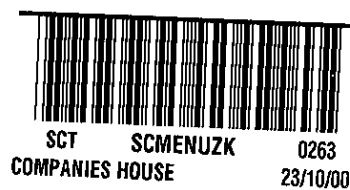


MARRS MOTORCYCLES LIMITED
ABBREVIATED FINANCIAL STATEMENTS
31 MARCH 2000



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JOHNSTONE LOGIE & MILLAR
Chartered Accountants
11-19 Reform Street
Dundee
DD1 1SG

MARRS MOTORCYCLES LIMITED
ABBREVIATED FINANCIAL STATEMENTS
PERIOD FROM 14 JANUARY 1999 TO 31 MARCH 2000

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MARRS MOTORCYCLES LIMITED

ABBREVIATED BALANCE SHEET

31 MARCH 2000

	Note	31 Mar 00	
		£	£
CURRENT ASSETS			
Cash at bank and in hand			2
TOTAL ASSETS			<u>2</u>
CAPITAL AND RESERVES			
Called-up equity share capital	2		<u>2</u>
SHAREHOLDERS' FUNDS			<u>2</u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the accounts for the period by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps proper accounting records which comply with section 221 of the Act, and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985.

These financial statements were approved by the directors on the 16th Oct 2000 and are signed on their behalf by:


MRS G CAMERON

The notes on page 2 form part of these financial statements.

MARRS MOTORCYCLES LIMITED
NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS
PERIOD FROM 14 JANUARY 1999 TO 31 MARCH 2000

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention.

Cash flow statement

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

2. SHARE CAPITAL

Authorised share capital:

	31 Mar 00
	£
1,000 Ordinary shares of £1 each	<u>1,000</u>

Allotted, called up and fully paid:

	31 Mar 00
	£
Issue of ordinary shares	<u>2</u>

3. ULTIMATE PARENT COMPANY

The ultimate parent company is Marrs of Burrelton Limited, a company registered in Scotland.