

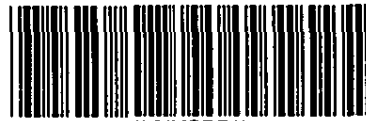
Company Registration No 03042354 (England and Wales)

STEPS - DRAMA, LEARNING, DEVELOPMENT LTD

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2013

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COMPANIES HOUSE

STEPS - DRAMA, LEARNING, DEVELOPMENT LTD

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STEPS - DRAMA, LEARNING, DEVELOPMENT LTD

INDEPENDENT AUDITOR'S REPORT TO STEPS - DRAMA, LEARNING, DEVELOPMENT LTD

UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts set out on pages 2 to 5, together with the financial statements of Steps - Drama, Learning, Development Ltd for the year ended 30 June 2013 prepared under section 396 of the Companies Act 2006

This report is made solely to the company, in accordance with Chapter 10 of Part 15 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin 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 accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.

Mark Adrian Gold (Senior Statutory Auditor)
for and on behalf of Silver Levene Audit Ltd

Chartered Certified Accountants
Statutory Auditors
37 Warren Street
London
W1T 6AD

21st Mar 2014

STEPS - DRAMA, LEARNING, DEVELOPMENT LTD

ABBREVIATED BALANCE SHEET

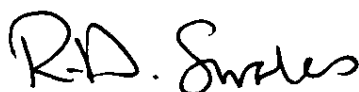
AS AT 30 JUNE 2013

Company Registration No 03042354

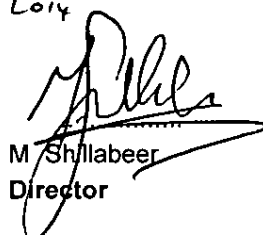
	Notes	2013 £	£	2012 £	£
Fixed assets					
Tangible assets	2	70,644		74,680	
Investments	2	1,397		1,397	
			<u>72,041</u>		<u>76,077</u>
Current assets					
Debtors		419,960		351,945	
Cash at bank and in hand		323,115		200,451	
		<u>743,075</u>		<u>552,396</u>	
Creditors amounts falling due within one year		<u>(591,038)</u>		<u>(423,859)</u>	
Net current assets			<u>152,037</u>		<u>128,537</u>
Total assets less current liabilities			<u>224,078</u>		<u>204,614</u>
Provisions for liabilities			<u>(8,660)</u>		<u>(5,476)</u>
			<u>215,418</u>		<u>199,138</u>
Capital and reserves					
Called up share capital	3	900		900	
Profit and loss account		214,518		198,238	
Shareholders' funds			<u>215,418</u>		<u>199,138</u>

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime

Approved by the Board for issue on 21st June 2014



R D Swales
Director


M Shillabeer
Director

STEPS - DRAMA, LEARNING, DEVELOPMENT LTD

NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2013

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

1.2 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows

Land and buildings Leasehold	Straight line over 5 years
Fixtures, fittings & equipment	25% Reducing balance

1.4 Leasing

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

1.5 Investments

Fixed asset investments are stated at cost less provision for diminution in value

1.6 Pensions

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are charged to the profit and loss account in the year they are payable.

1.7 Deferred taxation

Deferred tax is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

1.8 Foreign currency translation

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to profit and loss account.

1.9 Group accounts

The financial statements present information about the company as an individual undertaking and not about its group. The company and its subsidiary undertaking comprise a small-sized group. The company has therefore taken advantage of the exemptions provided by section 399 of the Companies Act 2006 not to prepare group accounts.

STEPS - DRAMA, LEARNING, DEVELOPMENT LTD

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2013

2 Fixed assets

	Tangible assets	Investments	Total
	£	£	£
Cost			
At 1 July 2012	123,790	1,397	125,187
Additions	20,141	-	20,141
Disposals	(18,716)	-	(18,716)
At 30 June 2013	125,215	1,397	126,612
Depreciation			
At 1 July 2012	49,110	-	49,110
On disposals	(13,933)	-	(13,933)
Charge for the year	19,394	-	19,394
At 30 June 2013	54,571	-	54,571
Net book value			
At 30 June 2013	70,644	1,397	72,041
At 30 June 2012	74,680	1,397	76,077

Holdings of more than 20%

The company holds more than 20% of the share capital of the following companies

Company	Country of registration or incorporation	Shares held Class	%
Subsidiary undertakings			
Steps Drama Learning Development Private Ltd	India	Ordinary	99.00

The aggregate amount of capital and reserves and the results of these undertakings for the last relevant financial year were as follows

		Capital and reserves 2013	Profit/(loss) for the year 2013
	Principal activity	£	£
Steps Drama Learning Development Private Ltd	Deliver training programmes	12,249	2,633

STEPS - DRAMA, LEARNING, DEVELOPMENT LTD

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2013

3	Share capital	2013	2012
		£	£
	Allotted, called up and fully paid		
	900 Ordinary shares of £1 each	900	900
		<u>900</u>	<u>900</u>