

**ABRIDGED UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**FOR**

**BECHRIS LTD**

Michael Filiou Ltd  
Chartered Certified Accountants  
[www.michaelfiliou.com](http://www.michaelfiliou.com)  
Salisbury House  
81 High Street  
Potters Bar  
Hertfordshire  
EN6 5AS

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FOR THE YEAR ENDED 31 DECEMBER 2022**

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**BECHRIS LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**DIRECTOR:** Mr I F M Behare

**REGISTERED OFFICE:** c/o Michael Filiou Ltd  
Salisbury House  
81 High Street  
Potters Bar  
Hertfordshire  
EN6 5AS

**REGISTERED NUMBER:** 08465685 (England and Wales)

**ACCOUNTANTS:** Michael Filiou Ltd  
Chartered Certified Accountants  
[www.michaelfiliou.com](http://www.michaelfiliou.com)  
Salisbury House  
81 High Street  
Potters Bar  
Hertfordshire  
EN6 5AS

**ABRIDGED BALANCE SHEET**  
**31 DECEMBER 2022**

	Notes	2022 €	€	2021 €	€
<b>FIXED ASSETS</b>					
Investments	5		5,100		5,100
Investment property	6		<u>170,000</u>		<u>170,000</u>
			175,100		175,100
<b>CREDITORS</b>					
Amounts falling due within one year		<u>175,492</u>		<u>173,492</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(175,492)</u>		<u>(173,492)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>(392)</u>		<u>1,608</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	7		171,000		171,000
Retained earnings			<u>(171,392)</u>		<u>(169,392)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(392)</u>		<u>1,608</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

**ABRIDGED BALANCE SHEET - continued**  
**31 DECEMBER 2022**

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

All the members have consented to the preparation of an abridged Balance Sheet for the year ended 31 December 2022 in accordance with Section 444(2A) of the Companies Act 2006.

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

The financial statements were approved by the director and authorised for issue on 19 September 2023 and were signed by:

Mr I F M Behare - Director

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

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1. **STATUTORY INFORMATION**

Bechris Ltd 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.

The presentation currency of the financial statements is the Euro (€).

2. **STATEMENT OF COMPLIANCE**

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.

3. **ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

**Going concern**

The accounts have been prepared on a going concern basis.

The director is aware of material uncertainties that cast doubt on the company's ability to continue as a going concern. As with most businesses, these material uncertainties are in relation to the ongoing Covid-19 virus outbreak which has had an impact on the operations, customers, suppliers and staff. The director has (where appropriate) utilised the grants and benefits available from the government and are taking all the steps they can to protect the future of the business.

**Preparation of consolidated financial statements**

The financial statements contain information about Bechris Ltd as an individual company and do not contain consolidated financial information as the parent of a group. The company is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

**Related party exemption**

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

**Investments in subsidiaries and associates**

Investments in subsidiary and associate undertakings are recognised at cost.

**Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**3. ACCOUNTING POLICIES - continued****Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, 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.

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into Euro at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into Euro at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**4. EMPLOYEES AND DIRECTORS**

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

**5. FIXED ASSET INVESTMENTS**

Information on investments other than loans is as follows:

	<b>Totals</b>
	<b>€</b>
<b>COST</b>	
At 1 January 2022	
and 31 December 2022	<u><b>5,100</b></u>
<b>NET BOOK VALUE</b>	
At 31 December 2022	<u><b>5,100</b></u>
At 31 December 2021	<u><b>5,100</b></u>

The company's investments at the Balance Sheet date in the share capital of companies include the following:

**Befin.miv DOOEL**

Registered office: Skopje, North Macedonia

Nature of business: Consultancy services

	%
Class of shares:	holding
Ordinary	100.00

This wholly owned subsidiary was dormant during the year.

In January 2021, the Company disposed all of its 2,000 (20%) shares of €1 each in Cucina Undici SRL, a company registered and resident in Italy, at its cost value of €2,000.

The loan to Cucina Undici SRL has been written off as non-recoverable due to its subsequent insolvency.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022

6. INVESTMENT PROPERTY

	Total €
<b>FAIR VALUE</b>	
At 1 January 2022	
and 31 December 2022	<u>170,000</u>
<b>NET BOOK VALUE</b>	
At 31 December 2022	<u>170,000</u>
At 31 December 2021	<u>170,000</u>

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	2022 €	2021 €
171,000	Ordinary	€1	<u>171,000</u>	<u>171,000</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.