

Becker UK Limited

Financial Statements for the Year Ended 31 December 2024

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

Becker UK Limited (Registered number: 01688038)

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for the year ended 31 December 2024**

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Becker UK Limited

**Company Information
for the year ended 31 December 2024**

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

Becker UK Limited (Registered number: 01688038)

Balance Sheet
31 December 2024

	Notes	2024	2023
		£	£
FIXED ASSETS			
Property, plant and equipment	4	556,962	577,581
CURRENT ASSETS			
Inventories	5	1,639,018	1,806,819
Debtors	6	826,025	974,071
Cash at bank		<u>2,544,175</u>	<u>2,419,485</u>
		5,009,218	5,200,375
CREDITORS			
Amounts falling due within one year	7	<u>604,696</u>	<u>651,459</u>
NET CURRENT ASSETS		4,404,522	4,548,916
TOTAL ASSETS LESS CURRENT LIABILITIES		4,961,484	5,126,497
PROVISIONS FOR LIABILITIES		82,252	81,521
NET ASSETS		<u>4,879,232</u>	<u>5,044,976</u>
CAPITAL AND RESERVES			
Called up share capital	10	700,000	700,000
Retained earnings		<u>4,179,232</u>	<u>4,344,976</u>
SHAREHOLDERS' FUNDS		<u>4,879,232</u>	<u>5,044,976</u>

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 29 May 2025 and were signed on its behalf by:

R Oxley - Director

**Notes to the Financial Statements
for the year ended 31 December 2024**

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.

Going concern

The directors, having considered the forecasts for the financial periods through to 31st December 2026, along with the continued support provided by the parent company, Gebr. Becker GmbH, have a reasonable expectation that the company has adequate resources to continue in operational existence for a period of 12 months from the date of approval of these financial statements and therefore have prepared the financial statements on a going concern basis.

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	-	25% straight line
Land and buildings	-	15 years straight line
Leasehold property improvements	-	10 to 15 years straight line
Motor vehicles	-	25% straight line less residual value
Computer equipment	-	25% straight line

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.

Notes to the Financial Statements - continued
for the year ended 31 December 2024

2. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

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 (2023 - 23) .

4. PROPERTY, PLANT AND EQUIPMENT

	Plant and machinery etc £
COST	
At 1 January 2024	1,173,802
Additions	90,218
Disposals	<u>(26,240)</u>
At 31 December 2024	<u>1,237,780</u>
DEPRECIATION	
At 1 January 2024	596,221
Charge for year	110,837
Eliminated on disposal	<u>(26,240)</u>
At 31 December 2024	<u>680,818</u>
NET BOOK VALUE	
At 31 December 2024	<u>556,962</u>
At 31 December 2023	<u>577,581</u>

5. INVENTORIES

	2024 £	2023 £
Finished goods	<u>1,639,018</u>	<u>1,806,819</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	753,485	915,553
Other debtors	<u>72,540</u>	<u>58,518</u>
	<u>826,025</u>	<u>974,071</u>

Notes to the Financial Statements - continued
for the year ended 31 December 2024

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	71,951	40,755
Amounts owed to group undertakings	39,176	84,787
Taxation and social security	357,754	370,627
Other creditors	135,815	155,290
	<u>604,696</u>	<u>651,459</u>

8. LEASING AGREEMENTS

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

	2024	2023
	£	£
Within one year	71,360	60,000
Between one and five years	246,908	200,000
In more than five years	-	16,667
	<u>318,268</u>	<u>276,667</u>

9. SECURED DEBTS

Barclays Bank PLC hold a debenture containing a fixed and floating charge on all assets of the company.

10. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2024	2023
			£	£
700,000	Ordinary	£1	<u>700,000</u>	<u>700,000</u>

11. 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

12. 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 £215,171 (2023: £154,990). At the year end there were outstanding pension contributions totalling £51,536 (2023: £57,357).

13. RELATED PARTY DISCLOSURES

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.

**Notes to the Financial Statements - continued
for the year ended 31 December 2024**

14. ULTIMATE CONTROLLING PARTY

At the balance sheet date the company's ultimate parent undertaking was Gebr. Becker GmbH. The results are consolidated within the results of Gebr. Becker GmbH whose financial statements can be obtained from Hoelker Feld 29-31, 42279 Wuppertal, Germany.

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.