West Durham Wind Farm (Holdings) Limited

Directors' Report and Financial Statements

For the Year Ended 31 December 2016
West Durham Wind Farm (Holdings) Limited

Company Information

Directors
M. Fogarty (appointed 1 May 2017)
J. Healy (appointed 1 May 2017)
J. Redmond (appointed 1 May 2017)
M. Young (resigned 1 May 2017)
T. Gill
F. O'Donnell (resigned 1 May 2017)

Company secretary
J. Healy

Registered number: 06310696

Registered office
Tricor Suite
4th Floor
50 Mark Lane
London
United Kingdom
EC3R 7QR

Independent auditor
KPMG, Chartered Accountants
1 Stokes Place
St. Stephen's Green
Dublin 2
Ireland

Solicitors
ESB Legal Services
Two Gateway
East Wall Road
Dublin 3
Ireland
D03 A995
West Durham Wind Farm (Holdings) Limited

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West Durham Wind Farm (Holdings) Limited

Directors' Report
For the Year Ended 31 December 2016

The directors present their report and the financial statements for the year ended 31 December 2016.

Principal activity

The company's principal activity is that of a holding company for West Durham Windfarm Limited.

Results and dividends

The profit for the year, after taxation, amounted to £NIL (2015 - £4,000 thousand).

Small companies note

In preparing this report, the directors have taken advantage of the exemption provided by section 414B of the Companies Act 2006 in relation to the preparation of a Strategic Report. The directors have also taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006. Section 415A provides an exemption from section 416(3) which requires a statement of amount recommended by way of dividend and an exemption from section 417 to include a business review.

Directors, secretary and their interests

The directors who served during the year were:

M. Young (resigned 1 May 2017)
T. Gill
F. O'Donnell (resigned 1 May 2017)

On 1 May 2017, M. Young and F. O'Donnell resigned as directors and on the same date, M. Fogarty, J. Redmond and J. Healy were appointed as directors.

The directors and secretary who held office at 31 December 2016 had no interests in the shares of the company or group companies, other than their entitlements under ESB ESOP.

Political and charitable contributions

The company made no political or charitable contributions during the year (2015 - £Nil).

Principal risks and uncertainties

The company's risk profile reflects the principal activities of the business and is summarised below. Management have put in place a series of processes to mitigate major risk. The main risks facing the business are:

1. Investment performance

West Durham Wind Farm (Holdings) Limited ("WDWHL") has invested in West Durham Windfarm Limited, a group company, which has invested in wind farm construction. The main business risk relates to the possible underperformance of this investment, which could result in inadequate returns and or impairment of the investment. WDWHL has an established process to carefully evaluate and monitor the performance of this investment.

2. Financial

The company bears no interest rate or currency risk. Liquidity risk is considered to be adequately catered for given the nature of the underlying investments and the company's group relationship with these.

Future developments

The directors have no plans to change the activities and operations of the company in the foreseeable future.
West Durham Wind Farm (Holdings) Limited

Directors' Report (continued)
For the Year Ended 31 December 2016

Post balance sheet events
There have been no significant events affecting the company since the year end.

Disclosure of information to auditor
Each of the persons who are directors at the time when this Directors' Report is approved has confirmed that:

- so far as the director is aware, there is no relevant audit information of which the company's auditor is unaware, and
- the director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Auditor
It is expected that a resolution appointing PricewaterhouseCoopers will be proposed to the shareholder(s) at the next general meeting of the Company (to be held in 2017). KPMG intend to resign as statutory auditors at that time and have confirmed to the directors that they will, at that time, in accordance with Section 519 of the Companies Act 2006, confirm that there are no circumstances connected with the resignation that they consider should be brought to the notice of the members or creditors of the company.

This report was approved by the board and signed on its behalf.

M. Fogarty
Director
Date: 30 June 2017

J. Healy
Director
West Durham Wind Farm (Holdings) Limited

Directors' Responsibilities Statement
For the Year Ended 31 December 2016

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law they have elected to prepare the financial statements in accordance with FRS 101 Reduced Disclosure Framework.

Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company and of its profit or loss for that financial period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK 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 adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.
West Durham Wind Farm (Holdings) Limited

Independent Auditor's Report to the Members of West Durham Wind Farm (Holdings) Limited

We have audited the financial statements ("financial statements") of West Durham Wind Farm (Holdings) Limited for the year ended 31 December 2016 which comprise the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and UK Accounting Standards (UK Generally Accepted Accounting Practice) including FRS 101 Reduced Disclosure Framework. Our audit was conducted in accordance with International Standards on Auditing (ISAs) (UK & Ireland).

Opinions and conclusions arising from our audit

1 Our opinion on the financial statements is unmodified

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2016 and of its result for the year then ended;
- have been properly prepared in accordance with UK Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

2 Our conclusions on other matters on which we are required to report by the Companies Act 2006 are set out below

In our opinion the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Based solely on the work required to be undertaken in the course of the audit of the financial statements and from reading the Directors' Report:
- We have not identified material misstatements in the Directors' Report; and
- In our opinion the Directors' Report has been prepared in accordance with the Companies Act 2006

3 We have nothing to report in respect of matters on which we are required to report by exception

Under ISAs (UK and Ireland) we are required to report to you if, based on the knowledge we acquired during our audit, we have identified other information in the annual report that contains a material inconsistency with either that knowledge or the financial statements, a material misstatement of fact, or that is otherwise misleading.

Under the Companies Act 2006 we are required to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to take advantage of the small companies exemption from the requirement to prepare a strategic report.

We have nothing to report in respect of the above responsibilities.
West Durham Wind Farm (Holdings) Limited

Independent Auditor’s Report to the Members of West Durham Wind Farm (Holdings) Limited

Basis of our report, responsibilities and restrictions on use

As explained more fully in the Directors’ Responsibilities Statement set out on page 3, the directors are responsible for the presentation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2006. Our responsibility is to audit and express an opinion on the financial statements in accordance with UK law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Financial Reporting Council’s Ethical Standards for Auditors.

An audit undertaken in accordance with ISAs (UK & Ireland) involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company’s circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements.

In addition, we read all the financial and non-financial information in the annual report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Whilst an audit conducted in accordance with ISAs (UK & Ireland) is designed to provide reasonable assurance of identifying material misstatements or omissions it is not guaranteed to do so. Rather the auditor plans the audit to determine the extent of testing needed to reduce to an appropriately low level the probability that the aggregate of uncorrected and undetected misstatements does not exceed materiality for the financial statements as a whole. This testing requires us to conduct significant audit work on a broad range of assets, liabilities, income and expense as well as devoting significant time of the most experienced members of the audit team, in particular the engagement partner responsible for the audit, to subjective areas of the accounting and reporting.

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company’s members those matters we are required to state to them in an auditor’s report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company’s members, as a body, for our audit work, for this report, or for the opinions we have formed.

S. O'Keefe (Senior statutory auditor)

for and on behalf of
KPMG, Chartered Accountants

1 Stokes Place
St. Stephen's Green
Dublin 2
Ireland

30 June 2017
West Durham Wind Farm (Holdings) Limited

Profit and Loss Account
For the Year Ended 31 December 2016

<table>
<thead>
<tr>
<th>Note</th>
<th>2016 £000</th>
<th>2015 £000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dividends received</td>
<td>-</td>
<td>4,000</td>
</tr>
<tr>
<td>Profit on ordinary activities before taxation</td>
<td>-</td>
<td>4,000</td>
</tr>
<tr>
<td>Profit for the financial year</td>
<td>-</td>
<td>4,000</td>
</tr>
</tbody>
</table>

The notes on pages 10 to 16 form part of these financial statements.
West Durham Wind Farm (Holdings) Limited

Statement of Comprehensive Income
For the Year Ended 31 December 2016

<table>
<thead>
<tr>
<th>Note</th>
<th>2016 £000</th>
<th>2015 £000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Profit for the financial year</td>
<td>-</td>
<td>4,000</td>
</tr>
<tr>
<td>Total comprehensive income for the year</td>
<td>-</td>
<td>4,000</td>
</tr>
</tbody>
</table>
West Durham Wind Farm (Holdings) Limited  
Registered number: 06310696  

Balance Sheet  
As at 31 December 2016

<table>
<thead>
<tr>
<th>Note</th>
<th>2016 £000</th>
<th>2015 £000</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Fixed assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investments</td>
<td>7</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td></td>
<td>100</td>
</tr>
<tr>
<td><strong>Current assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debtors</td>
<td>8</td>
<td>3,841</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3,841</td>
</tr>
<tr>
<td>Creditors: amounts falling due within one year</td>
<td>9</td>
<td>(3,841)</td>
</tr>
<tr>
<td><strong>Net current assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total assets less current liabilities</td>
<td></td>
<td>100</td>
</tr>
<tr>
<td><strong>Net assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>100</td>
</tr>
<tr>
<td><strong>Capital and reserves</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Called up share capital</td>
<td>10</td>
<td>100</td>
</tr>
<tr>
<td>Shareholders' funds</td>
<td></td>
<td>100</td>
</tr>
</tbody>
</table>

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:

Mark Fogarty  
Director  
Date: 30 June 2017  

J. Healy  
Director

The notes on pages 10 to 16 form part of these financial statements.
West Durham Wind Farm (Holdings) Limited

Statement of Changes in Equity
For the Year Ended 31 December 2016

<table>
<thead>
<tr>
<th></th>
<th>Called up share capital</th>
<th>Total equity</th>
</tr>
</thead>
<tbody>
<tr>
<td>At 1 January 2016</td>
<td>£000</td>
<td>£000</td>
</tr>
<tr>
<td>Total comprehensive income for the year</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>At 31 December 2016</td>
<td>100</td>
<td>100</td>
</tr>
</tbody>
</table>

Statement of Changes in Equity
For the Year Ended 31 December 2015

<table>
<thead>
<tr>
<th></th>
<th>Called up share capital</th>
<th>Profit and loss' account</th>
<th>Total equity</th>
</tr>
</thead>
<tbody>
<tr>
<td>At 1 January 2015</td>
<td>£000</td>
<td>£000</td>
<td>£000</td>
</tr>
<tr>
<td>Comprehensive income for the year</td>
<td>-</td>
<td>4,000</td>
<td>4,000</td>
</tr>
<tr>
<td>Profit for the year</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transactions with owners recorded in equity</td>
<td></td>
<td>(4,000)</td>
<td>(4,000)</td>
</tr>
<tr>
<td>Dividends: Final paid</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>At 31 December 2015</td>
<td>100</td>
<td>-</td>
<td>100</td>
</tr>
</tbody>
</table>

The notes on pages 10 to 16 form part of these financial statements.
West Durham Wind Farm (Holdings) Limited

Notes to the Financial Statements
For the Year Ended 31 December 2016

1. Accounting policies

West Durham Wind Farm (Holdings) Limited is a limited company incorporated and operating in the United Kingdom. The accounting policies set out below have, unless otherwise stated, been applied consistently to all periods presented in these financial statements.

The financial statements are presented in Sterling, which is the functional currency of the company, rounded to the nearest thousand.

1.1 Basis of preparation of financial statements

These financial statements were prepared in accordance with Financial Reporting Standard 101 Reduced Disclosure Framework ("FRS 101") as issued in August 2014. The amendments to FRS 101 (2014/15 Cycle), issued in July 2015 and effective for financial years commencing 1 January 2015, have also been applied.

In preparing these financial statements, the Company applies the recognition, measurement and disclosure requirements of International Financial Reporting Standards as adopted by the EU ("Adopted IFRSs"), but makes amendments where necessary in order to comply with the Companies Act 2006 and has set out below where advantage of the FRS 101 disclosure exemptions has been taken.

1.2 Financial reporting standard 101 - reduced disclosure exemptions

In these financial statements, the company has applied the exemptions available under FRS 101 in respect of the following disclosures:

- IAS 1 Presentation of Financial Statements: Comparative period reconciliations for share capital and tangible fixed assets
- IAS 1 Presentation of Financial Statements: Disclosures in respect of capital management
- IAS 24 Related Party Disclosures: Disclosures in respect of transactions with wholly owned subsidiaries
- IAS 24 Related Party Disclosures: Disclosures in respect of the compensation of key management personnel

As the consolidated financial statements of ESB include the equivalent disclosures, the company has also taken the exemptions under FRS 101 available in respect of the following disclosures:

- IFRS 7 Financial Instrument Disclosures: Disclosures relating to financial instruments.
1.3 Consolidation

The company has availed of the exemption under IFRS 10 Consolidated Financial Statements from preparing consolidated financial statements as the financial statements of West Durham Wind Farm (Holdings) Limited form part of the consolidated financial statements of Electricity Supply Board.

1.4 Investments

The company holds an investment in a subsidiary undertaking, West Durham Windfarm Limited. A subsidiary is an entity controlled by the company. Control exists when West Durham Wind Farm (Holdings) Limited is exposed to, or has the rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. These are accounted for at historical cost less any provision for impairment.

1.5 Foreign currency translation

Transactions in foreign currencies are recorded at the rate ruling at the date of the transactions. The resulting monetary assets and liabilities are translated at the rate ruling at the Balance Sheet date and the exchange differences are dealt with in the Profit and Loss Account. Non-monetary assets and liabilities are carried at historical cost and not subsequently retranslated.

1.6 Impairment

Assets that have an indefinite useful life are not subject to amortisation and are tested annually for impairment. An impairment loss is recognised for the amount by which an asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and its value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (CGU).

1.7 Debtors

Debtors are initially recognised at fair value, which is usually the original invoiced amount and subsequently carried at amortised cost using the effective interest method less provision made for impairment.
West Durham Wind Farm (Holdings) Limited

Notes to the Financial Statements
For the Year Ended 31 December 2016

1. Accounting policies (continued)

1.8 Creditors

Creditors and other payables are initially recorded at fair value, which is usually the original invoiced amount, and subsequently carried at amortised cost using the effective interest rate method.

1.9 Amounts payable to and receivable from Group companies

Intercompany debtors and creditors, including loans, are non-derivative financial assets and liabilities which are not quoted in an active market. Those with maturities less than twelve months after the Balance Sheet date are included in current assets and current liabilities respectively. Those with maturities greater than twelve months after the Balance Sheet date are included in non-current assets or liabilities, as appropriate. The balances are initially recorded at fair value and thereafter at amortised cost.

1.10 Current and deferred taxation

Income tax on the profit or loss for the year comprises current and deferred tax. Income tax is recognised in the Profit and Loss Account, except to the extent that it relates to items recognised directly in other comprehensive income or equity.

Current tax

Current tax is provided at current rates and is calculated on the basis of results for the period.

Deferred tax

Deferred tax is provided using the Balance Sheet liability method, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes.

Deferred tax assets are recognised only to the extent that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying temporary differences can be deducted.

Deferred tax is measured at the tax rates that are expected to apply in the periods in which temporary differences reverse, based on tax rates and laws enacted or substantively enacted at the Balance Sheet date.

1.11 Provisions

A provision is recognised if, as a result of a past event, the company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The unwinding of the discount is recognised in interest payable and similar charges.
West Durham Wind Farm (Holdings) Limited

Notes to the Financial Statements
For the Year Ended 31 December 2016

1. Accounting policies (continued)

1.12 Share capital

Financial instruments that have been issued are classified as equity where they meet the definition of equity and confer on the holder a residual interest in the assets of the company. Ordinary shares are classified as equity.

1.13 Dividends

Dividends are recognised in the Statement of Changes in Equity when they have been approved by the Directors and paid by the company.

2. Judgements in applying accounting policies and key sources of estimation uncertainty

The preparation of financial statements in conformity with FRS 101 requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. These estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances.

The estimates and underlying assumptions are reviewed on an ongoing basis. Judgements made by management in the application of FRS 101 that have a significant effect on the financial statements and an estimate with a significant risk of material adjustment is:

1. Carrying value of investment

Assumptions relate to the carrying value of the company's investment in its subsidiary. This involves a review of the underlying financial data and estimation of the likely recoverable amounts. Following a year end review of the carrying value of the above investment and an assessment of the recovery of certain investment, no impairment provision was recorded in the Profit and Loss Account for the year ended 31 December 2016.

3. Auditor's remuneration

The following amounts were paid to the company's auditor in respect of the audit of the financial statements:

<table>
<thead>
<tr>
<th></th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Audit fees</td>
<td>2</td>
<td>2</td>
</tr>
</tbody>
</table>

The audit fee is paid by a fellow group company.

4. Employees and directors' remuneration

The company has no employees (2015 - Nil).
West Durham Wind Farm (Holdings) Limited

Notes to the Financial Statements
For the Year Ended 31 December 2016

5. Income from investments

<table>
<thead>
<tr>
<th></th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income</td>
<td>£000</td>
<td>£000</td>
</tr>
<tr>
<td>Final dividends received</td>
<td>-</td>
<td>4,000</td>
</tr>
<tr>
<td></td>
<td>-</td>
<td>4,000</td>
</tr>
</tbody>
</table>

6. Dividends

<table>
<thead>
<tr>
<th></th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dividends</td>
<td>£000</td>
<td>£000</td>
</tr>
<tr>
<td>Final dividends paid</td>
<td>-</td>
<td>4,000</td>
</tr>
<tr>
<td></td>
<td>-</td>
<td>4,000</td>
</tr>
</tbody>
</table>

7. Fixed asset investments

<table>
<thead>
<tr>
<th>Investments in subsidiary companies £000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost or valuation</td>
</tr>
<tr>
<td>At 1 January 2016</td>
</tr>
<tr>
<td>At 31 December 2016</td>
</tr>
<tr>
<td>Net book value</td>
</tr>
<tr>
<td>At 31 December 2016</td>
</tr>
<tr>
<td>At 31 December 2015</td>
</tr>
</tbody>
</table>
West Durham Wind Farm (Holdings) Limited

Notes to the Financial Statements
For the Year Ended 31 December 2016

7. Fixed asset investments (continued)

Subsidiary undertakings

The following is a subsidiary undertaking of the company:

<table>
<thead>
<tr>
<th>Name</th>
<th>Country of incorporation</th>
<th>Class of shares</th>
<th>Holding</th>
<th>Principal activity</th>
</tr>
</thead>
<tbody>
<tr>
<td>West Durham Windfarm Limited</td>
<td>United Kingdom</td>
<td>Ordinary</td>
<td>100 %</td>
<td>Power Generation</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Name</th>
<th>Business</th>
<th>Registered office</th>
</tr>
</thead>
<tbody>
<tr>
<td>West Durham Windfarm Limited</td>
<td>Power Generation</td>
<td>Tricor Suite, 4th Floor 50 Market Lane, London, EC3R 7QR, United Kingdom</td>
</tr>
</tbody>
</table>

8. Debtors

<table>
<thead>
<tr>
<th></th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amounts owed by group undertakings</td>
<td>3,841</td>
<td>3,841</td>
</tr>
</tbody>
</table>

9. Creditors: Amounts falling due within one year

<table>
<thead>
<tr>
<th></th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amounts owed to group undertakings</td>
<td>3,841</td>
<td>3,841</td>
</tr>
</tbody>
</table>

All amounts fall due within one year and bear no interest.

10. Share capital

<table>
<thead>
<tr>
<th></th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Shares classified as equity</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Authorised, allotted, called up and fully paid

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>100,000 Ordinary shares of £1 each</td>
<td>100</td>
<td>100</td>
</tr>
</tbody>
</table>

The holders of the ordinary shares are entitled to receive dividends as declared from time to time and are entitled to one vote per share at meetings of the company.
West Durham Wind Farm (Holdings) Limited

Notes to the Financial Statements
For the Year Ended 31 December 2016

11. Controlling party

The company is 100% owned by West Durham Wind Farm (Holdings) 2 Limited. The company is a wholly owned subsidiary of ESB International Investments Limited, incorporated and operating in Ireland, of which Electricity Supply Board (ESB), established in Ireland is the ultimate parent. The consolidated financial statements of ESB are available to the public and may be obtained from Two Gateway, East Wall Road, Dublin 3, Ireland, D03 A995.