

MAJANDUSAASTA ARUANNE

aruandeaasta algus: 01.01.2017

aruandeaasta lõpp: 31.12.2017

ärinimi: Inspired ThreeSixFive OÜ

registrikood: 12876648

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Tegevusaruanne

The Company's trading during the year achieved sales in line with expectations. The management are pleased with the ongoing progress, and expect this to continue through the coming year. The management do not recommend the payment of dividends and instead will invest the cash assets of the Company to increase the value to shareholders.

Raamatupidamise aastaaruanne

Bilanss

(eurodes)

	31.12.2017	31.12.2016
Varad		
Käibevarad		
Raha	63 573	130 452
Nõuded ja ettemaksed	174 209	26 367
Kokku käibevarad	237 782	156 819
Põhivarad		
Materiaalsed põhivarad	3 056	4 330
Kokku põhivarad	3 056	4 330
Kokku varad	240 838	161 149
Kohustised ja omakapital		
Kohustised		
Lühiajalised kohustised		
Võlad ja ettemaksed	918	2 014
Kokku lühiajalised kohustised	918	2 014
Kokku kohustised	918	2 014
Omakapital		
Osakapital nimiväärtuses	2 500	2 500
Eelmiste perioodide jaotamata kasum (kahjum)	156 635	78 119
Aruandeaasta kasum (kahjum)	80 785	78 516
Kokku omakapital	239 920	159 135
Kokku kohustised ja omakapital	240 838	161 149

Kasumiaruanne

(eurodes)

	2017	2016	Lisa nr
Müügitulu	95 923	98 072	
Mitmesugused tegevuskulud	-6 020	-18 880	
Tööjõukulud	-8 618	0	2
Põhivarade kulum ja väärtuse langus	-1 858	-1 238	
Ärikasum (kahjum)	79 427	77 954	
Intressitulud	4 899	1 177	
Muud finantstulud ja -kulud	-3 541	-609	
Kasum (kahjum) enne tulumaksustamist	80 785	78 522	
Tulumaks	0	-6	
Aruandeaasta kasum (kahjum)	80 785	78 516	

Raamatupidamise aastaaruande lisad

Lisa 1 Arvestuspõhimõtted

Üldine informatsioon

The Company's core business is the provision of accountancy and book-keeping services.

Finantsvarad

Management determines the classification of its financial assets on initial recognition. The classification depends on the purpose for which the financial assets were acquired.

Financial assets are classified into the following categories: current financial assets at fair value through profit or loss, loans and receivables and available-for-sale financial assets.

(a) Current financial assets at fair value through profit and loss

A financial asset is classified as a financial asset at fair value through profit or loss if it is held for trading or upon initial recognition.

A financial asset at fair value through profit or loss is measured at its fair value at each reporting date without any deduction for the transaction costs that may be incurred on its sale or other disposal. A gain or loss on a change in fair value is recognised in profit or loss. The fair value of a listed security is

determined based on its quoted bid price at the close of business at the reporting date. The fair value of an unlisted security is established using publicly available information and valuation techniques, which may include comparison with the current fair value of another instrument which is substantially the same and/or using discounted cash flow analysis.

A gain or loss on the disposal of a financial asset at fair value through profit or loss as well as any interest and dividend income on the financial asset is recognised in profit or loss for the period. A financial asset at fair value through profit or loss is classified as a current asset when it has been

acquired for trading or it is expected to be realised within twelve months.

(b) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. Loans and receivables are classified as current assets, except where the maturity date is more than 12 months after the reporting date, in which case they are classified as non-current assets.

The Company's loans and receivables comprise trade and other receivables and cash and cash equivalents.

- Cash and cash equivalents includes cash on hand, demand deposits, and other short-term highly liquid investments with original maturities of three months or less that are subject to an insignificant risk of changes in value. In the statement of cash flows, cash flows from operating activities are reported using the indirect method.

- Trade receivables are recognised at fair value.

(c) Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are not cash or cash equivalents and have not been designated to any other category of financial assets. They are included in non-current assets unless management intends to dispose of the investment within 12 months after the reporting date.

Purchases and sales of financial assets are recognised at the trade date – the date on which the Company commits to purchase or sell the asset. Investments are initially recognised at cost plus any attributable transaction costs.

The Company's investments in equities are classified as available-for-sale financial assets and are measured at fair value, with any arising gain or loss from a change in fair value recognised in other comprehensive income, except for impairment losses. The fair value of available-for-sale financial assets is their quoted bid price at the reporting date. When available-for-sale financial assets are derecognised, any cumulative gain or loss previously recognised in equity is reclassified to profit or loss for the year.

Other financial assets that do not have an active market and whose fair value cannot be measured reliably are measured using the cost method.

Välisvaluutas toimunud tehingud ning välisvaluutas fikseeritud finantsvarad ja -kohustised

Foreign currency transactions are translated into the presentation currency using the exchange rates at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of monetary items and from the translation of monetary assets and liabilities denominated in foreign currencies at the closing exchange rates are recognised in profit or loss.

Materiaalsed ja immateriaalsed põhivarad

Recognition and measurement

Items of property, plant and equipment are carried at cost less accumulated depreciation and any impairment losses. The cost of

self-constructed assets includes the cost of materials, direct labour, an appropriate proportion of production overheads, and borrowing costs related to the acquisition, construction or production of qualifying assets.

Where an item of property, plant and equipment consists of significant parts that have different useful lives, the parts are accounted for as separate items of property, plant and equipment and are assigned depreciation rates that correspond to their useful lives.

Subsequent costs

Parts of some items of property, plant and equipment require replacement or renovation at regular intervals. The costs of such replacements and renovations are recognised in the carrying amount of an item of property, plant and equipment if it is probable that future economic benefits associated with the parts will flow to the Company and their cost can be measured reliably. The carrying amount of a part that is replaced is derecognised.

Under the recognition principle provided in the previous paragraph, the costs of the day-to-day servicing of an item are not recognised in the carrying amount of the item. Instead, such costs are expensed as incurred.

Depreciation

Depreciation is charged to expenses on a straight-line basis over the estimated useful life of each item and significant part of an item of property, plant and equipment. Land and construction in progress are not depreciated. The estimated useful lives are shown in the table below.

Estimated useful lives, residual values and depreciation methods are reviewed annually. The effect of any resulting changes is recognised in the current and subsequent periods.

Finantskohustised

Liabilities that are due to be settled within more than one year after the reporting date are classified as non-current liabilities. Liabilities that are due to be settled within 12 months after the reporting date are classified as current liabilities.

Tulud

Revenue is recognised at the date on which invoices are issued to clients. Invoices are usually raised in the month following the completion of the work.

Lisa 2 Tööjõukulud

(eurodes)

	2017	2016
Palgakulu	6 480	0
Sotsiaalmaksud	2 138	0
Kokku tööjõukulud	8 618	0
Töötajate keskmine arv taandatuna täistööajale	1	0
Keskmine töötajate arv töötamise liikide kaupa:		
Juriidilise isiku juhtimis- või kontrollorgani liige	1	0

Lisa 3 Seotud osapooled

(eurodes)

Saldod seotud osapooltega rühmade lõikes

	31.12.2017	31.12.2016
	Nõuded	Nõuded
Tegev- ja kõrgem juhtkond ning olulise osalusega eraisikust omanikud ning nende valitseva või olulise mõju all olevad ettevõtjad	6 799	11 950

Tegev- ja kõrgemale juhtkonnale arvestatud tasud ja muud olulised soodustused		
	2017	2016
Arvestatud tasu	6 480	0

Aruande digitaalallkirjad

Aruande lõpetamise kuupäev on: 06.06.2018

Inspired ThreeSixFive OÜ (registrikood: 12876648) 01.01.2017 - 31.12.2017 majandusaasta aruande andmete õigsust on elektrooniliselt kinnitanud:

Allkirjastaja nimi	Allkirjastaja roll	Allkirja andmise aeg
PAUL WILLIAMS	Management board member	06.06.2018

Kasumi jaotamise ettepanek

(eurodes)

	31.12.2017
Eelmiste perioodide jaotamata kasum (kahjum)	156 635
Aruandeaasta kasum (kahjum)	80 785
Kokku	237 420
Jaotamine	
Eelmiste perioodide jaotamata kasum (kahjum) peale jaotamist (katmist)	237 420
Kokku	237 420

Müügitulu jaotus tegevusalade lõikes

Tegevusala	EMTAK kood	Müügitulu (EUR)	Müügitulu %	Põhitegevusala
Arvepidamine, raamatupidamine ja auditeerimine; maksualane nõustamine	6920	95923	100.00%	Yes

Osanikud

Nimi / ärinimi	Isikukood / registrikood / sünniaeg	Elukoht / Asukoht	Osaluse suurus ja valuuta
Lauren Williams	48504172735	Estonia	1225 EUR (Simple ownership)
Paul Williams	37502210043	Estonia	1275 EUR (Simple ownership)

Sidevahendid

Liik	Sisu
E-mail address	paul.williams@inspired365.ee