Registration number 2812116

BAY DEFENDER LIMITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31ST OCTOBER 2014

BOYLAN & DODD
CHARTERED ACCOUNTANTS

BAY DEFENDER LIMITED

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INDEPENDENT AUDITORS' REPORT TO BAY DEFENDER LIMITED UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts set out on pages 2 to 5 together with the financial statements of Bay Defender Limited for the year ended 31st October 2014 prepared under Section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. 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 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 for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of the directors and the auditors

The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 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 Sections 444(1) and (3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations under that section.

Donal P. Boylan FCA

Donal P. Boylan, Senior Statutory Auditor
for and on behalf of

Boylan & Dodd,
Chartered Accountants and Statutory Auditor
41 Percy Place,
Dublin 4.

20th July 2015

BAY DEFENDER LIMITED

ABBREVIATED BALANCE SHEET
AS AT 31ST OCTOBER 2014

	Notes	2014	2013
		£	£
Current assets			
Debtors		182,657	182,657
Cash at bank and in hand		134	324
		182,791	182,981
Creditors: amounts falling due within one year		(280,835)	(280,085)
Net current liabilities		(98,044)	(97,104)
Deficiency of assets		(98,044)	(97,104)
Capital and reserves			
Called up share capital	4	250,000	250,000
Profit and loss account		(348,044)	(347,104)
Shareholders' deficit		(98,044)	(97,104)

These abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

On behalf of the Board:

______________ **Director**

Patrick Doherty

Date: 20 July 2015.

BAY DEFENDER LIMITED

NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST OCTOBER 2014

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and comply with financial reporting standards of the Financial Reporting Council.

1.2. Deferred taxation

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 have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax.

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 differences can be deducted.

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

2. Auditors' remuneration

	2014	2013
	£	£
Auditors' remuneration - audit of the financial statements	750	750

3. Employees

There were no employees during the year apart from the directors.

4. Share capital

	2014	2013
	£	£
Authorised		
755,000 Ordinary shares of £1 each	755,000	755,000
95,000 Redeemable ordinary shares of £1 each	95,000	95,000
150,000 Preference shares of £1 each	150,000	150,000
	1,000,000	1,000,000
Alloted, called up and fully paid		
5,000 Ordinary shares of £1 each	5,000	5,000
95,000 Redeemable ordinary shares of £1 each	95,000	95,000
150,000 Preference shares of £1 each	150,000	150,000
	250,000	250,000

5. Transactions with directors

There were no related party transactions with the directors during the period.

6. Ultimate parent undertaking

The ultimate holding company and controlling party is Electro Automation (Group) Limited which is incorporated and registered in the Republic of Ireland and the immediate parent company is Electro Automation Group (U.K.) Limited which is incorporated and registered in the United Kingdom.

7. Going concern

The financial statements have been prepared on a going concern basis which assumes the company will continue in operational existence for the foreseeable future.

During the year the company recorded a loss of £940 (2013 : loss of £930) and at the balance sheet date its liabilities exceeded its assets by £98,044 (2013 : £97,104). The company meets its day to day working capital requirements through group company financial support.

The board believes that it is appropriate for the financial statements to be prepared on a going concern basis due to continued group company support. Electro Automation (Group) Limited have reviewed the ongoing cash requirements of the company for the forseeable future and have confirmed that it is their policy to continue to provide financial support to the company and sufficient funds will be in place to meet the projected requirements.

If the company were unable to continue in operational existence for the foreseeable future, adjustments would have to be made to reduce the balance sheet value of assets to their recoverable amounts, to provide for further liabilities that might arise and to reclassify fixed assets as current assets

8. Approval of financial statements

The financial statements were approved by the Board on 20th July 2015 and signed on its behalf by Patrick Doherty and John Walsh.