REGISTERED NUMBER: SC391663 (Scotland)

Financial Statements

for the Year Ended

31st January 2026

for

Fabrication Machinery Ltd

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for the Year Ended 31st January 2026

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Company Information
for the Year Ended 31st January 2026

DIRECTOR:	Ms C S Bodin
REGISTERED OFFICE:	27 Lauriston Street Edinburgh EH3 9DQ
REGISTERED NUMBER:	SC391663 (Scotland)
SOLICITORS:	J Myles & Co 7-9 South Tay Street Dundee DD1 1NU

Balance Sheet
31st January 2026

	Notes	31.1.26 £	£	31.1.25 £	£
FIXED ASSETS					
Tangible assets	4		**11,017**		13,772
CURRENT ASSETS					
Stocks		**1,375**		4,975	
Debtors	5	**8,913**		3,595	
Cash at bank		**20,507**		19,603	
		30,795		28,173	
CREDITORS					
Amounts falling due within one year	6	**30,953**		26,329	
NET CURRENT (LIABILITIES)/ASSETS			**(158)**		1,844
TOTAL ASSETS LESS CURRENT LIABILITIES			**10,859**		15,616
CREDITORS					
Amounts falling due after more than one year	7		**8,493**		14,733
NET ASSETS			**2,366**		883
CAPITAL AND RESERVES					
Called up share capital			**2**		2
Retained earnings			**2,364**		881
SHAREHOLDERS' FUNDS			**2,366**		883

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st January 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st January 2026 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31st January 2026

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 29th October 2026 and were signed by:

Ms C S Bodin - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Fabrication Machinery Ltd is a private company, limited by shares , registered in Scotland. 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.

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 - 33% on reducing balance and in accordance with the property

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 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.

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2025 - 1) .

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4. TANGIBLE FIXED ASSETS

	Improvements to property £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1st February 2025 and 31st January 2026	**11,130**	**26,219**	**1,166**	**38,515**
DEPRECIATION				
At 1st February 2025	**8,376**	**15,479**	**888**	**24,743**
Charge for year	**551**	**2,148**	**56**	**2,755**
At 31st January 2026	**8,927**	**17,627**	**944**	**27,498**
NET BOOK VALUE				
At 31st January 2026	**2,203**	**8,592**	**222**	**11,017**
At 31st January 2025	2,754	10,740	278	13,772

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.1.26 £	31.1.25 £
Trade debtors	**8,913**	3,595

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.1.26 £	31.1.25 £
Bank loans and overdrafts	**3,841**	2,869
Hire purchase contracts	**-**	3,258
Trade creditors	**7,758**	4,857
Taxation and social security	**5,927**	6,494
Other creditors	**13,427**	8,851
	30,953	26,329

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.1.26 £	31.1.25 £
Bank loans	**8,493**	11,475
Hire purchase contracts	**-**	3,258
	8,493	14,733

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.