

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 \*A7EZK17E\* #132  
21/09/2018  
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

X

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

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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 (2016)**

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](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.**

Annual report and financial statements  
For the year ended 31 October 2016

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## **Director's report**

The Board of Directors of Healthcare at Home Europe B.V. (the "Company") present the financial statements of the Company for the year ended 31 October 2016.

### **Principal activities**

The principal activity of the Company is that of a holding company. There have been no significant changes during the period.

### **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 €160,670 (2015: €72,202), 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:

A Graff	resigned on 31 May 2017
J Bradshaw	appointed on 31 May 2017

The director's report was approved and authorised for issue by the Board and was signed on its behalf on

14 June 2017:

J Bradshaw  
Director

107 Station Street  
Burton on Trent  
Staffordshire  
DE14 1BZ  
United Kingdom

## **Statement of director's responsibilities in respect of the director's report and the financial statements**

The directors are responsible for preparing the Director's 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.

**Statement of comprehensive income**  
*for the year end 31 October 2016*

	<i>Note</i>	2016 €	2015 €
<b>Turnover</b>	<b>3</b>	<b>11,618,628</b>	<b>8,366,855</b>
<b>Cost of sales</b>		<b>(10,461,224)</b>	<b>(7,551,166)</b>
		<hr/>	<hr/>
<b>Gross profit</b>		<b>1,157,404</b>	<b>815,689</b>
<b>Administrative expenses</b>		<b>(995,594)</b>	<b>(716,922)</b>
		<hr/>	<hr/>
<b>Operating profit</b>		<b>161,810</b>	<b>98,767</b>
<b>Other interest receivable and similar income</b>	<b>4</b>	<b>20</b>	<b>15</b>
		<hr/>	<hr/>
<b>Profit on ordinary activities before taxation</b>		<b>161,830</b>	<b>98,782</b>
<b>Tax on profit on ordinary activities</b>	<b>5</b>	<b>(1,160)</b>	<b>(26,580)</b>
		<hr/>	<hr/>
<b>Profit for the financial period</b>		<b>160,670</b>	<b>72,202</b>
		<hr/>	<hr/>

The notes on pages 5 to 11 form an integral part of these financial statements.



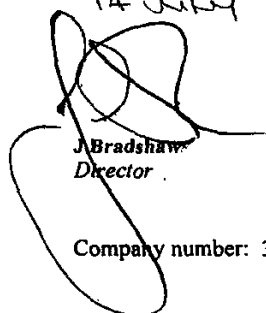
**Statement of financial position**  
*as at 31 October 2016*

	<i>Note</i>	2016 €	2015 €
<b>Non-current assets</b>			
Investments	6	87,200	87,200
Property, plant and equipment	7	8,084	2,798
Receivables from group undertakings	8	2,921,181	2,921,181
<b>Current assets</b>			
Inventories	9	233,676	309,455
Trade and other receivables	10	632,455	1,386,358
Cash and cash equivalents		503,093	161,103
<b>Total assets</b>		<u>4,385,689</u>	<u>4,868,095</u>
<b>Shareholders' equity</b>			
Issued share capital	11	100,000	100,000
Retained earnings		(734,272)	(894,942)
		<u>(634,272)</u>	<u>(794,942)</u>
<b>Non-current liabilities</b>			
Trade and other payables	12	2,560,000	2,560,000
<b>Current liabilities</b>			
Trade and other payables	12	2,459,961	3,103,037
<b>Total equity and liabilities</b>		<u>4,385,689</u>	<u>4,868,095</u>

The notes on pages 5 to 11 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

14 July 2017:

  
J. Bradshaw  
Director

Company number: 34357574

**Statement of changes in equity**  
*for the year ended 31 October 2016*

	Share capital €	Retained earnings €	Total equity €
Balance as at 1 November 2014	100,000	(967,144)	(867,144)
<b>Comprehensive income for the period</b>			
Profit for the period	-	72,202	72,202
Total comprehensive income for the period	-	72,202	72,202
<b>Balance as at 31 October 2015</b>	<b>100,000</b>	<b>(894,942)</b>	<b>(794,942)</b>
Balance as at 1 November 2015	100,000	(894,942)	(794,942)
<b>Comprehensive income for the period</b>			
Profit for the period	-	160,670	160,670
Total comprehensive income for the period	-	160,670	160,670
<b>Balance as at 31 October 2016</b>	<b>100,000</b>	<b>(734,272)</b>	<b>(634,272)</b>

The notes on pages 5 to 11 form an integral part of these financial statements.

## **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 Company is also exempt by virtue of DAS 360.104 of Title 9 of the Netherlands Civil Code from the requirement to prepare Statement of cashflow as it is included in the consolidated financial statements of Halcyon Topco Limited. These financial statements therefore present information about the Company as an individual undertaking and not about its group.

The accounting policies set out below have, unless otherwise stated, been applied consistently to all periods 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 period 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.

## Notes to the financial statements *(continued)*

### 1 Accounting policies *(continued)*

#### *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 and equipment | 5 – 10 years | Straight-line |
|------------------------------------|--------------|---------------|

#### *Taxation*

Tax on the profit or loss for the period 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 period, using tax rates enacted or substantively enacted at the Statement of financial position date, and any adjustment to tax payable in respect of previous periods.

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 Statement of financial position 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 Statement of financial position 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 Turnover

Turnover is derived from the Company's principal activities carried out in the following regions:

	2016 €	2015 €
Austria	11,618,628	8,366,855

### 4 Other interest receivable and similar income

	2016 €	2015 €
Bank interest receivable	20	15

### 5 Tax on profit on ordinary activities

#### *Analysis of credit in period:*

	2016 €	2015 €
<i>Current tax</i>		
Current tax on income for the period	1,160	26,580
Total current tax	1,160	26,580
<i>Deferred tax</i>		
Current period	-	-
Total deferred tax credit	-	-
Tax charge on profit on ordinary activities	1,160	26,580

#### *Factors affecting the tax credit for the current period*

The current tax charge for the period is lower (2015: higher charge) than the standard rate of corporation tax in the UK of 20% (2015: 20.41%). The differences are explained below:

	2016 €	2015 €
<i>Current tax reconciliation:</i>		
Profit for the periods	160,670	72,202
Total tax charge	1,160	26,580
Profit excluding taxation	161,830	98,782
Current tax at 20% (2015: 20.41%)	32,366	20,162
<i>Effects of:</i>		
Tax charged at overseas rates	(4,626)	-
Adjustments in respect of prior periods	(26,580)	6,418
Total charge included in profit or loss	1,160	26,580

## Notes to the financial statements *(continued)*

### 6 Investments

	<b>Investments in subsidiaries</b>
	<b>€</b>
<b>Cost and Net book value</b>	
As at 31 October 2015 and 31 October 2016	<b>87,200</b>

The Company has the following investments in subsidiaries:

	<b>Country of incorporation</b>	<b>Principal activity</b>	<b>Class of shares held</b>	<b>Percentage of shares held</b>
<i>Direct subsidiaries</i>				
Healthcare at Home Deutschland GmbH	Germany	Provision of healthcare services	Ordinary	100%
ABC Logistics B.V.	Netherlands	Dormant	Ordinary	100%
Healthcare at Home Italia SRL	Italy	Dormant	Ordinary	100%
<i>Indirect subsidiaries</i>				
Medezinische Handels-und Service GmbH	Germany	Provision of healthcare services	Ordinary	100%

### 7 Property, plant and equipment

	<b>Fixtures, fittings and equipment</b>
	<b>€</b>
<b>Cost</b>	
Balance as at start of period	7,337
Additions	7,410
	<hr/>
Balance at end of period	<b>14,747</b>
	<hr/>
<b>Depreciation</b>	
Balance as at start of period	4,539
Charge for the period	2,124
	<hr/>
Balance as at end of period	<b>6,663</b>
	<hr/>
<b>Net book value</b>	
At 31 October 2016	<b>8,084</b>
	<hr/>
At 31 October 2015	<b>2,798</b>
	<hr/>

## Notes to the financial statements (continued)

### 8 Amounts due from group undertakings

	2016 €	2015 €
<b>Non-Current</b>		
Amounts due from group undertakings	2,921,181	2,921,181

### 9 Inventories

	2016 €	2015 €
Finished goods	233,676	309,455

### 10 Trade and other receivables

	2016 €	2015 €
<b>Current</b>		
Trade receivables	456,230	1,382,343
Prepayments	110,779	1,667
Other receivables	65,446	2,348
	632,455	1,386,358

### 11 Issued share capital

	2016 €	2015 €
<i>Allotted, called up and fully paid:</i>		
100,000 Ordinary shares (2015: 100,000) at €1 each	100,000	100,000

### 12 Trade and other payables

	2016 €	2015 €
<b>Current</b>		
Trade payables	516,878	1,413,949
Payables due to group undertakings	1,460,523	1,481,405
Social security and other taxes	17,457	62,451
Corporation tax	27,180	27,180
Accrued expenses	348,429	90,413
Other payables	89,494	27,639
	2,459,961	3,103,037

## Notes to the financial statements *(continued)*

### 12 Trade and other payables *(continued)*

	2016 €	2015 €
<b>Non-current</b>		
Amounts due to group undertakings	2,560,000	2,560,000
	<hr/>	<hr/>
	<b>2,560,000</b>	<b>2,560,000</b>
	<hr/>	<hr/>

### 13 Ultimate control

The Company is a subsidiary undertaking of HAH Holding (Europe) B.V. a company incorporated in the Netherlands. 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, United Kingdom.



## **Other information**

### **Proposals for profit appropriation**

The General Meeting of Shareholders will be asked to approve the following appropriation of the 2016 profit after tax, an amount of €160,670 to be added to retained reserves. The result after taxes for 2016 is included within retained earnings in shareholders' equity.