

Company Registration No. 615225

The Decision Shop Limited

Report and Financial Statements

31 December 2005



The Decision Shop Limited

Report and financial statements 2005

Contents	Page
Directors' report	1
Statement of directors' responsibilities	4
Independent auditors' report	5
Profit and loss account	6
Balance sheet	7
Notes to the accounts	8

The Decision Shop Limited

Directors' report

The directors present their annual report and the audited financial statements for the year ended 31 December 2005. The Directors' report is prepared in accordance with the special provisions relating to small companies under s246 Companies Act 1985.

Principal activities

The company did not trade during the year and there are no plans for it to recommence trading. Therefore, the directors do not believe there to be any financial risk factors relating to this company.

Results and dividends

The results for the year are given in the profit and loss account on page 6. The loss on ordinary activities after taxation amounted to £nil (2004: profit £40,051). The directors do not propose the payment of a dividend (2004: £nil).

Directors and their interests

The directors who held office during the year and subsequent changes were as follows:

B Walsh (resigned 20 April 2006)
C Sweetland
P Richardson
A Scott

None of the directors held any shares in the company either at the beginning or the end of the year.

The interests of P Richardson in the shares of WPP Group plc will be shown in the Directors' Report of WPP Group plc.

The interests of the other directors in office at the end of the period in the shares of WPP Group plc at the beginning, or date of appointment if later, and end of the period were as follows :

	At 31/12/05	At 01/01/05
C Sweetland	47,143	44,721

The Decision Shop Limited

Directors' report

Directors and their interests (continued)

The interest of those directors in office at the year end in options over shares of WPP Group plc at the beginning and end of the year were as follows:

	Balance at 31 December 2004	Exercise during year	Granted during year	Lapsed during year	Balance at 31 December 2005	Exercise price	Expiry
C Sweetland	23,750	-	-	-	23,750	214p	June 2006
C Sweetland	6,861	-	-	-	6,861	233.5p	Sept 2006
C Sweetland	5,422	-	-	-	5,422	283.5p	Sept 2007
C Sweetland	5,012	-	-	-	5,012	293p	Sept 2008
C Sweetland	2,689	-	-	-	2,689	570p	Sept 2009
C Sweetland	12,070	-	-	-	12,070	901p	Sept 2010
C Sweetland	23,143	-	-	-	23,143	486.5p	Sept 2011
C Sweetland	25,293	-	-	-	25,293	421p	Sept 2012
C Sweetland	17,515	-	-	-	17,515	559.5p	Nov 2013
C Sweetland	16,300	-	-	-	16,300	553.5p	Oct 2014
A Scott	5,614	-	-	-	5,614	570p	Sept 2009
A Scott	1,265	-	-	-	1,265	\$63.265 (1)	Sept 2010
A Scott	4,240	-	-	-	4,240	\$35.38 (1)	Sept 2011
A Scott	22,994	-	-	-	22,994	421p	Sept 2012
A Scott	15,923	-	-	-	15,923	559.5p	Nov 2013
A Scott	14,818	-	-	-	14,818	553.5p	Oct 2014

(1) ADRs – each ADR (American Depository Receipt) represents 5 ordinary shares.

The WPP Group plc's Register of Directors' Interests (which is open to inspection) contains full details of directors' shareholdings and options to subscribe.

The interests of the directors in restricted stock options over the shares of WPP Group plc are as follows:

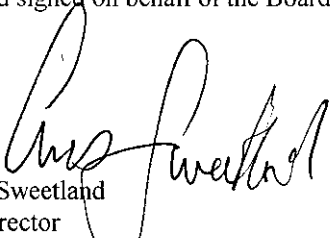
	Balance at 31 December 2004	Vested during year	Granted during year	Lapsed during year	Balance at 31 December 2005	Grant Date	Vest date
C Sweetland	9,953	-	-	9,953	-	1 Jan 2002	6 Mar 2005
C Sweetland	1,705	1,745	-	-	-	24 Feb 2003	6 Mar 2005
C Sweetland	-	-	8,896	-	8,896	11 Nov 2005	11 Nov 2008
C Sweetland	-	-	16,050	-	16,050	11 Nov 2005	6 Mar 2007
C Sweetland	-	-	19,262	-	19,262	6 Mar 2005	6 Mar 2008
C Sweetland	669	-	-	-	669	12 Feb 2004	6 Mar 2006
C Sweetland	669	677	-	-	-	12 Feb 2004	6 Mar 2005
A Scott	5,148	-	-	5,148	-	1 Jan 2002	6 Mar 2005
A Scott	852	872	-	-	-	24 Feb 2003	6 Mar 2005
A Scott	436	441	-	-	-	12 Feb 2004	6 Mar 2005
A Scott	-	-	15,040	-	15,040	11 Nov 2005	6 Mar 2007
A Scott	436	-	-	-	436	12 Feb 2004	6 Mar 2006
A Scott	-	-	5,930	-	5,930	11 Nov 2005	11 Nov 2008
A Scott	-	-	19,262	-	19,262	6 Mar 2005	6 Mar 2008

Deloitte & Touche LLP have expressed their willingness to continue in office as auditors and a resolution to reappoint them will be proposed at the forthcoming Annual General Meeting.

The Decision Shop Limited

Directors' report

Approved by the Board of Directors
and signed on behalf of the Board



C Sweetland
Director

10 November 2006

The Decision Shop Limited

Statement of directors' responsibilities

The directors are responsible for preparing the Annual Report and the financial statements. The directors have chosen to prepare the accounts for the company and the group in accordance with United Kingdom Generally Accepted Accounting Practice.

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and the group as at the end of the financial year and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

- (a) select suitable accounting policies and then apply them consistently;
- (b) make judgements and estimates that are reasonable and prudent;
- (c) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- (d) prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The directors have provided the auditors with all the necessary information to complete their audit.

Independent auditors' report to the members of The Decision Shop Limited

We have audited the financial statements of The Decision Shop Limited for the year ended 31 December 2005 which comprise the profit and loss account, the balance sheet and the related notes 1 to 14. These financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the company's members, as a body, in accordance with section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

As described in the statement of directors' responsibilities, the company's directors are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Our responsibility is to audit the financial statements in accordance with relevant United Kingdom legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view in accordance with the relevant financial reporting framework and are properly prepared in accordance with the Companies Act 1985. We also report if, in our opinion, the directors' report is not consistent with the financial statements, if the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and other transactions is not disclosed.

We read the directors' report and the other information contained in the annual report for the above year as described in the contents section and consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the company's affairs as at 31 December 2005 and of its loss for the year then ended and the financial statements have been properly prepared in accordance with the Companies Act 1985.

Deloitte & Touche LLP

Deloitte & Touche LLP

Chartered Accountants and Registered Auditors
London

10 November 2006

The Decision Shop Limited

Profit and loss account

Year ended 31 December 2005

	Note	2005 £	2004 £
Turnover		-	-
Cost of sales		-	-
		<hr/>	<hr/>
Gross Profit		-	-
Administrative expenses		-	(2,412)
		<hr/>	<hr/>
Operating profit/(loss) and profit/(loss) on ordinary activities before interest		-	(2,412)
Interest receivable and similar income	4	-	42,463
		<hr/>	<hr/>
Profit/(loss) on ordinary activities before taxation	2	-	40,051
Tax (charge)/credit on profit/(loss) on ordinary activities	5	-	-
		<hr/>	<hr/>
Profit/(loss) on ordinary activities after taxation and retained profit/(loss) for the year	9	-	40,051
		<hr/>	<hr/>

All of the above results are derived from continuing operations.

There were no recognised gains or losses other than those shown above.

The accompanying notes are an integral part of this profit and loss account.

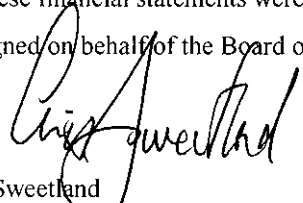
The Decision Shop Limited

Balance sheet 31 December 2005

	Note	2005 £	2004 £
Current assets			
Debtors	6	1,427,317	1,427,317
		<u>1,427,317</u>	<u>1,427,317</u>
Creditors: amounts falling due within one year	7	(13,000)	(13,000)
Net current assets		<u>1,414,317</u>	<u>1,414,317</u>
Total assets less current liabilities		<u>1,414,317</u>	<u>1,414,317</u>
Net assets		<u>1,414,317</u>	<u>1,414,317</u>
Capital and reserves			
Called up share capital	8	101	101
Profit and loss account	9	1,414,216	1,414,216
Shareholders' funds – equity	10	<u>1,414,317</u>	<u>1,414,317</u>

These financial statements were approved by the Board of Directors on 10 November 2006.

Signed on behalf of the Board of Directors


C Sweetland
Director

The Decision Shop Limited

Notes to the accounts

Year ended 31 December 2005

1. Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom law and accounting standards and with the Companies Act 1985. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

In compliance with Financial Reporting Standard 1 (revised) the financial statements of WPP Group plc include a consolidated cash flow statement and therefore the company is not required to prepare a cash flow statement.

Current taxation

Current tax is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted at the balance sheet date.

Deferred tax

Deferred taxation is provided in full on timing differences that result in an obligation at the balance sheet date to pay more tax, or a right to pay less tax, at a future date, at rates expected to apply when they crystallise based on current tax rates and law. Timing differences arise from the inclusion of items of income and expenditure in taxation computations in periods different from those in which they are included in financial statements.

2. Result from ordinary activities before interest

	2005 £	2004 £
Result from ordinary activities before interest is stated after charging:		
<i>Auditors' remuneration:</i>		
Audit	-	12,500

In 2005, the audit fee is borne by Bates UK Limited.

3. Employees and remuneration of directors

The emoluments of B. Walsh, C Sweetland, P Richardson and A Scott are borne by other fellow subsidiary undertakings.

There were no employees in the current or prior year.

The Decision Shop Limited

Notes to the accounts

Year ended 31 December 2005

4. Interest receivable and similar income

	2005 £	2004 £
Bank deposit interest	-	42,463

5. Taxation

	2005 £	2004 £
UK corporation tax:	-	-
Current tax on income	-	-
Adjustment in respect of prior years	-	-
Current tax credit on profit/(loss) on ordinary activities	-	-

Factors affecting the tax charge for the current period.

The current tax charge for the period is lower (2004: lower) than the standard rate of corporation tax in the UK (30%, 2004: 30 %). The differences are explained below:

	2005 £	2004 £
Tax charge/(credit) on pre tax profit/(loss) at 30%	-	12,000
Effects of:		
Imputed interest	22,989	-
Profits group relieved for no consideration	(22,989)	(12,000)
Current tax	-	-

6. Debtors: amounts falling due within one year

	2005 £	2004 £
Amounts owed by group and fellow subsidiary undertakings	1,427,317	1,427,317

The Decision Shop Limited

Notes to the accounts Year ended 31 December 2005

7. Creditors: amounts falling due within one year

	2005 £	2004 £
Accruals and deferred income	13,000	13,000

8. Called up share capital

	2005 £	2004 £
Authorised:		
Equity:		
100 'A' ordinary shares of 1p each	1	1
100 Deferred ordinary shares of £1 each	100	100
Non-equity:		
6 'B' ordinary shares of 1p each	-	-
	101	101

Holders of the non-equity 'B' Ordinary shares have no voting rights. Holders of the non-equity 'B' Ordinary shares rank after distributions have been made to 'A' Ordinary shareholders and are entitled to the amount paid up on such shares upon the winding up of the company. Holders of the non-equity 'B' Ordinary shares have the right to receive a dividend at the rate of 5% of the dividend paid to equity 'A' Ordinary shareholders when the gross amount paid in respect of that financial year or other period exceeds £100 million.

The Deferred Ordinary shares entitle the holders thereof to a fixed cumulative dividend at the rate of 5% per annum for any financial year in which net distributable profits exceed £20 million.

On a winding up, the holders of the Deferred Ordinary shares are entitled to a return of the capital paid up on these shares, after a total of £2 million has been distributed in respect of each of the Ordinary shares of the company.

The Deferred Ordinary shares do not entitle the holders to attend or vote at any general meeting.

9. Profit and loss account

	Profit and loss account £
At 1 January and 31 December 2005	1,414,216

The Decision Shop Limited

Notes to the accounts

Year ended 31 December 2005

10. Reconciliation of movements in shareholders' funds

	2005	2004
	£	£
Profit/(loss) for the year	-	40,051
Shareholders' funds at the beginning of the year	1,414,317	1,374,266
Shareholders' funds at the end of the year	<u>1,414,317</u>	<u>1,414,317</u>

11. Guarantees

The company participates in group banking arrangements with its parent, WPP Group plc, and has access to a group cash management facility. The company guarantees the facility to the extent of its cash deposited in the UK with its clearing bank.

12. Related party disclosures

The company has taken advantage of the exemption under Financial Reporting Standard 8 – Related Party Disclosures (FRS 8) not to disclose related party transactions between 90%-100% owned group undertakings.

13. Contingent liabilities

The company is grouped for VAT purposes with certain other group companies. Consequently, the company is contingently liable for the VAT liabilities of those companies.

14. Ultimate parent company and parent undertaking of smallest group of which the company is a member

The ultimate parent company is WPP Group plc, which is registered in England and Wales. Copies of the group financial statements for WPP Group plc for the year ended 31 December 2004 can be obtained from the Secretary, WPP Group plc, 27 Farm Street, London, W1X 5RJ.

The immediate holding company is Ted Bates Holdings Limited, which is registered in England and Wales.