Dear Sir or Madam,

Please find the 2018 questionnaire for the Low Carbon and Renewable Energy Economy Survey attached. Please complete for the calendar year 2018. If actual figures are not available, please provide informed estimates. Once complete, the questionnaire can be returned by post or fax using the details in the box below.

This is an annual survey designed to collect information about the green economy. Given that the green economy can relate to a range of different activities, your business may be contributing without realising. The questionnaire aims to capture if, and how, you may be involved. There is a significant demand from both UK government departments and from government departments within devolved administrations for this information. Results from this survey will be used to provide information on ‘green’ job creation, potential growth and investment opportunities both nationally and regionally.

This survey is conducted by the Office for National Statistics (ONS) on behalf of the Department of Finance (DoF).

You are required by law to complete this questionnaire. If you do not complete and return this questionnaire by 18 April 2019, penalties may be incurred (under article 8 of the Order). All the information you provide is kept strictly confidential. It is illegal for DoF or ONS to reveal your data or identify your business to unauthorised persons.

Thank you for your co-operation.

DR JAMES GILLAN
Senior Principal Statistician, Department of Finance

Questionnaire return details

To return via fax: 01633 652707
To return via post: Please use the prepaid envelope provided which is addressed to:
Office for National Statistics, Government Buildings, Cardiff Road, Newport, NP10 8XG

Contact numbers

If you would like to use our Minicom service for the Deaf 01633 815 044
To complete the questionnaire in Euros 01633 651890
For any other queries, please contact the Environmental Accounts team or go to www.ons.gov.uk/surveys 01633 651890

When contacting the office you may be asked for the following information

Survey code: 007 Reference number: 4990 0000 000J Period: 201812
• Telephone calls may be recorded for training and quality purposes
Introduction to the Low Carbon and Renewable Energy Economy Survey 2018

Purpose of this survey
This survey collects financial and employment information relating to low carbon and renewable energy activities. The survey contributes to the measurement of resources devoted to the low carbon and renewable energy economy in the United Kingdom (UK).

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 four sections, which ask for information about:

Section A  the reporting period
Section B  low carbon and renewable energy sectors
Section C  turnover, imports, exports, employment, capital assets and research and development
Section D  feedback and your contact details

Please contact the office on the number stated on Page 1, should you require any assistance or advice on whether your business is within scope of Low Carbon and Renewable Energy activity.
How to complete the questionnaire

- Give the best estimate you can if you do not have exact figures.
- Read accompanying instructions before completing this questionnaire.
- The items listed as examples should not be taken as a complete list of items.
- Round all values to the nearest £ thousand

For example, £65,315,680 = £ 6,531,568

- Do not use 'nil' 'n/a' or draw a line in the data.
- If you have a zero response or the section is not applicable please cross the relevant nil return box as shown below.

For example . . . . . . . . . . . . . . £ 0 0 0

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 \_ or zeros \_0

Section A - Reporting period

1a. Are you able to report for the calendar year ending December 2018?

Yes X Go to Question 2
No X Go to question 1b

1b. What are the dates of the 12 month period that you will be reporting for?

Your return should relate to a business year that ends between 6 April 2018 and 5 April 2019

From: 11 To: 12
Section B - Low carbon and renewable energy sectors

Please answer the questions referring to the business named on the front of this questionnaire. If this business is part of a wider business group structure, please exclude other members of the group.

2. Did the business named on the front of this questionnaire operate in any of the below sectors in the reporting period given in Section A?

Please read question 3 before selecting the sector to identify if the sector is relevant ie if you had any turnover, imports, exports, employment, capital assets or expenditure on research and development within the sector.

(The code provided is for use in Section C)

Please [X] all that apply

- Offshore wind (CODE - 01)
  The production of electricity from Offshore wind renewable sources and/or the design, and/or production, and/or installation of infrastructure for this purpose. Including operations and maintenance.

- Onshore wind (CODE - 02)
  The production of electricity from Onshore wind renewable sources and/or the design, and/or production, and/or installation of infrastructure for this purpose. Including operations and maintenance.

- Solar photovoltaic (CODE - 03)
  The production of electricity from Solar renewable sources and/or the design, and/or production, and/or installation of infrastructure for this purpose. Including operations and maintenance.

- Hydropower (CODE - 04)
  The production of electricity from Hydropower renewable sources and/or the design, and/or production, and/or installation of infrastructure for this purpose. Including operations and maintenance.

- Other renewable electricity (CODE - 05)
  The production of electricity from wave and/or tidal and/or geothermal renewable sources and/or the design, and/or production, and/or installation of infrastructure for this purpose. Including operations and maintenance.

- Bioenergy (CODE - 06)
  The production of energy from renewable bioenergy sources and/or the design, and/or production, and/or installation of infrastructure for this purpose. Including operations and maintenance. Bioenergy is liquid biofuels, solid biomass and biogas eg biomethane, vegetable oil, peanut oil and energy crops. This sector includes gasification and anaerobic digestion.

- Alternative fuels (CODE - 07)
  The production of fuels for low carbon and renewable energy use and/or the design, and/or production, and/or installation of infrastructure for this purpose which is not classed as bioenergy. Including Hydrogen. Excluding compressed natural gas and LPG.

- Renewable heat (CODE - 08)
  The design, and/or production, and/or installation of infrastructure for generating heat directly through solar thermal, geothermal or other means. Including operations and maintenance. Including Ground source and Air source heat pumps. Excluding generating electricity which is then used to generate heat.

- Renewable combined heat and power (CODE - 09)
  The design, and/or production, and/or installation of infrastructure for generating heat directly through solar, thermal, geothermal or other means where the renewable sources both generate direct heat and electricity. Including operations and maintenance.

Important! Please see opposite page for further sectors
Energy efficient lighting (CODE - 10)
The design, and/or manufacture and/or installation of energy efficient bulbs, tubes, fittings etc designed for the purpose of using less energy to produce the same or greater amount of light.

Energy efficient products (CODE - 11)
The design, and/or manufacture and/or installation of energy efficient products. Examples include:
- Energy efficient doors and windows
- Heating and ventilation such as condensing boilers, ventilation and heating recovery,
- Insulation such as loft, external wall, roof insulation
- Reducing energy consumption for heat or air conditioning by minimising “leakage” of heat
- Energy efficient building materials or technologies
- Sustainable buildings and architecture
- Either materials with greater insulation properties or durability properties or those requiring significantly less carbon emission in their manufacture or recycling waste materials in their manufacture

Exclude: ‘Smart’ goods such as TV’s and freezers.

Energy monitoring, saving or control systems (CODE - 12)
The design, and/or manufacture and/or installation of systems that reduce energy consumption through effective heat or energy management. Include equipment and related systems for doing this. Examples include:
- Smart heating controls
- Condensation control
- Control system components
- Energy management systems
- Energy management software

Low carbon consultancy financial and advisory services (CODE - 13)
Expert advice and education on: reducing carbon consumption, engaging in low carbon industrial activities, carbon credits and funding systems for low carbon activities and services.
Include: environmental energy consultants, accountancy and legal advice.

Please only select if your activity covers multiple areas of low carbon and renewable energy. If your activity relates to a specific area please select the individual code i.e. Consultancy for only Nuclear Power industries report all data under code 16.

Low emission vehicles and infrastructure (CODE - 14)
Design and manufacture of vehicles with specific technology to significantly reduce or remove emissions. Include installation of infrastructure to support these vehicles.
Include: hybrid vehicles, electric vehicles, fuel cell vehicles or other technologies.
Exclude: small efficiency improvements such as lighter bodywork or aerodynamics.

Carbon capture and storage (CODE - 15)
Capturing waste CO2 at point of emission and depositing it where it will not enter the atmosphere. Activity of doing this and/or the design, and/or manufacture and/or installation of infrastructure for this purpose.

Nuclear power (CODE - 16)
The production of electricity from nuclear power and/or the design, and/or production, and/or installation of infrastructure for this purpose. Including operations and maintenance.
Exclude: decommissioning.

Fuel cells and energy storage systems (CODE - 17)
The design, and/or manufacture and/or installation of energy storage systems, flywheel energy storage, smart grids, fuel cells, batteries and any other form of energy storage system.

None of the above Go to Section D
Section C - Turnover, imports, exports, employment, capital assets and research and development

You have now selected the sectors that the business operates in. Please complete section C for each sector separately. Please enter the code and sector description (from Section B) at the top of each question 3 for all sectors that apply.

<table>
<thead>
<tr>
<th>Code</th>
<th>Sector Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>Offshore wind</td>
</tr>
</tbody>
</table>

For example, for Offshore wind enter

If your business works in more than two sectors please photocopy Section C and complete for additional sectors.

3. Please provide the amounts in the below sectors for the reporting period given.

<table>
<thead>
<tr>
<th>Code</th>
<th>Sector Description</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

a. **turnover**

Turnover consists of total takings or invoiced sales and receipts of the business in connection with the sale of goods and services. Figures should be given gross of indirect taxes, duties and levies (except VAT) invoiced to the customer.

- Include:
  - Feed-in Tariffs

- Exclude:
  - Grants from any source
  - Turnover from Research and Development
  - Subsidies from UK public authorities (Renewable Obligation Certificates, Renewable Heat Incentives and Levy Exemption Certificates) and the European Union (EU)

Of which is in relation to Feed-in Tariffs

<table>
<thead>
<tr>
<th>£</th>
<th>0</th>
<th>0</th>
<th>0</th>
</tr>
</thead>
<tbody>
<tr>
<td>31</td>
<td>X</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

b. **imports**

Expenditure on import of goods/services from individuals, enterprises or other organisations based outside of the UK.

Exclude: the import of gas/electricity.

<table>
<thead>
<tr>
<th>£</th>
<th>0</th>
<th>0</th>
<th>0</th>
</tr>
</thead>
<tbody>
<tr>
<td>33</td>
<td>X</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

c. **exports**

Income from the export of goods/services to individuals, enterprises or other organisations based outside of the UK.

Exclude: the export of gas/electricity.

<table>
<thead>
<tr>
<th>£</th>
<th>0</th>
<th>0</th>
<th>0</th>
</tr>
</thead>
<tbody>
<tr>
<td>35</td>
<td>X</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

d. **employment**

During the 12 month reporting period, how many full time equivalents (FTEs) were working in this sector?

One FTE may be thought of as one person-year. For example, a person who normally spends 30% of their time in this sector and the rest in other sectors should be considered as 0.3 FTE. Similarly, if a full-time worker is employed at a unit for only six months, this results in the FTE of 0.5.

Include all employees paid directly from this business's payroll(s).

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

For example, 0.75 FTE = 0 7 5

<table>
<thead>
<tr>
<th>FTE</th>
</tr>
</thead>
<tbody>
<tr>
<td>39</td>
</tr>
</tbody>
</table>

STOP
Please re-enter code for the relevant sector as on previous page

Code

30

e. capital assets - see page 11 for detailed guidance

Provide the total value of acquisitions, and proceeds from the disposal of capital assets within the UK that are used repeatedly to facilitate production, or provide services, for more than one year. This is for capital assets within the low carbon and renewable energy sector only.

Note: information requested may not always be found on a register of capital assets, and should include all assets of any value, even if this is below your Asset Register threshold.

Include:
- Land and land improvements or preparation, for own use
- Other natural resources and non-produced assets eg subsoil assets, crude oil, coal and water abstraction
- Non-produced assets eg goodwill, patents, licences, concessions, contracts, trade dress, mastheads, domain names, collective and certification marks
- Existing buildings and structures, for own use or where you are responsible for maintenance
- Major refurbishment, new build and construction work, for own use
- Construction of structures such as oil wells, platforms, mines, pipes, power lines, transport infrastructure, wind farms, turbines and steel frameworks
- Delivery, installation and decommissioning costs
- Transport assets and equipment eg new and used vehicles, special purpose vehicles, trailers, ships, boats, aircraft and railway rolling stock, motorcycles, bicycles, invalid carriages, parts, accessories and major repairs
- Computers and hardware devices eg printers, servers, monitors, keyboards and terminals
- Computer software programs and databases
- Telecommunication equipment eg phones, fax machines, switchboards, transmitters, CCTV equipment, TV cameras, burglar or fire alarms
- Electrical equipment and electronic appliances
- Furniture and office equipment
- Small tools
- General and special purpose equipment
- Fabricated products eg textile, leather, plastic and metal products
- Intellectual property assets eg recordings, films and performances, manuscripts and publications, plans, instructions and designs
- Transfer costs, professional charges, contracts and fees eg surveyors' fees, stamp duty, taxes and legal costs.

Exclude:
- Current repair and maintenance costs
- Structures that are used primarily as residences (dwellings)
- Utilities such as gas, electricity and water
- Research and development
- Costs of ongoing management of computer software and databases
- Works of art eg paintings and sculptures, even if acquired or disposed of by dealers, galleries or museums.

For this reporting period, what was the total value of:

i. acquisitions of capital assets?

[ ] £ 0 0 0

ii. proceeds from disposals of capital assets?

[ ] £ 0 0 0

f. research and development

For this reporting period, what was your total spend on research and development in relation to this sector?

Include: Internal and external spend, capital expenditure and non capital expenditure on research and development.

[ ] £ 0 0 0

g. regional breakdown

For ALL the activities undertaken in this sector, please estimate what percentage of the activities took place in England, Scotland, Wales or Northern Ireland. This breakdown should total 100%.

England % 50
Scotland % 51
Wales % 52
Northern Ireland % 53
Section C - Turnover, imports, exports, employment, capital assets and research and development

You have now selected the sectors that the business operates in. Please complete section C for each sector separately. Please enter the code and sector description (from Section B) at the top of each question 3 for all sectors that apply.

<table>
<thead>
<tr>
<th>Code</th>
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</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>Offshore wind</td>
</tr>
</tbody>
</table>

For example, for Offshore wind enter

<table>
<thead>
<tr>
<th>Code</th>
<th>Sector Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>Offshore wind</td>
</tr>
</tbody>
</table>

If your business works in more than two sectors please photocopy Section C and complete for additional sectors.

3. Please provide the amounts in the below sectors for the reporting period given.

Enter code and description for the relevant sector . . . . . .

a. turnover
   Turnover consists of total takings or invoiced sales and receipts of the business in connection with the sale of goods and services. Figures should be given gross of indirect taxes, duties and levies (except VAT) invoiced to the customer.
   Include:
   - Feed-in Tariffs
   Exclude:
   - Grants from any source
   - Turnover from Research and Development
   - Subsidies from UK public authorities (Renewable Obligation Certificates, Renewable Heat Incentives and Levy Exemption Certificates) and the European Union (EU)
   Of which is in relation to Feed-in Tariffs . . . . . . . . . . . .

b. imports
   Expenditure on import of goods/services from individuals, enterprises or other organisations based outside of the UK.
   Exclude: the import of gas/electricity . . . . . . . . . . . . . . .

c. exports
   Income from the export of goods/services to individuals, enterprises or other organisations based outside of the UK.
   Exclude: the export of gas/electricity . . . . . . . . . . . . . . .

d. employment
   During the 12 month reporting period, how many full time equivalents (FTEs) were working in this sector?
   One FTE may be thought of as one person-year. For example, a person who normally spends 30% of their time in this sector and the rest in other sectors should be considered as 0.3 FTE. Similarly, if a full-time worker is employed at a unit for only six months, this results in the FTE of 0.5.
   Include all employees paid directly from this business's payroll(s).
   An employee is anyone aged 16 years or over that your business pays from its payroll(s), in return for carrying out a full-time or part-time job or being on a training scheme. . . .

For example, 0.75 FTE = 

Math 'X' for nil returns

<table>
<thead>
<tr>
<th>Code</th>
<th>Sector Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>30</td>
<td>NAA</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Code</th>
<th>Sector Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>31</td>
<td>£</td>
</tr>
<tr>
<td>32</td>
<td>0.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Code</th>
<th>Sector Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>33</td>
<td>£</td>
</tr>
<tr>
<td>34</td>
<td>0.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Code</th>
<th>Sector Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>35</td>
<td>£</td>
</tr>
<tr>
<td>36</td>
<td>0.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Code</th>
<th>Sector Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>37</td>
<td>£</td>
</tr>
<tr>
<td>38</td>
<td>0.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Code</th>
<th>Sector Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>39</td>
<td>£</td>
</tr>
<tr>
<td>40</td>
<td>0.75</td>
</tr>
</tbody>
</table>

007 0006 42990 499000000000 J 00000000 A 007 201812 006

007T5 F
Please re-enter code for the relevant sector as on previous page

e. capital assets - see page 11 for detailed guidance

Provide the total value of acquisitions, and proceeds from the disposal of capital assets within the UK that are used repeatedly to facilitate production, or provide services, for more than one year. This is for capital assets within the low carbon and renewable energy sector only.

Note: information requested may not always be found on a register of capital assets, and should include all assets of any value, even if this is below your Asset Register threshold.

Include:
- Land and land improvements or preparation, for own use
- Other natural resources and non-produced assets eg subsoil assets, crude oil, coal and water abstraction
- Non-produced assets eg goodwill, patents, licences, concessions, contracts, trade dress, mastheads, domain names, collective and certification marks
- Existing buildings and structures, for own use or where you are responsible for maintenance
- Major refurbishment, new build and construction work, for own use
- Construction of structures such as oil wells, platforms, mines, pipes, power lines, transport infrastructure, wind farms, turbines and steel frameworks
- Delivery, installation and decommissioning costs
- Transport assets and equipment eg new and used vehicles, special purpose vehicles, trailers, ships, boats, aircraft and railway rolling stock, motorcycles, bicycles, invalid carriages, parts, accessories and major repairs
- Computers and hardware devices eg printers, servers, monitors, keyboards and terminals
- Computer software programs and databases
- Telecommunication equipment eg phones, fax machines, switchboards, transmitters, CCTV equipment, TV cameras, burglar or fire alarms
- Electrical equipment and electronic appliances
- Furniture and office equipment
- Small tools
- General and special purpose equipment
- Fabricated products eg textile, leather, plastic and metal products
- Intellectual property assets eg recordings, films and performances, manuscripts and publications, plans, instructions and designs
- Transfer costs, professional charges, contracts and fees eg surveyors’ fees, stamp duty, taxes and legal costs

Exclude:
- Current repair and maintenance costs
- Structures that are used primarily as residences (dwellings)
- Utilities such as gas, electricity and water
- Research and development
- Costs of ongoing management of computer software and databases
- Works of art eg paintings and sculptures, even if acquired or disposed of by dealers, galleries or museums

For this reporting period, what was the total value of:

i. acquisitions of capital assets? 

Mark ‘X’ for nil returns

£ 0

ii. proceeds from disposals of capital assets?

£ 0

Please see page 11 for detailed guidance.

f. research and development

For this reporting period, what was your total spend on research and development in relation to this sector?

Include: Internal and external spend, capital expenditure and non capital expenditure on research and development.

£ 0

For ALL the activities undertaken in this sector, please estimate what percentage of the activities took place in England, Scotland, Wales or Northern Ireland. This breakdown should total 100%.

England % 50
Scotland % 51
Wales % 52
Northern Ireland % 53
Section D - Feedback and Contact Details

4. Please use the space below to provide additional information about the information that you have supplied and any comments on the questionnaire. Including:
   - Explanation of information provided
   - Ease of providing requested information
   - Suggestions of improvements to questionnaire (instructions, terminology, layout)

5. Contact information
   Please write the details of the person we should contact if we have any queries regarding the information returned on this questionnaire.

   Contact Name
   Position in business
   Telephone Number
   Fax Number
   E-mail address

Thank you for completing this questionnaire. The information you provide is invaluable and will assist in shaping policy in this important area. You may find it useful to take a copy of this questionnaire for future reference or to answer any queries that may arise.
Detailed guidance to help complete Section C question 3e

This survey collects expenditure on the acquisition and proceeds from the disposal of capital assets that are used repeatedly to facilitate production, or provide services, for more than one year.

Note: information requested may not always be found on a register of capital assets, and should include all assets of any value, even if this is below your Asset Register threshold.

<table>
<thead>
<tr>
<th>Include</th>
<th>Exclude</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Capital assets</strong></td>
<td><strong>Capital assets</strong></td>
</tr>
<tr>
<td>● Assets within the UK.</td>
<td>● Assets outside the UK.</td>
</tr>
<tr>
<td>● Assets that are used repeatedly to facilitate production, or provision of services, for more than one year.</td>
<td>● Assets acquired in taking over an existing business or sold as part of a going concern.</td>
</tr>
<tr>
<td>● The purchase costs and disposal proceeds of fixed assets, together with any other amounts treated as capital items for taxation purposes.</td>
<td>● Assets of a capital nature acquired for re-sale rather than for use within business e.g. stocks of vehicles held by motor traders.</td>
</tr>
<tr>
<td>● The total capital value of assets that have been bought on hire purchase in the period covered by the survey.</td>
<td>● Assets like TV adverts or copyrights.</td>
</tr>
<tr>
<td></td>
<td>● Software licences of up to a year.</td>
</tr>
<tr>
<td><strong>Assets transfers and leasing</strong></td>
<td><strong>Assets transfers and leasing</strong></td>
</tr>
<tr>
<td>● Assets acquired under finance lease i.e. you (the lessee) are responsible for repairs and maintenance.</td>
<td>● Assets leased to another business under finance lease i.e. repair and maintenance are carried out by the other business (lessee).</td>
</tr>
<tr>
<td>● Assets owned by the business but leased to another business under an operating lease i.e. you (lessor) are responsible for repairs and maintenance.</td>
<td>● Assets acquired under an operating lease i.e. responsibility for repair and maintenance is borne by the owner (lessor) of the asset.</td>
</tr>
<tr>
<td>● Any trade or transfer costs invoiced to you separately.</td>
<td>● Asset transfers between companies owned by the same enterprise (except where the asset value is considered to be a 'new' acquisition or disposal within the company accounts).</td>
</tr>
<tr>
<td><strong>Expenditure</strong></td>
<td><strong>Expenditure</strong></td>
</tr>
<tr>
<td>● Non-deductible VAT.</td>
<td>● Deductible VAT.</td>
</tr>
<tr>
<td>● Expenditure on replacing assets destroyed in circumstances (e.g. fire) which have given rise to a successful insurance claim.</td>
<td>● Capital expenditure on assets for use outside the UK (except ships and aircraft).</td>
</tr>
<tr>
<td>● Expenditure on assets acquired for hiring, renting and other leasing purposes, but not finance leasing.</td>
<td></td>
</tr>
<tr>
<td>● Capital expenditure at any site belonging to the business where operations have not yet begun.</td>
<td></td>
</tr>
<tr>
<td><strong>Receipts</strong></td>
<td><strong>Receipts</strong></td>
</tr>
<tr>
<td>● Grants and allowances from government sources, statutory bodies or local authorities that have been used to acquire or create assets used in production.</td>
<td>● The proceeds from an insurance claim against the loss of fixed assets.</td>
</tr>
<tr>
<td>● Finance relating to Public Private Partnership / Private Finance Initiative that has been used to acquire assets.</td>
<td></td>
</tr>
<tr>
<td><strong>Additions and work in progress</strong></td>
<td><strong>Depreciation</strong></td>
</tr>
<tr>
<td>● Progress payment or deposits covering long-term contracts acquiring fixed assets.</td>
<td>● Allowances for depreciation.</td>
</tr>
<tr>
<td><strong>Work carried out by staff</strong></td>
<td><strong>Receipts</strong></td>
</tr>
<tr>
<td>● All work of a capital nature carried out by your own staff, including labour costs and the cost of purchases consumed in the work.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Services associated with capital assets</strong></td>
<td></td>
</tr>
<tr>
<td>● Professional charges, installation costs, etc associated with capital assets must be reported with the asset value.</td>
<td></td>
</tr>
</tbody>
</table>