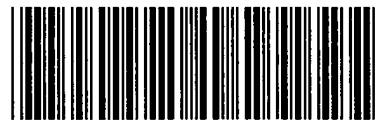


Lightsource SPV 30 Limited
Abbreviated financial statements
for the year ended 31 August 2014

Registered Number: 07743815

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Lightsource SPV 30 Limited
Abbreviated financial statements
for the year ended 31 August 2014

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Lightsource SPV 30 Limited

Independent auditors' report to the members of Lightsource SPV 30 Limited under Section 449 of the Companies Act 2006

We have examined the abbreviated financial statements set out on pages 2 to 4, together with the financial statements of Lightsource SPV 30 Limited for the year ended 31 August 2014 prepared under section 396 of the Companies Act 2006.

Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated financial statements in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated financial statements have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

This report, including the opinion, has been prepared for and only for the company for the purpose of section 449 of the Companies Act 2006 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.

Basis of opinion

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated financial statements and that the abbreviated financial statements are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated financial statements prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated financial statements have been properly prepared in accordance with the regulations made under that section.



Jonathan Greenaway (Senior Statutory Auditor)
for and on behalf of PricewaterhouseCoopers LLP
Chartered Accountants and Statutory Auditors
Newcastle upon Tyne
18 May 2015

Lightsource SPV 30 Limited

Abbreviated balance sheet as at 31 August 2014

	Note	2014 £	2013 £
Creditors: amounts falling due within one year	1	(84,952)	(61,943)
Net current liabilities		(84,952)	(61,943)
Net liabilities		(84,952)	(61,943)
Capital and reserves			
Called up share capital	2	-	-
Profit and loss account		(84,952)	(61,943)
Total shareholders' deficit		(84,952)	(61,943)

The directors acknowledge their responsibilities for complying with the requirements of the 2006 Act with respect to accounting records and the preparation of accounts.

The abbreviated financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and SI 2008/409 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements on pages 2 to 4 were approved by the board of directors on 5 May 2015 and were signed on its behalf by:


Kareen Boutonnat
Director
5 May 2015

Registered number 07743815

Lightsource SPV 30 Limited

Statement of accounting policies

Basis of preparation of financial statements

The financial statements have been prepared on the going concern basis, under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and applicable accounting standards in the United Kingdom. The principal accounting policies, which have been applied consistently throughout the year, are set out below.

Going concern

The financial statements have been prepared on a going concern basis. The directors have prepared forecasts and reviewed capital requirements for twelve months from the date of approving these financial statements, which indicate the business can continue to trade for at least twelve months.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of the financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

Deferred taxation

Deferred tax is recognised on all timing differences where the transactions or events that give the company an obligation to pay more tax in the future, or a right to pay less tax in the future, have occurred by the balance sheet date. Deferred tax assets are recognised when it is more likely than not that they will be recovered. Deferred tax is measured using rates of tax that have been enacted or substantively enacted by the balance sheet date.

Lightsource SPV 30 Limited

Notes to the financial statements for the year ended 31 August 2014

1 Creditors

	2014	2013
	£	£
Creditors: amounts falling due within one year		
Amounts owed to group undertakings	84,952	61,943

Amounts due to group undertakings are unsecured, interest free and repayable on demand.

2 Called up share capital

	2014	2013
	£	£
Allotted, called up and fully paid		
2 (2013: 2) Ordinary shares of 10p	-	-

3 Related party transactions

During the year, the company was charged £23,009 (2013: £61,943) in respect of a variety of services including initial planning costs, search fees, site locations costs, technical evaluations and rechargeable expenses by Lightsource Renewable Energy Limited, its parent company. At the year end, an amount of £84,952 (2013: £61,943) was outstanding. The parent company met these costs on behalf of its wholly owned subsidiary and they were subsequently recharged.

4 Ultimate parent undertaking and controlling party

The immediate and ultimate parent undertaking and controlling party is Lightsource Renewable Energy Limited which consolidates these financial statements. Copies of Lightsource Renewable Energy Limited consolidated financial statements can be obtained from the Company Secretary, 7th Floor, 33 Holborn, London, EC1N 2HT.