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Registered Number: 13325515  
England and Wales

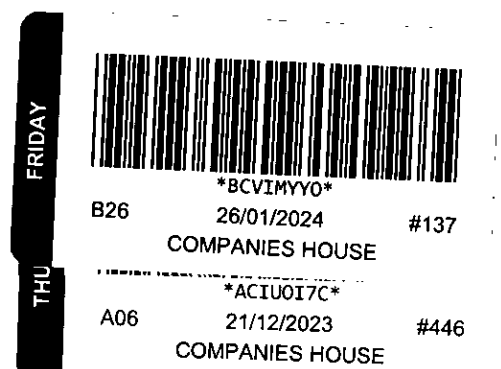
## CNOC BUIDHE WIND ENERGY HUB LIMITED

Abridged Accounts

### Period of accounts

**Start date:** 01 April 2022

**End date:** 31 March 2023



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**CNOC BUIDHE WIND ENERGY HUB LIMITED**  
**Statement of Financial Position**  
**As at 31 March 2023**

	<b>Notes</b>	<b>2023 £</b>	<b>2022 £</b>
<b>Fixed assets</b>			
Intangible fixed assets	3	404,521	101,314
		<b>404,521</b>	<b>101,314</b>
<b>Current assets</b>			
Debtors		373,628	243,071
<b>Creditors: amount falling due within one year</b>		(25,033)	(14,495)
<b>Net current assets</b>		<b>348,595</b>	<b>228,576</b>
<b>Total assets less current liabilities</b>		753,116	329,890
<b>Creditors: amount falling due after more than one year</b>		(1,177,931)	(512,661)
<b>Net liabilities</b>		<b>(424,815)</b>	<b>(182,771)</b>
<b>Capital and reserves</b>			
Called up share capital	4	1	1
Profit and loss account		(424,816)	(182,772)
<b>Shareholder's funds</b>		<b>(424,815)</b>	<b>(182,771)</b>

**CNOC BUIDHE WIND ENERGY HUB LIMITED**  
**Statement of Financial Position**  
**As at 31 March 2023**

For the year ended 31 March 2023 the company was entitled to exemption under section 479a of the Companies Act 2006.

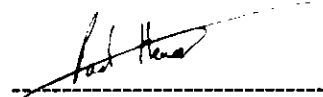
Directors' responsibilities:

1. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.
2. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved by the board of directors on 29 November 2023 and were signed on its behalf by:



Paul Andrew Hewett  
Director

**CNOC BUIDHE WIND ENERGY HUB LIMITED**  
**Notes to the Abridged Financial Statements**  
**For the year ended 31 March 2023**

**General Information**

Cnoc Buidhe Wind Energy Hub Limited is a private company, limited by shares, registered in England and Wales, registration number 13325515, registration address Second Floor Hanover House, 47 Corn Street, Bristol, BS1 1HT

The presentation currency is £ sterling.

**1. Accounting policies**

**Significant accounting policies**

These financial statements have been prepared in accordance with applicable United Kingdom accounting standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' ('FRS 102'), and with the Companies Act 2006. The financial statements have been prepared on the historical cost basis.

**Going concern basis**

Accounting standards require the directors to consider the appropriateness of the going concern basis when preparing the financial statements. For the foreseeable future, the company will be solvent due to an intercompany loan agreement with the parent company, Belltown Power UK Wind Limited. The directors, therefore, consider the going concern basis appropriate.

**Taxation**

Tax is recognised in the statement of comprehensive income. The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the company operates and generates income.

**Intangible assets**

Intangible assets consist of capitalised development costs once the project passes from the planning/investigative phase into the development phase.

**2. Average number of employees**

Average number of employees during the year was 0 (2022 : 0).

**CNOC BUIDHE WIND ENERGY HUB LIMITED**  
**Notes to the Abridged Financial Statements**  
**For the year ended 31 March 2023**

**3. Intangible fixed assets**

<b>Cost</b>	<b>Other £</b>	<b>Total £</b>
At 01 April 2022	101,314	101,314
Additions	303,207	303,207
Disposals	-	-
At 31 March 2023	<u>404,521</u>	<u>404,521</u>
<b>Amortisation</b>		
At 01 April 2022	-	-
Charge for year	-	-
On disposals	-	-
At 31 March 2023	<u>-</u>	<u>-</u>
<b>Net book values</b>		
At 31 March 2023	<u>404,521</u>	<u>404,521</u>
At 31 March 2022	<u>101,314</u>	<u>101,314</u>

**4. Share Capital**

<b>Allotted, called up and fully paid</b>	<b>2023 £</b>	<b>2022 £</b>
1 Class A share of £1.00 each	1	1
	<u>1</u>	<u>1</u>

**5. Related parties**

During the year the company entered into the following transactions with related parties:

	<b>Transaction value - income/(expenses)</b>		<b>Balance owed by/(owed to)</b>	
	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Belltown Power UK Wind Ltd</b>	(239,244)	(182,772)	(1,177,931)	(512,661)

**6. Controlling Party**

The immediate parent company is Belltown Power UK Wind Limited, which is itself incorporated in England and Wales.