

Company Registration No. 09646872 (England and Wales)

BRANSHOLME SOLAR C.I.C.

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2015



BRANSHOLME SOLAR C.I.C.

COMPANY INFORMATION

Directors	X Li	(Appointed 23 June 2015)
	J Shi	(Appointed 23 June 2015)

Company number	09646872
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Registered office	Office 3 08, 111 Buckingham Palace Road Westminster London SW1W 0SR
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Auditor	UHY Hacker Young Quadrant House 4 Thomas More Square London E1W 1YW
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BRANSHOLME SOLAR C.I.C.

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BRANSHOLME SOLAR C.I.C.

DIRECTORS' REPORT

FOR THE PERIOD ENDED 31 DECEMBER 2015

The directors present their annual report and financial statements for the period ended 31 December 2015

Principal activities

The company was incorporated on 18th June 2015 and the principal activity of the company is that of construction of solar farm

Directors

The directors who held office during the period and up to the date of signature of the financial statements were as follows

M Tuffs	(Appointed 18 June 2015 and resigned 23 June 2015)
X Li	(Appointed 23 June 2015)
J Shi	(Appointed 23 June 2015)
C Stang	(Appointed 23 June 2015 and resigned 13 November 2015)

Results and dividends

The results for the period are set out on page 5

No ordinary dividends were paid The directors do not recommend payment of a final dividend

Going concern

The Directors consider that the Company has adequate resources to continue its operational existence for the foreseeable future, notwithstanding the fact that the Company has net current liabilities of £967,780 at 31 December 2015 The basis of this expectation is because of the Company received support from ultimate parent company, and made profit in the year Therefore, the financial statements have been prepared assuming the Company will continue as a going concern

Financial instruments

Treasury operations and Financial instruments

The company operates a treasury function which is responsible for managing the liquidity and interest risks associated with the company's activities

The company's principal financial instruments include loans, the main purpose of which is to raise finance for the company's operations In accordance with company's treasury policy, derivative instruments are not entered into for speculative purposes

Liquidity risk

The company manages its cash and borrowing requirements in order to maximise interest income and minimise interest expense, whilst ensuring the company has sufficient liquid resources to meet the operating needs of the business

Interest rate risk

The company is exposed to fair value interest rate risk on its fixed rate borrowings and cash flow interest rate risk on floating rate deposits, bank overdrafts and loans The company uses interest rate derivatives to manage the mix of fixed and variable rate debt so as to reduce its exposure to changes in interest rates

BRANSHOLME SOLAR C.I.C.

DIRECTORS' REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2015

Auditor

UTTY Hacker Young were appointed as auditor to the company and in accordance with section 485 of the Companies Act 2006, a resolution proposing that they be re-appointed will be put at a General Meeting

Statement of directors' responsibilities

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 judgements and accounting estimates that are reasonable and prudent,
- 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.

Statement of disclosure to auditor


So far as each person who was a director at the date of approving this report is aware, there is no relevant audit information of which the company's auditor is unaware. Additionally, the directors individually have taken all the necessary steps that they ought to have taken as directors in order to make themselves aware of all relevant audit information and to establish that the company's auditor is aware of that information.

On behalf of the board

J Shi

Director

22 September 2016



**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF BRANSHOLME SOLAR C.I.C.**

We have audited the financial statements of Bransholme Solar C I C for the period ended 31 December 2015 which comprise 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 United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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

A description of the scope of an audit of financial statements is provided on the FRC's website at www.frc.org.uk/auditscopeukprivate.

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 2015 and of its loss for the period then ended,
- 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-Going concern

In forming our opinion on the financial statements, which is unqualified as described above, we have considered the adequacy of the disclosure made in the directors' report and note 1.2 to the financial statements concerning the Company's ability to continue as a going concern. The Company had net current liabilities £967,780 at year end. These conditions indicate the existence of a material uncertainty which may cast significant doubt about the Company's ability to continue as a going concern. The financial statements do not include the adjustments that would result if the Company was unable to continue as a going concern.

Opinion on other matters prescribed by the Companies Act 2006

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

INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE MEMBERS OF BRANS HOLME SOLAR C.I.C.

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, or
- we have not received all the information and explanations we require for our audit, or
- the company is entitled to claim exemption in preparing a strategic report due to it being a member of an ineligible group



Julie Wilson (Senior Statutory Auditor)
for and on behalf of UHY Hacker Young

26/09/2016

Chartered Accountants
Statutory Auditor

BRANSHOLME SOLAR C.I.C.

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD ENDED 31 DECEMBER 2015**

		Period ended 31 December 2015 £
	Notes	
Administrative expenses		(6,300)
Interest payable and similar charges	4	(19,043)
Loss before taxation		<u>(25,343)</u>
Taxation	5	-
Loss for the financial period		<u><u>(25,343)</u></u>

The profit and loss account has been prepared on the basis that all operations are continuing operations

BRANSHOLME SOLAR C.I.C.

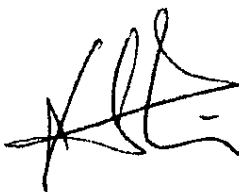
BALANCE SHEET

AS AT 31 DECEMBER 2015

	Notes	2015 £	£
Fixed assets			
Tangible assets	6		942,447
Current assets			
Debtors	7	186,858	
Creditors: amounts falling due within one year	8	(1,154,638)	
Net current liabilities			(967,780)
Total assets less current liabilities			(25,333)
Capital and reserves			
Called up share capital	10		10
Profit and loss reserves			(25,343)
Total equity			(25,333)

The financial statements were approved by the board of directors and authorised for issue on 22 September 2016 and are signed on its behalf by:

J Shi
Director



Company Registration No. 09646872

BRANSHOLME SOLAR C.I.C.

**STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 31 DECEMBER 2015**

	Notes	Share capital £	Profit and loss reserves £	Total £
Period ended 31 December 2015:				
Loss and total comprehensive income for the period		-	(25,343)	(25,343)
Issue of share capital	10	10	-	10
Balance at 31 December 2015		10	(25,343)	(25,333)

BRANSHOLME SOLAR C.I.C.

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2015

1 Accounting policies

Company information

Bransholme Solar C I C is a company limited by shares incorporated in England and Wales. The registered office is Office 3 08, 111 Buckingham Palace Road, Westminster, London, SW1W 0SR.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

These financial statements for the period ended 31 December 2015 are the first financial statements of Bransholme Solar C I C prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was . The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

This company is a qualifying entity for the purposes of FRS 102, being a member of a group where the parent of that group prepares publicly available consolidated financial statements, including this company, which are intended to give a true and fair view of the assets, liabilities, financial position and profit or loss of the group. The company has therefore taken advantage of exemptions from the following disclosure requirements:

- Section 4 'Statement of Financial Position' – Reconciliation of the opening and closing number of shares,
- Section 7 'Statement of Cash Flows' – Presentation of a statement of cash flow and related notes and disclosures,
- Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instrument Issues' – Carrying amounts, interest income/expense and net gains/losses for each category of financial instrument, basis of determining fair values, details of collateral, loan defaults or breaches, details of hedges, hedging fair value changes recognised in profit or loss and in other comprehensive income,

The financial statements of the company are consolidated in the financial statements of Renesola Limited. These consolidated financial statements are available from its website www.renesola.com.

BRANSHOLME SOLAR C.I.C.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2015

1 Accounting policies

(Continued)

The company has taken advantage of the exemption under section 400 of the Companies Act 2006 not to prepare consolidated accounts. The financial statements present information about the company as an individual entity and not about its group.

Bransholme Solar C I C is a wholly owned subsidiary of Renesola Limited and the results of Bransholme Solar C I C are included in the consolidated financial statements of Renesola Limited which are available from its website www.renesola.com

1.2 Going concern

The Company had a net current liabilities of £967,780 at the year end, however the financial statements have been prepared on going concern basis which assumes that the company will continue in operational existence for the foreseeable future. The validity of this assumption depends on the continued support of the ultimate parent company. The directors have obtained from the ultimate parent company necessary confirmation that it will continue to support the company for the foreseeable future and hence it is appropriate for the financial statements to be prepared on a going concern basis. The financial statements do not include any adjustments that would result if such support was withdrawn.

1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Assets in the course of construction are not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

1.4 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

BRANSHOLME SOLAR C.I.C.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2015

1 Accounting policies

(Continued)

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.5 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.6 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

BRANSHOLME SOLAR C.I.C.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2015

1 Accounting policies

(Continued)

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party

Classification of financial liabilities

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 company after deducting all of its liabilities

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised

Derecognition of financial liabilities

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled

1.7 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of direct issue costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company

2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods

BRANSHOLME SOLAR C.I.C.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2015

3 Operating loss

	2015
	£
Operating loss for the period is stated after charging/(crediting)	
Fees payable to the company's auditor for the audit of the company's financial statements	6,300
	<u><u> </u></u>

4 Interest payable and similar charges

	2015
	£
Interest payable to group undertakings	19,043
	<u><u> </u></u>

5 Taxation

The actual charge for the period can be reconciled to the expected charge based on the profit or loss and the standard rate of tax as follows

	2015
	£
Loss before taxation	(25,343)
	<u><u> </u></u>
Expected tax charge based on the standard rate of corporation tax in the UK of 20.00%	(5,069)
Deferred tax not provided	5,069
	<u><u> </u></u>
Tax expense for the period	-
	<u><u> </u></u>

BRANSHOLME SOLAR C.I.C.**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 DECEMBER 2015****6 Tangible fixed assets**

	Assets under construction £
Cost	
At 18 June 2015	-
Additions	942,447
	<hr/>
At 31 December 2015	942,447
	<hr/>
Depreciation and impairment	
At 18 June 2015 and 31 December 2015	-
	<hr/>
Carrying amount	
At 31 December 2015	942,447
	<hr/> <hr/>

At the year end the management reviewed the assets under construction for the impairment and considered no impairment should be recognised as the construction is at early stage and the management estimated that the recoverable amount exceeds the carrying amount when the constructions finish

7 Debtors

	2015 £
Amounts falling due within one year:	
Amount due from parent undertaking	10
Other debtors	186,848
	<hr/>
	186,858
	<hr/> <hr/>

8 Creditors: amounts falling due within one year

	2015 £
	Notes
Other borrowings	9
Accruals and deferred income	1,148,338
	6,300
	<hr/>
	1,154,638
	<hr/> <hr/>

BRANSHOLME SOLAR C.I.C.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2015

9 Loans and overdrafts

2015

£

Loans from group undertakings	1,148,338
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Payable within one year	1,148,338
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Loans from group undertakings are unsecured, interest rate is 5% a year, have no fixed date of repayment and are repayable on demand

10 Share capital

2015

£

Ordinary share capital

Issued and fully paid

10 Ordinary share of £1 each

10

During the year 10 ordinary shares of £1 each were allotted

11 Related party transactions

Transactions with related parties

At the year end included within creditors £1,148,338 was owed to Holding 1 Limited, a fellow group undertaking

During the year no remunerations were contributed to the directors

12 Controlling party

The immediate parent undertaking is Renesola Investment Management Limited, a company incorporated in British Virgin Islands

The ultimate parent undertaking is Renesola Limited, incorporated in British Virgin Islands and listed on New York Exchange, copies of the Renesola Limited consolidated financial statements can be obtained from its website www.renesola.com

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CIC 34

Community Interest Company Report

For official use
(Please leave blank)

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*Please
complete in
typescript, or
in bold black
capitals.*

**Company Name in
full**

BRANSHOLME SOLAR C I C

Company Number

09646872

Year Ending

31/12/2015

This template illustrates what the Regulator of Community Interest Companies considers to be best practice for completing a simplified community interest company report. All such reports must be delivered in accordance with section 34 of the Companies (Audit, Investigations and Community Enterprise) Act 2004 and contain the information required by Part 7 of the Community Interest Company Regulations 2005. For further guidance see chapter 8 of the Regulator's guidance notes and the alternate example provided for a more complex company with more detailed notes.

(N.B. A Filing Fee of £15 is payable on this document. Please enclose a cheque or postal order payable to Companies House)

PART 1 - GENERAL DESCRIPTION OF THE COMPANY'S ACTIVITIES AND IMPACT

In the space provided below, please insert a general account of the company's activities in the financial year to which the report relates, including a description of how they have benefited the community.

The company will run the solar farm which produces electricity and provide to client. The company was set up in 2015 and has been aiming to complete the construction of the solar farm in 2016. Once the solar farm is completed the benefits which are brought to the community are:

- 1 We contribute £5000.00 every year to local community
- 2 Solar farm produces renewable energy by using sunlight to generating electricity
- 3 We build beehives on the solar farm, this is environment friendly and we use this as an education material for local school students

(If applicable, please just state "A social audit report covering these points is attached")

(Please continue on separate continuation sheet if necessary)

PART 2 – CONSULTATION WITH STAKEHOLDERS – Please indicate who the company's stakeholders are; how the stakeholders have been consulted and what action, if any, has the company taken in response to feedback from its consultations? If there has been no consultation, this should be made clear

The stakeholders of the company will be normal residents who will receive the electricity supply. Local community will receive the contribution from the company each year and the company will provide education to local school students and introduce environment friendly concept to them

As the solar farm is still under construction at 31 12 2015 and we have not received any feedback or done activities related to getting feedback.

(If applicable, please just state "A social audit report covering these points is attached")

PART 3 – DIRECTORS' REMUNERATION – if you have provided full details in your accounts you need not reproduce it here Please clearly identify the information within the accounts and confirm that, "There were no other transactions or arrangements in connection with the remuneration of directors, or compensation for director's loss of office, which require to be disclosed" (See example with full notes) If no remuneration was received you must state that "no remuneration was received" below

There were no other transactions or arrangements in connection with the remuneration of directors, or compensation for director's loss of office, which require to be disclosed.

PART 4 – TRANSFERS OF ASSETS OTHER THAN FOR FULL CONSIDERATION – Please insert full details of any transfers of assets other than for full consideration e.g Donations to outside bodies If this does not apply you must state that "no transfer of assets other than for full consideration has been made" below

No transfer of assets other than for full consideration has been made

(Please continue on separate continuation sheet if necessary)

PART 5 – SIGNATORY

The original report must be signed by a director or secretary of the company

Signed



Date

18.10 2016

Office held (delete as appropriate) Director

You do not have to give any contact information in the box opposite but if you do, it will help the Registrar of Companies to contact you if there is a query on the form. The contact information that you give will be visible to searchers of the public record

Tel	
DX Number	DX Exchange

When you have completed and signed the form, please attach it to the accounts and send both forms by post to the Registrar of Companies at:

For companies registered in England and Wales Companies House, Crown Way, Cardiff, CF14 3UZ
DX 33050 Cardiff

For companies registered in Scotland Companies House, 4th Floor, Edinburgh Quay 2, 139
Fountainbridge, Edinburgh, EH3 9FF DX 235 Edinburgh or LP – 4 Edinburgh 2

For companies registered in Northern Ireland Companies House, 2nd Floor, The Linenhall, 32-38
Linenhall Street, Belfast, BT2 8BG

The accounts and CIC34 **cannot** be filed online

(N.B. Please enclose a cheque for £15 payable to Companies House)