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In accordance with  
Regulation 32 of the  
Overseas Companies  
Regulations 2009.

# OS AA01

## Statement of details of parent law and other information for an overseas company

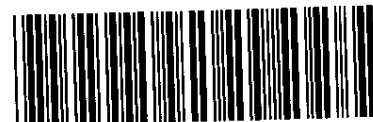


Companies House

☒ **What this form is for**  
You may use this form to  
accompany your accounts  
disclosed under parent law.

☒ **What this form is NOT for**  
You cannot use this form to register  
an alteration of manner of compliance  
with accounting requirements.

MONDAY



\*A8ELUYTF\*

A09

23/09/2019

#241

COMPANIES HOUSE

### Part 1 Corporate company name

Corporate name of  
overseas company ①

Healthcare at Home Europe BV

UK establishment  
number

B R 0 1 6 5 2 7

#### → Filling in this form

Please complete in typescript or in  
bold black capitals.

All fields are mandatory unless  
specified or indicated by \*

① This is the name of the company in  
its home state.

### Part 2 Statement of details of parent law and other information for an overseas company

#### A1 Legislation

Please give the legislation under which the accounts have been prepared and,  
if applicable, the legislation under which the accounts have been audited.

Legislation ②

Dutch Civil Code

② This means the relevant rules or  
legislation which regulates the  
preparation and, if applicable, the  
audit of accounts.

#### A2 Accounting principles

Accounts

Have the accounts been prepared in accordance with a set of generally accepted  
accounting principles?

Please tick the appropriate box.

☐ **No.** Go to **Section A3**.

☒ **Yes.** Please enter the name of the organisation or other  
body which issued those principles below, and then go to **Section A3**.

③ Please insert the name of the  
appropriate accounting organisation  
or body.

Name of organisation  
or body ③

Dutch Accounting Standards Board

+

#### A3 Accounts

Accounts

Have the accounts been audited? Please tick the appropriate box.

☒ **No.** Go to **Section A5**.

☐ **Yes.** Go to **Section A4**.

# OS AA01

Statement of details of parent law and other information for an overseas company

**A4**

## Audited accounts

Audited accounts

Have the accounts been audited in accordance with a set of generally accepted auditing standards?

Please tick the appropriate box.

☐ **No.** Go to **Part 3 'Signature'**.

☐ **Yes.** Please enter the name of the organisation or other body which issued those standards below, and then go to **Part 3 'Signature'**.

❶ Please insert the name of the appropriate accounting organisation or body.

Name of organisation or body ❶

**A5**

## Unaudited accounts

Unaudited accounts

Is the company required to have its accounts audited?

Please tick the appropriate box.

☒ **No.**

☐ **Yes.**

## Part 3

## Signature

Signature

I am signing this form on behalf of the overseas company.

Signature

X

X

This form may be signed by:  
Director, Secretary, Permanent representative.

# OS AA01

Statement of details of parent law and other information for an overseas company



## Presenter information

You do not have to give any contact information, but if you do it will help Companies House if there is a query on the form. The contact information you give will be visible to searchers of the public record.

Contact name **Simi Bhogal**

Company name **Healthcare at Home Ltd**

Address **107 Station Street**

Post town **Burton-on-Trent**

County/Region **Staffordshire**

Postcode **D E 1 4 - 1 S Z**

Country **United Kingdom**

DX

Telephone **0333 103 9499**



## Checklist

**We may return forms completed incorrectly or with information missing.**

**Please make sure you have remembered the following:**

- ☐ The company name and, if appropriate, the registered number, match the information held on the public Register.
- ☐ You have completed all sections of the form, if appropriate.
- ☐ You have signed the form.



## Important information

**Please note that all this information will appear on the public record.**



## Where to send

**You may return this form to any Companies House address:**

### England and Wales:

The Registrar of Companies, Companies House,  
Crown Way, Cardiff, Wales, CF14 3UZ.  
DX 33050 Cardiff.

### Scotland:

The Registrar of Companies, Companies House,  
Fourth floor, Edinburgh Quay 2,  
139 Fountainbridge, Edinburgh, Scotland, EH3 9FF.  
DX ED235 Edinburgh 1  
or LP - 4 Edinburgh 2 (Legal Post).

### Northern Ireland:

The Registrar of Companies, Companies House,  
Second Floor, The Linenhall, 32-38 Linenhall Street,  
Belfast, Northern Ireland, BT2 8BG.  
DX 481 N.R. Belfast 1.



## Further information

For further information, please see the guidance notes on the website at [www.companieshouse.gov.uk](http://www.companieshouse.gov.uk) or email [enquiries@companieshouse.gov.uk](mailto:enquiries@companieshouse.gov.uk)

**This form is available in an alternative format. Please visit the forms page on the website at [www.companieshouse.gov.uk](http://www.companieshouse.gov.uk)**

Registered Number: 34357574

# **Healthcare at Home Europe B.V.**

**Financial Statements**  
**For the year ended 31 October 2018**

**Healthcare at Home Europe B.V.**  
**Financial Statements for the year ended 31 October 2018**

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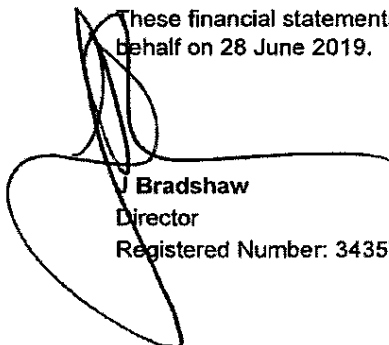
**Healthcare at Home Europe B.V.**  
**Financial Statements for the year ended 31 October 2018**

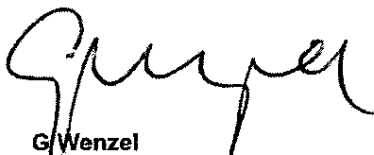
**Balance Sheet**  
As at 31 October 2018

		2018	2017
<b>Assets</b>	<b>Note</b>	<b>€</b>	<b>€</b>
<b>Fixed Assets</b>			
Tangible fixed assets	3	33,898	37,424
Financial fixed assets		53,000	53,000
Receivables from group undertakings	4	2,990,291	2,939,313
<b>Total fixed assets</b>		<b>3,077,189</b>	<b>3,029,737</b>
<b>Current assets</b>			
Inventories		-	139,370
Trade and other receivables	4	1,810,230	2,038,133
Cash and cash equivalents		515,005	3,220
<b>Total current assets</b>		<b>2,325,235</b>	<b>2,180,723</b>
<b>Total assets</b>		<b>5,402,424</b>	<b>5,210,460</b>
<b>Liabilities</b>			
<b>Shareholders' equity</b>			
Issued share capital	5	100,000	100,000
Retained earnings		(756,322)	(741,245)
		<b>(656,322)</b>	<b>(641,245)</b>
<b>Non-current liabilities</b>			
Trade and other payables		2,560,000	2,560,000
<b>Current liabilities</b>			
Trade and other payables		3,498,746	3,291,705
<b>Total equity and liabilities</b>		<b>5,402,424</b>	<b>5,210,460</b>

The notes on pages 2 to 8 form an integral part of these Financial Statements.

These financial statements were approved and authorised for issue by the Board and were signed on its behalf on 28 June 2019.

  
**J. Bradshaw**  
Director  
Registered Number: 34357574

  
**G. Wenzel**  
Director

## **Healthcare at Home Europe B.V.**

**Financial Statements for the year ended 31 October 2018**

### **Profit and Loss Account**

**For the year ended 31 October 2018**

	<b>2018</b>	<b>2017</b>
	<b>€</b>	<b>€</b>
Turnover	<b>16,281,024</b>	<b>14,729,308</b>
Cost of sales	<b>(14,992,786)</b>	<b>(13,562,231)</b>
Gross Profit	<b>1,288,238</b>	<b>1,167,077</b>
Administrative charges	<b>(1,330,972)</b>	<b>(1,188,601)</b>
Operating loss	<b>(42,734)</b>	<b>(21,524)</b>
Interest payable and similar charges	<b>(29,743)</b>	<b>-</b>
Interest receivable and similar income	<b>49,163</b>	<b>52,112</b>
<b>(Loss)/Profit on ordinary activities before taxation</b>	<b>(23,314)</b>	<b>30,588</b>
Tax on (loss)/profit on ordinary activities	<b>8,238</b>	<b>(37,562)</b>
<b>Loss for the financial period</b>	<b>(15,076)</b>	<b>(6,974)</b>

# **Healthcare at Home Europe B.V.**

## **Financial Statements for the year ended 31 October 2018**

### **Disclosure notes to the Balance Sheet**

#### **General notes**

##### **Activities**

Healthcare at Home Europe B.V. (the "Company") is a company incorporated in the Netherlands.

The principal activity of the Company is that of the provision of complex home healthcare. There have been no significant changes during the period.

##### **Registered address, legal form and registration number at the Dutch Chamber of Commerce**

The registered and actual address of the Company is 107 Station Street, Burton-On-Trent, Staffordshire, DE14 1SZ, United Kingdom and is registered at the Dutch Chamber of Commerce under number 34357574.

##### **Group relationships**

The Company is a subsidiary undertaking of HAH Holding (Europe) B.V., a company incorporated in England and Wales. The ultimate parent company is Halcyon Topco Limited, a company incorporated in England and Wales. The largest group in which the results of the Company are consolidated is that headed by Halcyon Topco Limited. The consolidated financial statements of the Group are available to the public from Companies House, Crown Way, Cardiff, CF14 3UZ.

The requirement to produce consolidated accounts has been dispensed pursuant to section 407, sub 2 under (a) of book 2 of the Dutch Civil Code ('Burgerlijk Wetboek') as the Company is small and its results are included in the consolidated financial statements of the ultimate parent undertaking.

The accounting policies set out below have, unless otherwise stated, been applied consistently to all periods presented in these financial statements. The Company's functional currency is Euros.

##### **Estimates**

In applying the principles and policies for drawing up the financial statements, the Directors of the Company make estimates and judgments that may be essential to the amounts disclosed in the financial statements. If it is necessary in order to provide the transparency required under section 362, sub 1, book 2 of the Dutch Civil Code the nature of these estimates and judgements, including related assumptions, is disclosed in the notes to the relevant financial statement item.

##### **Going Concern**

Although the Company has net current liabilities and negative shareholder's equity, the financial statements have been prepared on a going concern basis as the Company's debts mostly comprise amounts due to group undertakings which although repayable on demand, are expected to be repaid after more than one year.



# **Healthcare at Home Europe B.V.**

**Financial Statements for the year ended 31 October 2018**

## **Disclosure notes to the Balance Sheet**

### **General principles**

#### **General**

The financial statements are drawn up in accordance with the provisions of Title 9, Book 2 of the Dutch Civil Code and the Dutch Accounting Standards applicable to small legal entities, as published by the Dutch Accounting Standards Board ('Raad voor de Jaarverslaggeving').

Assets and liabilities are generally valued at historical cost, production cost or at fair value at the time of acquisition. If no specific valuation principle has been stated, valuation is at historical cost.

#### **Comparison with previous year**

The valuation principles and method of determining the result are the same as those used in the previous year.

#### **Foreign currency**

##### **Functional currency**

Items included in the financial statements of the Company are valued with due regard for the currency in the economic environment in which the Company carries out most of its activities (the functional currency). The financial statements are denominated in Euros; this is both the functional currency and presentation currency of the Company.

##### **Transactions, receivables and liabilities**

Transactions in foreign currencies are stated in the financial statements at the exchange rate of the functional currency on the transaction date.

Monetary assets and liabilities in foreign currencies are converted to the closing rate of the functional currency on the balance sheet date. The translation differences resulting from the settlement and conversion are credited or charged to the profit and loss account.

Non-monetary assets valued at fair value in a foreign currency are converted at the exchange rate on the date on which the fair value was determined.

# **Healthcare at Home Europe B.V.**

## **Financial Statements for the year ended 31 October 2018**

### **Accounting principles applied to the valuation of assets and liabilities**

#### **Tangible fixed assets**

Tangible fixed assets are valued at historical cost less straight-line depreciation based on the expected future life and impairments. The estimated useful lives and depreciation methods are as follows:

- Fixtures, fittings and equipment 7 – 14 years Straight-line ( Depreciation charge 7.14%- 14.29%)

#### **Investments**

Investments in subsidiaries are carried at historical cost less impairment.

#### **Accounts receivable from group companies**

Receivables recognised under financial fixed assets are initially valued at the fair value less transaction costs, if material.

#### **Inventories**

Inventories are valued at the lower of cost price on a FEFO method (first expired, first out) or net realisable value. The cost price consists of the historical cost. The net realisable value is the estimated sales price less directly attributable sales costs. In determining the net realisable value, the obsolescence of the inventories is taken into account.

#### **Accounts receivable**

Receivables are valued at fair value of the consideration to be received, including transaction costs if material. Receivables are subsequently valued at the amortised cost price. Provisions for bad debts are deducted from the carrying amount of the receivable.

#### **Cash at bank and in hand**

Cash at bank and in hand represent cash in hand, bank balances and deposits with terms of less than twelve months. Bank overdrafts are recognised as part of debts to lending institutions under current liabilities. Cash at bank and in hand is valued at nominal value.

#### **Current liabilities**

On initial recognition, current liabilities are recognised at fair value. After initial recognition current liabilities are recognised at the amortised cost price, being the amount received taking into account premiums or discounts and minus transaction costs.

# **Healthcare at Home Europe B.V.**

## **Financial Statements for the year ended 31 October 2018**

### **Accounting principles for determination of the result**

#### **General**

The result is the difference between the realisable value of the goods or services provided and the costs and other charges during the year. The results on transactions are recognised in the year in which they relate.

#### **Supply of goods**

Revenues from the goods supplied are recognised when all significant risks and rewards in respect of the goods have been transferred to the buyer.

#### **Supply of services**

Revenue from services are recognised in proportion to the services delivered, based on the services provided up to the balance sheet date in proportion to the total of services to be rendered.

#### **Costs**

Costs are determined on a historical basis and are attributed to the reporting year to which they relate.

#### **Pension**

The Company applies the liability approach to account for all pension schemes. The premium payable during the reporting year is recorded as an expense. The contributions are recorded as personnel costs from the date they become payable. Contributions that are not paid are included as a liability in the balance sheet.

#### **Financial income and interest expenses**

Interest income and expenses are recognised on a pro rata basis, taking account of the effective interest rate of the assets and liabilities to which they relate. In accounting for interest expenses, the recognised transaction expenses for loans are taken into consideration.

#### **Taxes**

Tax on the result is calculated based on the result before tax in the profit and loss account, taking account of the losses available for set-off from previous financial years and exempt profit components and after the addition of non-deductible costs.

# Healthcare at Home Europe B.V.

## Financial Statements for the year ended 31 October 2018

### Notes to the Financial Statements

#### 1 Staff costs and numbers

During 2018, on average 9 employees were employed on a full-time basis (2017: 10) of which all were working outside the Netherlands.

#### 2 Directors

The Directors who held office during the year and up to the date of signing the financial statements were as follows:

J Bradshaw  
G Wenzel

#### 3 Tangible Fixed Assets

	Fixtures, fittings and Equipment €
<b>Cost</b>	
At 1 November 2017	41,028
Additions	-
Disposals	-
<b>At 31 October 2018</b>	<b>41,028</b>
<b>Accumulated Depreciation</b>	
At 1 November 2017	3,604
Charge for the year	3,526
Disposals	-
<b>At 31 October 2018</b>	<b>7,130</b>
<b>Net book value</b>	
<b>At 31 October 2018</b>	<b>33,898</b>
<b>At 31 October 2017</b>	<b>37,424</b>

## Healthcare at Home Europe B.V.

Financial Statements for the year ended 31 October 2018

### Notes to the Financial Statements (continued)

#### 4 Trade and other receivables

	2018 €	2017 €
<b>Due within one year</b>		
Trade Receivables	1,720,052	2,014,080
Prepayments	90,177	7,885
Other Receivables	-	16,168
	<u>1,810,230</u>	<u>2,038,133</u>
<b>Due after more than one year</b>		
Amounts owed by Group undertakings	<u>2,990,291</u>	<u>2,939,313</u>

Amounts owed by Group undertakings are repayable on demand, however are expected to be repaid after more than one year. Interest has been charged during the year at a rate of 3.281% (2017: nil%).

#### 5 Called up share capital

	2018 €	2017 €
<b>Allotted, called up and fully paid:</b>		
100,000 Ordinary shares (2017: 100,000) at €1 each	<u>100,000</u>	<u>100,000</u>

#### 6 Events after the end of the reporting period

On 8 March 2019, the Company's immediate subsidiary, Healthcare at Home (Netherlands) B.V. (formerly ABC Logistics B.V.) sold 100% of its shares in its wholly owned subsidiary Medizinische Handels-und Servicegesellschaft GmbH for €25,000 to the Company.

Subsequently, on 8 March 2019, the Company sold 100% of its shares in its wholly owned subsidiary Healthcare at Home (Netherlands) B.V. (formerly ABC Logistics B.V.) to Healthcare at Home Ltd, a fellow group company, for a total purchase price of €18,000.