

PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

This questionnaire will be scanned, therefore:

- please complete in black ink
• ensure letters and numbers are printed and centred within each box
• do not use commas , or dashes -
• do not cross sevens 7 or zeros 0
• round your answer to the nearest £ or € thousand for example £1,702,700 = £

1 7 0 3 000

1. WHAT YOUR ANNUAL BUSINESS SURVEY QUESTIONNAIRE SHOULD COVER:

This survey covers the United Kingdom activity of businesses (including foreign owned businesses) except where the coverage is specified as Great Britain underneath your address on the front page. The United Kingdom consists of England, Wales, Scotland and Northern Ireland and excludes the Channel Islands and the Isle of Man. Great Britain consists of England, Wales and Scotland only.

The business unit for the survey is the company, partnership, sole proprietorship, etc. to which the questionnaire has been addressed unless specified otherwise on the front page of the questionnaire. Figures for subsidiaries of the business addressed should be excluded, unless specified otherwise on the front page. see note 1.

Please read the accompanying notes before completing your return

2. PERIOD COVERED BY THE RETURN see note 2

Your return should cover the calendar year 2013. (If no figures are available for that period, your return should relate to a business year that ends between 6 April 2013 and 5 April 2014).

If you traded for only part of the year, please provide figures for the period in which you were trading.

Period covered by the return: from

Day Month Year 11

DJK

Period covered by the return: to

Day Month Year 12

DJK

3. INCOME (excluding VAT)

3.1 TOTAL TURNOVER see note 3.1

Total amount receivable in respect of invoices raised during the period of the return, covering sales of goods and services (including progress payments on work in progress).

Exclude: Grants.

- (a) Value of sales of goods of own production
(b) Value of work done on customers' materials (including value of any additional materials provided by you)
(c) Value of industrial services such as repairs, maintenance and installation, provided by you
(d) Value of non-industrial services provided by you (including advertising revenue; transport and delivery charges)
(e) Value of sales of goods purchased and resold without further processing (merchanted or factored goods)

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(f) Total turnover

PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

3.2 OTHER INCOME *see note 3.2*

(a) Value of insurance claims received [**not** to be included in section 3.1 Total Turnover, or 3.2 (b) Other Operating Income]

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(b) Value of any "Other Operating Income" recorded in your profit and loss and/or income and expenditure accounts (**not** to be included in section 3.1 Total Turnover)

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3.3 RETAIL TURNOVER *see note 3.3*

Of your total turnover shown above, please give the identifiable amount attributable to sale (**including** installation) of goods direct to the **general public** for personal or household use.

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3.4 ENVIRONMENTAL TURNOVER

(a) Did your business produce a good or service with the main aim of protecting the environment?

Yes → Go to question **3.4 (b)**

No → Go to question **4**

80

MRK

(b) Please estimate the proportion of your total turnover that relates to the environmental good or service produced.

Please one box only

0 - 24%

25 - 49%

50 - 100%

81

MRM

4. EXPENDITURE

(**excluding** deductible VAT but **including** non-deductible VAT)

4.1 EMPLOYMENT COSTS *see note 4.1*

(a) Gross wages and salaries (in cash or kind) (**excluding** National Insurance contributions and contributions to other pension and welfare schemes)

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(b) Employers' National Insurance contributions

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(c) Contributions to pension funds (**including** lump sum contributions). Employers' pension contributions should represent actual net amounts rather than notional values

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(d) Amounts payable to employees through redundancy and severance

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(e) **Total employment costs**

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PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

4.2 COSTS OF ENERGY, GOODS, MATERIALS AND SERVICES *see note 4.2*

Note: Please give amounts payable **excluding** employment costs, stock variation, all interest payments, amounts charged to capital account and capitalised building repairs.

ENERGY AND MATERIALS FOR BUSINESS USE

- | | | | | | | | | | | | | | | | | | | | | | |
|-----|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----|-------|-----|
| (a) | Energy used in the running of your business (including petrol, diesel, electricity and gas etc.) | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 000 | 4 2 7 | EFG |
| (b) | Water used in the running of your business | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 000 | 4 2 8 | EFG |
| (c) | Sewerage charges and other costs of waste disposal | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 000 | 4 3 5 | EFG |
| (d) | Goods and all raw materials used in the running of your business (including stationery and consumables) | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 000 | 4 0 2 | EFG |

GOODS BOUGHT FOR RESALE

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|-----|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----|-------|-----|
| (e) | Goods bought for resale without further processing [these purchases relate to turnover in section 3.1 (e) + 3.3] | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 000 | 4 0 3 | EFG |
|-----|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----|-------|-----|

SERVICES FOR BUSINESS USE

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|-----|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----|-------|-----|
| (f) | Amounts payable to sub-contractors | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 000 | 4 2 1 | EFG |
| (g) | Value of industrial services purchased (printing services, installation, repairs and maintenance, excluding repairs and maintenance on computers and office machinery) | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 000 | 4 0 4 | EFG |
| (h) | Amounts payable for hiring, leasing or renting plant, machinery and vehicles | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 000 | 4 0 5 | EFG |
| (i) | Amounts payable for commercial insurance premiums | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 000 | 4 0 6 | EFG |
| (j) | Amounts payable for road transport services | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 000 | 4 0 7 | EFG |
| (k) | Amounts payable for telecommunication services | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 000 | 4 0 8 | EFG |
| (l) | Amounts payable for computer and related services (including repairs and maintenance of office machinery and computers, excluding computer hardware and software which should be included in section 6.1) | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 000 | 4 0 9 | EFG |
| (m) | Amounts payable for advertising and marketing services | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 000 | 4 1 0 | EFG |
| (n) | Amounts payable to employment agencies for agency staff | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 000 | 4 3 0 | EFG |
| (o) | Amounts payable for other services purchased (e.g. non-road transport and travel, professional services, postal services, research, rent paid, banking charges, legal costs and accounting fees) | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 000 | 4 1 1 | EFG |
| (p) | Total purchases of energy, goods, materials and services
This should be the sum of 4.2 (a) to 4.2 (o) | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 000 | 4 9 9 | EFG |

PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

6. CAPITAL EXPENDITURE *see note 6*

(including non-deductible VAT but excluding deductible VAT)

This covers building work, acquisitions or disposals of land and buildings, vehicles, plant, machinery and similar equipment etc.

Exclude: any allowances for depreciation and assets acquired in taking over an existing business or sold as part of a going concern.

6.1 ACQUISITIONS

(a) Acquisitions of land

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(b) Acquisitions of existing buildings

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Exclude: Construction of new buildings and extensions; refurbishment and improvements to existing buildings. This should be recorded under question 6.1 (f)

(c) Computer software developed by your own staff to be used for more than one year

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(d) Other finished work of a capital nature carried out by your own staff produced for own use. If this value is more than half of the total acquisitions, please give an explanation for this at section 11

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(e) Total amount for investment in acquired computer software (including network ware, large databases, specialist packages, word processing or spreadsheet packages)

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(f) Any other acquisitions

Include: machinery, equipment, vehicles, construction of new buildings and extensions, refurbishment and improvements to existing buildings

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(g) **Total acquisitions**
This should be the sum of 6.1 (a) to 6.1 (f)

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(h) Of Total Acquisitions 6.1(g) what was the value of assets acquired under finance leasing arrangements *see note 6.1 (h)*

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6.2 DISPOSALS

(a) Proceeds from the disposal of land

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(b) Proceeds from the disposal of existing buildings

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(c) Proceeds from any other disposals

Include: machinery, equipment and vehicles

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(d) **Total disposals**
This should be the sum of 6.2 (a) to 6.2 (c)

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6.3 Gross investments in concessions, patents, licences and trade marks and similar rights [not to be included in 6.1 (g)]

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9. 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.

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

10. COMPLETION TIME

How long has it taken you to complete this questionnaire?
This question is voluntary

hrs 144

mins 145

S P E C I M E N

MRK

NCR

11. ANY RELEVANT COMMENTS

Please use this box if you wish to make any comments regarding the information provided on this return.

Please include details of any significant impacts upon your data resulting from changes in the accounting approaches you have taken.

146

Large empty box for comments with a large diagonal watermark reading 'SAMPLE'.

LMN

PLEASE GIVE DETAILS OF THE PERSON WE SHOULD CONTACT WITH ANY QUESTIONS ABOUT THIS RETURN

Please use BLOCK CAPITALS

Form fields for contact information: Contact name, Position in business, Name of business, Telephone Number, Fax Number, and Ext. Each field is represented by a grid of boxes.

Signature

Date

YOU MAY FIND IT USEFUL TO TAKE A COPY OF THIS QUESTIONNAIRE FOR FUTURE REFERENCE OR TO ANSWER ANY QUERIES THAT MAY ARISE

NOTES TO HELP YOU COMPLETE THE QUESTIONNAIRE

Please read these notes before completing this questionnaire

1. 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**.

2. 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.

3. INCOME (EXCLUDING VAT)

3.1 TOTAL TURNOVER

Give the value of all sales made in the year of this return whether or not the goods were produced in the year. The values given should be the 'net selling' value (i.e. the amount charged to customers whether valued 'ex-works' or 'delivered', less VAT, trade and cash discounts etc. and allowances on returned goods).

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

INCLUDE:

- Provision of goods and 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;
- Transport, insurance and packaging charges (less amounts for returnable containers) invoiced by your business (even if invoiced separately).

EXCLUDE:

- Output for own final use;
- 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 6;
- Interest payments received and other similar income;
- Amounts received from the sale of fixed capital assets;
- 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. Include these in 3.2 (a);
- Income recorded as "Other Operating Income" in your accounts. Include this in 3.2 (b);
- All trade, cash or other discounts and rebates (i.e. record turnover net of these);
- Income derived from the renting of land (if recorded separately within your accounts). Include this in 3.2 (b);
- Sales by other businesses operating on your premises (as well as any commission received on such sales);
- For those in the nuclear fuel industry, **exclude** any receipts received for fossil fuel premiums;
- Dividends received;
- Amounts arising from donations and fundraising activities;
- The full value of any transfer fees received.

(a) VALUE OF SALES OF GOODS OF OWN PRODUCTION

INCLUDE:

- Sales of goods made by you or for you by others from materials supplied by you;
- Sales of waste products, residues and scrap.

EXCLUDE:

- Output for own final use;
- Export rebates received under the EU's Common Agricultural Policy;
- Income recorded as "Other Operating Income" in your accounts. Include these in 3.2 (b).

3.1 TOTAL TURNOVER (Continued)

(c) VALUE OF INDUSTRIAL SERVICES PROVIDED BY YOU

INCLUDE:

- Payments received for entry, exit, system and infrastructure charges;
- Option fees and net amounts receivable under contracts for differences;
- Waste management and remediation services.

(d) VALUE OF NON-INDUSTRIAL SERVICES PROVIDED BY YOU

INCLUDE:

- Management fees;
- Income derived from the renting of property. Income derived from the renting of land (if recorded separately within your accounts) should be **included** in 3.2 (b);
- Services provided to other organisations such as amounts charged for hiring out plant, machinery and other goods, the provision of transport, computer processing, technical research and studies;
- Amounts received for the right to use patents, trade marks, copyrights etc., manufacturing rights, technical know-how and advertising revenue;
- Royalty payments received;
- Use of system charges.

EXCLUDE:

- Sales of patents, trademarks, copyrights etc.

3.2 OTHER INCOME

(a) VALUE OF INSURANCE CLAIMS RECEIVED

INCLUDE:

- Claims received from all forms of commercial insurance (e.g. fire, motor vehicle, accident, transit within the UK, loss of profit). Insurance companies should only record claims made on behalf of own business.

EXCLUDE:

- Claims received from sinking fund policies, policies providing pensions, superannuation or other retirement, sickness, personal, accident, disability or death benefits for employees or their dependants;
- Any claims receivable from re-insurance business written.

(b) VALUE OF ANY "OTHER OPERATING INCOME"

INCLUDE:

- Income derived from the renting of land (if recorded separately within your accounts);
- Interest and dividends;
- All trade, cash or other discounts and rebates that are recorded in your profit and loss and/or income and expenditure accounts.

3.3 RETAIL TURNOVER

(Please give examples, in section 11, of the main retail products sold)

Where exact figures for wholesale/retail split are not available, informed estimates should be used.

INCLUDE:

- Sales of food, confectionery, drinks, envelopes and other stationery, knitting wool, ornaments, toys and games etc.;
- Installation work on domestic and household appliances only when in combination with sale of goods;
- Retail sale by commission agents;
- 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 **included** here are costs incurred and passed on to the customer;
- Service charges for credit provided (but not interest charges);
- Receipts from government for goods and services supplied free (or at a subsidised rate) under the National Health Service and similar public services;
- Income from retail sales over the Internet (where you hold title to the goods sold);
- Commission received on sales by other businesses operating on your premises (excluding the total value of the sale).

EXCLUDE:

- Income (**including** repair and maintenance) from other businesses;
- Sales of food and drink as a catering activity (**including** staff canteens, take-away food and bar sales);
- Renting and hiring of goods;
- Sales of services (e.g. holidays, cinema and other tickets, membership fees);
- Sales and maintenance of land and buildings;
- Installation work on domestic and household appliances when **not** in combination with sale of goods.

4. EXPENDITURE (EXCLUDING DEDUCTIBLE VAT BUT INCLUDING NON-DEDUCTIBLE VAT)

4.1 EMPLOYMENT COSTS

(a) GROSS WAGES AND SALARIES

State the amount paid before deductions but less any amounts for which you are reimbursed from government sources.

INCLUDE:

- All overtime payments, bonuses, commissions;
- Payments to those temporarily absent (e.g. on holiday, sick, or on maternity leave);
- 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 3.1 (c)];
- Any "signing on fees" paid to employees;
- Accrued holiday pay.

EXCLUDE:

- Payments to working proprietors, partners and executive directors not in receipt of a regular salary, fee or commission;
- Travelling and subsistence expenses. Include these in 4.2 (o);
- Amounts paid to sub-contractors. Include these in 4.2 (f);
- Payments to homeworkers on piecework rates. Include these in 4.2 (o);
- Payments to employment agencies for the services of agency staff. Include these in 4.2 (n).

(c) CONTRIBUTIONS TO PENSION FUNDS

INCLUDE:

- Payments into pension funds providing retirement or death benefits for employees, **including** former employees or their dependants;
- Payments to Welfare Schemes.

EXCLUDE:

- Top up of pension funds or withdrawals from pension funds;
- Contributions by employers for their own personal pension schemes;
- Expenditure on leisure, medical, crèche etc. facilities for employees.

(d) AMOUNTS PAYABLE TO EMPLOYEES THROUGH REDUNDANCY AND SEVERANCE

INCLUDE:

- Golden handshakes.

EXCLUDE:

- Rebates received from National Insurance Redundancy Fund;
- Accrued holiday pay. Include this in 4.1 (a).

4.2 COSTS OF 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. In the case of imports the cost should **include** import and excise duties (less drawback).

ENERGY AND MATERIALS FOR BUSINESS USE

(b) WATER USED IN THE RUNNING OF YOUR BUSINESS

INCLUDE:

- Water abstraction application charges;
- Water rates.

EXCLUDE:

- Bottled water;
- Water abstraction licence fees. **These should not be recorded anywhere in this questionnaire.**

4.2 COSTS OF ENERGY, GOODS, MATERIALS AND SERVICES (Continued)

ENERGY AND MATERIALS FOR BUSINESS USE (Continued)

(d) GOODS AND MATERIALS USED IN THE RUNNING OF YOUR BUSINESS

INCLUDE:

- The cost of raw materials, components, semi-manufactures, workshop and office materials (stationery and consumables), machine spares and packaging materials charged to you;
- Any imports of goods should be valued Free on Board (FOB);
- 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 supplier. 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;
- The cost of materials purchased for use in the installation, repair or maintenance of customers' goods;
- Purchase of telephone handsets and modems;
- Food and drink used in the preparation of meals and drinks;
- Building materials you have purchased for your own use.

EXCLUDE:

- Transport costs on purchases paid to a third party. Include these in 4.2 (j) or 4.2 (o) as appropriate;
- Amounts charged to capital account. Include these in section 6.

GOODS FOR RESALE

(e) GOODS BOUGHT FOR RESALE WITHOUT FURTHER PROCESSING

INCLUDE:

- 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;
- The purchase price paid for the goods for resale **including** any duties paid by the seller;
- The full purchase price of property bought and sold in the same financial period, without development.

EXCLUDE:

- The cost of materials purchased for use in the installation, repair or maintenance of customers' goods. Include these in 4.2 (d);
- Food and drink requiring preparation before sale;
- Any other goods "sold" which are part of a service;
- The full value of any transfer fees paid out;
- Excise duties paid by yourselves. Include these in 4.3 (d).

SERVICES FOR BUSINESS USE

(f) AMOUNTS PAYABLE TO SUB-CONTRACTORS

Payments to sub-contractors are payments made by the business to a third party, in return for goods and services.

(g) VALUE OF INDUSTRIAL SERVICES PURCHASED

INCLUDE:

- Amounts payable for waste management and remediation services;
- Amounts payable for repairs, installation and maintenance of plant, machinery and vehicles;
- Payments for hire of agricultural and forestry equipment and vehicles, with operator;
- Payments made in respect of entry, exit, system and infrastructure charges;
- External use of system charges;
- Option fees and net amounts payable under contracts for differences;
- Amounts paid for water abstraction or water discharge consent services.

EXCLUDE:

- Payments to homeworkers on piecework rates. Include these in 4.2 (o);
- Building repairs, maintenance and cleaning. Include these in 4.2 (o);
- Amounts payable for repairs and maintenance of household and domestic equipment.

(h) AMOUNTS PAYABLE FOR HIRING, LEASING OR RENTING PLANT, MACHINERY AND VEHICLES

INCLUDE:

- Rental of telephone handsets and modems;
- Car hire or other vehicle hire without drivers.

EXCLUDE:

- Hire purchase repayments and finance leasing payments. See note 6;
- Amounts payable for road vehicles hired with drivers. Include these in 4.2 (j).

4.2 COSTS OF ENERGY, GOODS, MATERIALS AND SERVICES (Continued)

SERVICES FOR BUSINESS USE (Continued)

(i) AMOUNTS PAYABLE FOR COMMERCIAL INSURANCE PREMIUMS

INCLUDE:

- Premiums for all forms of commercial insurance **including** insurance premium tax (e.g. fire, motor vehicle, accident, transit within the UK, loss of profit).

EXCLUDE:

- Premiums for sinking fund policies;
- Premiums for policies providing pensions, superannuation or other retirement, sickness, personal accident, disability or death benefits for employees or their dependants. Include these in 4.1 (c);
- Employers' National Insurance contributions. Include these in 4.1 (b);
- Value of insurance claims received. Include these in 3.2 (a).

(j) AMOUNTS PAYABLE FOR ROAD TRANSPORT SERVICES

INCLUDE:

- The cost of freight transport by road only;
- Road transport used for furniture removal;
- Road transport services purchased for own staff use (e.g. buses, taxis);
- Amounts payable for road vehicles hired with drivers.

EXCLUDE:

- Car hire or other vehicle hire without drivers. Include these in 4.2 (h).

(k) AMOUNTS PAYABLE FOR TELECOMMUNICATION SERVICES

INCLUDE:

- Rental charges on telephone services **including** mobile phone services;
- The cost of telephone calls, facsimiles, Internet services and data transmission.

EXCLUDE:

- The cost of all telephone handsets and modem equipment. Purchases of these should be included in 4.2 (d), **except** if charged to capital account then these should be included in 6.1 (g). Payments for rental of such equipment should be recorded in 4.2 (h).

(l) AMOUNTS PAYABLE FOR COMPUTER AND RELATED SERVICES

INCLUDE:

- Consultancy charges on computer software and hardware.

EXCLUDE:

- Computer hardware, software and programs written by a third party to be used for more than one year. Include these in section 6;
- Licences. Include these in 6.3.

(m) AMOUNTS PAYABLE FOR ADVERTISING AND MARKETING SERVICES

INCLUDE:

- Payments for advertising or marketing campaigns, **including** payments for television or radio media time, newspaper or billboard space;
- Payments for market research and public relations activities carried out by a third party.

EXCLUDE:

- Market research and public relations activities carried out by your own staff.

(n) AMOUNTS PAYABLE TO EMPLOYMENT AGENCIES FOR AGENCY STAFF

EXCLUDE:

- Labour recruitment administration costs. Include these in 4.2 (o).

4.2 COSTS OF ENERGY, GOODS, MATERIALS AND SERVICES (Continued)

SERVICES FOR BUSINESS USE (Continued)

(o) AMOUNTS PAYABLE FOR OTHER SERVICES PURCHASED

INCLUDE:

- Labour recruitment administration costs;
- Exam costs and amounts payable for training packages;
- 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 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;
- Building repairs, maintenance and contract cleaning services;
- Payments to homeworkers on piecework rates;
- Payments for film and programme rights;
- Amounts paid for licensing, inspection and monitoring;
- Staff travel;
- Travelling and subsistence expenses;
- Congestion charges **including** related fines and penalties;
- Royalty payments;
- Payments made to claimants;
- Insurance costs which are passed on to the customer;
- Accommodation and related expenses;
- Net payments to trade associations and net levies to those statutory bodies which are of a trade association nature;
- Management fees and/or inter group charges.

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 4.1;
- Hire purchase repayments. See note 6;
- Finance leasing payments. See note 6;
- The cost of any items charged to the capital account **including** building repairs;
- Fines and penalties **except** those related to congestion charges;
- National non-domestic (business) rates. Include these in section 4.3 (a);
- Mortgage Interest and Mortgage Loan Payments.

4.3 RATES, DUTIES, LEVIES AND TAXES PAID

(a) AMOUNTS PAYABLE IN NATIONAL NON-DOMESTIC (BUSINESS) RATES

National non-domestic (business) rates are amounts payable via local authorities in respect of industrial and commercial property.

INCLUDE:

- 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**.

EXCLUDE:

- Water rates. Include these in 4.2 (b);
- Sewerage charges. Include these in 4.2 (c).

(c) AMOUNTS PAYABLE DIRECTLY TO GOVERNMENT UNDER THE CLIMATE CHANGE LEVY

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.

4.3 RATES, DUTIES, LEVIES AND TAXES PAID (Continued)

(d) OTHER AMOUNTS PAID FOR RATES, DUTIES, LEVIES AND TAXES

INCLUDE:

- Excise duties (e.g. on alcohol, tobacco, petrol) when paid **directly** to government by your business;
- Council tax (rates payable via local authorities in respect of your rented property);
- Stamp duties;
- Export levies (e.g. under the EU's Common Agricultural Policy);
- Import duties paid;
- 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;
- Fossil fuel levies;
- Gas levies;
- Taxes on production e.g. hydrocarbon oil duty;
- Consumer and Credit Act fees;
- Franchise payments.

EXCLUDE:

- Vehicle Excise Duty (road fund licences);
- Operators' licences;
- Petroleum Revenue Tax;
- Net payments to trade associations and similar bodies;
- Inheritance Tax;
- Air Passenger Duty;
- Landfill Tax;
- Insurance Premium Tax;
- Lottery duty.

4.4 SUBSIDIES RECEIVABLE

These are amounts receivable from UK government bodies or the EU to reduce the price of products (goods or services) sold into a market environment.

INCLUDE:

- Import and Export refunds (e.g. under the EU's Common Agricultural Policy). Include these in 4.4 (a);
- Subsidies on payroll or workforce [e.g. through The Work Programme (formerly known as The Welfare to Work Programme)] which should also be recorded separately in 4.4 (b).

EXCLUDE:

- Grants received from any source i.e. UK government bodies, EU, charitable organisations etc. Grants are defined as one-off payments received with the intention to lessen the burden of capital expenditure i.e. new building work, machinery etc.;
- Receipts from government for goods and services supplied free (or at a subsidised rate) under the National Health Service and similar public services;
- Grants to cover historical losses or for the cancellation of debt.

5. VALUE OF STOCKS HELD

Inventories should be valued on the basis used in your financial statements i.e. on the basis of UK GAAP (Generally Accepted Accounting Principles) or International GAAP. Where long-term contract balances are **included** in stocks, they should be recorded net of progress payments. Where the outcome of the contract is known with reasonable certainty and a proportion of the contract income has been recognised as turnover, progress payments should be disregarded.

INCLUDE:

- Materials, stores and fuel, Work in Progress and goods on hand for sale (Work in Progress consists of goods and services that have been partially processed, fabricated or assembled by the producer but are not usually sold or turned over to others without further processing);
- Raw materials and components purchased for incorporation into products for sale;
- Consumable stores;
- Semi-processed goods;
- Office supplies;
- Packaging materials;
- Any stocks purchased for resale without further processing (i.e. merchanted or factored goods);
- Show houses completed but not yet sold;
- Finished goods, **including** buildings;
- Houses taken in part exchange;
- Contracts not yet finalised - commission fees for work carried out;
- Building work carried out by yourselves (**including** finished properties built by yourselves) with the intention to sell;
- All stocks owned and either held by you or currently in transit within the UK;

5. VALUE OF STOCKS HELD (Continued)

INCLUDE: (Continued)

- The value of any goods let out on hire, only if they were charged to current account when acquired and do not rank as capital items for taxation purposes;
- Products in intermediate stages of completion that you own (even if not held by you);
- Long term business contract balances (with progress payments treated in line with UK GAAP or International GAAP);
- Duty for dutiable goods held out of bond.

EXCLUDE:

- Stocks you hold that do not belong to you;
- All stocks held abroad or in transit on the seas;
- Duty on stocks held in bond;
- Products in intermediate stages of completion that do not belong to you;
- Land.

6. CAPITAL EXPENDITURE (INCLUDING NON-DEDUCTIBLE VAT BUT EXCLUDING DEDUCTIBLE VAT)

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 4.1 and 4.2 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 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. Include these in 3.2 (a);
- The capital value of any assets acquired by your business but leased out to others under finance leasing arrangements [see note 6.1 (h)];
- 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.

6.1 (d) FINISHED WORK OF A CAPITAL NATURE CARRIED OUT BY OWN STAFF PRODUCED FOR OWN USE

Identify the value charged to capital account for work carried out by your own staff included in 6.1 (g). This should cover the provision of any capitalised asset or item ranked as capital for taxation purposes. The relevant employment costs and the cost of purchases consumed in the work should be included in 4.1 and 4.2 respectively.

6. CAPITAL EXPENDITURE (INCLUDING NON-DEDUCTIBLE VAT BUT EXCLUDING DEDUCTIBLE VAT)

(Continued)

6.1 (h) TOTAL AMOUNT OF ASSETS ACQUIRED UNDER FINANCE LEASING ARRANGEMENTS

The full value of assets acquired or leased in under a finance lease or hire purchase agreement should be **included** but assets leased out on these terms should be **excluded**. A finance lease is a lease that transfers substantially all the risks and rewards of ownership of an asset to the lessee. In this sort of lease, rentals will normally be calculated to allow the lessor to recover the cost of the asset and to make a profit over the period of the lease. This period will normally be equal to the useful life of the asset. Hire purchase arrangements and the provision of operational leasing facilities are **not** regarded as finance leases.

7. INTERNATIONAL TRADE IN 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 3 and 4.2.

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);
- Telecommunications services;
- 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.

8. 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:

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