

PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

Section C: Expenditure see note C

3. What was your expenditure on the following?

a. Employment costs , , , 450 NFD

An employee is anyone aged 16 or over that your organisation pays directly from its payroll(s), in return for carrying out a full-time or part-time job or being on a training scheme.

Include:

- All workers i.e. permanent, temporary, casual and seasonal workers, paid directly from this business's payroll(s)
- Those temporarily absent but still being paid, for example on maternity leave.

Exclude:

- Voluntary workers
- Former employees only receiving a pension
- Self-employed workers
- Working owners who are not paid under PAYE
- Subcontractors.

b. Energy, goods, materials and services , , , 499 NFD

c. Total, rates, duties levies and taxes , , , 400 NFD

Include:

- National non-domestic (business rates)
- Vehicle excise duty (also known as car or vehicle tax)
- Climate change levy

Exclude

- VAT
- Tax already included in the purchase of goods, materials and services
- Corporation tax
- Income tax
- Capital gains tax

Section D: Capital Expenditure see note D

Include:

- Non-Deductible VAT
- Building work
- Acquisitions or disposals of land and buildings, vehicles, plant, machinery and similar equipment etc.

Exclude:

- Deductible VAT
- Any allowances for depreciation
- Assets acquired in taking over an existing business or sold as part of an on-going concern.

4. What were your total acquisitions? , , , 600 NFD

5. What were your total disposals? , , , 699 NFD

PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

Section E: International Trade in Services see note E

If your business has either purchased from or provided **services** to individuals, enterprises or other organisations based internationally (outside the UK) in the last 12 months please give the amounts **receivable/payable** in respect of invoices raised during this period.

Include:

- Transactions with branches or subsidiaries of UK businesses that are located outside of the UK

Exclude:

- Transactions with branches or subsidiaries of foreign businesses that are located within the UK.

6. **What was your income generated from services provided to businesses based outside of the UK?** , , , **163**

7. **What was your expenditure for services provided by businesses based outside of the UK?** , , , **164**

Section F: International Trade in Goods see note F

If your business has either purchased from or provided **goods** to individuals, enterprises or other organisations based outside the UK in the last 12 months, please answer the questions below.

Include:

- Transactions with branches or subsidiaries of UK businesses that are located outside the UK.
- Transactions with a subsidiary or parent of your company located outside the UK.

Exclude:

- Transactions with branches or subsidiaries of foreign businesses that are located within the UK.

8. **Did your business export goods to individuals, enterprises or other organisations based outside the UK in the last 12 months?** e.g. raw materials, semi or finished manufactured goods

Yes

No **15**

9. **Did your business import goods from individuals, enterprises or other organisations based outside the UK in the last 12 months?** e.g. raw materials, semi or finished manufacturing goods

Yes

No **16**

NFD

NFD

MRK

MRK

Section G: Research and Development

Research and development is characterised by investigation or experimentation, the outcome of which is new knowledge (with or without a specific practical application), enhanced materials, products, devices, processes or services.

10. During the next two years, does the business plan to carry out any in-house Research and Development on a regular basis?

Yes

No

9

Section H: Completion Time

11. How long has it taken you to complete this questionnaire?

This section is voluntary

hrs

144

mins

145

12. Please write the details of the person we should contact if we have any queries regarding the data returned on this questionnaire.

Contact Name

Position in business

Telephone Number Ext

Fax Number

Signature

Date

Thank you for completing this questionnaire.

MRK

NCR

NOTES TO HELP YOU COMPLETE THE QUESTIONNAIRE

Please read these notes before completing this questionnaire

WHAT YOUR ANNUAL BUSINESS SURVEY QUESTIONNAIRE SHOULD COVER

Any activity outside the UK lasting for more than one year should be **excluded** from this questionnaire - **except** all installation activities outside the UK, which should be **included** regardless of the length of period of the work carried out. Any work done in connection with overseas contracts where employees travel abroad regularly for short periods should be **included** and any overseas activity which is deemed to be capital expenditure in that country should be **excluded**.

SECTION A: RETURN PERIOD

1. PERIOD COVERED BY THE RETURN

If you commenced trading during 2013, then your return should cover the period from the commencement of your business until 31 December 2013 or, alternatively, any date up to 5 April 2014.

If you ceased trading during 2013, then your return should cover the period 1 January 2013 to the date you ceased to trade or, alternatively, from the beginning of your last business year up to the cessation date.

SECTION B: INCOME

2. TOTAL TURNOVER

Figures should be given gross of indirect taxes, duties and levies (**except VAT**) invoiced to the customer.

INCLUDE:

- All sales of goods (**except** fixed capital assets) **including** exports and goods purchased and resold without processing;
- Provision of goods or services to other parts of your company or organisation which are **not** covered by this return. These should be valued as if sold to an independent customer. If you are unable to supply figures on this basis, please value them at transfer cost;
- Work done on customers' materials (**including** the value of any additional materials added);
- Income from construction activity (even if sub-contracted);
- Income from all industrial and non-industrial services rendered;
- Income derived from the renting of property;
- Amounts received for the right to use patents, trade marks, copyrights etc.;
- Receipts from government for goods and services supplied free (or at a subsidised rate) under the National Health Service and similar public services;
- Transport, insurance and packaging charges (less amounts for returnable containers) invoiced by your business (even if invoiced separately);
- Income from sub-contracted activities;
- For commission work (**i.e.** where you do not hold title to goods sold), the commission/fee is to be **included** but not the full transaction price. Also to be taken **included** here are costs incurred and passed on to the customer;
- The value of second-hand goods taken in part exchange (such as second-hand goods should also be recorded as purchases);
- Service charges for credit provided (but not interest charges);
- The value of vouchers, tokens and coupons used by customers as a means of payment (but not the sale of such vouchers etc. to customers);
- Royalty payments received;
- Management fees.

EXCLUDE:

- Income recorded as extra-ordinary income in your accounts;
- The sale of vehicles previously treated as capital assets during the period. Include these in section D;
- Interest payments received and other similar income;
- Amounts received from the sale of patents, trade marks, copyrights etc.;
- Subsidies from UK public authorities and the European Union (EU);
- Value of insurance claims received;
- Income derived from the renting of land (if recorded separately within your accounts);
- Income recorded as "Other Operating Income" in your accounts;
- All trade, cash or other discounts and rebates (**i.e.** record turnover net of these);
- Sales by other businesses operating on your premises (as well as commission received in such sales);
- Dividends received;
- Amounts arising from donations and fundraising activities;
- The full value of any transfer fees received.

SECTION C: EXPENDITURE

3.a EMPLOYMENT COSTS

Wages and salaries are defined as the total compensation in cash or in kind payable to all **employees**. State the amount paid before deductions but less any amounts for which you are reimbursed from government sources.

INCLUDE:

- Accrued holiday pay;
- All overtime payments, bonuses, commissions;
- The cost to the employer of all expenses and benefits in kind. These include: assets transferred to employees (**i.e.** cars, property, goods or other assets); payments made on behalf of employees; mileage allowances and fuel payments (unless the payments are in respect of travelling expenses), subsidies to staff canteens, sports club membership, nurseries and play schemes, health insurance etc;
- Employment costs paid to workers employed by the UK company and workers employed who are based overseas. (These costs should only reflect the installation services activity carried out outside the UK, included in section B);
- Employers' National Insurance contributions;
- Contributions to pension funds (**including** lump sum contributions). Employers' pension contributions should represent actual net amounts rather than notional values;
- Payments into pension funds providing retirement or death benefits for employees, **including** former employees or their dependants;
- Redundancy and severance payments to employees (**including** golden handshakes);
- Any "signing on" fees paid to employees.

EXCLUDE:

- Travelling and subsistence expenses. Include these in 3b;
- Payments to homeworkers on piecework rates. Include these in 3b;
- Payments to employment agencies for the services of agency staff. Include these in 3b;
- Top up of pension funds or withdrawals from pension funds;
- Rebates received from National Insurance Redundancy Fund;
- Contributions by employers for their own personal pension schemes;
- Employees' National Insurance Contributions.

3.b ENERGY, GOODS, MATERIALS AND SERVICES

State the net cost of purchases made during the period of this return whether or not they were used or resold during that period. Valuation should be at full delivered cost. **Exclude** employment costs, stock variation, bad debts or depreciation, all interest payments, amounts charged to capital account and capitalised building repairs. Deductible VAT should be **excluded** from the cost but non-deductible VAT should be **included**. In the case of imports the cost should **include** import and excise duties (less drawback).

INCLUDE:

- All fuel costs (**e.g.** electricity, gas, oil, coal, coke, petrol, diesel) purchased for use in the running of your business;
- Purchases of water used in the running of your business (**including** water extraction charges);
- Sewerage charges and other costs of effluent and waste disposal;
- Total fees and commissions payable;
- Other goods and materials such as office materials (stationery and consumables), machine spares and packaging materials charged to you;
- The cost of goods and materials purchased for use in the installation, repair or maintenance of customers' goods;
- Any goods bought for resale without further processing (**i.e.** merchanted goods, goods purchased and resold without modification);
- Any goods bought on a 'sale or return' basis which were subsequently sold but **exclude** the cost of those returned unsold;
- Payments for hiring, leasing or renting plant, machinery and vehicles (if acquired under operational leases) but **not** if purchased under hire purchase or finance leasing arrangements;
- Commercial insurance premiums paid;
- Road transport services purchased for own staff use (**e.g.** buses, taxis);
- Purchases of computer and related services, **including** consultancy charges on computer software and hardware and the cost of repair, maintenance and installation of office and computing machinery;
- Purchases of advertising and marketing services (not carried out by your own staff);
- Payments to employment agencies for the services of agency staff;
- Labour recruitment administration costs;
- Amounts (**except** those charged to the capital account) payable to others for the services of accountants, auditors, agents, solicitors and surveyors;
- Amounts payable to other organisations and self-employed persons (**e.g.** for labour they have supplied);
- Amounts payable for the right to use patents, trade marks, copyrights etc., manufacturing rights and technical know-how;
- Amounts payable to other organisations for technical research and studies;
- Amounts payable for sea, air and rail freight on goods transported;

SECTION C: EXPENDITURE (Continued)

3.b ENERGY, GOODS, MATERIALS AND SERVICES (Continued)

INCLUDE: (Continued)

- Building materials for own use;
- Building repairs, maintenance and contract cleaning services;
- Payments to other businesses within the same group (e.g. service companies);
- Bank charges (**excluding** interest payments);
- Rent paid on buildings or dwellings;
- Amounts paid for licensing, inspection and monitoring;
- Staff travel;
- Travelling and subsistence expenses;
- Congestion charges **including** related fines and penalties;
- Amounts payable for printing services provided;
- Amounts payable for repairs, installation and maintenance of plant, machinery and vehicles;
- Royalty payments;
- Net payments to trade associations and similar bodies;
- Transfers of goods to your business from other parts of your company or organisation which are **not** covered by this return. These should be valued as if purchased from an independent customer. If you are unable to supply figures on this basis, please value them at transfer cost;
- The cost of any materials you have supplied for work done by you as a sub-contractor;
- Post and telecommunications costs;
- Rental of telephone handsets and modems;
- Purchase of telephone handsets and modems;
- Payments to sub-contractors;
- Payments to homeworkers on piecework rates;
- Drugs, medicines and general supplies administered by vets during treatment;
- Payments to the Horserace Totaliser Board (i.e. Tote);
- Exam costs and amounts payable for training packages;
- Payments made to claimants;
- Insurance costs which are passed on to the customer;
- Any other goods or services purchased;
- Management fees and/or inter group charges;
- Chamber Fees – **Legal Services sector only.**

EXCLUDE:

- All bank and other interest payments;
- Bad debts **including** future provisions;
- Any allowances for depreciation, amortisation or obsolescence **including** future provisions;
- Employment costs. Include these in 3a;
- Hire purchase repayments. See section D;
- Finance leasing payments. See section D;
- The cost of any items charged to the capital account **including** building repairs;
- Fines and penalties **except** those related to congestion charges;
- Amounts charged to capital account **including** computer hardware, software and programs written by a third party to be used for more than one year. Include these in section D;
- National non-domestic (business) rates. Include these in section 3c;
- The full value of any transfer fees paid out;
- Amounts payable for repairs and maintenance of household and domestic equipment;
- Mortgage Interest and Mortgage Loan Payments.

3.c RATES, DUTIES, LEVIES AND TAXES PAID

Total amount payable in taxes, duties or levies to government.

INCLUDE:

- The Climate Change Levy (CCL), introduced in April 2001, is charged on industrial and commercial use of various forms of energy (e.g. primary and secondary fuel for lighting, heating, motive power and power for appliances). **Exclude** any agreed reductions;
- National non-domestic (business) rates (amounts payable via local authorities in respect of industrial and commercial property);
- Council tax (rates payable via local authorities in respect of your rented property);
- Excise duties (e.g. on alcohol, tobacco, petrol) when paid directly to government by your business;
- Any business rates or formula rates paid to local authorities or Department of Communities and Local Government (DCLG) – Formula rates paid to DCLG applies to **Great Britain only**;
- Stamp duties;
- Export levies (e.g. under the EU's Common Agricultural Policy);

This section continues overleaf

SECTION C: EXPENDITURE (Continued)

3.c RATES, DUTIES, LEVIES AND TAXES PAID (Continued)

INCLUDE: (Continued)

- Any statutory amounts paid **e.g.** to either the Environment Agency (EA), Office of the Gas and Electricity Markets (OFGEM) or the Water Regulators – Office of Water Services (OFWAT) in England and Wales and the Scottish Water and Sewerage Customers Council (SWSCC) in Scotland, to enable them to fund their mandatory duties;
- Consumer and Credit Act fees;
- Franchise payments;
- Landfill Tax (**sewerage/refuse disposal companies only**).

EXCLUDE:

- Water rates and sewerage charges. Include these in 3b;
- Operators' licences;
- Net payments to trade associations and similar bodies;
- Inheritance Tax;
- Air Passenger Duty;
- Insurance Premium Tax;
- Lottery duty.

SECTION D: CAPITAL EXPENDITURE

4 & 5. CAPITAL EXPENDITURE

The amounts entered should **include** the purchase costs and disposal proceeds of fixed assets, together with any other amounts treated as capital items for taxation purposes.

Do not deduct any amounts received in grants (**including** lottery grants) and/or allowances from government sources, statutory bodies or local authorities. Ideally items should be considered as capital expenditure if their value exceeds £500.

INCLUDE:

- Expenditure on new construction work contracted by you, whether directly with the constructors or arranged by property developers. This covers the construction of new buildings and extensions and improvements to existing buildings (**including** fixtures such as lifts, heating and ventilation systems);
- All work of a capital nature carried out by your own staff. This should cover the provision of any capital asset or item ranked as capital for taxation purposes, **including** computer software. The relevant employment costs and the cost of purchases consumed in the work should be included in 3a and 3b respectively;
- Expenditure on replacing assets destroyed in circumstances (**e.g.** fire) which have given rise to an insurance claim;
- All expenditure on computer software to be used for more than one year. Such software may be purchased on the market or produced for own use;
- The total capital value of any assets that you have bought on hire purchase or acquired (as lessee) under a finance leasing arrangement in the period covered by the return, but not interest and instalment payments;
- Expenditure on assets acquired for hiring, renting and other leasing purposes (but not assets acquired in order to lease to others under finance leasing arrangements);
- All additions, alterations, improvements and renovations which prolong the service life or increase the productive capacity of existing capital goods;
- Capital expenditure at any site belonging to the business where operations have not yet begun;
- Expenditure incurred during the period on additions to capital assets, which is temporarily being carried forward under other headings **e.g.** Work in Progress on capital assets in the course of construction, deposits or other payments on account of capital assets in process of acquisition;
- Plant spares, jigs, dies, patterns, moulds, loose tools and/or special tools;
- All finance costs relating to Public Private Partnerships (PPPs) where separately identified and relevant to the PPP. If finance costs cannot be separated, provide estimates assuming the finance costs are included.

EXCLUDE:

- Expenditure on work carried out by sub-contractors that does not relate to capital expenditure;
- All expenditure on dwellings but **include** land intended for new dwellings;
- Assets like goodwill, patents or licence fees;
- The proceeds from an insurance claim against the loss of fixed assets;
- The capital value of any assets acquired by your business but leased out to others under finance leasing arrangements;
- Items of a capital nature acquired for re-sale rather than for use within the business **e.g.** stocks of vehicles held by motor traders;
- Rentals charged for assets leased by you through operational leasing facilities;
- Assets outside the UK.

SECTION E: INTERNATIONAL TRADE IN SERVICES

6 & 7. SERVICES: EXPORTS AND IMPORTS (EXCLUDING GOODS)

The UK is defined as England, Scotland, Wales and Northern Ireland. It does not include the Channel Islands or the Isle of Man. A subsidiary or parent of your company situated in another country is regarded as an international resident and hence transactions in services with these entities should be regarded as international trade in services. The values shown in these boxes should already have been **included** as part of your figures in Sections 2 and 3b.

INCLUDE:

- Repair of construction equipment and computers (but not maintenance);
- The hiring out of plant, machinery and other goods (operational leasing);
- Consultancy services (**e.g.** market research, advertising, accountancy and research and development);
- Royalties and licence fees;
- Telecommunications services;
- Computer services (**excluding** hardware);
- Advertising and commission as an agent (**excluding** the value of imports/exports of goods);
- Merchanting profits and losses (on goods bought and sold abroad without entering the UK);
- Management fees;
- Insurance and finance services.

EXCLUDE:

- Dividend or interest payments;
- Transactions in financial assets or liabilities;
- Repairs other than for construction equipment and computers;
- Salaries of staff seconded abroad - if the period of their absence is more than one year;
- Business travel services such as accommodation and meals whilst abroad.

SECTION F: INTERNATIONAL TRADE IN GOODS

8 & 9. INTERNATIONAL TRADE IN GOODS: EXPORTS AND IMPORTS (EXCLUDING SERVICES)

A subsidiary or parent of your company situated in another country is regarded as an international resident and hence transactions with these entities should be regarded as international trade in goods. The UK is defined as England, Scotland, Wales and Northern Ireland. It does not include the Channel Islands or the Isle of Man. Goods are specific, tangible commodities:

INCLUDE:

- Foods, beverages and tobacco;
- Basic materials;
- Oil and other fuel.