

Fresh Start ApS

C/O Njord Law Firm, Pilestræde 58, 1112 København K

Årsrapport for 2018/19 *Annual report for 2018/19*

CVR-nr. 37 74 82 69

Årsrapporten er fremlagt og godkendt på selskabets ordinære generalforsamling den 7. februar 2020
Adopted at the annual general meeting on 7 February 2020

dirigent: Hilary Brown
chairman

Indholdsfortegnelse

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Disclaimer

The English part of this parallel document in Danish and English is an unofficial translation of the original Danish text. In the event of disputes or misunderstandings arising from the interpretation of the translation, the Danish language version shall prevail.

Ledespåtegning

Statement by management on the annual report

Direktionen har dags dato behandlet og godkendt årsrapporten for regnskabsåret 1. oktober 2018 - 30. september 2019 for Fresh Start ApS.

The executive board has today discussed and approved the annual report of Fresh Start ApS for the financial year 1 October 2018 - 30 September 2019.

Årsrapporten aflægges i overensstemmelse med årsregnskabsloven.

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

Det er vores opfattelse, at årsregnskabet giver et retvisende billede af selskabets aktiver, passiver og finansielle stilling pr. 30. september 2019 og resultatet af selskabets aktiviteter for regnskabsåret 1. oktober 2018 - 30. september 2019.

In our opinion, the financial statements give a true and fair view of the company's financial position at 30 September 2019 and of the results of the company's operations for the financial year 1 October 2018 - 30 September 2019.

Ledelsesberetningen indeholder efter vores opfattelse en retvisende redegørelse for de forhold, beretningen omhandler.

In our opinion, management's review includes a fair review of the matters dealt with in the management's review.

Årsregnskabet er ikke revideret. Ledelsen erklærer, at betingelserne herfor er opfyldt.

The financial statements have not been audited. Management considers the criteria for not auditing the financial statements to be met.

Årsrapporten indstilles til generalforsamlingens godkendelse.

Management recommends that the annual report should be approved by the company in general meeting.

København, den 7. februar 2020
Copenhagen, 7 February 2020

Direktion

Executive board

Anthony John Meade
adm. direktør
CEO

Hilary Lisa Brown
direktør
director

Revisors erklæring om opstilling af årsregnskab *Auditor's report on compilation of the financial statements*

Til kapitalejerne i Fresh Start ApS

Vi har opstillet årsregnskabet for Fresh Start ApS for regnskabsåret 1. oktober 2018 - 30. september 2019 på grundlag af selskabets bogføring og øvrige oplysninger, som virksomheden har tilvejebragt.

Årsregnskabet omfatter resultatopgørelse, balance, egenkapitalopgørelse, noter og anvendt regnskabspraksis.

Vi har udført opgaven i overensstemmelse med ISRS 4410, Opgaver om opstilling af finansielle oplysninger.

Vi har anvendt vor faglige ekspertise til at assistere virksomheden med at udarbejde og præsentere årsregnskabet i overensstemmelse med årsregnskabsloven. Vi har overholdt relevante bestemmelser i revisorloven og FSR – danske revisors Ethiske regler for revisorer, herunder principper vedrørende integritet, objektivitet, faglig kompetence og fornøden omhu.

Årsregnskabet samt nøjagtigheden og fuldstændigheden af de oplysninger, der er anvendt til opstillingen af årsregnskabet, er virksomhedens ansvar.

Da en opgave om opstilling af finansielle oplysninger ikke er en erklæringsopgave med sikkerhed, er vi ikke forpligtet til at verificere nøjagtigheden eller fuldstændigheden af de oplysninger, virksomheden har givet os til brug for at opstille årsregnskabet. Vi udtrykker derfor ingen revisions- eller reviewkonklusion om, hvorvidt årsregnskabet er udarbejdet i overensstemmelse med årsregnskabsloven.

To the shareholders of Fresh Start ApS

We have compiled the financial statements of Fresh Start ApS for the financial year 1 October 2018 - 30 September 2019 based on the company's bookkeeping records and other information made available by enterprise.

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

We performed the engagement in accordance with ISRS 4410, Compilation Engagements.

We have applied our professional expertise to assist the enterprise in the preparation and presentation of the financial statements in accordance with the Danish Financial Statements Act. We complied with the relevant provisions of the Danish Act on Approved Auditors and Audit Firms and FSR - Danish Auditors' Code of Ethics for Professional Accountants, including principles relating to integrity, objectivity, professional competence and due care.

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

As a compilation engagement is not an assurance engagement, we are not required to verify the accuracy or completeness of the information provided by enterprise for our compilation of the financial statements. Accordingly, we do not express an audit or a review conclusion on whether the financial statements have been prepared in accordance with the Danish Financial Statements Act.

Revisors erklæring om opstilling af årsregnskab

Auditor's report on compilation of the financial statements

København, den 7. februar 2020
Copenhagen, 7 February 2020

Ecovis Danmark
statsautoriseret revisionsinteressentskab
CVR-nr. 28 93 95 23
CVR no. 28 93 95 23

Bo Langtoft Larsen
Statsautoriseret revisor

MNE-nr. mne27872
MNE no. mne27872

Selskabsoplysninger

Company details

Selskabet *The company*

Fresh Start ApS
C/O Njord Law Firm
Pilestræde 58
1112 København K

CVR-nr.: 37 74 82 69
CVR no.:

Regnskabsperiode: 1. oktober 2018 - 30. september 2019
Reporting period: 1 October 2018 - 30 September 2019

Hjemsted: København
Domicile: Copenhagen

Direktion *Executive board*

Anthony John Meade, adm. direktør(CEO)
Hilary Lisa Brown, direktør(director)

Revisor *Auditors*

Ecovis Danmark
statsautoriseret revisionsinteressentskab
St. Kongensgade 36, 3.th
1264 København K

Advokat *Lawyers*

NJORD Law Firm
Pilestræde 58
1112 København K

Pengeinstitut *Bankers*

Københavns Andelskasse
Gammeltorv 4, 2.
1457 København K

Ledelsesberetning *Management's review*

Selskabets væsentligste aktiviteter

Selskabets væsentligste aktivitet er uddannelse og velfærd.

Business activities

The company's main activity is education and welfare.

Resultatopgørelse
1. oktober - 30. september
Income statement
1 October - 30 September

	Note	2018/2019	2017/2018
		kr.	kr.
Bruttotab <i>Gross profit</i>		-23.391	-39.774
Finansielle indtægter <i>Financial income</i>		0	94
Finansielle omkostninger <i>Financial costs</i>		-803	-523
Resultat før skat <i>Profit/loss before tax</i>		<u>-24.194</u>	<u>-40.203</u>
Skat af årets resultat <i>Tax on profit/loss for the year</i>	1	0	-15.523
Årets resultat <i>Profit/loss for the year</i>		<u>-24.194</u>	<u>-55.726</u>
Overført resultat <i>Retained earnings</i>		-24.194	-55.726
		<u>-24.194</u>	<u>-55.726</u>

Balance 30. september 2019
Balance sheet at 30 September 2019

	<u>Note</u>	<u>2018/19</u> kr.	<u>2017/18</u> kr.
Aktiver <i>Assets</i>			
Andre tilgodehavender <i>Other receivables</i>		0	9.760
Tilgodehavender <i>Receivables</i>		<u>0</u>	<u>9.760</u>
Likvide beholdninger <i>Cash at bank and in hand</i>		<u>0</u>	<u>7.059</u>
Omsætningsaktiver i alt <i>Total current assets</i>		<u>0</u>	<u>16.819</u>
Aktiver i alt <i>Total assets</i>		<u>0</u>	<u>16.819</u>

Balance 30. september 2019
Balance sheet at 30 September 2019

	<u>Note</u>	<u>2018/19</u>	<u>2017/18</u>
		kr.	kr.
Passiver			
<i>Equity and liabilities</i>			
Virksomhedskapital		50.000	50.000
<i>Share capital</i>			
Overført resultat		-135.801	-111.607
<i>Retained earnings</i>			
Egenkapital		<u>-85.801</u>	<u>-61.607</u>
<i>Equity</i>			
Anden gæld		85.801	78.426
<i>Other payables</i>			
Kortfristede gældsforpligtelser		<u>85.801</u>	<u>78.426</u>
<i>Total current liabilities</i>			
Gældsforpligtelser i alt		<u>85.801</u>	<u>78.426</u>
<i>Total liabilities</i>			
Passiver i alt		<u>0</u>	<u>16.819</u>
<i>Total equity and liabilities</i>			

Egenkapitalopgørelse

	Virksomheds- kapital <i>Share capital</i>	Overført resultat <i>Retained earnings</i>	I alt <i>Total</i>
Egenkapital 1. oktober 2018 <i>Equity at 1 October 2018</i>	50.000	-111.607	-61.607
Årets resultat <i>Net profit/loss for the year</i>	0	-24.194	-24.194
Egenkapital 30. september 2019 <i>Equity at 30 September 2019</i>	50.000	-135.801	-85.801

Noter

Notes

	2018/2019	2017/2018
	kr.	kr.
1 Skat af årets resultat		
<i>Tax on profit/loss for the year</i>		
Årets udskudte skat	0	15.523
<i>Deferred tax for the year</i>		
	0	15.523

Anvendt regnskabspraksis

Accounting policies

Årsrapporten for Fresh Start ApS for 2018/19 er aflagt i overensstemmelse med årsregnskabslovens bestemmelser for virksomheder i regnskabsklasse B med tilvalg fra højere klasser.

Den anvendte regnskabspraksis er uændret i forhold til sidste år.

Årsrapporten for 2018/19 er aflagt i kr.

Generelt om indregning og måling

I resultatopgørelsen indregnes indtægter i takt med, at de indtjenes. Herudover indregnes værdireguleringer af finansielle aktiver og forpligtelser. I resultatopgørelsen indregnes ligeledes alle omkostninger, herunder afskrivninger og nedskrivninger.

Aktiver indregnes i balancen, når det er sandsynligt, at fremtidige økonomiske fordele vil tilflyde selskabet, og aktivets værdi kan måles pålideligt.

Forpligtelser indregnes i balancen, når det er sandsynligt, at fremtidige økonomiske fordele vil fragå selskabet, og forpligtelsens værdi kan måles pålideligt.

Ved første indregning måles aktiver og forpligtelser til kostpris. Efterfølgende måles aktiver og forpligtelser som beskrevet for hver enkelt regnskabspost nedenfor.

Visse finansielle aktiver og forpligtelser måles til amortiseret kostpris, hvorved der indregnes en konstant effektiv rente over løbetiden. Amortiseret kostpris opgøres som oprindelig kostpris med fradrag af eventuelle afdrag samt tillæg/fradrag af den akkumulerede amortisering af forskellen mellem kostpris og nominelt beløb.

The annual report of Fresh Start ApS for 2018/19 has been prepared in accordance with the provisions of the Danish Financial Statements Act applying to enterprises of reporting class B as well as selected provisions as regards larger entities.

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

The annual report for 2018/19 is presented in kr.

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.

Anvendt regnskabspraksis

Accounting policies

Ved indregning og måling tages hensyn til forudsigelige tab og risici, der fremkommer, inden årsrapporten aflægges, og som be- eller afkræfter forhold, der eksisterede på balancedagen.

Resultatopgørelsen

Andre eksterne omkostninger

Andre eksterne omkostninger omfatter omkostninger til reklame, administration mv.

Finansielle indtægter og omkostninger

Finansielle indtægter og omkostninger indregnes i resultatopgørelsen med de beløb, der vedrører regnskabsåret. Finansielle poster omfatter renteindtægter og -omkostninger, realiserede og urealiserede kursgevinster og -tab vedrørende gæld og transaktioner i fremmed valuta, samt tillæg og godtgørelse under acontoskatteordningen mv.

Skat af årets resultat

Årets skat, som består af årets aktuelle selskabsskat og ændring i udskudt skat, indregnes i resultatopgørelsen med den del, der kan henføres til årets resultat, og direkte i egenkapitalen med den del, der kan henføres til poster direkte i egenkapitalen.

Balancen

Likvider

Likvider omfatter likvide beholdninger og kortfristede værdipapirer med en løbetid under 3 måneder, og som uden hindring kan omsættes til likvide beholdninger, og hvorpå der kun er ubetydelig risiko for værdiændringer.

Selskabsskat og udskudt skat

Aktuelle skatteforpligtelser og tilgodehavende aktuel skat indregnes i balancen som beregnet skat af årets skattepligtige indkomst, reguleret for skat af tidligere års skattepligtige indkomster samt for betalte acontoskatter.

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

Other external expenses

Other external expenses include expenses related to advertising, administration etc.

Financial income and expenses

Financial income and expenses are recognised in the income statement at the amounts relating to the financial year. Net financials include interest income and expenses, realised and unrealised capital/exchange gains and losses on securities and foreign currency transactions, and allowances under the advance-payment-of-tax scheme, etc.

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, is recognised in the income statement as regards the portion that relates to the profit/loss for the year and directly in equity as regards the portion that relates to entries directly in equity.

Balance sheet

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.

Anvendt regnskabspraksis

Accounting policies

Udskudt skat måles efter den balanceorienterede gælds- metode af midlertidige forskelle mellem regnskabsmæs- sig og skattemæssig værdi af aktiver og forpligtelser op- gjort på grundlag af den planlagte anvendelse af aktivet henholdsvis afvikling af forpligtelsen.

Gældsforpligtelser

Gældsforpligtelser, som omfatter gæld til leverandører, tilknyttede virksomheder samt anden gæld, måles til amortiseret kostpris, hvilket sædvanligvis svarer til no- minel værdi.

Omregning af fremmed valuta

Transaktioner i fremmed valuta omregnes ved første indregning til transaktionsdagens kurs. Valutakursdiffe- rencer, der opstår mellem transaktionsdagens kurs og kursen på betalingsdagen, indregnes i resultatopgørelsen som en finansiell post. Hvis valutapositioner anses for si- kring af fremtidige pengestrømme, indregnes værdiregu- leringerne direkte på egenkapitalen.

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, calculated on the basis of the planned use of the asset and settlement of the liability, respectively.

Liabilities

Liabilities, which include trade payables, payables to group entities and other payables, are measured at amortised cost, which is usually equivalent to nominal value.

Foreign currency translation

On initial recognition, foreign currency transactions are translated applying the exchange rate at the transaction date. Foreign exchange differences arising between the exchange rates at the transaction date and at the date of payment are recognised in the income statement as financial income or financial expenses. If foreign currency transactions are considered cash flow hedges, the value adjustments are taken directly to equity.



Anthony John Meade
As Direktør

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Bo Langtoft

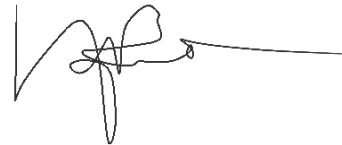
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