraine, rising prices, inflation and interest rates. These are not considered to present a material risk to the Company.

## **Directors' report** (continued)

### **Going concern** (continued)

The directors have reviewed the projections and financial models and based on their best assessment believe that the Company will have sufficient financing in place to ensure cash flow requirements are satisfied for at least the next twelve months. As such, the directors continue to adopt the going concern basis of accounting in preparing the annual financial statements. Consequently, the financial statements do not include any adjustments that would result if the Company were unable to continue as a going concern.

### **Climate Change**

The Company has considered the effect of climate change. Climate change is not considered to present a specific risk to the Company. In terms of the Company's potential contribution to climate change, where the Company is producing TV programmes it obtains environmental sustainability certification from the 'albert' scheme. The Company will continue to monitor the effect of climate change on the business, and vice versa, and will act where necessary.

### **Disclosure of information to auditors**

The directors who held office at the date of approval of this directors' report confirm that, so far as they are each aware, there is no relevant audit information of which the Company's auditor is unaware; and each director has taken all the steps that they ought to have taken as a director to make themselves aware of any relevant audit information and to establish that the Company's auditor is aware of that information.

### **Auditor**

Pursuant to Section 487 of the Companies Act 2006, the auditor will be deemed to be reappointed and BDO LLP will therefore continue in office.

### **Approval and Signing**

This directors' report has been prepared having taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

By order of the board



**K Monney**  
Secretary

1 August 2023

6<sup>th</sup> Floor, Imperial House  
8 Kean Street  
London WC2B 4AS

## **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 the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). 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; 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.

## **INDEPENDENT AUDITOR'S REPORT TO MEMBERS OF AGATHA CHRISTIE PRODUCTIONS LIMITED**

### **Opinion on the financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the Company's affairs as at 31 December 2022 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

We have audited the financial statements of Agatha Christie Productions Limited ("the Company") for the year ended 31 December 2022 which comprise Statement of Comprehensive Income, Balance Sheet, Statement of Changes in Equity, and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Independence**

We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the Directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Directors with respect to going concern are described in the relevant sections of this report.

## **INDEPENDENT AUDITOR'S REPORT TO MEMBERS OF AGATHA CHRISTIE PRODUCTIONS LIMITED (CONTINUED)**

### **Other information**

The Directors are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Other Companies Act 2006 reporting**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Strategic report and the Directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic report and the Directors' report have been prepared in accordance with applicable legal requirements.

In the light of the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic report or the Directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of Directors**

As explained more fully in the Statement of Directors Responsibilities, the Directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

## **INDEPENDENT AUDITOR'S REPORT TO MEMBERS OF AGATHA CHRISTIE PRODUCTIONS LIMITED (CONTINUED)**

### **Responsibilities of Directors (continued)**

In preparing the financial statements, the Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

#### *Extent to which the audit was capable of detecting irregularities, including fraud*

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the Company. These include, but are not limited to, appropriate regulatory licenses, compliance with the Companies Act 2006, FRS 102 and tax legislation.
- We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to manipulate financial results and management bias in accounting estimates.
- We had discussions with management regarding known or suspected instances of non-compliance with laws and regulations and fraud;
- We challenged assumptions made by management in their significant accounting policies and estimates;
- We sample tested manual journal entries, in particular any journal entries posted with unusual characteristics;
- We communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.
- We tested the application of revenue recognition in the year and around the year end. We reviewed transactions pre and post year end to ensure the associated revenue is reflected in the correct period.



## **INDEPENDENT AUDITOR'S REPORT TO MEMBERS OF AGATHA CHRISTIE PRODUCTIONS LIMITED (CONTINUED)**

### **Auditor's responsibilities for the audit of the financial statements (continued)**

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

### **Use of our report**

This report is made solely to the Company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

*James Fearon*

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James Fearon (Senior Statutory Auditor)  
For and on behalf of BDO LLP, Statutory Auditor  
Gatwick, UK  
01 August 2023

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

## Statement of comprehensive income

*for the year ended 31 December 2022*

	<i>Note</i>	<b>Year ended 31 December 2022 £000</b>	Year ended 31 December 2021 £000
Turnover	<i>3</i>	<b>8,065</b>	-
Cost of sales		<b>(7,921)</b>	(13)
<b>Gross profit/(loss)</b>		<b>144</b>	(13)
Administrative expenses		<b>(11)</b>	(8)
<b>Operating profit/(loss)</b>		<b>133</b>	(21)
<b>Profit/(loss) on ordinary activities before taxation</b>	<i>4</i>	<b>133</b>	(21)
Tax on profit/loss on ordinary activities	<i>6</i>	<b>(25)</b>	4
<b>Profit/(loss) for the financial year</b>		<b>108</b>	(17)
Other comprehensive income		-	-
<b>Total comprehensive income/(loss) for the year</b>		<b>108</b>	(17)

The results for both years relate to continuing activities.

The notes on pages 13-21 form part of these financial statements.

## Balance sheet

at 31 December 2022

	Note	At 31 December 2022		At 31 December 2021	
		£000	£000	£000	£000
<b>Fixed assets</b>					
Film & TV related investments	7		-		5,188
			-		5,188
<b>Current assets</b>					
Work in progress		204		57	
Debtors	8	20		1,048	
Cash at bank		84		285	
		308		1,390	
<b>Creditors:</b> amounts falling due within one year	9	(143)		(6,337)	
<b>Net current assets/(liabilities)</b>			165		(4,947)
<b>Total assets less current liabilities</b>			165		241
<b>Creditors:</b> amounts falling due after one year	10		(101)		(85)
<b>Net assets</b>			64		156
<b>Capital and reserves</b>					
Called up share capital	11		-		-
Retained earnings			64		156
<b>Shareholders' funds</b>			64		156

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

These financial statements were approved by the board of directors and authorised for issue on 1 August 2023. They were signed on its behalf by:



J Prichard  
Director

The notes on pages 13-21 form part of these financial statements.

## Statement of changes in equity

at 31 December 2022

	Share capital £000	Profit and loss Account £000	Total equity £000
<b>1 January 2022</b>	-	<b>156</b>	<b>156</b>
<b>Comprehensive income for the year</b>			
Profit for the year	-	108	108
<b>Total comprehensive income for the year</b>	-	<b>108</b>	<b>108</b>
<b>Contributions by and distributions to owners</b>			
Dividends	-	(200)	(200)
<b>31 December 2022</b>	-	<b>64</b>	<b>64</b>
 1 January 2021	-	173	173
Comprehensive loss for the year			
Loss for the year	-	(17)	(17)
<b>Total comprehensive loss for the year</b>	-	<b>(17)</b>	<b>(17)</b>
<b>Contributions by and distributions to owners</b>			
Dividends	-	-	-
<b>31 December 2021</b>	-	<b>156</b>	<b>156</b>

The notes on pages 13-21 form part of these financial statements.

## Notes

*(forming part of the financial statements)*

### 1 Accounting policies

#### ***Basis of preparation***

Agatha Christie Productions Limited is a private company, limited by shares, incorporated in England & Wales under the Companies Act. The address of the registered office is 6<sup>th</sup> Floor, Imperial House, 8 Kean Street, London, WC2B 4AS and the nature of its principal activities are set out in the directors' report. The financial statements have been prepared in accordance with FRS 102, the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland.

#### ***Going concern***

In preparing the financial statements the directors are required to assess the Company's ability to continue to trade as a going concern for the foreseeable future. In undertaking this assessment, the directors have given due consideration to the Company's banking facilities, historical and current trading, together with forward-looking projections and have undertaken scenario modelling given the COVID-19 pandemic.

There remain some additional costs associated with COVID-19 testing and precautions when filming new TV productions but these costs are at a significantly lower level than before.

The Company has also considered factors that may affect going concern such as the war in Ukraine, rising prices, inflation and interest rates. These are not considered to present a material risk to the Company.

The directors have prepared and reviewed forecasts and financial models and based on their best assessment believe that the Company will have sufficient financing in place to ensure cash flow requirements are satisfied for at least the next twelve months. As such, the directors continue to adopt the going concern basis of accounting in preparing the annual financial statements. Consequently, the financial statements do not include any adjustments that would result if the Company were unable to continue as a going concern.

#### ***Disclosure exemptions***

In preparing the financial statements, advantage has been taken of the following disclosure exemptions available in FRS 102:

- The requirements of Section 7 Statement of Cash Flows: No cash flow statement has been presented for the Company.
- The requirements of Section 33 Related Party Disclosures paragraph 33.7: Related party disclosures relating to the parent company have been excluded.

## **Notes** (forming part of the financial statements) *(continued)*

### **1 Accounting policies** (continued)

The following principal accounting policies have been applied:

#### ***Foreign currencies***

Transactions in foreign currencies are recorded using the rate of exchange ruling for the month of the transaction. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit and loss within administrative expenses.

#### ***Financial assets***

Financial assets, other than investments, are initially measured at transaction price (including transaction costs) and subsequently held at amortised cost, less any impairment. Financial assets measured at amortised cost comprise cash, trade debtors and amounts owed by parent undertaking.

#### ***Financial liabilities***

Financial liabilities measured at amortised cost comprise trade creditors and accruals.

#### ***Stock and work in progress***

Stock and work in progress is held at the lower of cost and net realisable value.

#### ***Current taxation***

Tax is recognised in profit and loss, except that a charge attributable to an item of income or 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.

Current tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date.

#### ***Turnover***

Turnover represents royalties and other income earned during the year (excluding VAT).

Television and film fees are recognised as turnover when the programme is delivered to the broadcaster, streaming service or distributor subject to the following criteria being met:

- (i) Contract signed by both parties;
- (ii) Contract has commenced;
- (iii) The licensee is able to exploit the programme; and
- (iv) Collection of licence fee is reasonably assured.

#### ***Cash and liquid resources***

Cash comprises cash in hand and deposits repayable on demand, less overdrafts payable on demand.

**Notes** (forming part of the financial statements) *(continued)*

**1 Accounting policies** (continued)

***Film & TV related investments***

Development costs are capitalised and transferred from current assets to assets under construction (within fixed assets) when a production agreement is signed by both parties or on commencement of principal photography, whichever is the earlier. Assets under construction are transferred to film and TV related investments on delivery of the master files.

***Capital and Reserves***

The Company's equity capital and reserves are as follows:

- Called up share capital represents the nominal value of the shares issued.
- Retained earnings represents cumulative profits or losses.

**2 Judgements in applying accounting policies and key sources of estimation uncertainty**

In preparing these financial statements, the directors have made the following significant judgements:

- Determining whether there are indicators of impairment of the Company's film and TV assets. Factors taken into consideration in reaching such a decision include the economic viability and expected future financial performance of the relevant asset.

***Other key sources of estimation uncertainty***

There are no other key sources of estimation uncertainty.

## **Notes** (forming part of the financial statements) *(continued)*

### **3 Turnover**

Turnover represents fees and distribution revenues earned on the exploitation of the recent TV adaptations of Agatha Christie's works.

An analysis of turnover by geographical market is given below:

	<b>Year ended 31 Dec 2022 £000</b>	Year ended 31 Dec 2021 £000
United Kingdom	<b>1,531</b>	-
Americas	<b>6,534</b>	-
	<hr/> <b>8,065</b> <hr/>	<hr/> - <hr/>

### **4 Profit/loss on ordinary activities before taxation**

	<b>Year ended 31 December 2022 £000</b>	Year ended 31 December 2021 £000
<i>Profit/loss on ordinary activities before taxation is stated after charging:</i>		
Fees payable to the Company's auditor for the audit of the Company's annual accounts	<b>5</b>	4
Amortisation of film & TV related investments	<b>6,961</b>	-
	<hr/> <b>6,966</b> <hr/>	<hr/> 4 <hr/>

### **5 Employees**

All staff were employed by the Company's immediate parent, Agatha Christie Limited. Staff costs for both years were borne by Agatha Christie Limited. No directors were remunerated through the Company.



## Notes (forming part of the financial statements) *(continued)*

### 6 Taxation

#### *(a) Analysis of charge/(credit) in year*

	Year ended 31 December 2022 £000	Year ended 31 December 2021 £000
Current tax		
UK Corporation Tax	25	(4)
	<u>25</u>	<u>(4)</u>
<b>Tax on profit/(loss) on ordinary activities</b>	<b>25</b>	<b>(4)</b>

#### *(b) Factors affecting the tax charge/(credit) for the year*

The current tax charge/(credit) for the year is equal to *(2021: equal to)* the standard rate of corporation tax in the UK of 19% *(2021: 19%)*. The differences are explained below.

	Year ended 31 December 2022 £000	Year ended 31 December 2021 £000
Profit/(loss) on ordinary activities before tax	133	(21)
Current tax at 19% <i>(2021: 19%)</i>	25	(4)
	<u>25</u>	<u>(4)</u>
Total tax charge/(credit) included in profit or loss	<b>25</b>	<b>(4)</b>

#### **Factors that may affect future tax charges**

In the Spring Budget 2022, the Government announced that from 1 April 2023 the corporation tax rate will increase to 25%. As there is no deferred tax balance there is no effect of this rate increase on these financial statements.

## Notes (forming part of the financial statements) (continued)

### 7 Film & TV related investments

	Completed Assets £000	Assets Under Construction £000	Total £000
<b>Cost</b>			
At beginning of year	-	5,188	5,188
Additions	1,773	-	1,773
Reclassification	5,188	(5,188)	-
Disposals	-	-	-
<b>At end of year</b>	<b>6,961</b>	<b>-</b>	<b>6,961</b>
<b>Amortisation</b>			
At beginning of year	-	-	-
Charge for year	6,961	-	6,961
Disposals	-	-	-
<b>At end of year</b>	<b>6,961</b>	<b>-</b>	<b>6,961</b>
<b>Net book value</b>			
<b>At 31 Dec 2022</b>	<b>-</b>	<b>-</b>	<b>-</b>
At 31 Dec 2021	-	5,188	5,188

## Notes (forming part of the financial statements) (continued)

### 8 Debtors

	2022 £000	2021 £000
Trade debtors	19	46
Amount owed by parent undertaking	-	4
<b>Total financial assets other than cash and cash equivalents classified as loans and receivables</b>	<b>19</b>	<b>50</b>
Prepayments and accrued income	-	902
Corporation tax receivable	1	18
Other taxation and social security	-	78
<b>Total trade and other receivables</b>	<b>20</b>	<b>1,048</b>

All amounts shown under debtors fall due for payment within one year.

The fair value of trade and other receivables classified as loans and receivables approximates to their carrying value at 31 December 2022 and 31 December 2021. Credit risk has been addressed as part of the impairment provisioning. These receivables are not considered to be subject to ongoing fluctuations in market rates as a result of their short-term nature. As at 31 December 2022 trade receivables of £nil (2021: £nil) were past due but not impaired.

### 9 Creditors: amounts falling due within one year

	2022 £000	2021 £000
Trade creditors	-	7
Accruals	10	134
<b>Total financial liabilities</b>	<b>10</b>	<b>141</b>
Deferred income	130	6,196
Other taxation	3	-
	<b>143</b>	<b>6,337</b>

Financial liabilities are measured at amortised cost.

## Notes (forming part of the financial statements) *(continued)*

### 9 Creditors: amounts falling due within one year (continued)

Due to the short-term nature of the payables classified as financial liabilities measured at amortised cost, they are not subject to ongoing fluctuations in market rates, and so the fair value approximates to their carrying value at 31 December 2022 and 31 December 2021.

### 10 Creditors: amounts falling due after one year

	<b>2022</b> <b>£000</b>	2021 £000
Deferred income	<b>101</b>	85
	<u><b>101</b></u>	<u>85</u>

### 11 Share capital

	<b>2022</b> <b>£</b>	2021 £
<i>Authorised</i>		
1 ordinary share of £1 each	<b>1</b>	1
	<u>1</u>	<u>1</u>
<i>Allotted, called up and fully paid</i>		
1 ordinary share of £1 each	<b>1</b>	1
	<u><b>1</b></u>	<u>1</u>

### 12 Related party transactions

The Company has taken advantage of the exemption conferred by FRS 102 paragraph 33.1A not to disclose transactions with Agatha Christie Limited on the grounds that it is a wholly owned subsidiary of Agatha Christie Limited.

During the year no related party transactions occurred.

### 13 Capital commitments

At 31 December 2022 the Company had capital commitments under film and TV contracts of £7,000 (2021: £278,000) for which no provision has been made.

**Notes** (forming part of the financial statements) *(continued)*

**14 Controlling party**

The Company is a wholly owned subsidiary of Agatha Christie Limited, which is incorporated in the UK and prepares consolidated accounts that include the Company. AMC Networks Inc. incorporated in the United States of America has a 64% shareholding in Agatha Christie Limited. The results of Agatha Christie Limited and Agatha Christie Productions Limited are included as an equity investment in the consolidated financial statements of AMC Networks Inc. The family of Agatha Christie hold the remaining issued share capital of Agatha Christie Limited. The directors consider the ultimate controlling party to be the family of Agatha Christie. Voting rights in Agatha Christie Limited are split 50/50, however the family of Agatha Christie have the casting vote.

The accounts of Agatha Christie Limited, that consolidate this Company, are available at the Company's registered office of 6<sup>th</sup> Floor, Imperial House, 8 Kean Street, London, WC2B 4AS.