

Registered No. 3466428

REPORT AND UNAUDITED FINANCIAL STATEMENTS

FBT SAWS LTD

Year ended 30th September 2016



FBT SAWS LTD

DIRECTOR'S REPORT

The Director submits her report and financial statements for the year ended 30th September 2016.

PRINCIPAL ACTIVITY

The Company has not traded during the current year or preceding financial year and, accordingly, no income statement has been prepared.

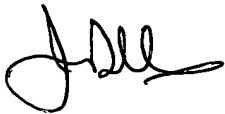
DIRECTORS AND THEIR INTERESTS

The Directors of the Company during the year and up to the date of this report were as follows:

A. Shone

In preparing this Director's report, advantage has been taken of the small companies' exemption provided by section 415A of the Companies Act 2006.

On behalf of the Board



J.M. Dallman
Secretary

16th June 2017

BALANCE SHEET

at 30th September 2016

	Notes	2016 £	2015 £
CURRENT ASSETS			
Amounts owed by parent undertaking		2	2
		—	—
CAPITAL AND RESERVES			
Share capital	4	2	2
		—	—

Statement of the Director

The company did not trade during the current or preceding year and accordingly no income statement has been prepared. The company has not received any income or incurred any expense or recognised any other gains or losses during the current or preceding year.

For the year ending 30th September 2016 the company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

Director's responsibilities:

- The members have not required the Company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Companies Act 2006; and
- The director acknowledges her responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A – small entities.

Approved by the Board and authorised for issue on 16th June 2017.



A. Shone
Director

The notes on pages 5 to 6 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

at 30th September 2016

1. GENERAL INFORMATION

FBT Saws Ltd is a company incorporated in England & Wales under the Companies Act 2006. The address of the registered office is given on page 2 and the nature of the company's operations and its principal activities are set out in the director's report.

2. ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK, and the Companies Act 2006.

These financial statements are the first financial statements prepared under FRS 102 and information on the impact of first-time adoption of FRS 102 is given in note 8. The date of transition was 1 October 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the company's accounting policies (note 3).

The presentation currency is Pounds Sterling.

3. JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF UNCERTAINTY

The director has made no significant judgements in preparing these financial statements.

4. SHARE CAPITAL

	2016 £	2015 £
<u>Allotted Called up and Fully Paid</u>		
2 ordinary shares of £1 each	2	2
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5. RESERVES

The company's reserves are as follows:

Share capital

Called up share capital represents the nominal value of the shares issued.

NOTES TO THE FINANCIAL STATEMENTS

at 30th September 2016

6. ULTIMATE PARENT UNDERTAKING

The Company is a wholly owned subsidiary undertaking of Spear & Jackson Limited. The entire issued share capital of Spear & Jackson Limited, is held by Spear & Jackson Group Limited, a company registered in the United Kingdom. The entire issued share capital of Spear & Jackson Group Limited is held by Pantene Global Holdings Limited, a company registered in Hong Kong.

Pantene Global Holdings Limited is a wholly owned subsidiary of Kings Victory Limited, a company incorporated in the British Virgin Islands with limited liability. Kings Victory Limited is a wholly owned subsidiary of SNH Global Holdings Limited, a privately-owned company incorporated in the British Virgin Islands with limited liability.

For the year ended 30 September 2016, the parent undertaking of the largest and smallest group of undertakings for which group accounts are drawn up, which are publically available, and of which the company is a member, is Spear & Jackson Group Limited. The address of Spear & Jackson Group Limited's registered office is Atlas Way, Atlas North, Sheffield, S4 7QQ.

7. RELATED PARTY DISCLOSURES

James Neill Holdings Limited, a fellow subsidiary undertaking, has incurred the cost of the company's annual return fee.

8. FIRST TIME ADOPTION OF FRS 102

The policies applied under the entity's previous accounting framework are not materially different to FRS 102 and have not impacted on equity or profit or loss.