

**Abbreviated Unaudited Accounts**  
**for the Year Ended 30 June 2013**  
**for**  
**Day & Night Drivers Ltd**

**Contents of the Abbreviated Accounts  
for the year ended 30 June 2013**

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**DIRECTORS:**

O Evans  
S J Evans

**REGISTERED OFFICE:**

Weir Cottage  
2 Laindon Road  
Billericay  
ESSEX  
CM12 9LD

**REGISTERED NUMBER:**

07314512 (England and Wales)

**ACCOUNTANTS:**

LowTax Limited  
Management Accountants  
Weir Cottage  
2 Laindon Road  
Billericay  
ESSEX  
CM12 9LD

**Abbreviated Balance Sheet**  
30 June 2013

	Notes	2013 £	£	2012 £	£
<b>FIXED ASSETS</b>					
Tangible assets	2		4,438		5,947
<b>CURRENT ASSETS</b>					
Debtors		57,494		36,855	
Cash at bank		682		12,698	
		<u>58,176</u>		<u>49,553</u>	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>40,018</u>		<u>29,531</u>	
<b>NET CURRENT ASSETS</b>			<u>18,158</u>		<u>20,022</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			22,596		25,969
<b>CREDITORS</b>					
Amounts falling due after more than one year			850		3,485
<b>NET ASSETS</b>			<u>21,746</u>		<u>22,484</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	3		2		2
Profit and loss account			<u>21,744</u>		<u>22,482</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>21,746</u>		<u>22,484</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2013 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

**Abbreviated Balance Sheet - continued**  
**30 June 2013**

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

The financial statements were approved by the Board of Directors on 26 March 2014 and were signed on its behalf by:

O Evans - Director

**Notes to the Abbreviated Accounts  
for the year ended 30 June 2013**

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**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on cost
Fixtures and fittings	- 25% on cost

**Deferred tax**

Deferred tax is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

**2. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 July 2012	8,945
Additions	970
At 30 June 2013	<u>9,915</u>
<b>DEPRECIATION</b>	
At 1 July 2012	2,998
Charge for year	2,479
At 30 June 2013	<u>5,477</u>
<b>NET BOOK VALUE</b>	
At 30 June 2013	<u>4,438</u>
At 30 June 2012	<u>5,947</u>

Notes to the Abbreviated Accounts - continued  
for the year ended 30 June 2013

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3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2013 £	2012 £
2	Ordinary	£1	<u>2</u>	<u>2</u>

**Report of the Accountants to the Directors of  
Day & Night Drivers Ltd**

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**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to five) have been prepared.**

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 30 June 2013 set out on pages nil to nil and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

LowTax Limited  
Management Accountants  
Weir Cottage  
2 Laindon Road  
Billericay  
ESSEX  
CM12 9LD

26 March 2014

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.