

BRITISH ENERGY TECHNICAL SERVICES LIMITED Registered Number SC 152227 ANNUAL REPORT AND FINANCIAL STATEMENTS 31 DECEMBER 2012

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BRITISH ENERGY TECHNICAL SERVICES LIMITED ANNUAL REPORT AND FINANCIAL STATEMENTS 31 DECEMBER 2012

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Directors

Robert Guyler Andrew Spurr

Auditor

Deloitte LLP 2 New Street Square London EC4A 3BZ

Registered Office

GSO Business Park East Kilbride G74 5PG

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DIRECTORS' REPORT

The Directors present their annual report and financial statements for the year ended 31 December 2012. The Directors' report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Principal activities

British Energy Technical Services Limited (the "Company") did not trade during the year and the Directors have no current plans for the Company to trade in the foreseeable future.

References to "the Group" are to EDF Energy Nuclear Generation Group Limited and its subsidiaries including this Company.

Business review

The Company made neither a profit or loss for the year ended 31 December 2012 (2011: £nil), therefore a profit and loss account has not been presented.

No dividends were paid in the year (2011: £nil).

Going concern

The Company does not trade and no trading is currently planned. The Directors recognise that the Company has net intercompany liabilities recorded on its balance sheet, however, ongoing financial support is provided by EDF Energy Nuclear Generation Group Limited. Whilst the Company is being retained for potential future activities there are no firm plans to commence such activities in the immediate future. Accordingly, the accounts have not been prepared on a going concern basis.

Financial risk management

The main financial risk faced by the Company through its normal business activities is liquidity risk. This risk and the Company's approach to dealing with it is described below:

Liquidity risk is the risk that the proceeds from financial assets are not sufficient to fund the obligations arising from liabilities as they fall due. The Company's exposure to liquidity risk is reduced due to the ongoing financial support provided by EDF Energy Nuclear Generation Group Limited.

Directors

Directors who held office during the year and subsequently, except as noted, were as follows:

Robert Guyler

(appointed 18 May 2012)

Simone Rossi

(resigned 18 May 2012)

Andrew Spurr

None of the Directors had a service contract with the Company in the current or prior year. They are all employed by associated EDF companies, and have contracts with those companies.

There were qualifying third-party indemnity provisions in place for the benefit of the Directors of the Company during the financial year and at the date of approval of the financial statements.

DIRECTORS' REPORT continued

Disclosure of information to Auditor

Each of the persons who is a Director at the date of approval of this annual report confirms 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 they ought to have taken as a Director in order to make themselves aware of any relevant audit information and to establish that the Company's Auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s.418 of the Companies Act 2006.

Auditor

It is noted that Deloitte LLP as appointed by the members on 17 September 2010 are deemed to be reappointed as the auditor to the Company for the financial year ending 31 December 2013 in accordance with the provisions of Section 487(2) of the Companies Act 2006 and that the Directors have been authorised to fix the remuneration of the auditor.

By order of the Board

Robert Guyler

Director

17 September 2013

BRITISH ENERGY TECHNICAL SERVICES LIMITED ANNUAL REPORT AND FINANCIAL STATEMENTS 31 DECEMBER 2012

DIRECTORS' RESPONSIBILITIES STATEMENT

The Directors are responsible for preparing the Annual 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 the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). 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 state of affairs of the Company and of the profit or loss of the Company for that 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; and
- 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 are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BRITISH ENERGY TECHNICAL SERVICES LIMITED

We have audited the financial statements of British Energy Technical Services Limited for the year ended 31 December 2012 which comprise the Balance Sheet and the related notes 1 to 7. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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.

Respective responsibilities of Directors and Auditor

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit 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. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the Company's affairs as at 31 December 2012;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Emphasis of matter – Financial statements prepared other than on a going concern basis In forming our opinion on the financial statements, which is not modified, we have considered the adequacy of the disclosure made in note 1 to the financial statements, which explains that the financial statements have been prepared on a basis other than that of a going concern.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BRITISH ENERGY TECHNICAL SERVICES LIMITED continued

Opinion on other matter prescribed by the Companies Act 2006

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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us 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;
- 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 exemptions in preparing the Directors' Report.

Bevan Whitehead (Senior Statutory Auditor) for and on behalf of Deloitte LLP

Chartered Accountants and Statutory Auditor London, United Kingdom

Date: 17/09/13

BALANCE SHEET AT 31 DECEMBER 2012

	Note	2012 £000	2011 £000
Creditors: amounts falling due within one year	4	(786)	(786)
Net current liabilities		(786)	(786)
Net liabilities		(786)	(786)
Capital and reserves	_		
Called up share capital Profit and loss account	5	- (786)	(786)
Shareholder's deficit		(786)	(786)

There were no recognised gains or losses in either year. Accordingly, no statement of total recognised gains and losses has been presented.

The financial statements of British Energy Technical Services Limited, registered number SC 152227 on pages 7 to 9 were approved and authorised for issue by the Board of Directors on 17 September 2013 and were signed on its behalf by:

Robert Guyler Director

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting policies

The principal accounting policies are set out below. They have all been applied consistently throughout the year and the preceding year.

Basis of accounting

These financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom law and accounting standards.

Going concern

As set out in the Directors' Report, the Company does not trade and no trading is currently planned. The Directors recognise that the Company has net intercompany liabilities recorded on its balance sheet, however, ongoing financial support is provided by EDF Energy Nuclear Generation Group Limited. Whilst the Company is being retained for potential future activities there are no firm plans to commence such activities in the immediate future. Accordingly, the accounts have not been prepared on a going concern basis.

No material adjustments have arisen as a result of ceasing to apply the going concern basis.

Cash flow statement

The company has taken advantage of the exemption in Financial Reporting Standard No. 1 (revised) from including a cash flow statement as it is a member of a group, headed by Electricité de France SA whose consolidated financial statements include a cash flow statement and are publicly available.

Taxation

Current tax, including UK corporation tax, is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events that result in an obligation to pay more tax or a right to pay less tax in the future have occurred at the balance sheet date, with the following exceptions:

- provision is made for gains on disposal of fixed assets that have been rolled over into replacement
 assets only where, at the balance sheet date, there is a commitment to dispose of the replacement
 assets with no likely subsequent rollover or available capital losses; and
- deferred tax assets are recognised only to the extent that the Directors consider that it is more likely
 than not that there will be suitable taxable profits from which the future reversal of the underlying
 timing difference can be deducted.

Deferred tax is measured at the average tax rates that are expected to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax is measured on an undiscounted basis.

NOTES TO THE FINANCIAL STATEMENTS continued

2. Operating costs

In 2012 an amount of £5,000 (2011: £5,000) was paid to Deloitte LLP for audit services. This charge was borne by another group company in both the current and prior year. In 2012 no non-audit services were provided to the Company (2011: £nil).

The Company had no employees in 2012 (2011: None).

3. Directors' emoluments

All Directors are employees of associated EDF companies.

The Directors did not receive any remuneration from the Company for their services during the year or preceding year. Robert Guyler, Simone Rossi and Andrew Spurr are paid by associated EDF companies for services to the EDF Energy (UK) Limited group. Simone Rossi's emoluments are included in EDF Energy Holdings Limited's financial statements for the year ended 31 December 2012. Robert Guyler and Andrew Spurr's emoluments are included in EDF Energy Nuclear Generation Limited's financial statements for the year ended 31 December 2012.

No Director (2011: none) held any interests in the shares or debentures of the Company or the Group required to be disclosed under the Companies Act 2006.

4. Creditors: amounts falling due within one year

Amounts owed to other Group companies			2012 £000 786	2011 £000 786
5. Share capital				
Allotted, called up and fully paid	2012 Number	2011 Number	2012 £	2011 £
Ordinary shares of £1.00 each	2	2	2	2

6. Related parties

In accordance with FRS 8 'Related party disclosures', the Company is exempt from disclosing transactions with other wholly owned entities that are part of the Group or investees of the Group qualifying as related parties, as it is a wholly-owned subsidiary of the Group.

7. Parent undertaking and controlling party

British Energy Limited holds a 100% interest in British Energy Technical Services Limited and is considered to be the immediate parent company. EDF Energy Holdings Limited is the smallest group for which consolidated financial statements are prepared. Copies of that company's consolidated financial statements may be obtained from 40 Grosvenor Place, Victoria, London, SW1X 7EN.

At 31 December 2012, Electricité de France SA, a company incorporated in France, is regarded by the Directors as the Company's ultimate parent company and controlling party. This is the largest group for which consolidated financial statements are prepared. Copies of that company's consolidated financial statements may be obtained from Electricité de France SA, 22-30 Avenue de Wagram, 75382, Paris, Cedex 08, France.