

## Renewable Energy

### Strategy

Our strategy is to acquire a portfolio of renewable assets in the UK. These assets comprise either solar panels or wind turbines as well as long leasehold titles to land or roof space with full rights to access.

We take advantage of The Feed-in Tariffs (FITs) and Renewables Obligation Certificates (ROCs), which are government subsidies introduced to help the UK meet its goal of 15% renewable energy by 2020.

They provide renewable energy companies with a pre-defined and index-linked price for electricity generation.

### Security

The assets are owned by renewable partnerships and in the case of residential rooftops, the space used by the panels are under a long lease with full rights to access. This arrangement is agreed with all owners' mortgage companies, where relevant, and all panels are fully insured and under maintenance contracts.

The wind turbines are owned by the partnerships and lease the land from local landowners. The turbines are fully maintained and insured.

### Benefits to Investors

Renewable energy generates a stable and predictable income underpinned by the subsidies available from the Government for up to 25 years. The income is index-linked and protection is afforded by the ownership of the equipment such as solar panels or wind turbines.

Renewable Energy can be accessed through the following services:



**The Stellar Growth Inheritance Tax Service**



**The Stellar Income Inheritance Tax Service**



**The Stellar Business Inheritance Tax Service**



**The Stellar Bespoke Inheritance Tax Service**

### Example Investment

- ★ Pathfinders Specialist & Complex Care Centre  
New Ollerton, Nottinghamshire
- ★ Date Acquired: June 2017

This particular solar installation provides renewable energy to a specialist care centre for NHS patients. This site had ample shallow angle roof space for solar panel installation and the three arrays of panels we installed have a combined capacity of 137.8 kWh.

We partnered with specialist solar energy company, Green Nation, who manage all of our solar renewable partnerships. The current rate of government subsidies continue to make solar viable for long term investment.

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### Important Information

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