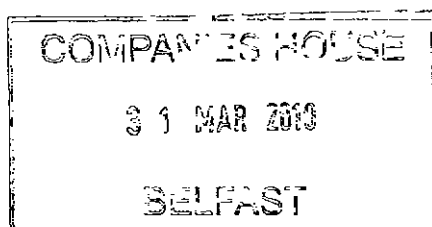
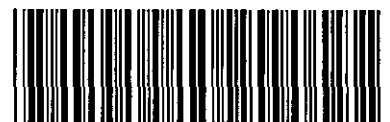


BAY DEVELOPMENTS LIMITED
ABBREVIATED ACCOUNTS
31st MARCH 2009



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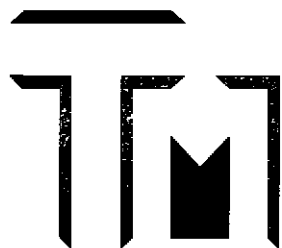
T MURPHY & CO.
Chartered Accountants & Registered Auditors
43 Lockview Road
Stranmillis
Belfast
BT9 5FJ

BAY DEVELOPMENTS LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 31st MARCH 2009

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T. Murphy & Co.

Chartered Accountants - Registered Auditors - Forensic Accountants

43 Lockview Road, Belfast, BT9 5FJ

Tel. 028 9038 1755 - Fax: 028 9038 1744

E-mail enquiries@tmurphyandco.co.uk - Web www.tmurphyandco.co.uk

BAY DEVELOPMENTS LIMITED

INDEPENDENT AUDITOR'S REPORT TO BAY DEVELOPMENTS LIMITED

UNDER ARTICLE 255B OF THE COMPANIES (NORTHERN IRELAND) ORDER 1986

We have examined the abbreviated accounts, together with the financial statements of Bay Developments Limited for the year ended 31st March 2009 prepared under Article 234 of the Companies (Northern Ireland) Order 1986

This report is made solely to the company, in accordance with Article 255B of the Companies (Northern Ireland) Order 1986. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' 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 for our work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITORS

The directors are responsible for preparing the abbreviated accounts in accordance with Article 254 of the Companies (Northern Ireland) Order 1986. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with Articles 254(5) and (6) of the Order to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with those provisions and to report our opinion to you.

BASIS OF OPINION

We conducted our work in accordance with Bulletin 2006/3 "The special auditors' report on abbreviated accounts in the United Kingdom" issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

OPINION

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Articles 254(5) and (6) of the Companies (Northern Ireland) Order 1986, and the abbreviated accounts have been properly prepared in accordance with those provisions.

T MURPHY & CO.

Chartered Accountants

& Registered Auditors

43 Lockview Road

Stranmillis

Belfast

BT9 5FJ

25-March-2010



Partners: T.G. Murphy F.C.A. - B. McKee A.C.A.

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- 1 -

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BAY DEVELOPMENTS LIMITED

ABBREVIATED BALANCE SHEET

31st MARCH 2009

	Note	2009 £	2008 £
CURRENT ASSETS			
Debtors		473	448
Cash at bank and in hand		135,760	135,147
		<u>136,233</u>	<u>135,595</u>
CREDITORS: Amounts falling due within one year		<u>11,090</u>	<u>6,037</u>
NET CURRENT ASSETS		<u>125,143</u>	<u>129,558</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>125,143</u>	<u>129,558</u>
 CAPITAL AND RESERVES			
Called-up equity share capital	2	2	2
Profit and loss account		<u>125,141</u>	<u>129,556</u>
SHAREHOLDERS' FUNDS		<u>125,143</u>	<u>129,558</u>

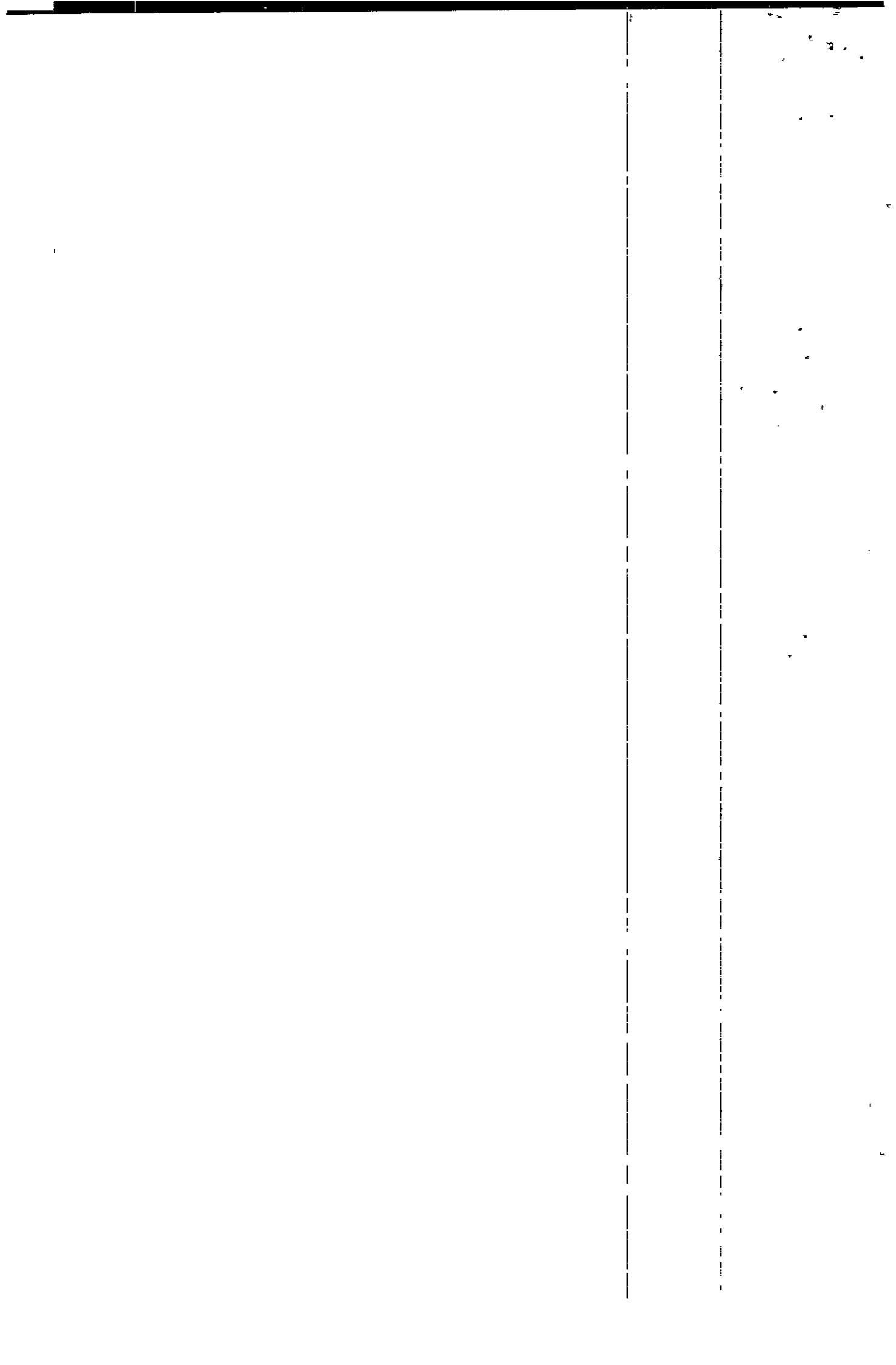
These accounts have been prepared in accordance with the special provisions for small companies under Part VIII of the Companies (Northern Ireland) Order 1986

These abbreviated accounts were approved by the directors and authorised for issue on 24/3/2010, and are signed on their behalf by

Director 

Company Registration Number: NI34957

The notes on page 3 form part of these abbreviated accounts.



BAY DEVELOPMENTS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31st MARCH 2009

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with applicable UK accounting standards

Cash flow statement

The directors have taken advantage of the exemption in Financial Reporting Standard No 1 (Revised 1996) from including a cash flow statement in the financial statements on the grounds that the company is small

2. SHARE CAPITAL

Authorised share capital:

	2009	2008
	£	£
100,000 Ordinary shares of £1 each	<u>100,000</u>	<u>100,000</u>

Allotted, called up and fully paid:

	2009		2008	
	No.	£	No	£
2 Ordinary shares of £1 each	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>

3. CONTROL

Ultimate control lies with the shareholders of Lagan Developments Limited, a company incorporated in Northern Ireland