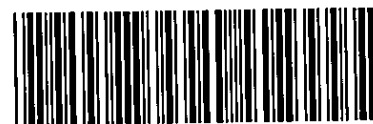


ABBREVIATED UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2009
FOR
ECOSSE MOTORCYCLES LTD

SATURDAY



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COMPANIES HOUSE

ECOSSE MOTORCYCLES LTD

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FOR THE YEAR ENDED 31 DECEMBER 2009**

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ECOSSE MOTORCYCLES LTD

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2009**

DIRECTOR: M C Marshall

SECRETARY: Mrs A Marshall

REGISTERED OFFICE: 5 Legaston Steading
Friockheim
Nr Arbroath
Angus
Scotland
DD11 45B

BUSINESS ADDRESS: 72 Hutcheon Street
Aberdeen
AB25 3TB

REGISTERED NUMBER: SC279021 (Scotland)

ACCOUNTANTS: Friend & Grant Ltd
Bryant House
Bryant Road
Strood
Rochester
Kent
ME2 3EW

ECOSSE MOTORCYCLES LTD

ABBREVIATED BALANCE SHEET
31 DECEMBER 2009

		2009		2008	
	Notes	£	£	£	£
FIXED ASSETS					
Intangible assets	2		42,000		50,000
Tangible assets	3		320,626		335,828
			<u>362,626</u>		<u>385,828</u>
CURRENT ASSETS					
Stocks		884,075		633,943	
Debtors		36,663		63,401	
Cash at bank and in hand		357,463		275,629	
		<u>1,278,201</u>		<u>972,973</u>	
CREDITORS					
Amounts falling due within one year	4	1,356,338		1,101,064	
NET CURRENT LIABILITIES			<u>(78,137)</u>		<u>(128,091)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>284,489</u>		<u>257,737</u>
CREDITORS					
Amounts falling due after more than one year	4		(151,940)		(209,965)
PROVISIONS FOR LIABILITIES			<u>(2,504)</u>		<u>(2,328)</u>
NET ASSETS			<u>130,045</u>		<u>45,444</u>
CAPITAL AND RESERVES					
Called up share capital	5		8,000		8,000
Profit and loss account			122,045		37,444
SHAREHOLDERS' FUNDS			<u>130,045</u>		<u>45,444</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2009.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2009 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- 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.

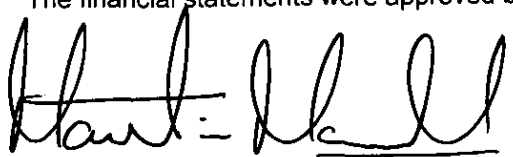
The notes form part of these abbreviated accounts

ECOSSE MOTORCYCLES LTD

ABBREVIATED BALANCE SHEET - continued
31 DECEMBER 2009

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 director on 24 September 2010 and were signed by:

A handwritten signature in black ink, appearing to read 'M C Marshall', is written over a horizontal line.

M C Marshall - Director

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2009**

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.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2005, is being amortised evenly over its estimated useful life of ten years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Land and buildings	- 25% on reducing balance and 2% on cost
Plant and machinery etc	- 25% on reducing balance

Stocks

Stocks and work in progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

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

ECOSSE MOTORCYCLES LTD

NOTES TO THE ABBREVIATED ACCOUNTS - continued FOR THE YEAR ENDED 31 DECEMBER 2009

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 January 2009	
and 31 December 2009	<u>80,000</u>
AMORTISATION	
At 1 January 2009	30,000
Charge for year	<u>8,000</u>
At 31 December 2009	<u>38,000</u>
NET BOOK VALUE	
At 31 December 2009	<u>42,000</u>
At 31 December 2008	<u>50,000</u>

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 January 2009	394,825
Additions	5,106
Disposals	<u>(1,000)</u>
At 31 December 2009	<u>398,931</u>
DEPRECIATION	
At 1 January 2009	58,997
Charge for year	19,882
Eliminated on disposal	<u>(574)</u>
At 31 December 2009	<u>78,305</u>
NET BOOK VALUE	
At 31 December 2009	<u>320,626</u>
At 31 December 2008	<u>335,828</u>

4. CREDITORS

Creditors include an amount of £675,973 (2008 - £617,607) for which security has been given.

5. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:		Nominal value:	2009	2008
Number:	Class:		£	£
8,000	Ordinary	£1	<u>8,000</u>	<u>8,000</u>

1/2
