

Develop Diverse ApS

Vesterbrogade 149
1620 København V

Årsrapport
1. juli 2019 - 30. juni 2020

Årsrapporten er fremlagt og godkendt på
selskabets ordinære generalforsamling den

07/12/2020

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Dirigent

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Virksomhedsoplysninger

Virksomheden Develop Diverse ApS
Vesterbrogade 149
1620 København V

CVR-nr: 38591517
Regnskabsår: 01/07/2019 - 30/06/2020

Ledelsesberetning

Principal activities

The primary activity of Develop Diverse ApS is development of software for optimizing written corporate communication content to avoid stereotypic wording to increase diversity and build an inclusive culture, and the sale of licenses and professional support services for this software.

Development in activities and financial position

The Company's Income Statement of the financial year 1 July 2019 - 30 June 2020 shows a result of DKK -525,359. Management finds the result in accordance with the plan and is satisfied with the progress and development of the company according to the long term plan.

Post financial year events

After the end of the financial year, no significant events have occurred which may change the financial position of the entity substantially.

Management considers the conditions for opting out of audit to be met.

Anvendt regnskabspraksis

Årsrapporten er aflagt i overensstemmelse med årsregnskabslovens bestemmelser for Regnskabsklasse B.

The accounting policies used in the preparation of the financial statements are consistent with those of last year.

Omission of consolidated financial statements

Pursuant to section 110(1) of the Danish Financial Statements Act, no consolidated financial statements have been prepared.

Gross profit/loss

Pursuant to Section 32 of the Danish Financial Statements Act, the Company has decided only to disclose gross profit/loss.

Income statement

Revenue

Income from the sale of goods is recognised in revenue when delivery and transfer of risk to the buyer have taken place, and the income may be measured reliably and is expected to be received.

Other external costs

Other external costs comprise distribution costs and costs related to sales, sales campaigns, administration, office premises, operating leases, etc.

Staff costs

Staff costs comprise wages and salaries, including holiday allowance, pension and other social security costs, etc., to the Company's employees, excluding reimbursements from public authorities.

Financial income and expenses

Financial income and expenses comprise interest income and expense and transactions denominated in foreign currencies.

Tax on profit/loss for the year

Tax for the year comprises current corporation tax for the year and changes in deferred tax, including changes in tax rates. The tax expense relating to the profit/loss for the year is recognised in the income statement, and the tax expense relating to amounts directly recognised in equity is recognised directly in equity.

Balance sheet

Receivables

Receivables are measured at amortised cost. Write-down is made for bad debt losses where there is an objective indication that a receivable or a portfolio of receivables has been impaired. If there is an objective indication that an individual receivable has been impaired, write-down is made on an individual basis.

Other receivables and deposits are recognised at amortised cost

Cash at bank and in hand

Cash and cash equivalents comprise cash.

Liabilities

Financial liabilities are recognised at cost at the date of borrowing, corresponding to the proceeds received less transaction costs paid. In subsequent periods, the financial liabilities are measured at amortised cost using the effective interest method. Accordingly, the difference between cost and the nominal value is recognised in the income statement over the term of the loan together with interest expenses.

Other liabilities are measured at net realisable value.

Prepayments and deferred income

Deferred income comprises advance invoicing regarding income in subsequent years.

Corporation tax and deferred tax

Current tax payable and receivable is recognised in the balance sheet as tax computed on the taxable income for the year, adjusted for tax on the taxable income of prior years and for tax paid on account.

Deferred tax is measured using the balance sheet liability method on all temporary differences between the carrying amount and the tax value of assets and liabilities based on the planned use of the asset or settlement of the liability. However, deferred tax is not recognised on temporary differences relating to goodwill non-deductible for tax purposes and on office premises and other items where the temporary differences arise at the date of acquisition without affecting either profit/loss or taxable income.

Deferred tax assets, including the tax value of tax loss carryforwards, are recognised at the expected value of their utilisation within the foreseeable future; either as a set-off against tax on future income or as a set-off against deferred tax liabilities in the same legal tax entity. Any deferred net assets are measured at net realisable value.

Deferred tax is measured in accordance with 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. Changes in deferred tax as a result of changes in tax rates are recognised in the income statement or equity, respectively.

Resultatopgørelse 1. jul. 2019 - 30. jun. 2020

	Note	2019/20 kr.	2018/19 kr.
Bruttofortjeneste/Bruttotab		392.353	-304.230
Personaleomkostninger	1	-1.172.398	-566.482
Resultat af ordinær primær drift		-780.045	-870.712
Andre finansielle indtægter		0	894
Øvrige finansielle omkostninger		-3.141	-324
Ordinært resultat før skat		-783.187	-870.142
Skat af årets resultat		257.828	191.032
Årets resultat		-525.359	-679.110
Forslag til resultatdisponering			
Foreslået udbytte indregnet under egenkapitalen		0	0
Overført resultat		-525.359	-679.110
I alt		-525.359	-679.110

Balance 30. juni 2020

Aktiver

	Note	2019/20 kr.	2018/19 kr.
Deposita		36.000	36.000
Finansielle anlægsaktiver i alt		36.000	36.000
Anlægsaktiver i alt		36.000	36.000
Tilgodehavender fra salg og tjenesteydelser		75.776	0
Tilgodehavender hos tilknyttede virksomheder		18.500	18.532
Udskudte skatteaktiver		448.860	191.000
Andre tilgodehavender		7.144	34.886
Tilgodehavender i alt		550.280	244.418
Likvide beholdninger		530.309	222.466
Omsætningsaktiver i alt		1.080.589	466.884
Aktiver i alt		1.116.589	502.884

Balance 30. juni 2020

Passiver

	Note	2019/20 kr.	2018/19 kr.
Registreret kapital mv.		55.556	55.556
Overkurs ved emission		662.874	662.874
Overført resultat		-1.270.204	-744.845
Egenkapital i alt		-551.774	-26.415
Leverandører af varer og tjenesteydelser		235.682	44.813
Anden gæld, herunder skyldige skatter og skyldige bidrag til social sikring		266.881	25.934
Gæld til selskabsdeltagere og ledelse		459.000	458.552
Periodeafgrænsningsposter		706.800	0
Kortfristede gældsforpligtelser i alt		1.668.363	529.299
Gældsforpligtelser i alt		1.668.363	529.299
Passiver i alt		1.116.589	502.884

Noter

1. Personaleomkostninger

	2019/20	2018/19
	kr.	kr.
Wages and salaries	1,159,902	555,710
Post employment benefit expense	0	0
Social security contributions	12,496	10,772
	1,172,398	566,482

2. Oplysning om usikkerhed om going concern

The Company has lost more than 50% of its contributed capital and is thus subject to the provisions on loss of capital under the Danish Companies Act. The Company has re-established its share capital by an investment in September 2020.

3. Oplysning om eventualforpligtelser

The company is jointly taxed with I-Stepforward ApS, and is jointly liable for taxes with the other entity of the cotaxation.

4. Information om gennemsnitligt antal ansatte

	2019/20
Gennemsnitligt antal ansatte	5