

Border Wind Farms Limited

31 December 2007

Registered number 2731769



Border Wind Farms Limited

Profit and loss account for the year ended 31 December 2007

Until 7 September 2007 the company traded entirely for the benefit of its fellow subsidiary undertaking AMEC Investments Limited under the provisions of an Agency Agreement in this regard. On 7 September 2007, AMEC Investments Limited novated its rights under this agreement to AMEC Project Investments Limited. Then, also on 7 September 2007, AMEC Project Investments Limited novated its rights and obligations under this Agency Agreement to AMEC Wind Energy Limited.

Balance Sheet as at 31 December 2007

	Note	2007 £	2006 £
DEBTORS amounts falling due in more than one year	2	<u>2</u>	<u>2</u>
CAPITAL AND RESERVES			
Share capital	3	<u>2</u>	<u>2</u>

For the year ended 31 December 2007 the company was entitled to exemption under section 249AA(1) of the Companies Act 1985. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 249B(2).

The directors acknowledge their responsibilities for

- (a) Ensuring the company keeps accounting records which comply with section 221,
- (b) 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.

These accounts were approved by the board of directors on and signed on its behalf by



AMEC NOMINEES LIMITED
DIRECTOR

The notes on page 2 form part of these accounts

Border Wind Farms Limited

Notes to the accounts

1 ACCOUNTING POLICIES

Accounting convention

The accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards and the Companies Act 1985

Basis of the preparation of the accounts

The directors have taken advantage of the exemption in FRS8, "Related party transactions" paragraph 3(c) and have not disclosed related party transactions with parent and fellow subsidiary undertakings

Cash flow statement

The company is exempt from the requirement of FRS1 "Cash flow statements" to prepare a cash flow statement as it is entitled to the filing exemptions as a small company under Sections 246 and 249 of the Companies Act 1985 when filing accounts with the Registrar of Companies

2 DEBTORS: amounts falling due in more than one year

	2007 £	2006 £
Amounts owed by group undertakings	<u>2</u>	<u>2</u>

3 SHARE CAPITAL

The authorised share capital of the company is £2,000 consisting of 2,000 ordinary shares of £1 each, 2 of which are issued and fully paid

4 ULTIMATE PARENT COMPANY

The company regarded by the directors as the ultimate parent company is AMEC plc, which is incorporated in England. Copies of the group accounts can be obtained from AMEC plc, Booths Park, Chelford Road, Knutsford, Cheshire, WA16 8QZ