

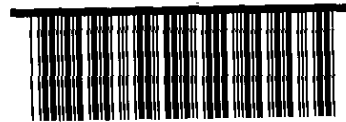
ABBREVIATED FINANCIAL STATEMENTS

FOR THE PERIOD

17 MARCH 2000 TO 30 SEPTEMBER 2000

FOR

C VIEW WINDOWS LIMITED



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C VIEW WINDOWS LIMITED

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FOR THE PERIOD 17 MARCH 2000 TO 30 SEPTEMBER 2000**

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C VIEW WINDOWS LIMITED

**COMPANY INFORMATION
FOR THE PERIOD 17 MARCH 2000 TO 30 SEPTEMBER 2000**

DIRECTORS: D Tweedie
G Duthie
C Miller

SECRETARY: J Renwick

REGISTERED OFFICE: Hudson House
8 Albany Street
Edinburgh
EH1 3QB

REGISTERED NUMBER: 205208 (Scotland)

AUDITORS: Arthur Wigglesworth & Co
Chartered Accountants &
Registered Auditors
Springfield House
South Parade
Doncaster
DN1 2EG

BANKERS: HSBC Bank plc
76 Hanover Street
Edinburgh
EH2 1HQ

SOLICITORS: McGrigor Donald
Erksine House
68 - 73 Queen Street
Edinburgh
EH2 4NF

C VIEW WINDOWS LIMITED

**REPORT OF THE INDEPENDENT AUDITORS TO
C VIEW WINDOWS LIMITED
UNDER SECTION 247B OF THE COMPANIES ACT 1985**

We have examined the abbreviated financial statements on pages three to five, together with the full financial statements of the company for the period ended 30 September 2000 prepared under Section 226 of the Companies Act 1985.

Respective responsibilities of directors and auditors

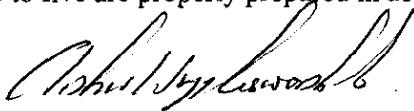
The directors are responsible for preparing the abbreviated financial statements in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated financial statements prepared in accordance with Sections 246(5) and (6) of the Act to the Registrar of Companies and whether the financial statements to be delivered are properly prepared in accordance with those provisions and to report our opinion to you.

Basis of audit opinion

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 financial statements and that the abbreviated financial statements to be delivered are properly prepared. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the full financial statements.

Opinion

In our opinion the company is entitled to deliver abbreviated financial statements prepared in accordance with Sections 246(5) and (6) of the Companies Act 1985, and the abbreviated financial statements on pages three to five are properly prepared in accordance with those provisions.



Arthur Wigglesworth & Co
Chartered Accountants &
Registered Auditors
Springfield House
South Parade
Doncaster
DN1 2EG

Dated: 15.08.01

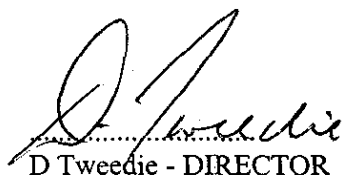
C VIEW WINDOWS LIMITED

**ABBREVIATED BALANCE SHEET
30 SEPTEMBER 2000**

	Notes	£	£
FIXED ASSETS:			
Tangible assets	2		179,727
CURRENT ASSETS:			
Stocks		75,804	
Debtors		212,716	
Cash in hand		399	
		<hr/>	
		288,919	
CREDITORS: Amounts falling due within one year	3	524,704	
		<hr/>	
NET CURRENT LIABILITIES:			(235,785)
TOTAL ASSETS LESS CURRENT LIABILITIES:			<hr/> (56,058)
CREDITORS: Amounts falling due after more than one year	3		68,061
			<hr/>
			£(124,119)
			<hr/>
CAPITAL AND RESERVES:			
Called up share capital	4		1,000
Profit and loss account			(125,119)
			<hr/>
SHAREHOLDERS' FUNDS:			£(124,119)
			<hr/>

These abbreviated financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

ON BEHALF OF THE BOARD:


D Tweedie - DIRECTOR

Approved by the Board on 14.08.2001

The notes form part of these financial statements

C VIEW WINDOWS LIMITED

NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS FOR THE PERIOD 17 MARCH 2000 TO 30 SEPTEMBER 2000

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

Although liabilities exceed assets by £125,119 at the year end, the financial statements have been prepared on a going concern basis because of the continued support from group Companies, the director and the Company's bankers.

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 March 2000).

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 or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery	- 10% on cost
Fixtures and fittings	- 10% on cost
Motor vehicles	- 25% on cost

Stocks

Stock 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 taxation

Provision is made at current rates for taxation deferred in respect of all material timing differences except to the extent that, in the opinion of the directors, there is reasonable probability that the liability will not arise in the foreseeable future.

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.

Pensions

The company operates a defined contribution pension scheme. Contributions payable for the period are charged in the profit and loss account.

C VIEW WINDOWS LIMITED

NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS FOR THE PERIOD 17 MARCH 2000 TO 30 SEPTEMBER 2000

2. TANGIBLE FIXED ASSETS

	Total
	£
COST:	
Additions	188,837
At 30 September 2000	188,837
DEPRECIATION:	
Charge for period	9,110
At 30 September 2000	9,110
NET BOOK VALUE:	
At 30 September 2000	179,727

3. CREDITORS

The following secured debts are included within creditors:

Bank overdrafts	£ 61,837
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4. CALLED UP SHARE CAPITAL

Authorised:			
Number:	Class:	Nominal value:	£
50,000	Ordinary	£1	50,000
Allotted and issued:			
Number:	Class:	Nominal value:	£
1,000	Ordinary	£1	1,000

The following shares were allotted at par during the period:

1,000 Ordinary shares of £1 each

5. ULTIMATE PARENT COMPANY

PDQ (Holdings) Limited incorporated in Scotland is regarded as the company's ultimate holding company. The ultimate controlling party is D. Tweedie, Director.