ABBREVIATED ACCOUNTS
PERIOD ENDED 27 APRIL 2014

RPG CROUCH CHAPMAN LLP Chartered Accountants 62 Wilson Street London EC2A 2BU





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COMPANIES HOUSE

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INDEPENDENT AUDITORS' REPORT TO SCA INVESTMENTS LIMITED UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of SCA Investments Limited for the period ended 27 April 2014 prepared under section 396 of the Companies Act 2006.

This report is made solely to the company in accordance with section 449 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 Auditors' 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 are properly prepared.

OPINION ON FINANCIAL STATEMENTS

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 on pages 2 to 4 have been properly prepared in accordance with the regulations made under that section.

Paul Randall BA ACA (Senior Statutory Auditor)

for and on behalf of RPG Crouch Chapman LLP

Chartered Accountants & Statutory Auditors

62 Wilson Street London EC2A 2BU Date: 23/1/15

SCA INVESTMENTS LIMITED REGISTERED NUMBER: 8027386

ABBREVIATED BALANCE SHEET AS AT 27 APRIL 2014

	·	30 April 2013			
	Note	£	2014 £	£	£ 2013
FIXED ASSETS	\		. '		· ·
Tangible assets	. 2		72,040		21,025
CURRENT ASSETS					
Stocks	**	31,576		4,941	
Debtors		122,264		26,597	•
Cash at bank		761,962		45,601	•
	·	915,802		77,139	
CREDITORS: amounts falling due within one year		(126,355)		(31,308)	
NET CURRENT ASSETS	•		789,447		45,831
NET ASSETS	•	. • .	861,487		66,856
CAPITAL AND RESERVES					
Called up share capital	3		656	•	303
Share premium account		•	1,787,563		304,722
Profit and loss account	•		(926,732)		(238,169)
SHAREHOLDERS' FUNDS			861,487	· .	66,856

The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf on

J Carter Director

The notes on pages 3 to 4 form part of these financial statements.

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE PERIOD ENDED 27 APRIL 2014

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the period, exclusive of Value Added Tax 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 of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant and machinery

1 to 3 years

Website development costs

Not amortised as website is not yet in use

1.4 Going concern

The company has never made a profit since it started trading and is heavily reliant on investment from its shareholders. The latter have already invested about £1.4m during the year and £2m in May 2014. The company is also in advanced negotiations to secure a further investment. The shareholders and investors are confident that the company will be profitable in the foreseeable future.

2. TANGIBLE FIXED ASSETS

	. •		•	•	£
Cost				•	
At 1 May 2013 Additions				•	46,941 68,795
Transfer between classes					<u>-</u>
At 27 April 2014	•	-			115,736
<u>Depreciation</u>					
At 1 May 2013			•		25,916
Charge for the period			•		17,780
At 27 April 2014		•			43,696
Net book value				•	
At 27 April 2014		•			72,040
At 30 April 2013					21,025
	•				

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE PERIOD ENDED 27 APRIL 2014

3. SHARE CAPITAL .

	27 April 2014 £	30 April 2013 £
Allotted, called up and fully paid		
249,998 (2013 - 303,000) A Ordinary shares of		• •
£0.001 each	250	303
59,202 C Ordinary shares of £0.001 each	59	
59,754 D Ordinary shares of £0.001 each	60	-
55,172 E Ordinary shares of £0.001 each	55	· -
150,515 F Ordinary shares of £0.001 each	151	· -
81,447 G Ordinary shares of £0.001 each	81	· , _
	· · ·	
	656	303

During the period 335,389 shares were issued at a net premium of £1,482,841.