

Johann Müller ApS

Drosselvej 20
2000 Frederiksberg

Årsrapport
1. januar 2017 - 31. december 2017

Årsrapporten er fremlagt og godkendt på
selskabets ordinære generalforsamling den

31/05/2018

Johann Muller
Dirigent

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Virksomhedsoplysninger

Virksomheden

Johann Müller ApS

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CVR-nr: 38775952

Regnskabsår: 01/01/2017 - 31/12/2017

Bankforbindelse

Nordea Danmark, filial af Nordea Bank AB (publ), Sverige

Strandgade 3

1401 København K

DK Danmark

Ledespåtegning

The Board of Directors have today considered and adopted the annual report for 2017 for Johann Müller ApS.

The annual report has been prepared in accordance with the Danish Financial Statements Act and Danish accounting standards. We consider the accounting policies to be appropriate, so that the annual report gives a true and fair view of the Group's and the parent company's assets, liabilities, financial position and results.

The annual report is proposed for approval by the general meeting.

Frederiksberg, den 30/05/2018

Direktion

Johann Muller
Director

Ledelsesberetning

The company took over the business of its owner Johann Müller, an international corporate tax professional. During the year the company provided interim tax services, tax trainings, transfer pricing consultancy assistance, developed and sold tax software and sold a book on transfer pricing.

The company considered merging its business with a Dutch consultancy practice, Quantera Global. However, at year end it was decided not to pursue that possibility further as the company does not deem Quantera to be a proper fit to its own standards and expectations.

In 2018 the company will further focus on the development of tax training, tax software and tax publications.

Anvendt regnskabspraksis

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

In general

The annual report has been prepared in accordance with the provisions of the Danish Financial Statements Act for accounting class B.

In addition, the company has chosen to follow certain provisions from overlying accounting classes.

General about recognition and measurement

Assets are recognized 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 recognized in the balance sheet when it is probable that future financial resources will relinquish the company and the value of the liability can be measured reliably.

At initial recognition, assets and liabilities are measured at cost. Subsequently, assets and liabilities are measured as described for each item below.

Upon recognition and measurement, account is taken of predictable losses and risks that arise before the annual report is presented and which confirm or cancel conditions that existed at the balance sheet date.

Revenues are recognized in the income statement as they are earned, including value adjustments of financial assets and liabilities measured at fair value or amortized cost. In addition, expenses incurred to achieve the year's earnings, including depreciation, write-downs and provisions, and reversals as a result of changes in accounting estimates of amounts previously recognized in the income statement are recognized.

Conversion of foreign currency

Transactions in foreign currency during the year are translated at the exchange rates prevailing on the transaction date. Receivables, debts and other items denominated in foreign currency, which are not settled at the balance sheet date, are translated at the exchange rate at the balance sheet date.

Realized and unrealized exchange rate adjustments are recognized in the income statement under financial items.

Income

Net sales

Net sales are recognized in the income statement if services have been invoiced before the end of the financial year. Net sales are recognized excl. VAT and less discounts in connection with the sale.

Other external costs

Other external costs include costs for travel, food, office supplies, etc.

Staff costs

Personnel costs include wages and salaries as well as social costs, pensions, etc. to the company's staff.

Income tax expense

The tax for the year, which consists of current tax for the year and the year's deferred tax, are recognized in the income statement with the part attributable to the profit for the year and directly to equity, with the part attributable to entries directly to equity.

Balance Sheet

Tangible fixed assets

Assets with a cost under DKK 13,200 are recognized as an expense in the income statement.

Financial assets

Deposits are measured at cost.

Work in progress

Work in progress are measured at cost ex VAT.

Receivables

Receivables are measured in the balance sheet at amortized cost, which usually corresponds to the nominal value. The value is reduced by write-downs to meet expected losses after an assessment of the individual receivables.

Liquid assets

Includes liquid assets.

Liabilities

Debt is measured at amortized cost corresponding to nominal value.

Resultatopgørelse 1. jan. 2017 - 31. dec. 2017

	Note	2017 kr.
Nettoomsætning		853.102
Bruttoresultat		853.102
Personaleomkostninger		-528.000
Af- og nedskrivninger af materielle og immaterielle anlægsaktiver	1	-15.600
Andre driftsomkostninger		-229.934
Resultat af ordinær primær drift		79.568
Andre finansielle indtægter		16.322
Ordinært resultat før skat		95.890
Skat af årets resultat		-24.528
Årets resultat		71.362
Forslag til resultatdisponering		
Overført resultat		71.362
I alt		71.362

Balance 31. december 2017

Aktiver

	Note	2017 kr.
Goodwill		80.000
Immaterielle anlægsaktiver i alt		80.000
Anlægsaktiver i alt		80.000
Tilgodehavender fra salg og tjenesteydelser		90.169
Igangværende arbejder for fremmed regning		10.781
Tilgodehavender i alt		100.950
Likvide beholdninger		504.967
Omsætningsaktiver i alt		605.917
Aktiver i alt		685.917

Balance 31. december 2017

Passiver

	Note	2017 kr.
Registreret kapital mv.		50.000
Andre reserver		496.830
Overført resultat		71.362
Egenkapital i alt		618.192
Hensættelse til udskudt skat		17.600
Hensatte forpligtelser i alt		17.600
Skyldig selskabsskat		21.014
Anden gæld, herunder skyldige skatter og skyldige bidrag til social sikring ..		29.111
Kortfristede gældsforpligtelser i alt		50.125
Gældsforpligtelser i alt		50.125
Passiver i alt		685.917

Noter

1. Af- og nedskrivninger af materielle og immaterielle anlægsaktiver

Amortise Goodwill 20,000, less release deferred tax on Goodwill 4,400 = 15,600.