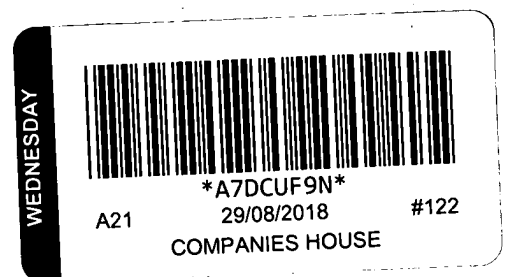


Company Number: 1091265

AB CONSULTING LIMITED

FINANCIAL STATEMENTS

31 DECEMBER 2017



AB CONSULTING LIMITED

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AB CONSULTING LIMITED

OFFICERS

DIRECTORS: M Naysmith
M Barnard (Appointed 1 March 2017)
A Noble (Resigned 2 March 2017)

SECRETARY: K Sewell

REGISTERED OFFICE: WSP House
70 Chancery Lane
London
WC2A 1AF

AB CONSULTING LIMITED

Company Number: 1091265

BALANCE SHEET
AS AT 31 DECEMBER 2017

	<u>Notes</u>	<u>2017</u> <u>£'000</u>	<u>2016</u> <u>£'000</u>
CURRENT ASSETS			
Trade and other receivables	2	4,029	4,029
NET ASSETS		<u>4,029</u>	<u>4,029</u>
CAPITAL AND RESERVES			
Called up share capital	3	2,092	2,092
Share premium account		25	25
Other reserves		1,921	1,921
Accumulated losses		(9)	(9)
SHAREHOLDER'S FUNDS		<u>4,029</u>	<u>4,029</u>

For the year ended 31 December 2017 the Company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

Directors' 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 directors:



M Barnard
Director

22 August 2018

The notes on pages 3 form part of these financial statements.

AB CONSULTING LIMITED

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 DECEMBER 2017**

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with International Financial Reporting Standards ("IFRS") as adopted for use in the European Union and the Companies Act 2006 applicable to companies reporting under IFRS. The Company is a limited company and is domiciled and incorporated in England and Wales.

The principal accounting policies adopted in the presentation of the Company financial statements, which have been consistently applied, are set out as follows:

Basis of preparation

The financial statements have been prepared on the historical cost basis.

Adoption of new and revised International Financial Reporting Standards

There are no new IFRSs that are effective for the first time for the financial year that would be expected to have a material impact on the Company.

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>2017</u> <u>£'000</u>	<u>2016</u> <u>£'000</u>
2. TRADE AND OTHER RECEIVABLES		
Amounts owed by group undertakings	4,029	4,029
	=====	=====
3. SHARE CAPITAL		
Authorised		
14,200,000 ordinary shares of 20p each	2,840	2,840
	=====	=====
Allotted, called up and fully paid		
10,461,063 ordinary shares of 20p each	2,092	2,092
	=====	=====

4. PARENT COMPANY

The Company's immediate parent undertaking is WSP Group Limited, incorporated in England and Wales.

The ultimate parent undertaking and controlling party of the Company is WSP Global Inc., incorporated in Canada. WSP Global Inc. is the only group for which group financial statements including the Company are drawn up. The consolidated financial statements of WSP Global Inc. are available to the public and may be obtained from the WSP website, www.wsp.com.