

Becker UK Limited

Financial Statements for the Year Ended 31st December 2022

Smailes Goldie
Chartered Accountants
Statutory Auditor
Regent's Court
Princess Street
Hull
East Yorkshire HU2 8BA

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for the year ended 31st December 2022**

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Becker UK Limited

**Company Information
for the year ended 31st December 2022**

DIRECTORS: Ms D Becker
R Oxley

SECRETARY: T J Shields

REGISTERED OFFICE: Link 63
Liverpool Street
Hull
East Yorkshire
HU3 4XS

REGISTERED NUMBER: 01688038 (England and Wales)

AUDITORS: Smailes Goldie
Chartered Accountants
Statutory Auditor
Regent's Court
Princess Street
Hull
East Yorkshire HU2 8BA

Balance Sheet
31st December 2022

	Notes	2022 £	£	2021 £	£
FIXED ASSETS					
Property, plant and equipment	4		563,323		255,161
CURRENT ASSETS					
Inventories		2,108,578		1,052,705	
Debtors	5	875,147		837,075	
Cash at bank and in hand		1,857,921		2,978,983	
		4,841,646		4,868,763	
CREDITORS					
Amounts falling due within one year	6	531,343		627,878	
NET CURRENT ASSETS			4,310,303		4,240,885
TOTAL ASSETS LESS CURRENT LIABILITIES			4,873,626		4,496,046
PROVISIONS FOR LIABILITIES			64,370		26,286
NET ASSETS			4,809,256		4,469,760
CAPITAL AND RESERVES					
Called up share capital	8		700,000		700,000
Retained earnings			4,109,256		3,769,760
SHAREHOLDERS' FUNDS			4,809,256		4,469,760

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 17th April 2023 and were signed on its behalf by:

R Oxley - Director

**Notes to the Financial Statements
for the year ended 31st December 2022**

1. STATUTORY INFORMATION

Becker UK Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Revenue is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Plant and machinery etc - 25% on cost and Straight line over 15 years

Stocks

Inventories are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Profit and loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 24 (2021 - 24).

Notes to the Financial Statements - continued
for the year ended 31st December 2022

4. PROPERTY, PLANT AND EQUIPMENT

	Plant and machinery etc £
COST	
At 1st January 2022	772,252
Additions	437,357
Disposals	<u>(100,236)</u>
At 31st December 2022	<u>1,109,373</u>
DEPRECIATION	
At 1st January 2022	517,091
Charge for year	105,767
Eliminated on disposal	<u>(76,808)</u>
At 31st December 2022	<u>546,050</u>
NET BOOK VALUE	
At 31st December 2022	<u>563,323</u>
At 31st December 2021	<u>255,161</u>

5. DEBTORS

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	817,552	759,914
Other debtors	<u>57,595</u>	<u>53,679</u>
	<u>875,147</u>	<u>813,593</u>
Amounts falling due after more than one year:		
Other debtors	<u>-</u>	<u>23,482</u>
Aggregate amounts	<u>875,147</u>	<u>837,075</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	66,554	54,989
Amounts owed to group undertakings	25,038	145,938
Taxation and social security	323,510	332,273
Other creditors	<u>116,241</u>	<u>94,678</u>
	<u>531,343</u>	<u>627,878</u>

Notes to the Financial Statements - continued
for the year ended 31st December 2022

7. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022	2021
	£	£
Within one year	62,000	62,000
Between one and five years	210,000	222,000
In more than five years	66,667	116,667
	<u>338,667</u>	<u>400,667</u>

8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2022	2021
			£	£
700,000	Ordinary	£1	<u>700,000</u>	<u>700,000</u>

9. DISCLOSURE UNDER SECTION 444(5B) OF THE COMPANIES ACT 2006

The Report of the Auditors was unqualified.

Matthew Fox FCCA (Senior Statutory Auditor)
for and on behalf of Smailes Goldie

10. PENSION COMMITMENTS

The company makes payments into a defined contribution scheme for the benefit of its directors and employees. The assets of the scheme are separately administered by its trustees. Contributions are charged to the profit and loss account when they fall due. The charge for the year amounted to £167,817 (2021: £180,707). At the year end there were outstanding pension contributions totalling £36,149 (2021: £22,180).

11. CAPITAL COMMITMENTS

	2022	2021
	£	£
Contracted but not provided for in the financial statements	<u>-</u>	<u>20,798</u>

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.