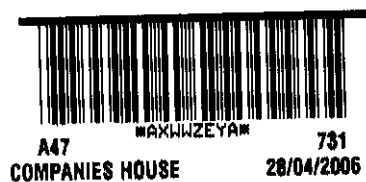


YOUTH MOTOCROSS GREAT BRITAIN LIMITED
UNAUDITED FINANCIAL STATEMENTS
31 DECEMBER 2005



YOUTH MOTOCROSS GREAT BRITAIN LIMITED

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2005

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YOUTH MOTOCROSS GREAT BRITAIN LIMITED

THE DIRECTORS' REPORT

YEAR ENDED 31 DECEMBER 2005

The directors present their annual report together with the unaudited financial statements of the company for the year ended 31 December 2005. The company is dormant and has not traded during the year.

DIRECTORS

The directors who served the company during the year were as follows:

B. S. Bonny

J Parker

F. Carter

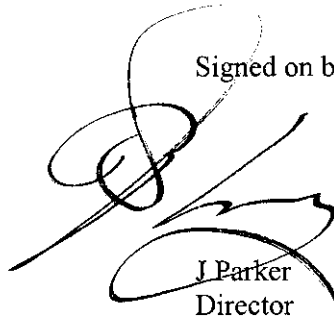
(Appointed 1 January 2005)

The company is a wholly owned subsidiary and the interests of the group directors are disclosed in the financial statements of the parent company.

Registered office:

ACU House
Wood Street
Rugby
Warwickshire
CV21 2YX

Signed on behalf of the directors

A large, stylized handwritten signature in black ink, appearing to be 'J Parker', is written over the signature line.

J Parker
Director

Approved by the directors on11/4/06.....

YOUTH MOTOCROSS GREAT BRITAIN LIMITED

BALANCE SHEET

31 DECEMBER 2005

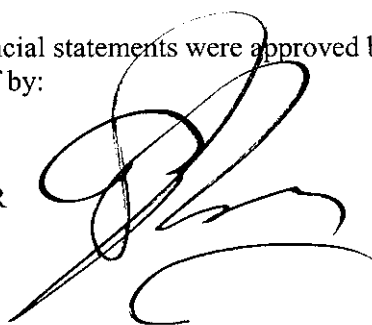
	Note	2005 £	2004 £
CURRENT ASSETS			
Debtors	2	3	3
TOTAL ASSETS		<u>3</u>	<u>3</u>
CAPITAL AND RESERVES			
Called-up equity share capital	4	3	3
SHAREHOLDER'S FUNDS		<u>3</u>	<u>3</u>

Statements:

- (a) For the year ended 31 December 2005 the company was entitled to exemption from audit under Section 249AA(1) of the Companies Act 1985.
- (b) Members have not required the company to obtain an audit in accordance with Section 249B(2) of the Companies Act 1985.
- (c) The directors acknowledge their responsibilities for:
 - (i) ensuring the company keeps accounting records in accordance with Section 221, and
 - (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of Section 226, and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

These financial statements were approved by the directors on the 11/4/06 and are signed on their behalf by:

J. PARKER
Director



The notes on page 3 form part of these financial statements.

YOUTH MOTOCROSS GREAT BRITAIN LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2005

1. DORMANT STATUS

The company was dormant (within the meaning of Section 249AA of the Companies Act 1985) throughout the year ended 31 December 2005. The company has not traded during the year or during the preceding financial year. During these periods, the company received no income and incurred no expenditure and therefore made neither profit nor loss.

2. DEBTORS

	2005	2004
	£	£
Amounts owed by group undertakings	<u>3</u>	<u>3</u>

3. RELATED PARTY DISCLOSURES

Ultimate control

The company was under the control of The Auto-Cycle Union Limited.

4. SHARE CAPITAL

Authorised share capital:

	2005	2004
	£	£
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>

Allotted, called up and fully paid:

	2005		2004	
	No	£	No	£
Ordinary shares of £1 each	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>

5. ULTIMATE PARENT COMPANY

The ultimate parent company is The Auto-Cycle Union Limited.