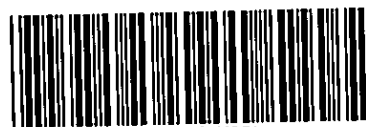


WSP EUROPE LIMITED
FINANCIAL STATEMENTS
31ST DECEMBER 2010

THURSDAY



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COMPANIES HOUSE

WSP EUROPE LIMITED

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WSP EUROPE LIMITED

OFFICERS

DIRECTORS

C Cole
P Gill
S J McLachlan
R C Kelleway
T A Smith

SECRETARY

G Bisset

REGISTERED OFFICE

WSP House
70 Chancery Lane
London
WC2A 1AF

BALANCE SHEET
AS AT 31ST DECEMBER 2010

	<u>Notes</u>	<u>2010</u> <u>£</u>	<u>2009</u> <u>£</u>
CURRENT ASSETS			
Trade and other receivables	2	2 =====	2 =====
CAPITAL AND RESERVES			
Called up share capital	3	2 =====	2 =====

For the year ending 31 December 2010 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 accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of 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



P GILL
Director

24 June 2011

The notes on page 3 form part of these financial statements

WSP EUROPE LIMITED

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31ST DECEMBER 2010**

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 2006 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

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>2010</u>	<u>2009</u>
	<u>£</u>	<u>£</u>
2. TRADE AND OTHER RECEIVABLES		
Other receivables	2	2
	=====	=====
3. SHARE CAPITAL		
Authorised		
1,000 ordinary shares of £1	1,000	1,000
	=====	=====
Allotted, called up and fully paid		
2 ordinary shares of £1	2	2
	=====	=====

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, WSP House, 70 Chancery Lane, London, WC2A 1AF