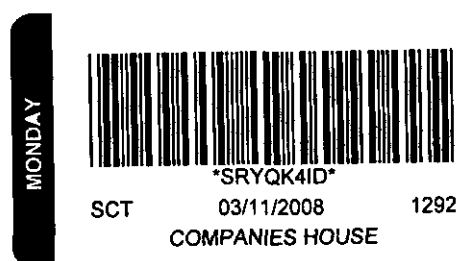


Fishers Services Group EBT Trustee Limited
(formerly DMWS 809 Limited)

Director's report & financial statements
for the period ended 31 December 2007

Registered number · SC314711



Fishers Services Group EBT Trustee Limited
(formerly DMWS 809 Limited)

Director's report and financial statements
for the period ended 31 December 2007

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Fishers Services Group EBT Trustee Limited (formerly DMWS 809 Limited)

Director's report for the period ended 31 December 2007

The director presents his report and the audited financial statements of the company for the period ended 31 December 2007

Business review and principal activity

The principal activity of the company, which was incorporated on 16 January 2007, is that of a trustee to the Fishers Group Limited employee benefit trust

The company had no profit or loss for the period

During the period under review the company changed its name from DMWS 809 Limited to Fishers Services Group EBT Trustee Limited

Directors and their interests

The directors who held office during the period were as follows

B McHardy (appointed 9 February 2007)

D V Ward (appointed 9 February 2007 , resigned 30 November 2007)

D M Director Limited (appointed 16 January 2007 , resigned 9 February 2007)

No director had any interest in the shares of the company

The interests of the directors in the shares of Fishers Group Limited are disclosed in the financial statements of that company

Statement of directors' responsibilities

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

- select suitable accounting policies and then apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements,
- 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

**Fishers Services Group EBT Trustee Limited
(formerly DMWS 809 Limited)**

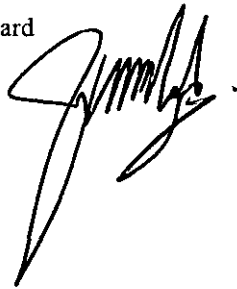
Directors' report for the period ended 31 December 2007 (continued)

Auditors and disclosure of information to auditors

The director, as at the date of this report, has confirmed that insofar as he is aware there is no relevant audit information (that is, information needed by the company's auditors in connection with preparing their report) of which the company's auditors are unaware, and he has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditors are aware of that information

The auditors, PricewaterhouseCoopers LLP, have indicated their willingness to continue in office

On behalf of the Board

A handwritten signature in black ink, appearing to be 'R MacKay', written over a horizontal line.

R MacKay
Company Secretary
Riggs Place
Cupar
Fife
KY15 5JA

Fishers Services Group EBT Trustee Limited (formerly DMWS 809 Limited)

Independent auditors' report to the members of Fishers Services Group EBT Trustee Limited

We have audited the financial statements (the “financial statements”) of Fishers Services Group EBT Trustee Limited for the period ended 31 December 2007 which comprise the balance sheet and the related notes. These financial statements have been prepared under the accounting policies set out therein.

Respective responsibilities of directors and auditors

The directors' responsibilities for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Directors' Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland). This report, including the opinion, has been prepared for and only for the company's members as a body in accordance with Section 235 of the Companies Act 1985 and for no other purpose. We do not, in giving this opinion, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you whether in our opinion the information given in the directors' report is consistent with the financial statements.

In addition we report to you if, in our opinion, 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 other information contained in the Annual Report, and consider whether it is consistent with the audited financial statements. This other information comprises only the directors' report. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to any other information.

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 judgments 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.

Fishers Services Group EBT Trustee Limited (formerly DMWS 809 Limited)

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 2007 and of its result for the period then ended,
- the financial statements have been properly prepared in accordance with the Companies Act 1985, and
- the information given in the directors report is consistent with the financial statements



PricewaterhouseCoopers LLP

Chartered Accountants and Registered Auditors

Aberdeen

2008

28 October

Fishers Services Group EBT Trustee Limited
(formerly DMWS 809 Limited)

Balance sheet as at 31 December 2007

	Notes	2007 £
Current assets		
Debtors	5	1
Net current assets		1
Capital and reserves		
Called up share capital	6	1
Profit and loss account	7	
Shareholder's funds	8	1

The company did not trade during the period. Consequently a profit and loss account has not been presented.

The financial statements on pages 5 to 8 were approved by the board of directors on 28 October 2008 and were signed on its behalf by

Director



Fishers Services Group EBT Trustee Limited (formerly DMWS 809 Limited)

1 Principal accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards in the United Kingdom

Cash flow statement

The consolidated financial statements of Fishers Services Group Holdings Limited include a consolidated cash flow statement drawn up in accordance with the provisions of FRS 1 (revised) Accordingly, the company is exempt from the requirements of FRS 1 to prepare a cash flow statement

2 Audit fee

The audit fee has been met by the company's immediate parent undertaking, Fishers Services Limited

3 Employee information and directors' remuneration

The company did not have any employees during the period ended 31 December 2007

No remuneration was paid to or waived by the directors during the period ended 31 December 2007

4 Taxation

There was no charge to corporation or deferred taxation during the period ended 31 December 2007

5 Debtors

	2007
	£
Other debtors	1

Fishers Services Group EBT Trustee Limited (formerly DMWS 809 Limited)

6 Called up share capital

	2007 No	2007 £
Authorised		
Ordinary shares of £1 00 each	100	100
Allotted, called up and fully paid		
Ordinary shares of £1 00 each	1	1

During the period, one ordinary share of £1 00 was issued at par value

7 Profit and loss account

	Company £
At 16 January 2007	
Result for the financial period	
At 31 December 2007	

8 Reconciliation of movements in shareholder's funds

	Company 2007 £
At 16 January 2007	
Share issued	1
Result for the financial period	
At 31 December 2007	1

9 Related party transactions

The company has taken advantage of the exemption conferred by Financial Reporting Standard 8 "Related Party Disclosures" from the need to disclose transactions between group entities that have been eliminated on consolidation in the penultimate parent company's consolidated financial statements, copies of which are publicly available

Fishers Services Group EBT Trustee Limited (formerly DMWS 809 Limited)

10 Parent company and controlling party

The company is a wholly owned subsidiary of Fishers Services Limited. The ultimate parent undertaking and controlling party is Fishers Group Limited. Copies of the consolidated financial statements of Fishers Services Group Holdings Limited (the company's penultimate parent undertaking) can be obtained from Riggs Place, Cupar, Fife, KY15 5JA.