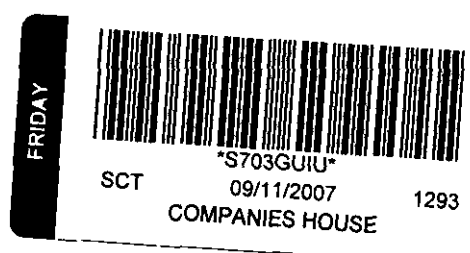


Reg No SC0 62237

**OVE ARUP & PARTNERS SCOTLAND LIMITED**

**FINANCIAL STATEMENTS**

**31 MARCH 2007**



**DIRECTORS' REPORT**

**FOR THE YEAR ENDED 31 MARCH 2007**

The directors present their report together with the financial statements for the year ended 31 March 2007 which were approved by the Board of Directors on 39335

**PRINCIPAL ACTIVITY**

During the year the Company acted as an agent for Ove Arup & Partners International Limited in whose financial statements the results of the Company's activities are reflected. The company is a wholly owned subsidiary of Ove Arup & Partners Limited.

**REVIEW OF THE BUSINESS AND FUTURE DEVELOPMENTS**

The Company has not traded on its own behalf during the current or preceding year.

**DIRECTORS AND THEIR INTERESTS**

The directors of Ove Arup & Partners Scotland Limited during the year were as follows:

C H I Balmond*	A Richmond
P J Budd	F Robinson
W M Crowe	B R Veitch
PG Dilley* (Appointed 01/04/07)	

No director has an interest in the shares of the company (or any other member of the group) other than through his interest as an employee of the group in the employee trusts which own the equity shares of the ultimate parent. The director marked with an \* is also a director of Arup Group Limited at 31 March 2007.

**STATEMENT OF DIRECTORS' RESPONSIBILITIES**

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Company at the end of the year, and its profit or loss for the year then ended. In preparing those financial statements, the directors are required to:

- make judgments and estimates that are reasonable and prudent,
- select suitable accounting policies and then apply them consistently,
- 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 assume 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 of fraud and other irregularities.

By Order of the Board



M S Tweedie  
Company Secretary

Dated  
Registered Office

10 September 2007  
Scotstoun House, South Queensferry, West Lothian, Scotland

## OVE ARUP &amp; PARTNERS SCOTLAND LIMITED

## BALANCE SHEET

AS AT 31 MARCH 2007

	<u>Notes</u>	<u>2007</u> £	<u>2006</u> £
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		<u>100</u>	<u>100</u>
<b>NET ASSETS</b>		<u>100</u>	<u>100</u>
<b>SHARE CAPITAL</b>	3	<u>100</u>	<u>100</u>
<b>SHAREHOLDERS' FUNDS</b>	4	<u>100</u>	<u>100</u>

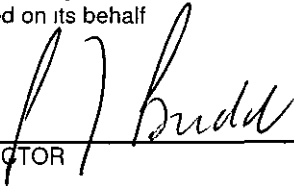
For the year ended 31st March 2007 the company was entitled to exemption under section 249AA(1) of the Companies Act 1985

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 the financial year, and  
of its profit or loss for the financial year, in accordance with the requirements of section 226, and which otherwise comply with the  
requirements of the Companies Act relating to accounts, so far as applicable to the company

Approved by the Board of Directors on 10 September 2007 and  
signed on its behalf

  
DIRECTOR

The notes on page 3 form part of these financial statements

## OVE ARUP &amp; PARTNERS SCOTLAND LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2007

**1 ACCOUNTING POLICIES****Basis of Accounting**

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

**2 PROFIT AND LOSS ACCOUNT**

All transactions entered into by the Company were on behalf of its principal and no profit and loss account has therefore been prepared

**3 SHARE CAPITAL**

	<u>2007</u> £	<u>2006</u> £
Authorised		
100 Ordinary Shares of £1 each	<u>100</u>	<u>100</u>
Alotted, called up & fully paid		
100 Ordinary Shares of £1 each	<u>100</u>	<u>100</u>

**4 RECONCILIATION OF MOVEMENTS IN SHAREHOLDERS' FUNDS**

	<u>2007</u> £	<u>2006</u> £
Opening and closing shareholders' funds	<u>100</u>	<u>100</u>

**5 ULTIMATE PARENT COMPANY**

The Company's ultimate parent company is Arup Group Limited, a company incorporated in Great Britain. Arup Group Limited is owned by the Ove Arup Partnership Employee Trust, the Ove Arup Partnership Charitable Trust and the Arup Service Trust.