

ELSKERVIN ApS

A.D. Jørgensens Vej 53 2 2
2000 Frederiksberg

Årsrapport
1. januar 2020 - 31. december 2020

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

29/06/2021

Alexander Subbotin
Dirigent

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

CVR-nr: 36462582
Regnskabsår: 01/01/2020 - 31/12/2020

Revisor

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

Ledespåtegning

Ledelsen har dags dato behandlet og godkendt årsrapporten for regnskabsperioden 01. januar 2020 - 31. december 2020 for ELSKERVIN ApS.

Årsrapporten aflægges i overensstemmelse med årsregnskabsloven.

Det er ledelsens opfattelse, at årsregnskabet giver et retvisende billede af virksomhedens aktiver, passiver og finansielle stilling samt af resultatet.

Årsrapporten indstilles til generalforsamlingens godkendelse.

Ledelsen anser betingelserne for at udelade revision for opfyldt.

Frederiksberg, den 29/06/2021

Direktion

Alexander Subbotin

Valery Udaltsov

Revisors erklæring om opstilling af finansielle oplysninger

Til den daglige ledelse i Elskervin ApS

Vi har opstillet årsregnskabet for Elskervin ApS for regnskabsåret 1. januar – 31. december 2020 på grundlag af selskabets bogføring og øvrige oplysninger, som De har tilvejebragt.

Årsregnskabet omfatter anvendt regnskabspraksis, resultatopgørelse, balance og noter.

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

Vi har anvendt vores faglige ekspertise til at assistere Dem med at udarbejde og præsentere årsregnskabet i overensstemmelse med årsregnskabsloven. Vi har overholdt relevante bestemmelser i revisorloven og FSR – danske revisors Etiske 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 Deres 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, De 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

Næstved, 29/06/2021

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 -96.808, and the balance sheet at 31 December 2020 shows negative equity of DKK 320.915.

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 2020 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 2020 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. 2020 - 31. dec. 2020

	Note	2020 kr.	2019 kr.
Bruttofortjeneste/Bruttotab		-94.271	92.576
Resultat af ordinær primær drift		-94.271	92.576
Andre finansielle indtægter		19	9
Øvrige finansielle omkostninger		-2.555	-4.531
Ordinært resultat før skat		-96.807	88.054
Årets resultat		-96.807	88.054
Forslag til resultatdisponering			
Overført resultat		-96.807	88.054
I alt		-96.807	88.054

Balance 31. december 2020

Aktiver

	Note	2020	2019
		kr.	kr.
Fremstillede varer og handelsvarer		4.655	373.255
Varebeholdninger i alt		4.655	373.255
Tilgodehavender fra salg og tjenesteydelser		289	239.407
Tilgodehavender i alt		289	239.407
Likvide beholdninger		121.140	181.844
Omsætningsaktiver i alt		126.084	794.506
AKTIVER I ALT		126.084	794.506

Balance 31. december 2020

Passiver

	Note	2020	2019
		kr.	kr.
Registreret kapital mv.		50.000	50.000
Overført resultat		-370.915	-274.107
Egenkapital i alt		-320.915	-224.107
Leverandører af varer og tjenesteydelser		0	75.406
Skyldig moms og afgifter		111.182	168.391
Anden gæld, herunder skyldige skatter og skyldige bidrag til social sikring		0	6.000
Gæld til selskabsdeltagere og ledelse		335.817	768.816
Kortfristede gældsforpligtelser i alt		446.999	1.018.613
Gældsforpligtelser i alt		446.999	1.018.613
PASSIVER I ALT		126.084	794.506

Noter

1. Information om gennemsnitligt antal ansatte

Gennemsnitligt antal ansatte	2020
	0