

ELSKERVIN ApS

A.D. Jørgensens Vej 53 2 2
2000 Frederiksberg

Årsrapport
1. januar 2019 - 31. december 2019

**Årsrapporten er fremlagt og godkendt på
selskabets ordinære generalforsamling den**

25/08/2020

Alexander Subbotin
Dirigent

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Virksomhedsoplysninger

Virksomheden

ELSKERVIN ApS
A.D. Jørgensens Vej 53 2 2
2000 Frederiksberg

CVR-nr: 36462582
Regnskabsår: 01/01/2019 - 31/12/2019

Revisor

Statsautoriseret revisionsvirksomhed Revsbæk Revision
Slagelsevej 184
4700 Næstved
DK Danmark
CVR-nr: 17169483
P-enhed: 1002940784

Ledespåtegning

Management has today considered and approved the annual report for the financial year 01. January 2018 - 31. December 2019 for ELSKERVIN ApS.

The annual report is presented in accordance with the Danish Financial Statements Act.

Management believes that the financial statements give a true and fair view of the company's assets, liabilities and financial position and of the result.

The financial statements have not been audited. Management declares that the criteria for omission of audit are met.

The annual report is submitted for approval by the General Assembly.

Ledelsen anser betingelserne for at udelade revision for opfyldt.

København K, den 24/08/2020

Direktion

Alexander Subbotin

Valery Udaltsov

Revisors erklæring om opstilling af finansielle oplysninger

To the shareholders of ElskerVin ApS

We have compiled the financial statements for the financial year 1 January - 31 December 2018 of ElskerVin ApS based on the company's bookkeeping and other information the enterprise have provided.

The financial statements comprises summary of significant accounting policies, income statement, balance sheet and notes.

We performed this compilation engagement in accordance with ISRS 4410, Compilation Engagements. We have applied our professional expertise to assist the enterprise in the preparation and presentation of these financial statements in accordance with the Danish Financial Statements Act. We have complied with relevant provisions of the Danish Auditor Regulation and FSR – Danish Auditors' code of ethics, including principles of integrity, objectivity, professional competence and due care.

These financial statements and the accuracy and completeness of the information used to compile them are the enterprise's responsibility.

Since a compilation engagement is not an assurance engagement, we are not required to verify the accuracy or completeness of the information enterprise provided to us to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on whether these financial statements are prepared in accordance with the Danish Financial Statements Act.

Næstved, 24/08/2020

Søren Revsbæk , mne12470
Statsautoriseret revisor
Statsautoriseret revisionsvirksomhed Revsbæk Revision
CVR: 17169483

Ledelsesberetning

Business activities

The company's main activity is trade with wine cabinets and other equipment for wine storage, wine accessories, bar equipment, organization of wine tasting events and related activities.

Business review

The Company's income statement for the year ended 31 December shows profit of DKK 88.054, and the balance sheet at 31 December 2019 shows negative equity of DKK 224.107.

The company has lost its equity. In Managements opinion equity will be re-established within the coming years. The annual report is presented on the assumption of going concern since the company's main shareholders have pledged to supply the company with the necessary liquidity in the coming financial year.

Anvendt regnskabspraksis

Årsrapporten er aflagt i overensstemmelse med årsregnskabslovens bestemmelser for Regnskabsklasse B. The annual report of ElskerVin ApS for 2018 has been prepared in accordance with the provisions of the Danish Financial Statements Act applying to enterprises of reporting class B.

The accounting policies applied are consistent with those of last year.

The annual report for 2018 is presented in DKK

Basis of recognition and measurement

Income is recognised in the income statement as earned, including value adjustments of financial assets and liabilities. All expenses, including amortisation, depreciation and impairment losses, are also recognised in the income statement.

Assets are recognised in the balance sheet when it is probable that future economic benefits will flow to the company and the value of the asset can be measured reliably.

Liabilities are recognised in the balance sheet when it is probable that future economic benefits will flow from the company and the value of the liability can be measured reliably.

On initial recognition, assets and liabilities are measured at cost. On subsequent recognition, assets and liabilities are measured as described below for each individual accounting item.

Certain financial assets and liabilities are measured at amortised cost using the effective interest method. Amortised cost is calculated as the historic cost less any instalments and plus/less the accumulated amortisation of the difference between the cost and the nominal amount.

On recognition and measurement, allowance is made for predictable losses and risks which occur before the annual report is presented and which confirm or invalidate matters existing at the balance sheet date.

Income statement

Gross profit

In pursuance of section 32 of the Danish Financial Statements Act, the company does not disclose its revenue.

Gross profit reflects an aggregation of revenue, changes in inventories of finished goods and work in progress and other operating income less raw materials and consumables and other external expenses.

Revenue

Revenue from sale is recognised in the income statement, provided that the transfer of risk, usually on delivery to the buyer, has taken place and that the income can be measured reliably and is expected to be received.

Raw materials and consumables

Expenses for raw materials and consumables include the raw materials and consumables used in generating the year's revenue.

Other external expenses

Other external expenses include expenses related to sale, advertising, local and administration.

Financial income and expenses

Financial income and expenses are recognised in the income statement at the amounts relating to the financial year.

Financial income and expenses include interest, financial expenses in respect of unrealised exchange adjustments.

Tax on profit/loss for the year

Tax for the year, which comprises the current tax charge for the year and changes in the deferred tax charge, including changes arising from changes in tax rates, is recognised in the income statement as regards the portion that relates to entries directly in equity.

Balance sheet

Stocks

Stocks are measured using the FIFO method. Where the net realisable value is lower than the cost, inventories are recognised at this lower value.

The cost of goods for resale, raw materials and consumables comprises the purchase price plus delivery costs.

The cost of finished goods and work in progress includes the cost of raw materials, consumables, direct cost of labour and production.

The net realisable value of stocks is calculated as the selling price less costs of completion and expenses incurred to effect the sale. The net realisable value is determined taking into account marketability, obsolescence and expected selling price movements.

Receivables

Receivables are measured at amortised cost.

Cash and cash equivalents

Cash and cash equivalents comprise cash and short-term securities whose remaining life is less than three months and which are readily convertible into cash and which are subject only to insignificant risks of changes in value.

Income tax and deferred tax

Current tax liabilities and current tax receivables are recognised in the balance sheet as the estimated tax on the taxable income for the year, adjusted for tax on the taxable income for previous years and tax paid on account.

Deferred tax is measured according to the liability method in respect of temporary differences between the carrying amount of assets and liabilities and their tax base.

Deferred tax is measured according to the tax rules and at the tax rates applicable at the balance sheet date when the deferred tax is expected to crystallise as current tax. Deferred tax adjustments resulting from changes in tax rates are recognised in the income statement, with the exception of items taken directly to equity.

Liabilities

Other liabilities are measured at amortised cost, which is usually equivalent to nominal value.

Resultatopgørelse 1. jan. 2019 - 31. dec. 2019

	Note	2019 kr.	2018 kr.
Bruttofortjeneste/Bruttotab		92.576	13.179
Andre driftsomkostninger		0	-26.230
Resultat af ordinær primær drift		92.576	-13.051
Andre finansielle indtægter		9	8.460
Øvrige finansielle omkostninger		-4.531	-5.575
Ordinært resultat før skat		88.054	-10.166
Årets resultat		88.054	-10.166
Forslag til resultatdisponering			
Overført resultat		88.054	-10.166
I alt		88.054	-10.166

Balance 31. december 2019

Aktiver

	Note	2019 kr.	2018 kr.
Fremstillede varer og handelsvarer		373.255	196.738
Varebeholdninger i alt		373.255	196.738
Tilgodehavender fra salg og tjenesteydelser		239.407	366.517
Tilgodehavender i alt		239.407	366.517
Likvide beholdninger		181.844	84.893
Omsætningsaktiver i alt		794.506	648.148
Aktiver i alt		794.506	648.148

Balance 31. december 2019

Passiver

	Note	2019 kr.	2018 kr.
Registreret kapital mv.		50.000	50.000
Overført resultat		-274.107	-352.043
Egenkapital i alt		-224.107	-302.043
Leverandører af varer og tjenesteydelser		75.406	65.880
Anden gæld, herunder skyldige skatter og skyldige bidrag til social sikring		174.391	93.809
Gæld til selskabsdeltagere og ledelse		768.816	790.502
Kortfristede gældsforpligtelser i alt		1.018.613	950.191
Gældsforpligtelser i alt		1.018.613	950.191
Passiver i alt		794.506	648.148

Noter

1. Oplysning om usikkerhed om going concern

The company has lost its equity. In Managements opinion equity will be re-established within the coming years. The annual report is presented on the assumption of going concern since the company's main shareholders have pledged to supply the company with the necessary liquidity in the coming financial year.

2. Information om gennemsnitligt antal ansatte

	2019
Gennemsnitligt antal ansatte	0