

BAS CONSULTANCY LIMITED

FINANCIAL STATEMENTS

31ST DECEMBER 2007

TUESDAY



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BAS CONSULTANCY LIMITED

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BAS CONSULTANCY LIMITED

OFFICERS AND ADVISERS

DIRECTORS

C Cole
M S Paul

SECRETARY

G Bisset

REGISTERED OFFICE

Buchanan House
24-30 Holborn
London
EC1N 2HS

BAS CONSULTANCY LIMITED

BALANCE SHEET
AS AT 31ST DECEMBER 2007

	<u>Notes</u>	<u>2007</u> £	<u>2006</u> £
CURRENT ASSETS			
Trade and other receivables	2	83,706 =====	83,706 =====
CAPITAL AND RESERVES			
Called up share capital	3	4	4
Retained earnings		83,702 -----	83,702 -----
SHAREHOLDER'S FUNDS		83,706 =====	83,706 =====

For the year ended 31 December 2007 the company was entitled to exemption under section 249AA(1) of the Companies Act 1985. Members have not required the company to obtain an audit in accordance with section 249B(2) of the companies Act 1985.

The directors acknowledge their responsibility for

- ensuring the company keeps accounting records which comply with section 221, and
- preparing accounts which give a true and fair view of the state of affairs of the company as at the end of its financial year, and of its profit and loss for the financial year in accordance with section 226, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company

The financial statements set out on pages 2 to 3 were approved by the Board of Directors and were signed on its behalf by



M PAUL
Director

Date 27/08/08

The notes on page 3 form part of these financial statements

BAS CONSULTANCY LIMITED

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31ST DECEMBER 2007**

1 ACCOUNTING POLICIES

The financial statements have been prepared in accordance with EU Endorsed International Financial Reporting Standards ("IFRS"), IFRIC interpretations and the Companies Act, 1985 applicable to companies reporting under IFRS

Published standards that have not been enacted because the implementation date has not been reached are reviewed as part of the company's on-going IFRS compliance process

The principal accounting policies, which have been consistently applied, are set out below

Basis of preparation

The financial statements have been prepared on the historic cost basis

The financial statements have been prepared on a going concern basis as the ultimate holding company, WSP Group plc, has committed to provide full financial support to enable the Company to meet its liabilities as they fall due for at least the next twelve months

Depreciation

Depreciation is provided at rates calculated to write off the cost of property, plant and equipment by equal annual instalments over their expected useful lives, having regard to their residual values. The carrying amounts of property, plant and equipment are also subject to an impairment review at each balance sheet date

The annual depreciation rates applicable are as follows

Leasehold improvements	1%
Office equipment	20-33%
Fixtures and fittings	10%

Depreciation is not charged on assets held for sale

Trade and other receivables

Trade receivables are recognised and carried at original invoice amount less an allowance for uncollectable amounts. An estimate of uncollectable amounts is made when collection of the full amount is no longer probable. Uncollectable amounts are written off when identified

Sources of estimation uncertainty

The preparation of the financial statements requires the Company to make estimates, judgements and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses and related disclosure of contingent assets and liabilities. The directors base their estimates on historical experience and various other assumptions that they believe are reasonable under the circumstances, the results of which form the basis for making judgements about the carrying value of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates under different assumptions or conditions

	<u>2007</u>	<u>2006</u>
	£	£
2 TRADE AND OTHER RECEIVABLES		
Amounts owed by group undertakings	83,706	83,706
	=====	=====
3 SHARE CAPITAL		
Authorised		
100 ordinary shares of £1	100	100
	=====	=====
Allotted, called up and fully paid		
4 ordinary shares of £1	4	4
	=====	=====
4 PARENT COMPANY		

The Company's ultimate parent undertaking is WSP Group plc, incorporated in England and Wales. The consolidated accounts of WSP Group plc are available to the public and may be obtained from WSP Group plc, Buchanan House, 24 – 30 Holborn, London EC1N 2HS