REGISTERED NUMBER: 10792209 (England and Wales)

ECOVACS ROBOTICS UK LTD

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

Folkes Worton LLP
Chartered Accountants and Statutory Auditor
15-17 Church Street
Stourbridge
West Midlands
DY8 1LU

ECOVACS ROBOTICS UK LTD (REGISTERED NUMBER: 10792209)

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

	Page
Company Information	1
Statement of Financial Position	2
Notes to the Financial Statements	3

COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2024

DIRECTOR:	Mr D C Qian
REGISTERED OFFICE:	15a Station Road Epping Essex CM16 4HG
REGISTERED NUMBER:	10792209 (England and Wales)
AUDITORS:	Folkes Worton LLP Chartered Accountants and Statutory Auditor 15-17 Church Street Stourbridge West Midlands DY8 1LU

ECOVACS ROBOTICS UK LTD (REGISTERED NUMBER: 10792209)

STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2024

	Notes	2024 £	2023 £
CURRENT ASSETS			
Stocks		1,363,554	1,854,518
Debtors	4	234,779	1,624,096
Cash at bank		3,197,691	1,663,219
		4,796,024	5,141,833
CREDITORS			
Amounts falling due within one year	5	5,372,211	5,662,712
NET CURRENT LIABILITIES		(576,187)	(520,879)
TOTAL ASSETS LESS CURRENT LIABILITIES		(576,187)	(520,879)
CAPITAL AND RESERVES			
Called up share capital		10,000	10,000
Share premium		641	641
Retained earnings		(586,828)	(531,520)
		(576,187)	(520,879)

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 director and authorised for issue on 19 August 2025 and were signed by:

Mr D C Qian - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Ecovacs Robotics UK 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.

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

Stocks
Stocks 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 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 statement of financial position date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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.

Transfer pricing
The UK's transfer pricing rules are set out in Part 4 TIOPA 2010 (prior to April 2010 in s770A and Schedule 28AA of the Income and Corporation Taxes Act 1988). These came into effect for accounting periods ending after June 1999. UK legislation refers to the OECD Guidelines and the arm's length principle they set out. Transfer pricing is part of corporation tax self-assessment. This means that submitted corporate tax returns must comply with the arm's length principle.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2023 - 1).

continued...

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	39,170	1,446,922
Other debtors	195,609	177,174
	234,779	1,624,096

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	37,853	-
Amounts owed to associates	4,063,126	5,314,971
Taxation and social security	1,257,684	334,193
Other creditors	13,548	13,548
	5,372,211	5,662,712

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

The Report of the Auditors was unqualified.

Mr John Hegney (Senior Statutory Auditor)
for and on behalf of Folkes Worton LLP

7. ULTIMATE CONTROLLING PARTY

Ecovacs Robotics UK Ltd is a wholly owned subsidiary of it's parent company Ecovacs Europe GmbH based in Germany. The ultimate parent company, Ecovacs Robotics Co. Ltd is based in China.

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.