

Introduction to the Financial Services Survey: Quarterly Return of Income and Expenditure

Purpose of this survey

This survey collects information on the income and expenditure of your business. The information supplied forms part of the UK's National Accounts and Balance of Payments which are used by the Treasury and the Bank of England to monitor the economy.

Coverage

- Include information for the UK business named on the front of this questionnaire.
- Exclude overseas branches, subsidiaries and agencies.
- The UK consists of England, Wales, Scotland and Northern Ireland, but excludes the Channel Islands and the Isle of Man.

Information required

This questionnaire is divided into five sections, which ask for information about:

- Section A** the reporting period
- Section B** income
- Section C** expenditure
- Section D** employee stock options
- Section E** any substantial changes, completion time and your contact details

Basis for completion

- This questionnaire should be completed on an accruals or mark to market accounting basis and would normally utilise data from the accounting system that is used for the production of your statutory accounts.
- Please provide information only for the accounts of the business named on the front of this questionnaire.

How to complete the questionnaire

- Give the best estimate you can if you do not have exact figures.
- Leave question blank if not applicable (a zero return will be assumed). Do not use 'nil', 'n/a' or draw a line in the data.
- Read accompanying instructions before completing this questionnaire.
- The items listed under Include and Exclude are examples and should not be taken as a complete list of items.
- Round all values to the nearest £0.1 million

For example, £65,375,000 = £ , , 6 5 . 4 m

For example, £88,000 = £ , , 0 . 1 m

- Use the spot rate as at the transaction date if you need to convert from foreign currency to sterling.
- Indicate negative figures by a minus sign

For example, (-17,100,000) = £ - , , 1 7 . 1 m

This questionnaire will be scanned, therefore please:

- complete in **black ink**
- ensure letters and numbers are PRINTED and centered within each box
- do not use commas ,
- do not cross sevens 7 or zeros 0

Section A - Reporting Period

1. Are you able to report for the quarter [variable text]?

Yes → Go to section B

No → Go to question 2

0100

2. What are the dates of the quarter that you will be reporting for?

From:

D	D	M	M	Y	Y	Y	Y

 0101

To:

D	D	M	M	Y	Y	Y	Y

 0102

Section B - Income

During the reporting period:

3. What was the **total** profit or loss from dealing as principal?

This should be the net figure before expenses, for profit or loss that arises from dealing as principal. Principal dealing is when securities or commodities are bought and sold from the businesses own account.

Profit from dealing as principal should include all profit or losses arising from the purchase, sale and holdings of tradeable instruments, including both realised and unrealised profits and losses. For example, if a tradeable bond is not traded, but changes in value, this should be recorded within dealing profits. Items should be reported net on a mark-to-market basis at the end of the reporting period. Where transactions between group entities occur, these should be shown at market value or estimated market value if necessary.

Include:

- market making activity
- realised and unrealised profit/loss

Exclude:

- stamp duty and associated interest
- interest, dividends or income earned from these instruments. These should be reported separately in questions 5, 8 and 9
- fees associated with these instruments
- dividends on short sales (manufactured dividends)
- unrealised gains and losses from the purchase of own debt

To the nearest £0.1 million

£ , , . m 5000

Please give the best estimate you can if you do not have exact figures.

a. of which, profit or loss from dealing in derivative contracts?

£ , , . m 5001

MRK

DTU

NJA

NJA

During the reporting period:

4. Of the total profit or loss at question 3, what was the value of spread earnings?

Dealers or market-makers in financial instruments may charge in full or in part for their services by having a spread between their buying and selling prices. The net spread earnings is the difference between the price paid or offered for a tradeable instrument and the price paid on the open market (the mid-market price). This question should capture the difference between the sale or purchase price and the mid-market price of tradeable instruments at the time of the transaction

To the nearest £0.1 million

£ , , . m 5002

NJA

Please give the best estimate you can if you do not have exact figures.

a. of which, spread earnings from derivative contracts?

£ , , . m 5003

NJA

5. What was the value of interest accrued:

Include interest in relation to:

- deposits
- debt securities
- loans
- other accounts receivable

a. in the UK?

£ , , . m 5004

NHC

b. outside of the UK?

£ , , . m 5005

NHC

i. of which, within the EU?

£ , , . m 5006

NHC

6. What was the value of amounts receivable under the following:

a. finance leases?

£ , , . m 5007

NHC

b. operating leases?

£ , , . m 5008

NHC

7. What was the value of amounts receivable in return for the use of natural resources owned by your business, such as sub-soil assets, crude oil, gas, coal, water abstraction?

Exclude:

- utilities (gas, electricity and water)

£ , , . m 5009

NHC

Section C - Expenditure

During the reporting period:

13. What was the value of interest payable:

Exclude:

- the interest components of amounts payable under finance leases

To the nearest £0.1 million

- a. in the UK? £ , , m 6000 NHC
- b. outside of the UK? £ , , m 6001 NHC
- i. of which, within the EU? £ , , m 6002 NHC

14. What was the value of amounts payable under the following:

- a. finance leases? £ , , m 6003 NHC
- b. operating leases? £ , , m 6004 NHC

15. What was the value of amounts payable in return for natural resources used, but not owned by your business, such as sub-soil assets, crude oil, gas, coal, water abstraction?

Exclude:

- utilities (gas, electricity and water). These are requested at question 20

£ , , m 6005 NHC

16. What was the value of dividends paid:

- a. in the UK? £ , , m 6006 NHC
- b. outside of the UK? £ , , m 6007 NHC
- i. of which, within the EU? £ , , m 6008 NHC

