

007886/80

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 for
an alteration of manner
with accounting requirements.



A13

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21/09/2018

#133

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 International Financial Reporting Standards

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**.

Name of organisation or body ③ Netherlands Civil Code

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

A3 Accounts

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

☒ **No.** Go to **Section A5**.

☐ **Yes.** Go to **Section A4**.

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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

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

X

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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 **Natalie Price (2015)**

Company name **Healthcare at Home Limited**

Address **107 Station Street**

Post town **Burton on Trent**

County/Region **Staffs**

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

Country **UK**

DX

Telephone **01283 560 999**

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 or email 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

Healthcare at Home Europe B.V.

**Directors' report and financial
statements**

Registered number 34357574

Draft - 31 October 2015

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Directors' report

The directors present their annual report and the financial statements for the year ended 31 October 2015.

Principal activities

The principal activity of the Company is that of a holding company.

Business review

The Company is a private limited liability company incorporated in the Netherlands. The Company directors are appointed by the shareholders and there is therefore no supervisory board.

The profit for the year is €72,202 (2014: €72,631), which has been transferred to reserves.

The Board of Directors

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

G White	(resigned 12 June 2015)
A Graff	(appointed 12 June 2015)
G Wenzel	



A Graff
Director

Fifth Avenue
Centrum 100
Burton on Trent
Staffordshire
DE14 2WS

26 July 2016

Statement of directors' responsibilities in respect of the directors' report and the financial statements

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law they have elected to prepare the financial statements in accordance with International Financial Reporting Standards as adopted by the European Union ("IFRSs") and applicable law.

Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable IFRSs have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Netherlands Civil Code. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the Netherlands governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Balance sheet
as at 31 October 2015

	<i>Note</i>	2015 €	2014 €
Non-current assets			
Investments	3	87,200	87,200
Property, plant & equipment	4	2,798	2,277
Receivables from group undertakings	5	2,921,181	2,910,827
Current assets			
Inventories	6	309,455	215,710
Trade & other receivables	7	1,386,358	1,156,996
Cash & cash equivalents		161,103	163,497
Total assets		4,868,095	4,536,507
Shareholders' equity			
Issued share capital	8	100,000	100,000
Retained earnings		(894,942)	(967,144)
		(794,942)	(867,144)
Non-current liabilities			
Trade and other payables	9	2,560,000	2,560,000
Current liabilities			
Trade and other payables	9	3,103,037	2,843,651
Total equity and liabilities		4,868,095	4,536,507

The notes on pages 5 to 9 form part of these financial statements.

These financial statements were approved by the board of directors on 26 July 2016 and were signed on its behalf by:



A Graff
Director

Company number: 34357574

Statement of changes in equity
for the year ended 31 October 2015

	Share capital €	Retained earnings €	Total equity €
Balance at 1 November 2013	100,000	(967,144)	(867,144)
Comprehensive income for the year			
Profit for the year	-	72,631	72,631
Total comprehensive income for the year	-	72,631	72,631
Balance at 31 October 2014	100,000	(967,144)	(867,144)
Balance at 1 November 2014	100,000	(967,144)	(867,144)
Comprehensive income for the year			
Profit for the year	-	72,202	72,202
Total comprehensive income for the year	-	72,202	72,202
Balance at 31 October 2015	100,000	(894,942)	(794,942)

Notes to the financial statements

1 Accounting policies

Basis of preparation

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

The financial statements have been prepared and approved by the directors in accordance with International Financial Reporting Standards as adopted by the EU ("Adopted IFRSs").

The financial statements have been prepared under the guidance of Section 396 of Book 2 of the Netherlands Civil Code and have been presented on a non-consolidated basis due the exemption available under Section 402 of Book 2 of the Netherlands Civil Code.

The accounting policies set out below have, unless otherwise stated, been applied consistently to all years presented in these financial statements.

Judgements made by the directors, in the application of these accounting policies that have significant effect on the financial statements and estimates with a significant risk of material adjustment in the next year are discussed in note 2.

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Company's financial statements.

The financial statements have been prepared in accordance with applicable accounting standards and under the historical cost accounting rules.

Non-derivative financial instruments

Non-derivative financial instruments comprise investments in equity and debt securities, trade and other receivables, cash and cash equivalents, loans and borrowings, and trade and other payables.

Inventories

Inventories are stated at the lower of cost and net realisable value. Cost is based on the first-in first-out principle and includes expenditure incurred in acquiring the inventories and costs incurred in bringing them to their existing location and condition.

Trade and other receivables

Trade and other receivables are recognised initially at fair value. Subsequent to initial recognition they are measured at amortised cost using the effective interest rate method, less any impairment losses.

Trade and other payables

Trade and other payables are recognised initially at fair value. Subsequent to initial recognition they are measured at amortised cost using the effective interest rate method.

Investments in debt and equity securities

Investments in associates and subsidiaries are carried at cost less impairment in the parent company accounts.

Cash and cash equivalents

Cash and cash equivalents comprise cash balances and call deposits.

Property, plant and equipment

Property, plant and equipment are stated at cost or deemed cost less accumulated depreciation and accumulated impairment losses.

Depreciation is charged to the income statement on a straight-line basis or reducing balance basis over the estimated useful lives of each part of an item of property, plant and equipment. The estimated useful lives and depreciation methods are as follows:

- | | | |
|----------------------------------|--------------|---------------|
| • Fixtures, fittings & equipment | 5 – 10 years | Straight-line |
|----------------------------------|--------------|---------------|

Notes to the financial statements (continued)

1 Accounting policies (continued)

Taxation

Tax on the profit or loss for the year comprises current and deferred tax. Tax is recognised in the income statement except to the extent that it relates to items recognised directly in equity, in which case it is recognised in equity.

Current tax is the expected tax payable or receivable on the taxable income or loss for the year, using tax rates enacted or substantively enacted at the balance sheet date, and any adjustment to tax payable in respect of previous years.

Deferred tax is provided on temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. The following temporary differences are not provided for: the initial recognition of goodwill; the initial recognition of assets or liabilities that affect neither accounting nor taxable profit other than in a business combination, and differences relating to investments in subsidiaries to the extent that they will probably not reverse in the foreseeable future. The amount of deferred tax provided is based on the expected manner of realisation or settlement of the carrying amount of assets and liabilities, using tax rates enacted or substantively enacted at the balance sheet date.

A deferred tax asset is recognised only to the extent that it is probable that future taxable profits will be available against which the temporary difference can be utilised.

2 Accounting estimates and judgements

In applying the accounting policies set out in note 1 above, management has made appropriate estimates which are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant effect on the carrying amounts of assets and liabilities are discussed below.

Impairment of assets

The Company tests annually whether assets that have indefinite useful lives are impaired. Other assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of the asset exceeds its recoverable amount. The recoverable amount of an asset or a cash-generating unit is determined based on value-in-use calculations prepared on the basis of management's assumptions and estimates of future cash flows, discounted at suitable rates.

Income taxes

Calculation of the current tax position involves estimation and judgement in respect of certain items whose tax treatment is uncertain and which will be resolved at some future date. Management makes judgements as to the likely impact and outcome of uncertain or disputed tax treatments. Deferred tax generally recognises the future reversal of all temporary timing differences, but management exercises judgement in respect of deferred tax assets as to their likely recoverability against future taxable profits. As this judgement involves assessment of the future trading prospects of individual statutory entities, the actual outcome may vary from that anticipated. Where the final tax outcomes differ from the amounts initially recorded, there will be impacts upon income tax and deferred tax provisions and the income statement in the period in which such determination is made.

Provisions for other liabilities and charges

The Company measures provisions at the Directors' best estimate of the amount required to settle the obligation at the balance sheet date, discounted where the time value of money is considered material. These estimates take account of available information, historical experience and the likelihood of different possible outcomes. Both the amount and the maturity of these liabilities could be different from those estimated.

Notes to the financial statements (continued)

3 Investments

	Investments in subsidiaries
	€
Cost & Net book value	
At 31 October 2014 and 31 October 2015	87,200

The Company has the following investments in subsidiaries:

	Country of Incorporation	Class of shares held	Ownership
			2015 2014
ABC Logistics B.V.	Netherlands	Ordinary	100%
Healthcare at Home Italia S.R.L.	Italy	Ordinary	100%
Healthcare at Home Deutschland GmbH	Germany	Ordinary	100%

4 Property, plant & equipment

	Fixtures, fittings & equipment
	€
Cost	
Balance at start of year	6,210
Additions	1,127
	<hr/>
Balance at end of year	7,337
	<hr/>
Depreciation	
Balance at start of year	3,933
Charge for the year	606
	<hr/>
Balance at end of year	4,539
	<hr/>
Net book value	
At 31 October 2015	2,798
	<hr/>
At 31 October 2014	2,277
	<hr/>

Notes to the financial statements (continued)

5 Receivables due from group undertakings

	2015 €	2014 €
Amounts due from group undertakings	2,921,181	2,910,827

6 Inventories

	2015 €	2014 €
Finished goods	309,455	215,710

7 Trade and other receivables

	2015 €	2014 €
Current		
Trade receivables	1,382,343	1,049,298
Prepayments	1,667	1,889
Other receivables	2,348	105,809
	<u>1,386,358</u>	<u>1,156,996</u>

8 Shareholders' equity

	2015 €	2014 €
<i>Allotted, called up and fully paid:</i>		
Ordinary shares of €1 each	100,000	100,000

9 Trade and other payables

	2015 €	2014 €
Current		
Trade payables	1,413,949	1,187,486
Payables due to group undertakings	1,481,405	1,298,650
Social security and other taxes	62,451	133,758
Corporation tax	27,180	600
Accrued expenses	90,413	213,820
Other payables	27,639	9,337
	<u>3,103,037</u>	<u>2,843,651</u>

Other information

Proposals for profit appropriation

The General Meeting of Shareholders will be asked to approve the following appropriation of the 2015 profit after tax, an amount of €72,202 to be added to retained reserves. The result after taxes for 2015 is included within retained earnings in shareholders' equity.