

Luther advises St. Lambertus parish on spinning off a senior citizens' and nursing care centre to a community-owned limited liability company

Essen, 20 November 2024 – With the support of Luther, the St. Lambertus parish in Mettmann (North Rhine-Westphalia) has advised the parish on the spin-off of the St. Elisabeth senior citizens' and nursing centre from the parish to a church-owned limited liability company that was founded specifically for this purpose. The advice covered all aspects of corporate, regulatory, labour, tax and real estate law.

Before the spin-off was implemented, Haus St. Elisabeth, a senior care and nursing centre offering long-term and short-term care as well as senior care apartments for comprehensive care in accordance with SGB XII and apartments for assisted living, was part of a special fund of the St. Lambertus parish. The aim of the spin-off was to further increase the independence of Haus St. Elisabeth, as desired by the parish and the archdiocese, and to consolidate it into a separate company.

In close cooperation with the church council and the management of Haus St. Elisabeth, Luther accompanied the project from the first examination of the options for hiving off the senior citizens' and nursing centre from the municipal assets, to the establishment of the limited liability company, to the entry of the spin-off in the commercial register.

In doing so, the entire project had to be closely coordinated at all levels with the responsible pension providers, the Church Supplementary Pension Fund of the Association of German Dioceses, the responsible tax office and the General Vicariate of the Archdiocese of Cologne.

Thanks to the experience gained from other more complex restructurings, the Luther team was able to ensure a quick and smooth registration process in the commercial register for this spin-off structure as well, after all the necessary approvals and releases had been obtained.

On behalf of the parish of St. Lambertus:

Luther, Corporate/M&A: *Dr Cédric Müller, LL.M.* (Partner, lead), *Conrad Knöchel* (Senior Associate, co-lead), *Alexander Masson, LL.B.* (Senior Associate)

Luther, Health Care & Life Science: *Dr Hendrik Bernd Sehy* (Counsel)

Luther, Labour law: *Sebastian Fedder* (Partner)

Luther, Real estate and construction law: *Michael Kunkel, LL.M.* (Partner), *Nurolhaq Rostamzada* (Senior Associate)

Luther, Tax law: *Jens Röhrbein* (Partner)

Luther Rechtsanwaltsgesellschaft mbH

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