Registered number: SC546721

F.A.M. TRADING (SCOTLAND) LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2025

F.A.M. TRADING (SCOTLAND) LTD
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F.A.M. TRADING (SCOTLAND) LTD
Balance Sheet
As At 30 November 2025

Registered number: SC546721

	Notes	2025 £	2025 £	2024 £	2024 £
FIXED ASSETS					
Tangible Assets	4		94,845		96,712
			94,845		96,712
CURRENT ASSETS					
Debtors	5	206		25,000	
Cash at bank and in hand		10,708		7,964	
		10,914		32,964	
Creditors: Amounts Falling Due Within One Year	6	(33,369)		(15,268)	
NET CURRENT ASSETS (LIABILITIES)			(22,455)		17,696
TOTAL ASSETS LESS CURRENT LIABILITIES			72,390		114,408
Creditors: Amounts Falling Due After More Than One Year	7		(47,206)		(77,411)
NET ASSETS			25,184		36,997
CAPITAL AND RESERVES					
Called up share capital	8		22		22
Profit and Loss Account			25,162		36,975
SHAREHOLDERS' FUNDS			25,184		36,997

For the year ending 30 November 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr Francesco Agus

Director
28/08/2026

The notes on pages 3 to 4 form part of these financial statements.

1. General Information

F.A.M. TRADING (SCOTLAND) LTD is a private company, limited by shares, incorporated in Scotland, registered number SC546721 . The registered office is 8 Douglas Park, Dunfermline, KY12 9YE.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

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

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	No depreciation
Plant & Machinery	25% Straight Line
Computer Equipment	25% Straight Line

3. Average Number of Employees

Average number of employees, including directors, during the year was: 2 (2024: 2)

4. Tangible Assets

	Land & Property			
	Freehold	Plant & Machinery	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 December 2024	90,000	8,008	833	98,841
Additions	-	408	-	408
As at 30 November 2025	90,000	8,416	833	99,249
Depreciation				
As at 1 December 2024	-	2,042	87	2,129
Provided during the period	-	2,067	208	2,275
As at 30 November 2025	-	4,109	295	4,404

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Net Book Value				
As at 30 November 2025	90,000	4,307	538	94,845
As at 1 December 2024	90,000	5,966	746	96,712

5. **Debtors**

	2025	2024
	£	£
Due within one year		
Other debtors	206	-
Due after more than one year		
Other debtors	-	25,000
	206	25,000

6. **Creditors: Amounts Falling Due Within One Year**

	2025	2024
	£	£
Trade creditors	3,999	245
Bank loans and overdrafts	28,253	14,455
Other creditors	-	89
Taxation and social security	1,117	479
	33,369	15,268

7. **Creditors: Amounts Falling Due After More Than One Year**

	2025	2024
	£	£
Bank loans	36,084	59,557
Other loans	(32,600)	-
Other creditors	43,722	17,854
	47,206	77,411

8. **Share Capital**

	2025	2024
	£	£
Allotted, Called up and fully paid	22	22

9. **Dividends**

	2025	2024
	£	£
On equity shares:		
Final dividend paid	12,000	2,000

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.