REGISTRAR'S COPY

Company Registration No 00835321 (England and Wales)

HEPWORTH MOTOR CO LIMITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2011

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COMPANIES HOUSE

HEPWORTH MOTOR CO LIMITED

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HEPWORTH MOTOR CO LIMITED

INDEPENDENT AUDITORS' REPORT TO HEPWORTH MOTOR CO LIMITED UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of Hepworth Motor Co Limited for the year ended 31 December 2011 prepared under section 396 of the Companies Act 2006

This report is made solely to the company, in accordance with Chapter 10 of Part 15 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 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

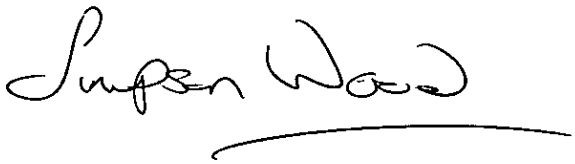
Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated accounts in accordance with 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 section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section



Daniel McAllister FCA (Senior Statutory Auditor)
for and on behalf of Simpson Wood 19 September 2012

Chartered Accountants
Statutory Auditor

Bank Chambers
Market Street
Huddersfield
HD1 2EW

HEPWORTH MOTOR CO LIMITED

ABBREVIATED BALANCE SHEET

AS AT 31 DECEMBER 2011

	Notes	2011 £	£	2010 £	£
Fixed assets					
Tangible assets	2		363,504		352,232
Current assets					
Stocks		226,352		247,370	
Debtors		23,696		18,812	
Cash at bank and in hand		16,499		57,651	
		266,547		323,833	
Creditors. amounts falling due within one year		(26,072)		(45,847)	
Net current assets			240,475		277,986
Total assets less current liabilities			603,979		630,218
Provisions for liabilities			-		(2,048)
			603,979		628,170
Capital and reserves					
Called up share capital	3		1,000		1,000
Other reserves			251,214		251,214
Profit and loss account			351,765		375,956
Shareholders' funds			603,979		628,170

These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006

Approved by the Board for issue on 19 September 2012

J S Barnett
Director

Company Registration No 00835321

HEPWORTH MOTOR CO LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2011

1 Accounting policies

1 1 Accounting convention

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

1 2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated)

1 3 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts

1.4 Tangible fixed assets and depreciation

Tangible fixed assets include investment properties valued on an existing use open market value basis Other tangible fixed assets other than freehold land are stated at cost less depreciation Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows

Freehold land and buildings	0-15% reducing balance
Plant and machinery	15% reducing balance
Office furniture and fittings	15% reducing balance
Other assets	15% reducing balance

Investment properties are included in the balance sheet at their open market value Depreciation is provided only on those investment properties which are leasehold and where the unexpired lease term is less than 20 years

Although this accounting policy is in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), it is a departure from the general requirement of the Companies Act 2006 for all tangible assets to be depreciated In the opinion of the directors compliance with the standard is necessary for the financial statements to give a true and fair view Depreciation or amortisation is only one of many factors reflected in the annual valuation and the amount of this which might otherwise have been charged cannot be separately identified or quantified

1 5 Stock

Stock is valued at the lower of cost and net realisable value

1 6 Deferred taxation

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

1 7 Dividends

In accordance with Financial Reporting Standard No 21 -Events after the balance sheet date, proposed dividends are not recognised as a liability at the balance sheet date

2 Fixed assets

	Tangible assets £
Cost	
At 1 January 2011	426,678
Additions	15,202
At 31 December 2011	441,880
Depreciation	
At 1 January 2011	74,446
Charge for the year	3,930
At 31 December 2011	78,376
Net book value	
At 31 December 2011	363,504
At 31 December 2010	352,232

3 Share capital

	2011 £	2010 £
Allotted, called up and fully paid		
1,000 Ordinary shares of £1 each	1,000	1,000