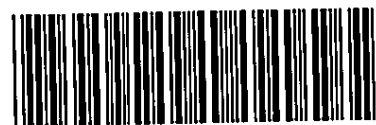


COMPANY REGISTRATION NUMBER 06057520

SIOH LIMITED
ABBREVIATED ACCOUNTS
31 JANUARY 2009

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SIOH LIMITED
ABBREVIATED ACCOUNTS
YEAR ENDED 31 JANUARY 2009

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SIOH LIMITED
ABBREVIATED BALANCE SHEET
31 JANUARY 2009

	Note	2009 £	2008 £
FIXED ASSETS	2		
Intangible assets		<u>7,899</u>	<u>10,532</u>
CURRENT ASSETS			
Cash at bank and in hand		75	3,972
CREDITORS: Amounts falling due within one year		<u>11,149</u>	<u>14,463</u>
NET CURRENT LIABILITIES		<u>(11,074)</u>	<u>(10,491)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(3,175)</u>	<u>41</u>
CAPITAL AND RESERVES			
Called-up equity share capital	3	1	1
Profit and loss account		<u>(3,176)</u>	<u>40</u>
(DEFICIT)/SHAREHOLDERS' FUNDS		<u>(3,175)</u>	<u>41</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 financial statements for the year 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 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 or loss for the financial year 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 abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985.

These abbreviated accounts were approved by the directors and authorised for issue on 23 July 2009, and are signed on their behalf by:

Director



The notes on pages 2 to 3 form part of these abbreviated accounts.

SIOH LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 JANUARY 2009

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Franchise Fee – 20% Slm

Fixed assets

All fixed assets are initially recorded at cost.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

SIOH LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 JANUARY 2009

2. FIXED ASSETS

	Intangible Assets £
COST	
At 1 February 2008 and 31 January 2009	<u>13,165</u>
DEPRECIATION	
At 1 February 2008	2,633
Charge for year	<u>2,633</u>
At 31 January 2009	<u>5,266</u>
NET BOOK VALUE	
At 31 January 2009	<u>7,899</u>
At 31 January 2008	<u>10,532</u>

3. SHARE CAPITAL

Authorised share capital:

	2009 £	2008 £
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>

Allotted, called up and fully paid:

	2009		2008
	No	£	No
Ordinary shares of £1 each	<u>1</u>	<u>1</u>	<u>1</u>