REGISTERED NUMBER: SC285921 (Scotland)

Unaudited Financial Statements for the Year Ended 30 September 2025

for

Fearsome Limited

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for the Year Ended 30 September 2025

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Company Information
for the Year Ended 30 September 2025

DIRECTORS:	Ms M A Shearlaw A M Suttie
REGISTERED OFFICE:	The Whisky Bond 2 Dawson Road Glasgow G4 9SS
REGISTERED NUMBER:	SC285921 (Scotland)
ACCOUNTANTS:	AMAS Murrison Limited Chartered Accountants 10 Newton Terrace Charing Cross Glasgow G3 7PJ

Abridged Balance Sheet
30 September 2025

	Notes	30.9.25 £	£	30.9.24 £	£
FIXED ASSETS					
Tangible assets	4		49,040		41,868
CURRENT ASSETS					
Debtors		507,039		686,009	
Cash at bank		493,971		417,475	
		1,001,010		1,103,484	
CREDITORS					
Amounts falling due within one year		458,618		541,117	
NET CURRENT ASSETS			542,392		562,367
TOTAL ASSETS LESS CURRENT LIABILITIES			591,432		604,235
CREDITORS					
Amounts falling due after more than one year			-		(8,750)
PROVISIONS FOR LIABILITIES	5		(12,260)		(10,467)
NET ASSETS			579,172		585,018
CAPITAL AND RESERVES					
Called up share capital			100		100
Share premium			15,230		15,230
Retained earnings			563,842		569,688
			579,172		585,018

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2025 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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...

Abridged Balance Sheet - continued
30 September 2025

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 Income Statement and an abridged Balance Sheet for the year ended 30 September 2025 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 Board of Directors and authorised for issue on 18 June 2026 and were signed on its behalf by:

A M Suttie - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Fearsome Limited 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.

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.

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	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 25% on reducing balance

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.

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

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.

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2. ACCOUNTING POLICIES - continued

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 23 (2024 - 23) .

4. TANGIBLE FIXED ASSETS

	Totals £
COST	
At 1 October 2024	91,283
Additions	19,506
At 30 September 2025	110,789
DEPRECIATION	
At 1 October 2024	49,415
Charge for year	12,334
At 30 September 2025	61,749
NET BOOK VALUE	
At 30 September 2025	49,040
At 30 September 2024	41,868

5. PROVISIONS FOR LIABILITIES

	30.9.25 £	30.9.24 £
Deferred tax	12,260	10,467

	Deferred tax £
Balance at 1 October 2024	10,467
Charge to Income Statement during year	1,793
Balance at 30 September 2025	12,260

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.