

Form Type	Industry
4001	Motor Trades
3002	
4003	Wholesale
3004	
4005	Retail
3006	
4907	Catering
3908	
4009	Property
3010	
4011	Transport
3012	
4013	Commission Industry
3014	
4015	Betting and Gaming
4017	Computer Industry
3018	
4919	Other Services - standard
3920	
4023	Postal Activities
3024	
4025	Non Marketing Organisations
3026	
4029	Insurance Organisations
4032	Advertising
4033	Employment Agencies
4034	Legal
4035	Accountancy
4036	Management Consultancy
4041	Computer Services

4102	Duty
3103	
4104	Standard
3105	
4106	Gas and Electricity excl. PI
4107	Shipbuilding Long
4109	Water
4110	Mineral Oil
4111	Construction
3112	
4124	Fishing
4125	Forestry
4129	Animal Husbandry and Hunting

Form types: the final code present on the pdf name of each questionnaire takes the form ftXXXX, where the XXXX corresponds to a code in the table above. Those beginning with 4 are long forms and those beginning with 3 are short forms



Annual Business Survey 2012

Please do not discard this important document - your response is legally required

00001 45310 PO
CONTACT NAME
OFFICE FOR NATIONAL STATISTICS
GOVERNMENT BUILDINGS
CARDIFF ROAD
NEWPORT
NP10 8XG
***** EXAMPLE PRINT *****

Please write any changes to your name and address in the box below, using black ink

To be completed for: THE BUSINESS NAMED ABOVE

**Please complete and return by 4 May 2013
or within 2 months of your business year end**

Dear Sir or Madam,

Please find the 2012 questionnaire for the Annual Business Survey (ABS) attached. 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.

The ABS, produced by the Office for National Statistics (ONS), is the key resource for understanding the detailed structure, conduct and performance of businesses across the UK. The information you supply contributes to the National Accounts, which measure the state of the UK economy and are used by government to determine economic policy. The data also influences decisions on company and personal taxation and on interest rates. They affect our contributions to and from the European Community and our regional policies.

We guarantee that while your employment is less than 10, you will be included in just this one ONS business survey and receive no more than 1 questionnaire. You must complete and return this questionnaire, after which you will be excluded from all our business surveys for at least 3 years. The Annual Survey of Hours and Earnings is not covered by this guarantee.

You are required by law to complete this questionnaire. If you do not complete and return this questionnaire by 4 May 2013, penalties may be incurred (under section 4 of the Statistics of Trade Act 1947). All the information you provide is kept strictly confidential. It is illegal for us to reveal your data or identify your business to unauthorised persons.

Thank you for your co-operation,
Office for National Statistics

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

Er mwyn gwneud cais am ffurflen Gymraeg (To request a questionnaire in Welsh) 0300 1234 921

If you would like to use our Minicom service for the Deaf 01633 815 044

To complete the questionnaire in Euros 0300 1234 937

For any other queries, please contact the **Respondent Relations Team** **0300 1234 937**
or go to www.ons.gov.uk/surveys

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

Survey code: 202

Reference number: 4990 0004 001

Period: 201212

- Telephone calls may be recorded for training and quality purposes



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 or zeros
- round your answer to the nearest £ or € thousand for example £1,702,700 = £

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 2012**. (If no figures are available for that period, your return should relate to a business year that ends between **6 April 2012 and 5 April 2013**).

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	
<input type="text"/>	<input type="text"/>	<input type="text"/>	11

Period covered by the return: to

Day	Month	Year	
<input type="text"/>	<input type="text"/>	<input type="text"/>	12

DJK

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, for the sale of goods or services (**including** progress payments on work in progress).

All businesses which operate on a commission basis should **include** the commission paid to them and **not** the full value of the relevant sales.

(a) **Sales of demonstration cars and delivery mileage cars pre-registered by the manufacturer and sold by you as used:**

(i) Retail

<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	371
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EFG

(ii) Sales to other motor traders

<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	372
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EFG

This section continues overleaf



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

(b) Sales of new motor vehicles

(including charges for delivery, vehicle excise duty, number plates and optional extras)

Retail:

(i) New cars **(including** new car sales to fleet customers)

										000
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3 7 3

EFG

(ii) Other new motor vehicles and motorcycles **(including** motorhomes)

										000
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3 7 4

EFG

Sales to other motor traders:

(i) New cars

										000
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3 7 5

EFG

(ii) Other new motor vehicles and motorcycles **(including** motorhomes)

										000
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3 7 6

EFG

(c) Used motor vehicles

Gross sales of used motor vehicles and motorcycles

(including motorhomes, but **excluding** demonstration cars)

										000
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3 7 7

EFG

(Car Auctioneers who do not hold title to the Vehicles sold should only **include** any fees paid to them and not the full value of the vehicle sales).

Note: Car Auctioneers should complete this box

(d) Turnover from other motor trades activity

(i) Turnover from the sale of motor vehicle parts and accessories

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1 1 0

EFG

(ii) All other motor trades receipts

(including repair and servicing, labour, campaign bonuses etc)

										000
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1 2 0

EFG

(e) Turnover from non motor trades activity

(i) Retail sales of food and drink sold through forecourt shops

										000
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3 8 0

EFG

(ii) **Turnover from sales of petrol etc.**

										000
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3 7 8

EFG

Turnover from sales of petrol, diesel, oil and other petroleum products to which you hold title (petrol filling stations who do not hold title to the petrol sales should only include any fees paid to them and not the petrol sales)

Note: Petrol Filling Stations operating on commission sales should complete this box

(iii) All other retail turnover not included in e (i)

(e.g. commission received from any lottery sales)

										000
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3 8 2

EFG

(iv) Turnover arising from service activities **e.g.** car hire

(including all other fees and commissions received)

										000
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1 6 9

EFG

(f) All other turnover **excluding** Other Operating Income and insurance claims received which should be included in 3.2

										000
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3 8 3

EFG

(g) Total turnover

										000
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3 9 9

EFG



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] 000 3 1 7 EFG
- (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) 000 3 2 5 EFG

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) 000 4 4 6 EFG
- (b) Employers' National Insurance contributions 000 4 4 8 EFG
- (c) Contributions to pension funds (**including** lump sum contributions). Employers' pension contributions should represent actual net amounts rather than notional values 000 4 4 9 EFG
- (d) Amounts payable to employees through redundancy and severance 000 4 4 7 EFG
- (e) **Total employment costs** 000 4 5 0 EFG

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.) 000 4 2 7 EFG
- (b) Water used in the running of your business 000 4 2 8 EFG
- (c) Sewerage charges and other costs of waste disposal 000 4 3 5 EFG
- (d) Goods and all raw materials used in the running of your business (**including** stationery and consumables) 000 4 0 2 EFG



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

COSTS OF GOODS, ENERGY AND SERVICES BOUGHT FOR RESALE

(e)	Used motor vehicles and motorcycles from all sources (excluding demonstration cars but including motorhomes)	<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 7 8	EFG
(f)	Parts used solely in repair and servicing activities (please estimate if figures are unavailable)	<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 7 9	EFG
(g)	Energy products bought for resale without further processing (e.g. petroleum products, gas, coal)	<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	7 6 7	EFG
(h)	Other goods bought for resale without further processing (e.g. new motor vehicles and motorcycles; new caravans and trailers; parts and accessories for motor vehicles and motorcycles; food, drink and other goods bought for retail sale)	<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 8 3	EFG
(i)	Services purchased for resale without processing	<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 3	EFG

SERVICES FOR BUSINESS USE

(j)	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"/>	000	4 2 1	EFG
(k)	Amounts payable for hiring, leasing or renting plant (including scaffolding), 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"/>	000	4 0 5	EFG
(l)	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"/>	000	4 0 6	EFG
(m)	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"/>	000	4 0 7	EFG
(n)	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"/>	000	4 0 8	EFG
(o)	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"/>	000	4 0 9	EFG
(p)	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"/>	000	4 1 0	EFG
(q)	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"/>	000	4 3 0	EFG
(r)	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"/>	000	4 1 1	EFG
(s)	Total purchases of energy, goods, materials and services This should be the sum of 4.2 (a) to 4.2 (r)	<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

4.3 RATES, DUTIES, LEVIES AND TAXES PAID *see note 4.3*

Total amount payable in rates, duties, levies and taxes to government

(**Exclude:** VAT; taxes already included in the purchases of goods; materials and services; corporation tax; income tax and capital gains tax)

(a)	Amounts payable in national non-domestic (business) rates	<input style="width: 100%; border: 1px solid red;" type="text" value="000"/>	4 1 2	EFG
(b)	Amounts payable for vehicle excise duty (also known as road, car or vehicle tax)	<input style="width: 100%; border: 1px solid red;" type="text" value="000"/>	4 3 1	EFG
(c)	Amounts payable directly to government under the Climate Change Levy (net of any agreed reductions). Exclude any charge recorded on your gas, electric or other fuel bills	<input style="width: 100%; border: 1px solid red;" type="text" value="000"/>	4 5 5	EFG
(d)	Other amounts paid for rates, duties, levies and taxes	<input style="width: 100%; border: 1px solid red;" type="text" value="000"/>	4 1 3	EFG
(e)	Total rates, duties, levies and taxes paid	<input style="width: 100%; border: 1px solid red;" type="text" value="000"/>	4 0 0	EFG

4.4 SUBSIDIES RECEIVABLE *see note 4.4*

(a)	Total amounts received in subsidies from UK government sources and the EU	<input style="width: 100%; border: 1px solid red;" type="text" value="000"/>	4 1 4	EFG
	Of which:			
(b)	Subsidies received under The Work Programme	<input style="width: 100%; border: 1px solid red;" type="text" value="000"/>	4 3 2	EFG

5. VALUE OF STOCKS HELD INCLUDING WORK IN PROGRESS (excluding VAT, consignment stock and stock you do not hold title to) *see note 5*

The figures for the beginning and the end of the period should be on the same basis in terms of valuation and business units covered.

(a)	Total value of all stocks at the <u>beginning of the period</u>	<input style="width: 100%; border: 1px solid red;" type="text" value="000"/>	5 0 0	EFG
	Of which:			
	Total value of work in progress	<input style="width: 100%; border: 1px solid red;" type="text" value="000"/>	5 0 1	EFG
	Stocks of goods/energy bought for resale without further processing (merchanted or factored goods)	<input style="width: 100%; border: 1px solid red;" type="text" value="000"/>	5 0 3	EFG
(b)	Total value of all stocks at the <u>end of the period</u>	<input style="width: 100%; border: 1px solid red;" type="text" value="000"/>	5 9 9	EFG
	Of which:			
	Total value of work in progress	<input style="width: 100%; border: 1px solid red;" type="text" value="000"/>	5 0 2	EFG
	Stocks of goods/energy bought for resale without further processing (merchanted or factored goods)	<input style="width: 100%; border: 1px solid red;" type="text" value="000"/>	5 0 4	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 | <table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 7 6 3 | EFG |
| | | | | | | | | | | 000 | | | | | |
| (b) | Acquisitions of existing buildings
Exclude: Construction of new buildings and extensions; refurbishment and improvements to existing buildings.
This should be recorded under question 6.1 (f) | <table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 7 6 4 | EFG |
| | | | | | | | | | | 000 | | | | | |
| (c) | Computer software developed by your own staff to be used for more than one year | <table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 7 7 1 | EFG |
| | | | | | | | | | | 000 | | | | | |
| (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 | <table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 6 0 2 | EFG |
| | | | | | | | | | | 000 | | | | | |
| (e) | Total amount for investment in acquired computer software (including network ware, large databases, specialist packages, word processing or spreadsheet packages) <i>see note 6.1 (e)</i> | <table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 6 1 0 | EFG |
| | | | | | | | | | | 000 | | | | | |
| (f) | Any other acquisitions
Include: machinery, equipment, vehicles, construction of new buildings and extensions, refurbishment and improvements to existing buildings | <table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 1 1 0 8 | EFG |
| | | | | | | | | | | 000 | | | | | |
| (g) | Total acquisitions
This should be the sum of 6.1 (a) to 6.1 (f) | <table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 6 0 0 | EFG |
| | | | | | | | | | | 000 | | | | | |
| (h) | Of Total Acquisitions 6.1(g) what was the value of assets acquired under finance leasing arrangements <i>see note 6.1 (h)</i> | <table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 6 0 1 | EFG |
| | | | | | | | | | | 000 | | | | | |

6.2 DISPOSALS

- | | | | | | | | | | | | | | | | |
|-----|--|---|--|--|--|--|--|--|--|-----|--|--|-----|---------|-----|
| (a) | Proceeds from the disposal of land | <table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 7 6 5 | EFG |
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| (b) | Proceeds from the disposal of existing buildings | <table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 7 6 6 | EFG |
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| (c) | Proceeds from any other disposals
Include: machinery, equipment and vehicles | <table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 1 1 0 9 | EFG |
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| (d) | Total disposals
This should be the sum of 6.2 (a) to 6.2 (c) | <table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 6 9 9 | EFG |
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PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

7. INTERNATIONAL TRADE IN SERVICES; EXPORTS AND IMPORTS (excluding Goods) see note 7

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

Exclude:

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

Include:

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

Transactions with a subsidiary or parent of your company based outside the UK

- (a) Amounts *receivable from* individual, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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- (b) Amounts *payable to* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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8. INTERNATIONAL TRADE IN GOODS; EXPORTS AND IMPORTS (excluding Services) see note 8

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.

Exclude:

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

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.

- (a) 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
If yes, please enter '1' in the box provided. If no, please enter '2' in the box provided

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- (b) 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
If yes, please enter '1' in the box provided. If no, please enter '2' in the box provided.

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PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

9. RESEARCH AND DEVELOPMENT *see note 9*

During the next two years, does the business plan to carry out any in-house Research and Development

If yes, please enter '1' in the box provided. If no, please enter '2' in the box provided

9

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10. TIME TAKEN TO COMPLETE SECTIONS 2 TO 9 (over and above normal accounting operations)

This question is voluntary

(a) Number of hours

 hrs

1 4 4

CDE

Plus

(b) Number of minutes

 mins

1 4 5

BCD

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.

1 4 6

LMN

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

Please use BLOCK CAPITALS

Contact name

Position in business

Name of business

Telephone Number Ext.

Fax Number

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



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NOTES TO HELP YOU COMPLETE THE QUESTIONNAIRE

Please read these notes before completing this questionnaire

1. WHAT YOUR ANNUAL BUSINESS SURVEY QUESTIONNAIRE SHOULD COVER

All activities carried out in the United Kingdom (UK) **except** where the coverage is specified as Great Britain underneath your address on the front page. 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

Your return should be made for the year ended 31 December 2012. If no figures are available for that period, the return may be made for your business year. If the business year figures are supplied, they should relate to a 12 month period which ends at any time between 6 April 2012 and 5 April 2013.

If you commenced trading during 2012, then your return should cover the period from the commencement of your business until 31 December 2012 or, alternatively, any date up to 5 April 2013.

If you ceased trading during 2012, then your return should cover the period 1 January 2012 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

Turnover consists of total takings or invoiced sales and receipts of the business in connection with the sale of goods and services. Interest and similar income, "Other Operating Income" and extra-ordinary income should be **excluded** from the **total turnover** figure, as should net proceeds on sales of capital items.

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

Sales should be valued at selling price, before deducting allowances for vehicles traded in. Sales of vehicles and parts to fleet operators should be included with retail sales, even if the price charged is the trade price.

Motor vehicles: includes cars, motorhomes, caravans and trailers, taxis, vans and other commercial vehicles and public service vehicles but **excludes** static caravans and agricultural tractors.

Demonstration cars: are cars registered and used by you or the manufacturer and resold, **including** courtesy and self-supply cars.

Demonstration commercial vehicles including trucks and lorries: Sales of demonstration commercial vehicles should be included in 3.1 (b) ii - Sales of new motor vehicles - Other new motor vehicles and motorcycles.

Motorcycles: includes scooters, mopeds and three wheelers.

Campaign bonuses: includes tactical and registration bonuses paid by the manufacturer for the sale and marketing of their products.

Petrol filling stations which operate on a commission basis should only include the commission paid to them and **not** the petrol sales.

INCLUDE:

- The full cost to customers of buying vehicles **i.e.** charges for delivery, Vehicle Excise Duty and number plates etc. and the cost of extras added at a customer's request;
- All sales of goods (**except** fixed capital assets) **including** exports and goods purchased and resold without processing;
- Services rendered to other organisations such as rents for commercial and industrial buildings, amounts charged for hiring out plant, machinery and other goods, the provision of transport, computer processing, technical research and studies;
- Repair and installation work whether or not in combination with sale of goods;
- 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);
- Amounts received for the right to use patents, trade marks, copyrights etc.;
- 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;

3.1 TOTAL TURNOVER (Continued)

INCLUDE: (Continued)

- Work done on customers' materials (**including** the value of any additional materials added);
- Progress payments received for Work in Progress on long-term contracts which have not been identified as stocks on the balance sheet;
- Commission on lottery sales;
- 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 **included** here are costs incurred and passed on to the customer;
- The value of second-hand goods taken in part exchange (such 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);
- Campaign bonuses, which **includes** tactical and registration bonuses paid by the manufacturer for the sale and marketing of their products;
- Royalty payments received.

EXCLUDE:

- VAT;
- 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.;
- Grants from any source;
- 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);
- Dividends received;
- Amounts arising from donations and fundraising activities;
- The full value of any transfer fees received.

3.2 OTHER INCOME

None of the following inclusions should be reported in 3.1 Total Turnover.

(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:

- Any "Other Operating Income" recorded in your profit and loss and/or income and expenditure accounts;
- 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.

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

4.1 EMPLOYMENT COSTS

(a) GROSS WAGES AND SALARIES

Wages and salaries are defined as the total compensation in cash or in kind payable to all **employees** (e.g. permanent, temporary, full-time, part-time, casual and seasonal workers). 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. National Insurance, pension and redundancy contributions should be recorded under questions 4.1 (b), (c) & (d) respectively;
- 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);
- 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 (r);
- Amounts paid to sub-contractors. Include these in 4.2 (j);
- Payments to homeworkers on piecework rates. Include these in 4.2 (r);
- Redundancy and severance payments. Include these in 4.1 (d);
- Payments to employment agencies for the services of agency staff. Include these in 4.2 (q);
- All National Insurance contributions. Include Employers' National Insurance contributions in 4.1 (b); Contributions to other pension and welfare schemes. Include these in 4.1 (c).

(b) EMPLOYERS' NATIONAL INSURANCE CONTRIBUTIONS

EXCLUDE:

- Employees' National Insurance contributions.

(c) CONTRIBUTIONS TO PENSION FUNDS

Employers' pension contributions should represent actual net amounts rather than notional values.

INCLUDE:

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

EXCLUDE:

- Employers' National Insurance contributions. Include these in 4.1 (b);
- 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. **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).

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

ENERGY AND MATERIALS FOR BUSINESS USE

(a) ENERGY USED IN THE RUNNING OF YOUR BUSINESS

INCLUDE:

- All fuels (e.g. electricity, gas, oil, coal, coke, petrol, diesel) purchased for use in the running of your business.

(b) WATER USED IN THE RUNNING OF YOUR BUSINESS

INCLUDE:

- Water abstraction application charges;
- Water rates.

EXCLUDE:

- Waste disposal, sewerage and effluent disposal charges. Include these in 4.2 (c);
- Bottled water;
- Water abstraction licence fees. **These should not be recorded anywhere in this questionnaire.**

(c) SEWERAGE CHARGES AND OTHER COSTS OF WASTE DISPOSAL

INCLUDE:

- Sewerage charges and other costs of effluent and waste disposal.

(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, 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:

- Goods or services purchased for resale without processing. Include these in 4.2 (h) or 4.2 (i);
- Transport costs on purchases paid to a third party. Include these in 4.2 (m) or 4.2 (r) as appropriate;
- Amounts charged to capital account. Include these in section 6.

GOODS, ENERGY AND SERVICES FOR RESALE

(e) USED MOTOR VEHICLES AND MOTORCYCLES FROM ALL SOURCES

INCLUDE:

- Amounts allowed for motor vehicles and motorcycles taken in part exchange;
- The total cost of other used motor vehicles and used motorcycles bought for resale from the public, from other dealers and at auctions;
- Purchases of **used** motorhomes.

EXCLUDE:

- The cost of any work done on vehicles between purchase and sale;
- Purchases of **used** demonstration cars. Include these in 4.2 (h).

(f) PARTS USED SOLELY IN REPAIR AND SERVICING ACTIVITIES

INCLUDE:

- The cost of parts and materials purchased for use in the repair or servicing of customers' goods.

(g) ENERGY PRODUCTS BOUGHT FOR RESALE WITHOUT FURTHER PROCESSING

INCLUDE:

- Petroleum products (including diesel)
- Gas (including LPG, hydrogen etc)
- Solid Fuels (including coal, coke and charcoal)

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

GOODS, ENERGY AND SERVICES FOR RESALE (Continued)

(h) OTHER GOODS BOUGHT FOR RESALE WITHOUT FURTHER PROCESSING

INCLUDE:

- The cost of parts and accessories purchased for resale (e.g. by petrol filling station forecourt shops);
- The total cost of new vehicles and new motorcycles bought for resale (including demonstration cars);
- Any goods bought for resale without further processing (i.e. merchanted goods, goods purchased and resold without modification);
- Any other goods bought on a 'sale or return' basis which were subsequently sold but **exclude** the cost of those returned unsold.

EXCLUDE:

- The cost of parts and materials purchased for use in the repair or servicing of customers' goods. Include these in 4.2 (f);
- Petroleum products bought solely for resale. Include these in 4.2 (g).

(i) SERVICES PURCHASED FOR RESALE WITHOUT PROCESSING

INCLUDE:

- Sales of services purchased and then sold on to a customer without actually changing the service sold (e.g. if you pay an outside contractor to valet customers' vehicles and then pass on the cost to the customer).

SERVICES FOR BUSINESS USE

(j) 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.

(k) AMOUNTS PAYABLE FOR HIRING, LEASING OR RENTING PLANT (INCLUDING SCAFFOLDING), MACHINERY AND VEHICLES

INCLUDE:

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

EXCLUDE:

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

(l) 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).

(m) 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 (k).

(n) 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 (k).

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

SERVICES FOR BUSINESS USE (Continued)

(o) AMOUNTS PAYABLE FOR COMPUTER AND RELATED SERVICES

INCLUDE:

- Consultancy charges on computer software and hardware;
- Cost of repair, maintenance and installation of office and computing machinery.

EXCLUDE:

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

(p) 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.

(q) AMOUNTS PAYABLE TO EMPLOYMENT AGENCIES FOR AGENCY STAFF

INCLUDE:

- Payments to employment agencies for the services of agency staff (not to be included in 4.1).

EXCLUDE:

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

(r) 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;
- Postage (**including** parcel services);
- 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;
- Bank charges (**excluding** interest payments);
- Rent paid on buildings or dwellings;
- 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

Total amount payable in rates, duties, levies and taxes to government.

(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).

(b) AMOUNTS PAYABLE FOR VEHICLE EXCISE DUTY (ALSO KNOWN AS ROAD, CAR OR VEHICLE TAX) PAID

INCLUDE:

- Vehicle Excise Duty (also known as road, car or vehicle tax).

(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.

(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;
- 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:

- VAT;
- Corporation Tax;
- Vehicle Excise Duty (road fund licences);
- Operators' licences;
- Capital Gains Tax;
- Petroleum Revenue Tax;
- Income tax and tax on franked investment income;
- Taxes already included in the purchase price of goods and services purchased;
- 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).

4.4 SUBSIDIES RECEIVABLE (Continued)

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 INCLUDING WORK IN PROGRESS (EXCLUDING VAT, CONSIGNMENT STOCK AND STOCK YOU DO NOT HOLD TITLE TO)

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:

- All stocks that you own title to, of goods and materials on hand for sale or processing (other than goods supplied to another party with a reservation of title clause if treated as turnover);
- All stocks owned and held by you in the UK or currently in transit within the UK;
- 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 that you own title to in intermediate stages of completion;
- Duty on stocks held out of bond;
- Long term business contract balances (with progress payments treated in line with UK GAAP or International GAAP);
- 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.

EXCLUDE:

- Stocks you hold but do not own title to (**including** consignment stock, if applicable);
- Duty on stocks held in bond;
- All stocks held overseas or in transit abroad;
- VAT, whether paid on purchases or chargeable on sales;
- Products in intermediate stages of completion that do not belong to you.

NOTE: Work in Progress consists of goods and services that have been partially processed, fabricated or assembled by the producer but that are not usually sold or turned over to others without further processing. These products include Work in Progress belonging to the unit, even if the products in question are in the possession of third parties. Equally, products held by the unit which belong to third parties are **excluded**, as are partially completed structures for which the ultimate owner is deemed to have taken ownership, either by the existence of a contract of sale/purchase or because the production is for own use.

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. Values should **include** non-deductible VAT but **exclude** deductible VAT. 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);

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

INCLUDE: (Continued)

- 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 (PPP's), where they are 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;
- Assets acquired in taking over an existing business or sold as part of a going concern;
- 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, **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.

6.1(e) TOTAL AMOUNT FOR INVESTMENT IN PURCHASED COMPUTER SOFTWARE

INCLUDE:

- Network ware;
- Large databases;
- Word processing packages;
- Spreadsheet packages;
- Specialist packages.

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)

This section relates to imported/exported services only. Exclude the value of any goods imported/exported. Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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);
- 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.

7. INTERNATIONAL TRADE IN SERVICES: EXPORTS AND IMPORTS (EXCLUDING GOODS) (Continued)

EXCLUDE:

- Trade in goods;
- 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)

This section relates to imported/exported **goods** that change ownership between UK residents and non-residents.

Exclude any **services** imported/exported.

Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. A subsidiary or parent of your company situated in another country is regarded as an 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:

- Semi and finished manufactured goods;
- Food, beverages and tobacco;
- Basic materials;
- Oil and other fuel.

EXCLUDE:

- Trade in services.

9. RESEARCH AND DEVELOPMENT

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



Annual Business Survey 2012

Please do not discard this important document - your response is legally required

00001 45200
CONTACT NAME
OFFICE FOR NATIONAL STATISTICS
GOVERNMENT BUILDINGS
CARDIFF ROAD
NEWPORT
NP10 8XG
***** EXAMPLE PRINT *****

Please write any changes to your name and address in the box below, using black ink

To be completed for: THE BUSINESS NAMED ABOVE

**Please complete and return by 4 May 2013
or within 2 months of your business year end**

Dear Sir or Madam,

Please find the 2012 questionnaire for the Annual Business Survey (ABS) attached. 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.

The ABS, produced by the Office for National Statistics (ONS), is the key resource for understanding the detailed structure, conduct and performance of businesses across the UK. The information you supply contributes to the National Accounts, which measure the state of the UK economy and are used by government to determine economic policy. The data also influences decisions on company and personal taxation and on interest rates. They affect our contributions to and from the European Community and our regional policies.

We guarantee that while your employment is less than 10, you will be included in just this one ONS business survey and receive no more than 1 questionnaire. You must complete and return this questionnaire, after which you will be excluded from all our business surveys for at least 3 years. The Annual Survey of Hours and Earnings is not covered by this guarantee.

You are required by law to complete this questionnaire. If you do not complete and return this questionnaire by 4 May 2013, penalties may be incurred (under section 4 of the Statistics of Trade Act 1947). All the information you provide is kept strictly confidential. It is illegal for us to reveal your data or identify your business to unauthorised persons.

Thank you for your co-operation,
Office for National Statistics

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

Er mwyn gwneud cais am ffurflen Gymraeg (To request a questionnaire in Welsh) 0300 1234 921

If you would like to use our Minicom service for the Deaf 01633 815 044

To complete the questionnaire in Euros 0300 1234 937

For any other queries, please contact the **Respondent Relations Team** **0300 1234 937**
or go to www.ons.gov.uk/surveys

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

Survey code: 202 **Reference number:** 4990 0003 002 **Period:** 201212

- Telephone calls may be recorded for training and quality purposes



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 or zeros
• round your answer to the nearest £ or € thousand

for example £1,702,700 = £ 1 7 0 3 0 0 0

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 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.

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 2012. (If no figures are available for that period, your return should relate to a business year that ends between 6 April 2012 and 5 April 2013).

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 input boxes with a red 11 next to the year field.

Period covered by the return: to

Day Month Year input boxes with a red 12 next to the year field.

DJK

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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, for the sale of goods or services (including progress payments on work in progress). All businesses which operate on a commission basis should include the commission paid to them and not the full value of the relevant sales.

Total turnover

Input boxes for total turnover with a red 000 and 399 next to the last field.

EFG



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

4. EXPENDITURE

(excluding deductible VAT but including non-deductible VAT)

4.1 EMPLOYMENT COSTS see note 4.1

Include:

- Gross wages and salaries (in cash or kind);
- Employers' National Insurance contributions;
- Contributions to pension funds (including lump sum contributions);
- Redundancy and severance payments.

Total employment costs

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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.

- (a) Goods and energy products bought for resale without further processing (e.g. new and used motor vehicles, motorcycles, caravans and trailers, parts and accessories for resale, petroleum products for resale, food, drink and other goods bought for retail sale) Note: Parts and accessories used solely in repair and servicing activities should be included in 4.2 (b)

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- (b) All other costs of goods and services [e.g. parts and accessories used solely in repair and servicing activities, post and telecommunications costs, advertising charges, commercial insurance premiums paid etc. but excluding national non-domestic (business) rates which should be included in 4.3]

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Note: If you have entered a value at question 4.2 (a), please give a breakdown of these goods at Section 11.

- (c) Total purchases of energy, goods, materials and services This should be the sum of 4.2 (a) to 4.2 (b)

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4.3 RATES, DUTIES, LEVIES AND TAXES PAID see note 4.3

Total amount payable in rates, duties, levies and taxes to government.

Include: National non-domestic (business) rates, vehicle excise duty (also known as road, car or vehicle tax) and Climate Change Levy.

Exclude: VAT; taxes already included in the purchases of goods; materials and services; corporation tax; income tax and capital gains tax.

Total rates, duties, levies and taxes paid

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PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

5. VALUE OF STOCKS HELD INCLUDING WORK IN PROGRESS (excluding VAT, consignment stock and stock you do not hold title to) see note 5

The figures for the beginning and the end of the period should be on the same basis in terms of valuation and business units covered.

(a) Total value of all stocks at the beginning of the period

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(b) Total value of all stocks at the end of the period

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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.

(a) Total acquisitions

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(b) Total disposals

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7. INTERNATIONAL TRADE IN SERVICES; EXPORTS AND IMPORTS (excluding Goods) see note 7

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

Exclude:

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

Include:

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

Transactions with a subsidiary or parent of your company based outside the UK.

(a) Amounts *receivable from* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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(b) Amounts *payable to* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

8. INTERNATIONAL TRADE IN GOODS; EXPORTS AND IMPORTS (excluding Services) see note 8

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.

Exclude:

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

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.

(a) 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
If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

15

ABC

(b) 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 manufactured goods
If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

16

ABC

9. RESEARCH AND DEVELOPMENT see note 9

During the next two years, does the business plan to carry out any in-house Research and Development

If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

9

ABC

10. TIME TAKEN TO COMPLETE SECTIONS 2 TO 9 (over and above normal accounting operations)

This question is voluntary

(a) Number of hours

 hrs

1 4 4

CDE

Plus

(b) Number of minutes

 mins

1 4 5

BCD



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

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

LMN

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

Please use BLOCK CAPITALS

Contact name

Position in business

Name of business

Telephone Number Ext.

Fax Number

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

All activities carried out in the United Kingdom (UK) **except** where the coverage is specified as Great Britain underneath your address on the front page. 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

Your return should be made for the year ended 31 December 2012. If no figures are available for that period, the return may be made for your business year. If the business year figures are supplied, they should relate to a 12 month period which ends at any time between 6 April 2012 and 5 April 2013.

If you commenced trading during 2012, then your return should cover the period from the commencement of your business until 31 December 2012 or, alternatively, any date up to 5 April 2013.

If you ceased trading during 2012, then your return should cover the period 1 January 2012 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

Turnover consists of total takings or invoiced sales and receipts of the business in connection with the sale of goods and services. Interest and similar income, "Other Operating Income" and extra-ordinary income should be **excluded** from the **total turnover** figure, as should net proceeds on sales of capital items.

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

Motor vehicles: includes cars, motorhomes, caravans and trailers, taxis, vans and other commercial vehicles and public service vehicles but **excludes** static caravans and agricultural tractors.

Demonstration cars: are cars registered and used by you or the manufacturer and resold, **including** courtesy and self-supply cars.

Motorcycles: includes scooters, mopeds and three wheelers.

Campaign bonuses: includes tactical and registration bonuses paid by the manufacturer for the sale and marketing of their products.

Petrol filling stations which operate on a commission basis should only include the commission paid to them and **not** the petrol sales.

INCLUDE:

- The full cost to customers of buying vehicles **i.e.** charges for delivery, Vehicle Excise Duty and number plates etc. and the cost of extras added at a customer's request;
- All sales of goods (**except** fixed capital assets) **including** exports and goods purchased and resold without processing;
- Services rendered to other organisations such as rents for commercial and industrial buildings, amounts charged for hiring out plant, machinery and other goods, the provision of transport, computer processing, technical research and studies;
- Repair and installation work whether or not in combination with sale of goods;
- Income derived from the renting of property;
- Amounts received for the right to use patents, trade marks, copyrights etc.;
- 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);

3.1 TOTAL TURNOVER (Continued)

INCLUDE: (Continued)

- Progress payments received for Work in Progress on long-term contracts which have not been identified as stocks on the balance sheet;
- Commission on lottery sales;
- 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 **included** here are costs incurred and passed on to the customer;
- The value of second-hand goods taken in part exchange (such 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);
- Campaign bonuses, which **includes** tactical and registration bonuses paid by the manufacturer for the sale and marketing of their products;
- Royalty payments received.

EXCLUDE:

- VAT;
- 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.;
- Grants from any source;
- Subsidies from UK public authorities and the European Union (EU);
- Value of insurance claims received;
- Income recorded as "Other Operating Income" in your accounts;
- 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);
- 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.

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

4.1 EMPLOYMENT COSTS

INCLUDE:

- Wages and salaries are defined as the total compensation in cash or in kind payable to all **employees** (e.g. permanent, temporary, full-time, part-time, casual and seasonal workers). State the amount paid before deductions but less any amounts for which you are reimbursed from government sources;
- Accrued holiday pay;
- 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);
- 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.

4.1 EMPLOYMENT COSTS (Continued)

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 (b);
- Amounts paid to sub-contractors. Include these in 4.2 (b);
- Payments to homeworkers on piecework rates. Include these in 4.2 (b);
- Payments to employment agencies for the services of agency staff. Include these in 4.2 (b);
- 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.

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. **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).

(a) GOODS AND ENERGY PRODUCTS BOUGHT FOR RESALE WITHOUT FURTHER PROCESSING

INCLUDE:

- The cost of new vehicles and new motorcycles bought for resale (**including** demonstration cars);
- 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;
- Used motor vehicles and motorcycles bought for resale from the public, other dealers or at auction and taken in part exchange;
- Parts and accessories purchased for resale (**e.g.** by petrol filling station forecourt shops);
- Petroleum products (including diesel) bought solely for resale.

EXCLUDE:

- The cost of materials purchased for use in the installation, repair or maintenance of customers' goods. Include these in 4.2 (b);
- The cost of any work done on used motor vehicles and motorcycles between purchase and sale;
- Any other goods "sold" as part of a service.

(b) ALL OTHER COSTS OF GOODS AND SERVICES

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;
- 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;
- 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;
- Amounts payable to other organisations for transport;
- 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;
- Post and telecommunications costs;
- 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);

(b) ALL OTHER COSTS OF GOODS AND SERVICES (Continued)

INCLUDE: (Continued)

- 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 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;
- Royalty payments;
- 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;
- Rental of telephone handsets and modems;
- Purchase of telephone handsets and modems;
- Payments to sub-contractors;
- Payments to homeworkers on piecework rates;
- Payments for film and programme rights;
- 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.

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;
- 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 6;
- National non-domestic (business) rates. Include these in section 4.3;
- Mortgage Interest and Mortgage Loan Payments.

4.3 RATES, DUTIES, LEVIES AND TAXES PAID

Total amount payable in rates, duties, levies and taxes 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 (**brokers only - exclude** stamp duties paid on the purchase of shares on behalf of clients);
- Vehicle Excise Duty, also known as road, car or vehicle tax (**e.g.** tax discs bought for company vehicles as well as those on the sale of vehicles);
- Export levies (**e.g.** under the EU's Common Agricultural Policy);
- 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.

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

EXCLUDE:

- Water rates and sewerage charges. Include these in 4.2 (b);
- VAT;
- Corporation Tax;
- Operators' licences;
- Capital Gains Tax;
- Income tax and tax on franked investment income;
- Taxes already included in the purchase price of goods and services purchased;
- Net payments to trade associations and similar bodies;
- Inheritance Tax;
- Air Passenger Duty;
- Landfill Tax;
- Insurance Premium Tax;
- Lottery duty;
- Stamp duties paid on the purchases of shares by brokers on behalf of their clients.

5. VALUE OF STOCKS HELD INCLUDING WORK IN PROGRESS (EXCLUDING VAT, CONSIGNMENT STOCK AND STOCK YOU DO NOT HOLD TITLE TO)

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:

- All stocks that you own title to, of goods and materials on hand for sale or processing (other than goods supplied to another party with a reservation of title clause if treated as turnover);
- All stocks owned and held by you in the UK or currently in transit within the UK;
- 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 that you own title to in intermediate stages of completion;
- Duty on stocks held out of bond;
- Long term business contract balances (with progress payments treated in line with UK GAAP or International GAAP);
- 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.

EXCLUDE:

- Stocks you hold but do not own title to (**including** consignment stock, if applicable);
- Duty on stocks held in bond;
- All stocks held overseas or in transit abroad;
- VAT, whether paid on purchases or chargeable on sales;
- Products in intermediate stages of completion that do not belong to you.

NOTE: Work in Progress consists of goods and services that have been partially processed, fabricated or assembled by the producer but that are not usually sold or turned over to others without further processing. These products include Work in Progress belonging to the unit, even if the products in question are in the possession of third parties. Equally, products held by the unit which belong to third parties are **excluded**, as are partially completed structures for which the ultimate owner is deemed to have taken ownership, either by the existence of a contract of sale/purchase or because the production is for own use.

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. Values should **include** non-deductible VAT but **exclude** deductible VAT.

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 the finance costs are included.

EXCLUDE:

- Expenditure on work carried out by sub-contractors that does not relate to capital expenditure;
- Assets acquired in taking over an existing business or sold as part of a going concern;
- 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.

7. INTERNATIONAL TRADE IN SERVICES: EXPORTS AND IMPORTS (EXCLUDING GOODS)

This section relates to imported/exported **services** only. **Exclude** the value of any **goods** imported/exported. Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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);
- 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.

7. INTERNATIONAL TRADE IN SERVICES: EXPORTS AND IMPORTS (EXCLUDING GOODS) (Continued)

EXCLUDE:

- Trade in goods;
- 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)

This section relates to imported/exported **goods** that change ownership between UK residents and non-residents.

Exclude any services imported/exported.

Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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:

- Semi and finished manufactured goods;
- Food, beverages and tobacco;
- Basic materials;
- Oil and other fuel.

EXCLUDE:

- Trade in services.

9. RESEARCH AND DEVELOPMENT

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



Annual Business Survey 2012

Please do not discard this important document - your response is legally required

00001 46431 PO
CONTACT NAME
OFFICE FOR NATIONAL STATISTICS
GOVERNMENT BUILDINGS
CARDIFF ROAD
NEWPORT
NP10 8XG
***** EXAMPLE PRINT *****

Please write any changes to your name and address in the box below, using black ink

To be completed for: THE BUSINESS NAMED ABOVE

**Please complete and return by 4 May 2013
or within 2 months of your business year end**

Dear Sir or Madam,

Please find the 2012 questionnaire for the Annual Business Survey (ABS) attached. 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.

The ABS, produced by the Office for National Statistics (ONS), is the key resource for understanding the detailed structure, conduct and performance of businesses across the UK. The information you supply contributes to the National Accounts, which measure the state of the UK economy and are used by government to determine economic policy. The data also influences decisions on company and personal taxation and on interest rates. They affect our contributions to and from the European Community and our regional policies.

We guarantee that while your employment is less than 10, you will be included in just this one ONS business survey and receive no more than 1 questionnaire. You must complete and return this questionnaire, after which you will be excluded from all our business surveys for at least 3 years. The Annual Survey of Hours and Earnings is not covered by this guarantee.

You are required by law to complete this questionnaire. If you do not complete and return this questionnaire by 4 May 2013, penalties may be incurred (under section 4 of the Statistics of Trade Act 1947). All the information you provide is kept strictly confidential. It is illegal for us to reveal your data or identify your business to unauthorised persons.

Thank you for your co-operation,
Office for National Statistics

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

Er mwyn gwneud cais am ffurflen Gymraeg (To request a questionnaire in Welsh) 0300 1234 921

If you would like to use our Minicom service for the Deaf 01633 815 044

To complete the questionnaire in Euros 0300 1234 937

For any other queries, please contact the **Respondent Relations Team** **0300 1234 937**
or go to www.ons.gov.uk/surveys

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

Survey code: 202 **Reference number:** 4990 0004 003 **Period:** 201212

- Telephone calls may be recorded for training and quality purposes



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 or zeros
- round your answer to the nearest £ or € thousand for example £1,702,700 = £

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 2012**. (If no figures are available for that period, your return should relate to a business year that ends between **6 April 2012 and 5 April 2013**).

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	
<input type="text"/>	<input type="text"/>	<input type="text"/>	11
Day	Month	Year	
<input type="text"/>	<input type="text"/>	<input type="text"/>	12

DJK

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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, from the sale of goods or services (**including** progress payments on work in progress).

Include: Total turnover (and/or commission or fees received if you do not trade on your own account) and Customs and Excise duty payable.

(a)	Turnover arising from the sale of goods purchased and resold without further processing please see notes	<input type="text"/>	3 1 1	EFG
(b)	Turnover arising from all other "sales" of goods	<input type="text"/>	1 5 8	EFG
(c)	Turnover arising from service activities (including all fees and commissions received)	<input type="text"/>	1 6 9	EFG
(d)	Total turnover	<input type="text"/>	3 9 9	EFG



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 in 3.1, please give the identifiable amount attributable to sale (including installation) of goods direct to the general public (and not businesses) for personal or household use

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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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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.)

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(b) Water used in the running of your business

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(c) Sewerage charges and other costs of waste disposal

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(d) Goods and all raw materials used in the running of your business (including stationery and consumables)

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This section continues overleaf



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

COSTS OF GOODS, ENERGY AND SERVICES BOUGHT FOR RESALE

- (e) Goods **bought for resale** without further processing (**excluding** energy products bought for resale)

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- (f) Energy products **bought for resale** without further processing (**e.g.** petroleum products, gas, coal)

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- (g) Services purchased for resale without processing

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SERVICES FOR BUSINESS USE

- (h) Amounts payable to sub-contractors

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- (i) Amounts payable for hiring, leasing or renting plant (**including** scaffolding), machinery and vehicles

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- (j) Amounts payable for commercial insurance premiums

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- (k) Amounts payable for road transport services

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- (l) Amounts payable for telecommunication services

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- (m) 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

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- (n) Amounts payable for advertising and marketing services

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- (o) Amounts payable to employment agencies for agency staff

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- (p) 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)

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- (q) **Total purchases of energy, goods, materials and services**
This should be the sum of 4.2 (a) to 4.2 (p)

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PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

4.3 RATES, DUTIES, LEVIES AND TAXES PAID *see note 4.3*

Total amount payable in rates, duties, levies and taxes to government.
(**Exclude:** VAT; taxes already included in the purchases of goods; materials and services; corporation tax; income tax and capital gains tax)

- (a) Amounts payable in national non-domestic (business) rates 000 4 1 2 EFG
- (b) Amounts payable for vehicle excise duty (also known as road, car or vehicle tax) 000 4 3 1 EFG
- (c) Amounts payable directly to government under the Climate Change Levy (net of any agreed reductions). **Exclude** any charge recorded on your gas, electric or other fuel bills 000 4 5 5 EFG
- (d) HM Revenue and Customs duty payable (the amount of duty payable **excluding** VAT, and Deposits), **included** in the turnover figures at section 3.1 000 4 1 5 EFG
- (e) Other amounts paid for rates, duties, levies and taxes 000 4 1 9 EFG
- (f) **Total rates, duties, levies and taxes paid** 000 4 0 0 EFG

4.4 SUBSIDIES RECEIVABLE *see note 4.4*

- (a) Total amounts received in subsidies from UK government sources and the EU 000 4 1 4 EFG
- Of which**
- (b) Subsidies received under The Work Programme 000 4 3 2 EFG

4.5 HM REVENUE AND CUSTOMS DRAWBACK *see note 4.5*

Total amount of excise drawback and allowances receivable from HM Revenue and Customs (**exclude** rebate for VAT)

000 4 1 6 EFG

5. VALUE OF STOCKS HELD INCLUDING WORK IN PROGRESS (excluding VAT) *see note 5*

The figures for the beginning and the end of the period should be on the same basis in terms of valuation and business units covered.

- (a) **Total value of all stocks at the beginning of the period** 000 5 0 0 EFG
- Of which:**
- Total value of work in progress 000 5 0 1 EFG
 - Stocks of goods/energy bought for resale without further processing (merchanted or factored goods) 000 5 0 3 EFG
- (b) **Total value of all stocks at the end of the period** 000 5 9 9 EFG
- Of which:**
- Total value of work in progress 000 5 0 2 EFG
 - Stocks of goods/energy bought for resale without further processing (merchanted or factored goods) 000 5 0 4 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 7 6 3 EFG
- (b) Acquisitions of existing buildings 7 6 4 EFG
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 7 7 1 EFG
- (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 6 0 2 EFG
- (e) Total amount for investment in acquired computer software (including network ware, large databases, specialist packages, word processing or spreadsheet packages) *see note 6.1 (e)* 6 1 0 EFG
- (f) Any other acquisitions 1 1 0 8 EFG
Include: machinery, equipment, vehicles, construction of new buildings and extensions, refurbishment and improvements to existing buildings
- (g) **Total acquisitions** 6 0 0 EFG
This should be the sum of 6.1 (a) to 6.1 (f)
- (h) Of Total Acquisitions 6.1(g) what was the value of assets acquired under finance leasing arrangements *see note 6.1 (h)* 6 0 1 EFG

6.2 DISPOSALS

- (a) Proceeds from the disposal of land 7 6 5 EFG
- (b) Proceeds from the disposal of existing buildings 7 6 6 EFG
- (c) Proceeds from any other disposals 1 1 0 9 EFG
Include: machinery, equipment and vehicles
- (d) **Total disposals** 6 9 9 EFG
This should be the sum of 6.2 (a) to 6.2 (c)



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

7. INTERNATIONAL TRADE IN SERVICES; EXPORTS AND IMPORTS (excluding Goods) see note 7

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

Exclude:

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

Include:

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

Transactions with a subsidiary or parent of your company based outside the UK

- (a) Amounts *receivable from* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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- (b) Amounts *payable to* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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8. INTERNATIONAL TRADE IN GOODS; EXPORTS AND IMPORTS (excluding Services) see note 8

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.

Exclude:

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

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.

- (a) Did your business **export goods** to individuals, enterprises or other organisations based outside the UK in the last 12 months? (for example raw materials, semi or finished manufactured goods)
If yes, please enter '1' in the box provided. If no, please enter '2' in the box provided

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ABC

- (b) Did your business **import goods** from individuals, enterprises or other organisations based outside the UK in the last 12 months? (for example raw materials, semi or finished manufacturing goods)
If yes, please enter '1' in the box provided. If no, please enter '2' in the box provided.

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PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

9. RESEARCH AND DEVELOPMENT *see note 9*

During the next two years, does the business plan to carry out any in-house Research and Development
 If yes, please enter '1' in the box provided. If no, please enter '2' in the box provided

9

ABC

**10. TIME TAKEN TO COMPLETE SECTIONS 2 TO 9
 (over and above normal accounting operations)**

This question is voluntary

(a) Number of hours

 hrs

144

CDE

Plus

(b) Number of minutes

 mins

145

BCD

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

LMN

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

Please use BLOCK CAPITALS

Contact name

Position in business

Name of business

Telephone Number Ext.

Fax Number

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

All activities carried out in the United Kingdom (UK) **except** where the coverage is specified as Great Britain underneath your address on the front page. 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

Your return should be made for the year ended 31 December 2012. If no figures are available for that period, the return may be made for your business year. If the business year figures are supplied, they should relate to a 12 month period which ends at any time between 6 April 2012 and 5 April 2013.

If you commenced trading during 2012, then your return should cover the period from the commencement of your business until 31 December 2012 or, alternatively, any date up to 5 April 2013.

If you ceased trading during 2012, 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

Turnover consists of total takings or invoiced sales and receipts of the business in connection with the sale of goods and services. Interest and similar income, "Other Operating Income" and extra-ordinary income should be **excluded** from the total **turnover figure**, as should net proceeds on sales of capital items.

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, please note that a product that is cut, washed, packaged, bottled etc is classed as unprocessed so should be included in 3.1a.
- 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;
- Progress payments received for Work in Progress on long-term contracts which have not been identified as stocks on the balance sheet;
- 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);
- 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 **included** here are costs incurred and passed on to the customer;
- The value of second-hand goods taken in part exchange (such 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;
- Agricultural merchants - sales to farmers.

3.1 TOTAL TURNOVER (Continued)

EXCLUDE:

- VAT;
- 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.;
- Grants from any source;
- Subsidies from UK public authorities and the European Union (EU);
- Value of insurance claims received. Include these in 3.2 (a);
- Income derived from the renting of land (if recorded separately within your accounts). Include this in 3.2 (b);
- 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);
- 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.

3.2 OTHER INCOME

None of the following inclusions should be reported in 3.1 Total Turnover.

(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:

- Any "Other Operating Income" recorded in your profit and loss and/or income and expenditure accounts;
- 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)

Retail turnover is the identifiable amount attributable to sale (including installation) of goods to the **general public** (and not businesses) for personal or household use.

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, whether or not in combination with sale of goods;
- Retail sale by commission agents;
- The value of commission received in respect of lottery sales;
- 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).

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 by other businesses operating on your premises (as well as any commission received on such sales);
- Sales and maintenance of land and buildings;
- Agricultural merchants - sales to farmers.

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

4.1 EMPLOYMENT COSTS

(a) GROSS WAGES AND SALARIES

Wages and salaries are defined as the total compensation in cash or in kind payable to all **employees** (e.g. permanent, temporary, full-time, part-time, casual and seasonal workers). 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. National Insurance, pension and redundancy contributions should be recorded under questions 4.1 (b), (c) & (d) respectively;
- 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);
- 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 (p);
- Amounts paid to sub-contractors. Include these in 4.2 (h);
- Payments to homeworkers on piecework rates. Include these in 4.2 (p);
- Redundancy and severance payments. Include these in 4.1 (d);
- Payments to employment agencies for the services of agency staff. Include these in 4.2 (o);
- All National Insurance contributions. Include Employers' National Insurance contributions in 4.1 (b);
- Contributions to other pension and welfare schemes. Include these in 4.1 (c).

(b) EMPLOYERS' NATIONAL INSURANCE CONTRIBUTIONS

EXCLUDE:

- Employees' National Insurance contributions.

(c) CONTRIBUTIONS TO PENSION FUNDS

Employers' pension contributions should represent actual net amounts rather than notional values.

INCLUDE:

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

EXCLUDE:

- Employers' National Insurance contributions. Include these in 4.1 (b);
- 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. **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).

ENERGY AND MATERIALS FOR BUSINESS USE

(a) ENERGY USED IN THE RUNNING OF YOUR BUSINESS

INCLUDE:

- All fuels (e.g. electricity, gas, oil, coal, coke, petrol, diesel) purchased for use in the running of your business.

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

ENERGY AND MATERIALS FOR BUSINESS USE (Continued)

(b) WATER USED IN THE RUNNING OF YOUR BUSINESS

INCLUDE:

- Water abstraction application charges;
- Water rates.

EXCLUDE:

- Waste disposal, sewerage and effluent disposal charges. Include these in 4.2 (c);
- Bottled water;
- Water abstraction licence fees. **These should not be recorded anywhere in this questionnaire.**

(c) SEWERAGE CHARGES AND OTHER COSTS OF WASTE DISPOSAL

INCLUDE:

- Sewerage charges and other costs of effluent and waste disposal.

(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:

- Goods or services purchased for resale without processing. Include these in 4.2 (e) or 4.2 (g);
- Transport costs on purchases paid to a third party. Include these in 4.2 (k) or 4.2 (p) as appropriate;
- Amounts charged to capital account. Include these in section 6.

GOODS, ENERGY AND SERVICES 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 **excluding** any duties paid by the seller (include these in 4.3(e));
- 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 3.1 and 4.3 (d).

(f) ENERGY PRODUCTS BOUGHT FOR RESALE WITHOUT FURTHER PROCESSING

INCLUDE:

- Petroleum products (including diesel)
- Gas (including LPG, hydrogen etc)
- Solid Fuels (including coal, coke and charcoal)

(g) SERVICES PURCHASED FOR RESALE WITHOUT PROCESSING

INCLUDE:

- Sales of services purchased and then sold on to a customer without actually changing the service sold (**e.g.** paying a **third party** to deliver your goods and then passing on the cost to the consumer who is buying them).

SERVICES FOR BUSINESS USE

(h) 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.

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

SERVICES FOR BUSINESS USE (Continued)

(i) AMOUNTS PAYABLE FOR HIRING, LEASING OR RENTING PLANT (INCLUDING SCAFFOLDING), MACHINERY AND VEHICLES

INCLUDE:

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

EXCLUDE:

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

(j) 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).

(k) 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 (i).

(l) 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 (a). Payments for **rental** of such equipment should be recorded in 4.2 (i).

(m) AMOUNTS PAYABLE FOR COMPUTER AND RELATED SERVICES

INCLUDE:

- Consultancy charges on computer software and hardware;
- Cost of repair, maintenance and installation of office and computing machinery.

EXCLUDE:

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

(n) 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.

(o) AMOUNTS PAYABLE TO EMPLOYMENT AGENCIES FOR AGENCY STAFF

INCLUDE:

- Payments to employment agencies for the services of agency staff (not to be included in 4.1).

EXCLUDE:

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

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

SERVICES FOR BUSINESS USE (Continued)

(p) AMOUNTS PAYABLE FOR OTHER SERVICES PURCHASED INCLUDE:

- Labour recruitment administration costs;
- Exam costs and amounts payable for training packages;
- Amounts (**except** those charged to 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;
- Postage (**including** parcel services);
- 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;
- Bank charges (**excluding** interest payments);
- Rent paid on buildings or dwellings;
- 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

Total amount payable in rates, duties, levies and taxes to government.

(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).

(b) AMOUNTS PAYABLE FOR VEHICLE EXCISE DUTY (ALSO KNOWN AS ROAD, CAR OR VEHICLE TAX) PAID

INCLUDE:

- Vehicle Excise Duty (also known as road, car or vehicle tax).

(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) HM REVENUE AND CUSTOMS DUTY PAYABLE

These are amounts payable **directly** to HM Revenue and Customs and included in the total turnover figure at 3.1.

INCLUDE DUTIES ON:

- The amount of duty payable during the year on goods of your own manufacture which were sold duty paid;
- If you are in the tobacco industry, **include** the amount of End Product Tax or import duty payable;
- Tobacco, cigarettes and cigars;
- Alcoholic drinks;
- Import duties;
- Petroleum and petroleum products.

EXCLUDE:

- Rebate for VAT;
- Vehicle Excise Duty (also known as 'motor vehicle duty' or 'road fund tax'). Include these in 4.3 (b);
- Deposits. Include these in 4.3 (e).

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

INCLUDE:

- Stamp duties;
- Council tax (rates payable via local authorities in respect of your rented property);
- Export levies (e.g. under the EC's Common Agricultural Policy);
- 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.

EXCLUDE:

- VAT;
- Corporation Tax;
- Vehicle Excise Duty (road fund licences);
- Operators' licences;
- Capital Gains Tax;
- Income tax and tax on franked investment income;
- Taxes already included in the purchase price of goods and services purchased;
- 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 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.

4.5 HM REVENUE AND CUSTOMS DRAWBACK

(See note 4.3 (d) HM Revenue and Customs duty payable)

INCLUDE:

- The amount of drawback and allowances receivable from HM Revenue and Customs for goods exported, deposited or delivered for home use during the year.

EXCLUDE:

- Rebate for VAT.

5. VALUE OF STOCKS HELD INCLUDING WORK IN PROGRESS (EXCLUDING VAT)

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:

- All stocks that you own title to, of goods and materials on hand for sale or processing (other than goods supplied to another party with a reservation of title clause if treated as turnover);
- All stocks owned and held by you in the UK or currently in transit within the UK;
- 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 that you own title to in intermediate stages of completion;
- Duty on stocks held out of bond;
- Long term business contract balances (with progress payments treated in line with UK GAAP or International GAAP);
- 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.

EXCLUDE:

- Stocks you hold but do not own title to (**including** consignment stock, if applicable);
- Duty on stocks held in bond;
- All stocks held overseas or in transit abroad;
- VAT, whether paid on purchases or chargeable on sales;
- Products in intermediate stages of completion that do not belong to you.

NOTE: **Work in Progress consists of** goods and services that have been partially processed, fabricated or assembled by the producer but that are not usually sold or turned over to others without further processing. These products include Work in Progress belonging to the unit, even if the products in question are in the possession of third parties. Equally, products held by the unit which belong to third parties are **excluded**, as are partially completed structures for which the ultimate owner is deemed to have taken ownership, either by the existence of a contract of sale/purchase or because the production is for own use.

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. Values should **include** non-deductible VAT but **exclude** deductible VAT.

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;
- All finance costs relating to Public Private Partnerships (PPP's) where they are separately identified and relevant to the PPP. If finance costs cannot be separated, provide estimates assuming the finance costs are included.
- 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.

EXCLUDE:

- Expenditure on work carried out by sub-contractors that does not relate to capital expenditure;
- Assets acquired in taking over an existing business or sold as part of a going concern;

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

EXCLUDE: (Continued)

- 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, **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.

6.1(e) TOTAL AMOUNT FOR INVESTMENT IN PURCHASED COMPUTER SOFTWARE

INCLUDE:

- Network ware;
- Large databases;
- Word processing packages;
- Spreadsheet packages;
- Specialist packages.

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. SERVICES: EXPORTS AND IMPORTS (EXCLUDING GOODS)

This section relates to imported/exported **services** only. **Exclude** the value of any **goods** imported/exported. Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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);
- 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:

- Trade in goods;
- 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)

This section relates to imported/exported **goods** that change ownership between UK residents and non-residents.

Exclude any services imported/exported.

Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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:

- Semi and finished manufactured goods;
- Foods, beverages and tobacco;
- Basic materials;
- Oil and other fuel.

EXCLUDE:

- Trade in services.

9. RESEARCH AND DEVELOPMENT

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



Annual Business Survey 2012

Please do not discard this important document - your response is legally required

00001 46740
CONTACT NAME
OFFICE FOR NATIONAL STATISTICS
GOVERNMENT BUILDINGS
CARDIFF ROAD
NEWPORT
NP10 8XG
***** EXAMPLE PRINT *****

Please write any changes to your name and address in the box below, using black ink

To be completed for: THE BUSINESS NAMED ABOVE

**Please complete and return by 4 May 2013
or within 2 months of your business year end**

Dear Sir or Madam,

Please find the 2012 questionnaire for the Annual Business Survey (ABS) attached. 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.

The ABS, produced by the Office for National Statistics (ONS), is the key resource for understanding the detailed structure, conduct and performance of businesses across the UK. The information you supply contributes to the National Accounts, which measure the state of the UK economy and are used by government to determine economic policy. The data also influences decisions on company and personal taxation and on interest rates. They affect our contributions to and from the European Community and our regional policies.

We guarantee that while your employment is less than 10, you will be included in just this one ONS business survey and receive no more than 1 questionnaire. You must complete and return this questionnaire, after which you will be excluded from all our business surveys for at least 3 years. The Annual Survey of Hours and Earnings is not covered by this guarantee.

You are required by law to complete this questionnaire. If you do not complete and return this questionnaire by 4 May 2013, penalties may be incurred (under section 4 of the Statistics of Trade Act 1947). All the information you provide is kept strictly confidential. It is illegal for us to reveal your data or identify your business to unauthorised persons.

Thank you for your co-operation,
Office for National Statistics

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

Er mwyn gwneud cais am ffurflen Gymraeg (To request a questionnaire in Welsh) 0300 1234 921

If you would like to use our Minicom service for the Deaf 01633 815 044

To complete the questionnaire in Euros 0300 1234 937

For any other queries, please contact the **Respondent Relations Team** **0300 1234 937**
or go to www.ons.gov.uk/surveys

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

Survey code: 202

Reference number: 4990 0003 004

Period: 201212

- Telephone calls may be recorded for training and quality purposes



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

4. EXPENDITURE

(excluding deductible VAT but including non-deductible VAT)

4.1 EMPLOYMENT COSTS *see note 4.1*

Include:

- Gross wages and salaries (in cash or kind);
- Employers' National Insurance contributions;
- Contributions to pension funds (including lump sum contributions);
- Redundancy and severance payments.

Total employment costs

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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.

(a) Goods **bought for resale** without further processing (including petrol, gas, coal etc.)

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(b) All other costs of goods and services [e.g. post and telecommunications costs, advertising charges, commercial insurance premiums paid etc. but **excluding** national non-domestic (business) rates which should be included in 4.3 (b)]

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(c) **Total purchases of energy, goods, materials and services. This should be the sum of 4.2 (a) to 4.2 (b)**

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4.3 RATES, DUTIES, LEVIES AND TAXES PAID *see note 4.3*

Total amount payable in rates, duties, levies and taxes to government.

Include: National non-domestic (business) rates, vehicle excise duty (also known as road, car or vehicle tax) and Climate Change Levy.

Exclude: VAT; taxes already included in the purchases of goods; materials and services; corporation tax; income tax and capital gains tax.

(a) HM Revenue and Customs duty payable (the amount of duty payable **excluding** VAT and Deposits), **included** in the turnover figures at section 3.1

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(b) **Total rates, duties, levies and taxes paid** [**Includes:** (a) above, plus national non-domestic (business) rates and other taxes and levies]

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4.4 HM REVENUE AND CUSTOMS DRAWBACK *see note 4.4*

Total amount of excise drawback and allowances receivable from HM Revenue and Customs (**exclude** rebate for VAT)

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PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

5. VALUE OF STOCKS HELD INCLUDING WORK IN PROGRESS (excluding VAT) see note 5

The figures for the beginning and the end of the period should be on the same basis in terms of valuation and business units covered.

(a) Total value of all stocks at the beginning of the period

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(b) Total value of all stocks at the end of the period

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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.

(a) Total acquisitions

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(b) Total disposals

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7. INTERNATIONAL TRADE IN SERVICES; EXPORTS AND IMPORTS (excluding Goods) see note 7

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

Exclude:

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

Include:

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

Transactions with a subsidiary or parent of your company based outside the UK.

(a) Amounts *receivable from* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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(b) Amounts *payable to* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

8. INTERNATIONAL TRADE IN GOODS; EXPORTS AND IMPORTS (excluding Services) *see note 8*

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.

Exclude:

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

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.

(a) Did your business **export goods** to individuals, enterprises or other organisations based outside the UK in the last 12 months? (for example raw materials, semi or finished manufactured goods)
If yes, please enter '1' in the box provided. If no, please enter '2' in the box provided

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(b) Did your business **import goods** from individuals, enterprises or other organisations based outside the UK in the last 12 months? (for example raw materials, semi or finished manufacturing goods)
If yes, please enter '1' in the box provided. If no, please enter '2' in the box provided.

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ABC

9. RESEARCH AND DEVELOPMENT *see note 9*

During the next two years, does the business plan to carry out any in-house Research and Development

If yes, please enter '1' in the box provided. If no, please enter '2' in the box provided.

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10. TIME TAKEN TO COMPLETE SECTIONS 2 TO 9 (over and above normal accounting operations)

This question is voluntary

(a) Number of hours

 hrs

144

CDE

Plus

(b) Number of minutes

 mins

145

BCD



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

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

LMN

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

Please use BLOCK CAPITALS

Contact name	<input type="text"/>																													
Position in business	<input type="text"/>																													
Name of business	<input type="text"/>																													
Telephone Number	<input type="text"/>	<input type="text"/>	Ext.	<input type="text"/>																										
Fax Number	<input type="text"/>	<input type="text"/>																												

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

All activities carried out in the United Kingdom (UK) **except** where the coverage is specified as Great Britain underneath your address on the front page. 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

Your return should be made for the year ended 31 December 2012. If no figures are available for that period, the return may be made for your business year. If the business year figures are supplied, they should relate to a 12 month period which ends at any time between 6 April 2012 and 5 April 2013.

If you commenced trading during 2012, then your return should cover the period from the commencement of your business until 31 December 2012 or, alternatively, any date up to 5 April 2013.

If you ceased trading during 2012, then your return should cover the period 1 January 2012 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

Turnover consists of total takings or invoiced sales and receipts of the business in connection with the sale of goods and services. Interest and similar income, "Other Operating Income" and extra-ordinary income should be **excluded** from the **total turnover** figure, as should net proceeds on sales of capital items.

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, please note that a product that is cut, washed, packaged, bottled etc is classed as unprocessed so should be included in 3.1a.
- 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;
- Progress payments received for Work in Progress on long-term contracts which have not been identified as stocks on the balance sheet;
- 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 **included** here are costs incurred and passed on to the customer;
- The value of second-hand goods taken in part exchange (such 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;
- Agricultural merchants - sales to farmers.

3.1 TOTAL TURNOVER (Continued)

EXCLUDE:

- VAT;
- 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.;
- Grants from any source;
- 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.

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

4.1 EMPLOYMENT COSTS

INCLUDE:

- Wages and salaries are defined as the total compensation in cash or in kind payable to all **employees** (e.g. permanent, temporary, full-time, part-time, casual and seasonal workers). State the amount paid before deductions but less any amounts for which you are reimbursed from government sources;
- Accrued holiday pay;
- 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);
- 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:

- 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 (b);
- Amounts paid to sub-contractors. Include these in 4.2 (b);
- Payments to homeworkers on piecework rates. Include these in 4.2 (b);
- Payments to employment agencies for the services of agency staff. Include these in 4.2 (b);
- 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.

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. **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).

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

(a) GOODS AND ENERGY PRODUCTS 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 energy products bought for resale without further processing [e.g. petroleum products (including diesel), gas (including LPG and hydrogen) and solid fuels (including coal, coke and charcoal)];
- 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 **excluding** any duties paid by the seller [include these in 4.3 (b)];
- 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 (b);
- 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 3.1 and 4.3 (a).

(b) ALL OTHER COSTS OF GOODS AND SERVICES

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;
- 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;
- 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;
- Amounts payable to other organisations for transport;
- 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;
- Post and telecommunications costs;
- 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;
- 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;
- Royalty payments;
- 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;
- Rental of telephone handsets and modems;
- Purchase of telephone handsets and modems;
- Payments to sub-contractors;
- Payments to homeworkers on piecework rates;
- Payments for film and programme rights;
- 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.

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

(b) ALL OTHER COSTS OF GOODS AND SERVICES (Continued)

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;
- 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 6;
- National non-domestic (business) rates. Include these in section 4.3 (b);
- Mortgage Interest and Mortgage Loan Payments.

4.3 RATES, DUTIES, LEVIES AND TAXES PAID

Total amount payable in rates, duties, levies and taxes to government.

(a) HM REVENUE AND CUSTOMS DUTY PAYABLE

These are amounts payable **directly** to HM Revenue and Customs and included in the total turnover figure at 3.1.

INCLUDE DUTIES ON:

- The amount of duty payable during the year on goods of your own manufacture which were sold duty paid;
- If you are in the tobacco industry, **include** the amount of End Product Tax or import duty payable;
- Tobacco, cigarettes and cigars;
- Alcoholic drinks;
- Petroleum and petroleum products;
- Import duties.

EXCLUDE:

- Rebate for VAT;
- Vehicle Excise Duty (also known as 'motor vehicle duty' or 'road fund tax'). Include these in 4.3 (b);
- Deposits. Include these in 4.3 (b).

(b) TOTAL RATES, DUTIES, LEVIES AND TAXES PAID

INCLUDE:

- (a) above;
- 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);
- 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;
- Vehicle Excise Duty, also known as road, car or vehicle tax (**e.g.** tax discs bought for company vehicles as well as those on the sale of vehicles);
- Export levies (**e.g.** under the EU's Common Agricultural Policy);
- 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.

EXCLUDE:

- Water rates and sewerage charges. Include these in 4.2 (b);
- VAT;
- Corporation Tax;
- Operators' licences;
- Capital Gains Tax;
- Income tax and tax on franked investment income;
- Taxes already included in the purchase price of goods and services purchased;
- Net payments to trade associations and similar bodies;
- Inheritance Tax;
- Air Passenger Duty;
- Landfill Tax;
- Insurance Premium Tax;
- Lottery duty.

4.4 HM REVENUE AND CUSTOMS DRAWBACK

(See note 4.3 (a) HM Revenue and Customs duty payable)

INCLUDE:

- The amount of drawback and allowances receivable from Revenue and Customs for goods exported, deposited or delivered for home use during the year.

EXCLUDE:

- Rebate for VAT.

5. VALUE OF STOCKS HELD INCLUDING WORK IN PROGRESS (EXCLUDING VAT)

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:

- All stocks that you own title to, of goods and materials on hand for sale or processing (other than goods supplied to another party with a reservation of title clause if treated as turnover);
- All stocks owned and held by you in the UK or currently in transit within the UK;
- 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 that you own title to in intermediate stages of completion;
- Duty on stocks held out of bond;
- Long term business contract balances (with progress payments treated in line with UK GAAP or International GAAP);
- 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.

EXCLUDE:

- Stocks you hold but do not own title to (**including** consignment stock, if applicable);
- Duty on stocks held in bond;
- All stocks held overseas or in transit abroad;
- VAT, whether paid on purchases or chargeable on sales;
- Products in intermediate stages of completion that do not belong to you.

NOTE: Work in Progress consists of goods and services that have been partially processed, fabricated or assembled by the producer but that are not usually sold or turned over to others without further processing. These products include Work in Progress belonging to the unit, even if the products in question are in the possession of third parties. Equally, products held by the unit which belong to third parties are **excluded**, as are partially completed structures for which the ultimate owner is deemed to have taken ownership, either by the existence of a contract of sale/purchase or because the production is for own use.

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. Values should **include** non-deductible VAT but **exclude** deductible VAT.

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 (PPP's) where they are separately identified and relevant to the PPP. If finance costs cannot be separated, provide estimates assuming the finance costs are included.

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

(Continued)

EXCLUDE:

- Expenditure on work carried out by sub-contractors that does not relate to capital expenditure;
- Assets acquired in taking over an existing business or sold as part of a going concern;
- 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.

7. SERVICES: EXPORTS AND IMPORTS (EXCLUDING GOODS)

This section relates to imported/exported **services** only. **Exclude** the value of any **goods** imported/exported. Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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);
- 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:

- Trade in goods;
- 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)

This section relates to imported/exported **goods** that change ownership between UK residents and non-residents.

Exclude any **services** imported/exported.

Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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:

- Semi and finished manufactured goods;
- Foods, beverages and tobacco;
- Basic materials;
- Oil and other fuel.

EXCLUDE:

- Trade in services.

9. RESEARCH AND DEVELOPMENT

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

U3004F



Annual Business Survey 2012

Please do not discard this important document - your response is legally required

00001 47710 PO
CONTACT NAME
OFFICE FOR NATIONAL STATISTICS
GOVERNMENT BUILDINGS
CARDIFF ROAD
NEWPORT
NP10 8XG
***** EXAMPLE PRINT *****

Please write any changes to your name and address in the box below, using black ink

To be completed for: THE BUSINESS NAMED ABOVE

**Please complete and return by 4 May 2013
or within 2 months of your business year end**

Dear Sir or Madam,

Please find the 2012 questionnaire for the Annual Business Survey (ABS) attached. 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.

The ABS, produced by the Office for National Statistics (ONS), is the key resource for understanding the detailed structure, conduct and performance of businesses across the UK. The information you supply contributes to the National Accounts, which measure the state of the UK economy and are used by government to determine economic policy. The data also influences decisions on company and personal taxation and on interest rates. They affect our contributions to and from the European Community and our regional policies.

We guarantee that while your employment is less than 10, you will be included in just this one ONS business survey and receive no more than 1 questionnaire. You must complete and return this questionnaire, after which you will be excluded from all our business surveys for at least 3 years. The Annual Survey of Hours and Earnings is not covered by this guarantee.

You are required by law to complete this questionnaire. If you do not complete and return this questionnaire by 4 May 2013, penalties may be incurred (under section 4 of the Statistics of Trade Act 1947). All the information you provide is kept strictly confidential. It is illegal for us to reveal your data or identify your business to unauthorised persons.

Thank you for your co-operation,
Office for National Statistics

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

Er mwyn gwneud cais am ffurflen Gymraeg (To request a questionnaire in Welsh) 0300 1234 921

If you would like to use our Minicom service for the Deaf 01633 815 044

To complete the questionnaire in Euros 0300 1234 937

For any other queries, please contact the **Respondent Relations Team** **0300 1234 937**
or go to www.ons.gov.uk/surveys

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

Survey code: 202

Reference number: 4990 0004 005

Period: 201212

- Telephone calls may be recorded for training and quality purposes



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 0 0 0

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 2012. (If no figures are available for that period, your return should relate to a business year that ends between 6 April 2012 and 5 April 2013).

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

2.1 NUMBER OF SITES see note 2.1

Treat two or more premises with separate entrances but with free internal communication as one shop. Where mobile shops operate from your own depot, only the depot should be treated as a site. Where moveable market stalls are operated at a number of sites, the number of stalls should be counted, not the number of sites.

(a) Number of shops (including forecourt shops)

7 5 0

EFG

(b) Number of mail order outlets

7 5 1

EFG

(c) Number of market stalls and roadside pitches

7 5 2

EFG



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

3. INCOME (including VAT) see note 3

Total amount receivable in respect of invoices raised during the period of the return, from the sale of goods or services [including progress payments on work in progress, commission or rental from businesses trading on your premises (i.e. a shop within a shop)].

Exclude: Grants, sales of fixed assets and output for own final use.

3.1 TOTAL TURNOVER (including VAT but excluding other income)

(a) Total Turnover (including VAT but excluding other income) [sum of 3.2 (a) and 3.3 (g)]

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EFG

Of which:

(b) The amount of VAT included in your figure for Total Turnover at 3.1 (a)

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3 2 1

EFG

(c) Sales of goods purchased then resold without further processing (including VAT)

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3 1 1

EFG

3.2 NON-RETAIL TURNOVER (including VAT)

(a) Total Non-Retail Turnover

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3 4 7

EFG

Of which:

(b) Repair of all household goods (including clothing, footwear, household products, clocks, watches and jewellery)

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7 4 7

EFG

(c) Turnover arising from service activities [excluding repair of all household goods at 3.2 (b)] (e.g. sales of prepared food and drink consumed on the premises, hire or rental of goods)

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1 7 9

EFG

Please give any examples in the comments box provided at Section 11.

(d) Other non-retail turnover (e.g. wholesaling)

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2 5 0

EFG



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

3.3 RETAIL TURNOVER (including VAT) see note 3.3

Of your total turnover shown in 3.1, please give the identifiable amount attributable to sale (**including** installation) of goods direct to the **general public** (not businesses) for personal or household use. **Include** the sale of petroleum products to which you hold title. Petrol filling stations who do not hold title to the petrol sales should only include fees receivable and not the full value of the petrol sales.

Exclude: Catering activity (**e.g.** sales of prepared food and drink), hire or rental of goods [and rental from businesses trading on your premises (**i.e.** a shop within a shop)].

(a)	Retail sales from shops (including forecourt shops)	<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	7 5 3	EFG
(b)	Retail sales by mail order (including retail sales over the Internet)	<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	7 5 4	EFG
(c)	Retail sales from market stalls and roadside pitches	<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	7 5 5	EFG
(d)	Retail sales by direct selling to consumers in their own homes or work places using regular roundsmen (e.g. milk delivery roundsmen)	<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	7 5 6	EFG
(e)	Retail sales by direct selling to consumers in their own homes or work places using independent sales people (e.g. as a member of the Direct Selling Association) including party plan and door-to-door but excluding regular roundsmen	<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	7 5 7	EFG
(f)	All other retail sales including sales of petrol, sales from automatic vending machines and sales by other means	<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	7 5 8	EFG
(g)	Total Retail Turnover	<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	3 4 5	EFG



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

3.4 COMMODITY BREAKDOWN OF RETAIL TURNOVER (including VAT) refer to full detailed description of commodities at note 3.4

Please enter values relating to retail sales of the following goods and services. The commodity breakdown should relate to sales through retail shops, petrol filling stations, roundsmen's depots, stalls, door-to-door, mail order, party plan or automatic vending machines.

The breakdown should equal the retail turnover shown against question 3.3 (g).

- | | | | | | | | | | | | | | | | |
|-----|---|---|--|--|--|--|--|--|--|-----|--|--|-----|---------|-----|
| 1. | Petrol, diesel, lubricating oil and other petroleum products to which you hold title (petrol filling stations who do not hold title to the petrol sales should only include any fees received and not the full value of the petrol sales).
Note: Petrol filling stations operating on commission sales should complete this box. | <table border="1" style="border-collapse: collapse; width: 100px; height: 20px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 3 0 6 | EFG |
| | | | | | | | | | | 000 | | | | | |
| 2. | Bakery products and cereals (including rice and pasta products; biscuits, sandwiches and pizzas) | <table border="1" style="border-collapse: collapse; width: 100px; height: 20px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 7 0 4 | EFG |
| | | | | | | | | | | 000 | | | | | |
| 3. | Meat (including fresh, chilled, smoked, frozen, canned and processed) | <table border="1" style="border-collapse: collapse; width: 100px; height: 20px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 1 3 6 3 | EFG |
| | | | | | | | | | | 000 | | | | | |
| 4. | Fish (including fresh, chilled, smoked, frozen, canned and processed) | <table border="1" style="border-collapse: collapse; width: 100px; height: 20px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 1 3 6 4 | EFG |
| | | | | | | | | | | 000 | | | | | |
| 5. | Milk, cheese and eggs (including yoghurts and cream) | <table border="1" style="border-collapse: collapse; width: 100px; height: 20px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 7 0 8 | EFG |
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| 6. | Oils and fats (including butter and margarine) | <table border="1" style="border-collapse: collapse; width: 100px; height: 20px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 1 3 6 5 | EFG |
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| 7. | Fruit (including fresh, chilled, dried, frozen, canned and processed and all forms of nuts) | <table border="1" style="border-collapse: collapse; width: 100px; height: 20px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 1 3 6 6 | EFG |
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| 8. | Vegetables (including fresh, chilled, dried, frozen, canned and processed and crisps) | <table border="1" style="border-collapse: collapse; width: 100px; height: 20px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 1 3 6 7 | EFG |
| | | | | | | | | | | 000 | | | | | |
| 9. | Sugar, jam, honey, chocolate and confectionery (including ice cream) | <table border="1" style="border-collapse: collapse; width: 100px; height: 20px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 1 3 6 8 | EFG |
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| 10. | Sauces, herbs, spices and soups | <table border="1" style="border-collapse: collapse; width: 100px; height: 20px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 1 3 6 9 | EFG |
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| 11. | Non-alcoholic beverages (including tea, coffee, fruit juices and vegetable drinks) | <table border="1" style="border-collapse: collapse; width: 100px; height: 20px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 1 3 7 0 | EFG |
| | | | | | | | | | | 000 | | | | | |
| 12. | Alcoholic beverages | <table border="1" style="border-collapse: collapse; width: 100px; height: 20px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 7 0 5 | EFG |
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This section continues overleaf



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

13.	Tobacco (excluding smokers requisites e.g. pipes, lighters)	<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	1 3 7 1	EFG
14.	Garments (excluding ties, scarves, gloves, belts and hats)	<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	1 3 7 2	EFG
15.	Other articles of clothing (including ties, scarves, gloves, belts and hats), accessories for making clothing (including sewing threads, knitting wools) and clothing materials (excluding furnishing fabrics)	<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	7 1 6	EFG
16.	Shoes and other footwear (including leisure footwear but excluding sports specific footwear)	<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	7 2 2	EFG
17.	Decorating and DIY supplies (excluding items such as hand tools, door fittings, power sockets, wiring flex, lamp bulbs, cleaning equipment and cleaning products)	<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	1 3 7 3	EFG
18.	Furniture and furnishings (including office furniture, lighting, prints and pictures, nursery furniture, camping and garden furniture and installation but excluding works of art and antique furniture)	<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	1 3 7 4	EFG
19.	Carpets and other floor coverings (excluding bathroom mats, rush mats, door mats and antique floor coverings)	<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	1 3 7 5	EFG
20.	Works of art and antiques (including furniture, floor coverings and jewellery)	<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	1 3 7 6	EFG
21.	Household textiles (including furnishing fabrics, curtains, fabric blinds, mattresses, futons, pillows and bed, table and bathroom linen)	<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	1 3 7 7	EFG
22.	Household and personal appliances whether electric or not (including delivery and installation when applicable)	<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	1 3 7 8	EFG
23.	Glassware, tableware and household utensils (including non-electric kitchen utensils such as saucepans, coffee mills, household scales, containers, ironing boards 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"/>	000	1 3 7 9	EFG
24.	Tools and equipment for house and garden	<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	1 3 8 0	EFG
25.	Non-durable household goods (including household cleaning and maintenance products, household paper products and other non-durable household goods)	<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	1 3 8 1	EFG
26.	Pharmaceutical products (excluding veterinary products and articles for personal hygiene such as medicinal soaps)	<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	7 1 1	EFG
27.	National Health Service receipts (include NHS eyesight tests)	<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	7 1 2	EFG

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PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

28.	Other medical products and therapeutic appliances and equipment (including bandages, first-aid kits, eye-glasses and lenses, hearing aids and orthopaedic footwear)	<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	7 1 3	EFG	
29.	Other appliances, articles and products for personal care (including non-electric razors, toilet soap, toothpaste, beauty products, toilet paper, babies' disposable napkins but excluding electrical appliances)	<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	7 1 5	EFG
30.	Jewellery, clocks and watches (excluding antique jewellery)	<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	7 4 0	EFG
31.	Travel goods and other personal effects not elsewhere classified (including smokers' requisites and articles for babies such as pushchairs, carry-cots 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"/>	000	1 3 8 2	EFG
32.	Telephone and telefax equipment (including mobile phones and commission from sales of telephone top-up cards)	<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	1 3 8 3	EFG
33.	Audio and visual equipment (including radios, televisions and video recorders)	<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	7 2 9	EFG
34.	Photographic and cinematographic equipment and optical instruments	<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	7 3 8	EFG
35.	Information processing equipment (including printers, photocopiers, software, calculators and typewriters but excluding video game software, video game computers that plug into a television set, video games cassettes and CD-ROMs)	<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	1 3 8 4	EFG
36.	Recording material for pictures and sound (including audio and video tapes, both blank and pre-recorded records, compact discs, DVDs and unexposed films, cartridges and discs for photographic and cinematographic use)	<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	1 3 8 5	EFG
37.	Equipment and accessories for sport, camping and recreation (including fishing equipment, snooker and table tennis tables, gaming machines, sport specific footwear, protective gear such as boxing gloves, shin-guards, goggles) and musical instruments	<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	1 3 8 6	EFG
38.	Spare parts and accessories for all types of vehicles and sales of bicycles (including tricycles of all types but excluding toy cycles)	<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	1 3 8 7	EFG
39.	Games, toys, hobbies (including fireworks, Christmas decorations, video game software, video game computers that plug into a television set, video game cassettes and CD-ROMs)	<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	1 3 8 8	EFG
40.	Natural or artificial plants and flowers (including Christmas trees)	<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	1 3 8 9	EFG

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PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

41.	Pets and related products (including pet food)	<table border="1" style="border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td align="right">000</td> </tr> </table>										000	1 3 9 0	EFG
									000					
42.	Books	<table border="1" style="border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td align="right">000</td> </tr> </table>										000	1 3 9 1	EFG
									000					
43.	Newspapers and periodicals	<table border="1" style="border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td align="right">000</td> </tr> </table>										000	1 3 9 2	EFG
									000					
44.	Stationery and drawing materials and miscellaneous printed matter (e.g. posters, greeting cards, postcards, calendars and maps)	<table border="1" style="border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td align="right">000</td> </tr> </table>										000	1 3 9 3	EFG
									000					
45.	Other goods not elsewhere classified (including private eyesight tests, sale of new postage stamps, sales of liquid and solid fuels and commission earned on lottery sales, but excluding the total value of lottery sales)	<table border="1" style="border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td align="right">000</td> </tr> </table>										000	7 4 5	EFG
									000					

Please give examples 7 4 6

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3.5 OTHER INCOME *see note 3.5*

(a)	Value of insurance claims received [not to be included in section 3.1 Total Turnover, or 3.5 (b) Other Operating Income]	<table border="1" style="border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td align="right">000</td> </tr> </table>										000	3 1 7	EFG
									000					
(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) (Please include examples in Section 11 if a figure is recorded here)	<table border="1" style="border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td align="right">000</td> </tr> </table>										000	3 2 5	EFG
									000					



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

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) | <table border="1" style="border-collapse: collapse; width: 100px; height: 20px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | | | 000 | 4 4 6 | EFG |
| | | | | | | | | | | | | 000 | | | | | |
| (b) | Employers' National Insurance contributions | <table border="1" style="border-collapse: collapse; width: 100px; height: 20px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | | | 000 | 4 4 8 | EFG |
| | | | | | | | | | | | | 000 | | | | | |
| (c) | Contributions to pension funds (including lump sum contributions). Employers' pension contributions should represent actual net amounts rather than notional values | <table border="1" style="border-collapse: collapse; width: 100px; height: 20px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | | | 000 | 4 4 9 | EFG |
| | | | | | | | | | | | | 000 | | | | | |
| (d) | Amounts payable to employees through redundancy and severance | <table border="1" style="border-collapse: collapse; width: 100px; height: 20px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | | | 000 | 4 4 7 | EFG |
| | | | | | | | | | | | | 000 | | | | | |
| (e) | Total employment costs | <table border="1" style="border-collapse: collapse; width: 100px; height: 20px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | | | 000 | 4 5 0 | EFG |
| | | | | | | | | | | | | 000 | | | | | |

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.) | <table border="1" style="border-collapse: collapse; width: 100px; height: 20px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | | | 000 | 4 2 7 | EFG |
| | | | | | | | | | | | | 000 | | | | | |
| (b) | Water used in the running of your business | <table border="1" style="border-collapse: collapse; width: 100px; height: 20px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | | | 000 | 4 2 8 | EFG |
| | | | | | | | | | | | | 000 | | | | | |
| (c) | Sewerage charges and other costs of waste disposal | <table border="1" style="border-collapse: collapse; width: 100px; height: 20px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | | | 000 | 4 3 5 | EFG |
| | | | | | | | | | | | | 000 | | | | | |
| (d) | Goods and all raw materials used in the running of your business (including stationery, consumables and ingredients) | <table border="1" style="border-collapse: collapse; width: 100px; height: 20px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | | | 000 | 4 0 2 | EFG |
| | | | | | | | | | | | | 000 | | | | | |

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PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

COSTS OF GOODS, ENERGY AND SERVICES BOUGHT FOR RESALE

- (e) Goods bought for resale without further processing (**excluding** energy products bought for resale) **e.g.** groceries, household goods, electrical goods 7 8 1 EFG
- (f) Energy products **bought for resale** without further processing (**e.g.** petroleum products, gas, coal) 7 6 7 EFG
- (g) Services purchased for resale without processing 4 3 3 EFG

SERVICES FOR BUSINESS USE

- (h) Amounts payable to sub-contractors 4 2 1 EFG
- (i) Amounts payable for hiring, leasing or renting plant (**including** scaffolding), machinery and vehicles 4 0 5 EFG
- (j) Amounts payable for commercial insurance premiums 4 0 6 EFG
- (k) Amounts payable for road transport services 4 0 7 EFG
- (l) Amounts payable for telecommunication services 4 0 8 EFG
- (m) 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 4 0 9 EFG
- (n) Amounts payable for advertising and marketing services 4 1 0 EFG
- (o) Amounts payable to employment agencies for agency staff 4 3 0 EFG
- (p) 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) 4 1 1 EFG
- (q) **Total purchases of energy, goods, materials and services**
This should be the sum of 4.2 (a) to 4.2 (p) 4 9 9 EFG



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

4.3 RATES, DUTIES, LEVIES AND TAXES PAID *see note 4.3*

Total amount payable in rates, duties, levies and taxes to government.

- (a) Amounts payable in national non-domestic (business) rates 4 1 2 EFG
- (b) Amounts payable for vehicle excise duty (also known as road, car or vehicle tax) 4 3 1 EFG
- (c) Amounts payable directly to government under the Climate Change Levy (net of any agreed reductions). **Exclude** any charge recorded on your gas, electric or other fuel bills 4 5 5 EFG
- (d) Other amounts paid for rates, duties, levies and taxes 4 1 3 EFG
(**Exclude:** VAT; taxes already included in the purchases of goods, materials and services; corporation tax; income tax and capital gains tax)
- (e) **Total rates, duties, levies and taxes paid** 4 0 0 EFG

4.4 SUBSIDIES RECEIVABLE *see note 4.4*

- (a) Total amounts received in subsidies from UK government sources and the EU 4 1 4 EFG
Of which:
- (b) Subsidies received under The Work Programme 4 3 2 EFG

5. VALUE OF STOCKS HELD INCLUDING WORK IN PROGRESS (excluding VAT) *see note 5*

The figures for the beginning and the end of the period should be on the same basis in terms of valuation and business units covered.

- (a) **Total value of all stocks at the beginning of the period** 5 0 0 EFG
Of which:
- Total value of work in progress 5 0 1 EFG
- Stocks of goods/energy bought for resale without further processing (merchanted or factored goods) 5 0 3 EFG
- (b) **Total value of all stocks at the end of the period** 5 9 9 EFG
Of which:
- Total value of work in progress 5 0 2 EFG
- Stocks of goods/energy bought for resale without further processing (merchanted or factored goods) 5 0 4 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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7 6 3

EFG

(b) Acquisitions of existing buildings

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7 6 4

EFG

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

										000
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7 7 1

EFG

(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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6 0 2

EFG

(e) Total amount for investment in acquired computer software (including network ware, large databases, specialist packages, word processing or spreadsheet packages) **see note 6.1 (e)**

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6 1 0

EFG

(f) Any other acquisitions

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

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1 1 0 8

EFG

(g) **Total acquisitions**

This should be the sum of 6.1 (a) to 6.1 (f)

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6 0 0

EFG

(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 0 1

EFG

6.2 DISPOSALS

(a) Proceeds from the disposal of land

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7 6 5

EFG

(b) Proceeds from the disposal of existing buildings

										000
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7 6 6

EFG

(c) Proceeds from any other disposals

Include: machinery, equipment and vehicles

										000
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1 1 0 9

EFG

(d) **Total disposals**

This should be the sum of 6.2 (a) to 6.2 (c)

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6 9 9

EFG



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

7. INTERNATIONAL TRADE IN SERVICES; EXPORTS AND IMPORTS (excluding Goods) see note 7

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

Exclude:

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

Include:

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

(a) Amounts *receivable from* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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1 6 3

EFG

(b) Amounts *payable to* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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1 6 4

EFG

8. INTERNATIONAL TRADE IN GOODS; EXPORTS AND IMPORTS (excluding Services) see note 8

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.

Exclude:

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

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.

(a) 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
If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

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ABC

(b) 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 manufactured goods
If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

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ABC

9. RESEARCH AND DEVELOPMENT see note 9

During the next two years, does the business plan to carry out any in-house Research and Development

If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

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9

ABC



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

10. TIME TAKEN TO COMPLETE SECTIONS 2 TO 9
(over and above normal accounting operations)
This question is voluntary

(a) Number of hours

hrs 144

CDE

Plus

(b) Number of minutes

mins 145

BCD

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.

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[Large empty box for comments]

LMN

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

Please use BLOCK CAPITALS

Contact name

Position in business

Name of business

Telephone Number Ext.

Fax Number

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

All activities carried out in the United Kingdom (UK) **except** where the coverage is specified as Great Britain underneath your address on the front page. 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

Your return should be made for the year ended 31 December 2012. If no figures are available for that period, the return may be made for your business year. If the business year figures are supplied, they should relate to a 12 month period which ends at any time between 6 April 2012 and 5 April 2013.

If you commenced trading during 2012, then your return should cover the period from the commencement of your business until 31 December 2012 or, alternatively, any date up to 5 April 2013.

If you ceased trading during 2012, then your return should cover the period 1 January 2012 to the date you ceased to trade or, alternatively, from the beginning of your last business year up to the cessation date.

2.1 NUMBER OF SITES

Treat two or more premises with separate entrances but with free internal communication as one shop. Where mobile shops operate from your own depot, only the depot should be treated as a site. Where moveable market stalls are operated at a number of sites, the number of stalls should be counted, not the number of sites.

INCLUDE:

- Any retail sites on the premises of another trader (e.g. a shop within a shop);
- Shops open for part of the year;
- Mail order or internet sites operating from exclusive premises.

EXCLUDE:

- Sites belonging to other traders operating on your premises;
- Mail order or internet sites operating from a shop already counted as a retail site.

3. INCOME (INCLUDING VAT)

3.1 TOTAL TURNOVER (INCLUDING VAT BUT EXCLUDING OTHER INCOME)

Turnover consists of total takings or invoiced sales and receipts of the business in connection with the sale of goods and services. Interest and similar income, "Other Operating Income" and extra-ordinary income should be **excluded** from the **total turnover** figure, as should net proceeds on sales of capital items.

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

INCLUDE:

- VAT (unless paying VAT under the Margin Scheme for second-hand goods, works of art, antiques and collectors' items);
- 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;
- Progress payments received for Work in Progress on long-term contracts which have not been identified as stocks on the balance sheet;
- Income from postal activities and Post Office Ltd;
- Commission on lottery sales;
- Commission from sales of telephone top-up cards;
- Income derived from the renting of property. Income derived from the renting of land (if recorded separately within your accounts) should be **included** in 3.5 (b);
- 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;

3.1 TOTAL TURNOVER (INCLUDING VAT BUT EXCLUDING OTHER INCOME) (Continued)

INCLUDE (Continued):

- 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 **included** here are costs incurred and passed on to the customer;
- The value of second-hand goods taken in part exchange (such 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);
- Commission or rental from other businesses trading on your premises (e.g. a shop within a shop);
- Income from retail sales over the Internet (where you hold title to the goods sold);
- Royalty payments received;
- Commission from sales over the Internet (where you do not hold title to the goods sold).

EXCLUDE:

- Concession sales (where you do not hold title to the goods sold);
- Output for own final use;
- Income recorded as extra-ordinary income in your accounts;
- Amounts received from the sale of fixed capital assets;
- Amounts received from the sale of patents, trade marks, copyrights etc.;
- Grants from any source;
- Subsidies from UK public authorities and the European Community (EC);
- Value of insurance claims received. Include these in 3.5 (a);
- Income derived from the renting of land (if recorded separately within your accounts). Include this in 3.5 (b);
- Income recorded as "Other Operating Income" in your accounts. Include this in 3.5 (b);
- All trade, cash or other discounts and rebates (i.e. record turnover net of these);
- Interest payments received and other similar income;
- Dividends received;
- Amounts arising from donations and fundraising activities;
- The full value of any transfer fees received.

3.2 NON-RETAIL TURNOVER (INCLUDING VAT)

Please cover the items described at Section 3.2 of the form (turnover from service activities and installation work on domestic and household appliances only, whether or not in combination with sale of goods), ensuring that you include in non-retail turnover **all** the "Excludes" listed in Section 3.3 - Retail Turnover.

If non-retail turnover makes up the majority of your businesses Total turnover, please describe the main activity of your business in Section 11.

3.3 RETAIL TURNOVER (INCLUDING VAT)

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

Retail turnover is the identifiable amount attributable to sale of goods to the **general public** (and not businesses) for personal or household use.

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.;
- Retail sale by commission agents;
- Commission on lottery sales;
- Commission from sales of telephone top-up cards;
- Commission from sales over the internet (where you do not hold title to the goods sold);
- 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);
- Over the counter supply of drugs, medicines and general supplies;
- Commission received on sales by other businesses operating on your premises (excluding the total value of the sale);
- Installation work on domestic and household appliances, whether or not in combination with sale of goods.

3.3 RETAIL TURNOVER (Continued)

EXCLUDE:

- Rental from other businesses trading of your premises (**e.g.** a shop within a shop);
- Income (**including** repair and maintenance) from other businesses;
- Sales, repair and maintenance of motor vehicles, motorcycles, their parts and accessories;
- Sales of food and drink as a catering activity (**including** staff canteens, take-away food and bar sales);
- Renting and hiring of goods;
- Income from postal activities and Post Office Ltd;
- Sales of services (**e.g.** holidays, cinema and other tickets, membership fees);
- Sales by other businesses operating on your premises;
- Turnover from work on the structure of a building (**e.g.** decorating, plumbing);
- Sales and maintenance of land and buildings;
- Agricultural merchants - sales to farmers.

3.4 COMMODITY BREAKDOWN OF RETAIL TURNOVER (INCLUDING VAT)

To satisfy the interests of data users of this inquiry, it will be necessary to aggregate the commodity headings in a number of different ways. Please divide the total retail sales figure in question 3.3 (g) amongst the commodity headings listed in question 3.4. If you do not have exact records of sales or receipts under particular headings, please avoid bracketing headings together but make the best estimate you can, heading by heading. The list is the minimum needed to satisfy this range of requirements as we are conscious of the burden placed on business and try to keep it to a minimum.

Commission or rental from other businesses trading on your premises (**e.g.** a shop within a shop) should be recorded under the relevant commodity that the company is selling.

Commission from sales over the internet (where you do not hold title to the goods sold) should be recorded under the relevant commodity sold.

The following are examples (and not an exhaustive list) of the types of items which should be recorded under each of the commodity headings:

1. Petrol, diesel, lubricating oil and other petroleum products

Petrol, diesel, lubricating oils and other petroleum products. Petrol filling stations who do not hold title to the petrol sales should only include any fees received and not the full value of the petrol sales.

2. Bakery products and cereals

Rice and pasta products in all forms (**including** rice and pasta products prepared with meat, fish, seafood, vegetables or cheese **e.g.** ready-made meals). Bread and bakery products such as pre-packed sandwiches, biscuits, waffles, crumpets and croissants. Pastry products such as cakes, tarts, pies (**excluding** those containing meat or fish), pasties, quiches and pizzas. Mixes and doughs for the preparation of bakery products or pastry-cook products. Other cereal products such as flour, tapioca, sago, couscous and cereal preparations such as cornflakes, oat flakes and other breakfast cereals etc.

3. Meat

Meat in all forms (**including** meat pies; fresh, chilled, dried, salted, smoked, frozen, canned, preserved and processed meat). **Excluding** frogs, land and sea snails (heading 4).

4. Fish

Fish in all forms (including fish pies; fresh, chilled, dried, salted, smoked, frozen, canned, preserved and processed fish). Seafood such as crabs, molluscs, caviar and other shellfish. Frogs, land and sea snails.

5. Milk, cheese and eggs

Milk in all forms (**including** pasteurised, sterilised, condensed, evaporated or powdered) and soya milk. Milk products such as cream, milk based desserts, milk based beverages (such as milk shakes), yoghurt and cheese. Eggs. **Excluding** ice cream (heading 9) and butter and butter products (heading 6).

6. Oils and fats

Butter and butter products (**including** peanut butter and ghee), margarine and other vegetable fats (**including** "diet" margarines), other edible animal fats (such as lard), corn oil, sunflower oil, groundnut oil, olive oil and walnut oil etc. **Excluding** cod-liver oil (heading 26).

3.4 COMMODITY BREAKDOWN OF RETAIL TURNOVER (INCLUDING VAT) (Continued)

7. Fruit

Fruit in all forms (**including** fresh, chilled, frozen, canned, preserved and processed) and dried fruit (**including** fruit peel), all forms of nuts and edible seeds. **Excluding** jams, marmalades, compotes, jellies, fruit purees (heading 9), fruit juices (heading 11), fruit concentrates and syrups for culinary use (heading 10), fruit concentrates and syrups for the preparation of beverages (heading 11) and vegetables (heading 8).

8. Vegetables

Vegetables in all forms (**including** fresh, chilled, dried, frozen, canned, preserved and processed vegetables, chips and crisps). **Excluding** fruit (heading 7), ginger, pimento and other spices and condiments, culinary herbs (parsley, rosemary, thyme etc), soups and broths (heading 10) and vegetable juices (heading 11).

9. Sugar, jam, honey, chocolate and confectionery

Cane or beet sugar in all forms (**including** unrefined, refined, powdered, crystallised or in lumps), syrups and molasses. Jams, marmalades, compotes, jellies, fruit purees etc., honey, chocolate, confectionery such as chewing gum, sweets, toffees, pastilles and other confectionery, edible ices and ice cream. Artificial sugar substitutes. **Excluding** cocoa and chocolate-based powder and syrups for the preparation of beverages (heading 11).

10. Sauces, herbs, spices and soups

Sauces (**including** ketchup and soy sauce), mustards, mayonnaise, vinegar and any other condiments, salt, spices, ginger, pimento, culinary herbs, soups, broths and stocks, homogenised baby food, baking powder, baker's yeast, dessert preparations, fruit concentrates and syrups for culinary use and all other food products not elsewhere classified.

11. Non-alcoholic beverages

The non-alcoholic beverages classified here are those purchased generally for consumption at home; it excludes non-alcoholic beverages normally sold for immediate consumption at restaurants, cafes, bars, kiosks, automatic vending machines etc.

Coffee in all forms (**including** decaffeinated, roasted, ground, instant, iced and liquid), tea (**including** plant products for infusion), cocoa, powdered chocolate and malted drinks. Mineral and spring water. Soft drinks such as sodas, lemonades, colas, fruit and vegetable juices. Fruit concentrates and syrups for the preparation of beverages. **Excluding** non-alcoholic spirits, wines and beers etc. (heading 12).

12. Alcoholic beverages

The beverages classified here include low or non-alcoholic beverages.

Spirits and liqueurs, wine, champagne, aperitifs, beers, lager and cider. **Including** non-alcoholic spirits, wines, beers and shandy.

13. Tobacco

Cigarettes, cigars, pipe and cigarette tobacco, snuff and cigarette papers. **Excluding** other smokers' articles (heading 31).

14. Garments

Ready-to-wear or made-to-measure garments, in all materials (**including** leather, fur, plastic and rubber), for men, women, children and infants (**including** babies' cloth nappies). This heading includes coats, jackets, suits, trousers, dresses, skirts, knitwear, blouses, shirts, shorts, track suits, sweatshirts, leotards, underwear, hosiery, nightwear, babies' booties and handkerchiefs made of fabric, sportswear (**including** swimwear) and workwear. **Excluding** babies' disposable nappies (heading 29), clothing accessories such as ties, gloves, belts and hats (heading 15) and articles of medical hosiery such as elasticated stockings and knee-supports (heading 28).

15. Other articles of clothing, accessories for making clothing

Other articles of clothing such as ties, scarves, gloves (**including** gardening and work gloves), belts, aprons, bibs and headwear (**including** crash helmets for bicycles and motor cycles) etc. Clothing accessories such as sewing threads, knitting wools, buttons, zip-fasteners, ribbons, laces and trimmings etc. **Excluding** rubber gloves, pins, sewing and knitting needles, thimbles (heading 25) and protective gear and headgear for sports (heading 37).

16. Shoes and other footwear

Footwear for men, women, children and infants (**including** sports footwear suitable for everyday or leisurewear such as training shoes, tennis shoes, jogging shoes etc.). Sales of footwear accessories such as shoe-trees, stretchers, shoe and boot laces, heels and soles. **Excluding** game-specific footwear such as football boots, running spikes, footwear fitted with ice skate or rollers, ski boots and golfing shoes (heading 37), shoe polishes (heading 25), orthopaedic footwear (heading 28) and babies' booties made of fabric (heading 14).

3.4 COMMODITY BREAKDOWN OF RETAIL TURNOVER (INCLUDING VAT) (Continued)

17. Decorating and DIY supplies

Materials for the minor maintenance and repair of dwellings such as paints and varnishes, wallpapers and wallpaper pastes, fabric wall coverings, glass, plaster and cement etc. Small plumbing and surfacing materials items such as pipes, joints, taps, floorboards, ceramic wall tiles etc. **Excluding** fitted carpets, linoleum and floor tiles (heading 19), hand tools, door fittings, power sockets, wiring flex and lamp bulbs (heading 24) and non-specific cleaning products such as brooms, scrubbing and dusting brushes and cleaning products (heading 25).

18. Furniture and furnishings

Furniture (**including** office furniture) and furnishings such as beds, sofas, couches, tables, chairs, chests of drawers, cupboards and bookshelves etc. Bathroom cabinets. Camping and garden furniture. Baby furniture such as cradles, highchairs and playpens. Lighting equipment such as ceiling lights, standard lamps and bedside lamps. Blinds, except those made of fabric. Mirrors, candle holders and candle sticks. Pictures, sculptures, engravings, tapestries and other art objects **including** reproductions of works of art. **Excluding** works of art and antique furniture (heading 20), ornamental glass and ceramic articles (heading 23), clocks (heading 30), carrycots and pushchairs (heading 31).

19. Carpets and other floor coverings

Carpets both loose and fitted, linoleum, floor tiles and other such floor coverings. **Include** the charges for laying of floor coverings. **Excluding** antique floor coverings (heading 20) and bathroom mats and door mats (heading 21).

20. Works of art and antiques

Sales of antique furniture, antique flooring, antique jewellery and works of art acquired as stores of value.

21. Household textiles

Household textiles such as furnishing fabrics, curtains, awnings and fabric blinds. Bedding and bedlinen such as mattresses, pillows, sheets, eiderdowns, pillowcases, blankets and travel rugs. Table and bathroom linen such as tablecloths, table napkins, face towels and towels. Any other household textiles such as shopping, laundry and shoe bags, sunshades and covers for clothes and furniture. Bathroom mats and door mats. **Excluding** electric blankets (heading 22), covers for motor cars and motorcycles (heading 38), sleeping bags and air mattresses (heading 37).

22. Household and personal appliances whether electric or not

Household and personal appliances such as refrigerators, freezers, fridge freezers, washing machines, tumble dryers, iron and pressing machines, dish washers, electric and gas cookers (**including** hobs, ranges and ovens) and microwave ovens. Heaters, air-conditioners, humidifiers, extractor hoods. Cleaning equipment such as vacuum cleaners, steam cleaning machines, carpet shampooing machines and machines for waxing and polishing floors. Sewing and knitting machines. Safes. Small electric household appliances such as coffee makers, juice extractors, deep fryers, grills, fans, electric blankets, can-openers, food mixers, toasters, irons, kettles and electric knives. Electrical appliances for personal care such as electric razors, hair trimmers, hairdryers, curling tongs, sun-lamps, electric tooth brushes etc.

23. Glassware, tableware and household utensils

Glass and crystalware, cutlery and tableware. Household or toilet articles made of porcelain, ceramic, stoneware, china and terracotta. Non-electric kitchen utensils such as saucepans, pressure cookers, frying pans, mechanical household scales and coffee mills. Containers for coffee and spices, breadbins, wastepaper and laundry baskets, non-electric irons and ironing boards, thermos flasks, ice boxes, towel rails, bottle racks, letter boxes etc.

24. Tools and equipment for house and garden

Motorised tools such as electric drills, saws, sanders, hedgecutters, motor-driven lawnmowers, cultivators and chainsaws. Hand tools such as saws, hammers, screwdrivers, spanners, rasps, files and ladders and steps. Garden tools and equipment such as hand lawnmowers, wheelbarrows, watering cans, hoses, spades, rakes, forks and secateurs. Miscellaneous accessories such as door fittings (hinges, handles and locks), fittings for radiators and fireplaces, curtain rails, carpet rods and fencing etc. Small electrical accessories such as power sockets, switches, wiring flex, batteries, electric and fluorescent lighting, torches and flashlights, bells and alarms. **Excluding** gardening gloves (heading 15).

25. Non-durable household goods

Cleaning and maintenance products such as soaps, washing powders and liquids, detergents, disinfectants and bleaches, softeners and conditioners, window cleaning products, polishes, distilled water, insecticides etc. Articles for cleaning such as brooms, dustpans and scrubbing and dusting brushes, dusters, tea towels and floorcloths, sponges, scourers, chamois leathers etc. Non-durable household articles such as paper products (*i.e.* paper table cloths, kitchen paper, vacuum cleaner bags etc), aluminium foil, plastic bin-liners, matches, candles, clothes pegs, nails and screws, sewing and knitting needles, drawing pins, nuts and bolts, glues and adhesive tapes for household use, string, rubber gloves and shoe polishes. **Excluding** paper handkerchiefs, toilet paper, toilet soap and other products for personal hygiene (heading 29).

3.4 COMMODITY BREAKDOWN OF RETAIL TURNOVER (INCLUDING VAT) (Continued)

26. Pharmaceutical products

Pharmaceutical products such as medicinal preparations, medical drugs, vitamins and minerals and cod-liver oil etc. **Excluding** veterinary products (heading 41) and articles for personal hygiene such as medical soaps (heading 29).

27. National Health Service receipts

National Health Service receipts such as prescription charges for medicines, spectacles and other medical products.

28. Other medical products and therapeutic appliances and equipment

Other medical products such as thermometers, adhesive and non-adhesive bandages, first-aid kits and hot-water bottles. Articles of medical hosiery such as elastic stockings and knee-supports, pregnancy testing equipment and condoms. Therapeutic appliances and equipment such as eye glasses, contact lenses, hearing aids, orthopaedic footwear, blood pressure monitors, medical massage equipment and health lamps and wheelchairs etc. **Excluding** non-prescription sunglasses (heading 31).

29. Other appliances, articles and products for personal care

Other personal care appliances such as non-electric razors, razor blades and shaving brushes, scissors, nail files, combs, hairbrushes, curlers and toothbrushes. Personal weighing machines. Toilet soaps, cleansing oil and milk, shaving soap, creams and foams and toothpaste. Beauty products such as perfumes and deodorants, lipsticks, nail varnishes, make up and make up removal products, hair lacquers, pre-shave and aftershave products, sunbathing products, toilet waters and bath products. Toilet paper, paper handkerchiefs, paper towels, cotton wool, babies' disposable nappies and sanitary ware. **Excluding** babies' cloth nappies and handkerchiefs made of fabric (heading 14).

30. Jewellery, clocks and watches

Jewellery such as precious stones and metals **including** costume jewellery, cuff links and tie pins. Clocks, watches, stop-clocks and alarm clocks. **Excluding** antique jewellery (heading 20).

31. Travel goods and other personal effects not elsewhere classified

Travel goods such as suitcases, travel bags, brief cases, handbags, wallets and purses etc. Other personal effects such as smokers' requisites (e.g. pipes, lighters, cigarette cases, cigar cutters). Articles for babies such as carriages, pushchairs, carrycots, car seats, reins and harnesses etc. Miscellaneous personal articles such as non-prescription sunglasses, walking sticks, umbrellas and parasols, keyrings, wall thermometers and barometers. **Excluding** shopping bags (heading 21).

32. Telephone and telefax equipment

Telephones (**including** mobile phones and commission from sales of telephone top-up cards), radiotelephones, telefax machines and telephone-answering machines. **Excluding** telefax and telephone-answering facilities provided by personal computers (heading 35).

33. Audio and visual equipment

Equipment for the reproduction of sound such as radios (**including** car radios), clock radios, two way radios and amateur radio receivers and transmitters, cassette players and recorders, CD players, minidisc players, personal stereos and stereo systems (**including** their constituent units such as turntables, tuners, amplifiers and speakers), microphones and earphones. Television sets, videocassette players, DVD players and recorders. **Excluding** video cameras and camcorders (heading 34).

34. Photographic and cinematographic equipment and optical instruments

Cameras, video cameras and camcorders, film and slide projectors, film processing equipment and accessories such as screens, viewers, lenses, filters etc. Binoculars, microscopes, telescopes and compasses. **Excluding** unexposed films, videocassettes and photographic supplies such as flash bulbs (heading 36).

35. Information processing equipment

Information processing equipment such as personal computers, visual display units, printers, photocopiers, software and miscellaneous accessories. Calculators (**including** pocket calculators), typewriters and word processors, telefax and telephone-answering facilities provided by personal computers. **Excluding** video game software, video game cassettes and game computers to be plugged into a television set (heading 39), typewriter ribbons (heading 44).

36. Recording materials for pictures and sound

Records and compact discs, pre-recorded and unrecorded cassettes, pre-recorded and unrecorded videocassettes, pre-recorded and unrecorded DVDs, diskettes and CD-ROMs. Unexposed films, cartridges and discs for photographic and cinematographic use (**including** those where the cost of the film processing is included in the price if this is not separately known). Photographic supplies such as paper and flash bulbs. **Excluding** batteries (heading 24), computer software, videogame software or CD-ROMs (heading 39). **Exclude** from your retail turnover any income from the developing and printing of film (if these charges are separately known).

3.4 COMMODITY BREAKDOWN OF RETAIL TURNOVER (INCLUDING VAT) (Continued)

37. Equipment and accessories for sport, camping and recreation

Billiard and snooker tables, ping-pong tables and pinball machines. Gymnastic, physical education and sporting equipment such as balls, rackets, bats, skis, golf clubs, dumbbells and other body building equipment. Firearms and ammunition for hunting and sport. Fishing rods and other equipment. Equipment for beach and open-air games such as bowls, croquet equipment, frisbees, inflatable boats and swimming pools. Camping equipment such as tents and accessories, sleeping bags, backpacks, air mattresses, camping stoves and barbecues. Game-specific footwear such as ski boots, football boots, golfing shoes and other footwear fitted with ice skates, rollers, spikes, studs etc. Protective gear and headgear for sports such as life jackets, boxing gloves, shin-guards, goggles and belts. Musical instruments of all size (**including** electronic musical instruments), pianos, organs, violins, guitars, drums, trumpets, clarinets, flutes and recorders.

38. Spare parts and accessories for all types of vehicles and sales of bicycles

Spare parts and accessories for all types of vehicles such as tyres (new, used and retreaded), spark plugs, shock absorbers, batteries, filters and any other spare parts or accessories for personal transport. The sales of bicycles and tricycles but **excluding** toy cycles (heading 39). Sales of products specifically for the cleaning and maintenance of transport such as paints, chrome cleaners, sealing components and bodywork polishes. Covers for motor cars and motorcycles. **Excluding** crash helmets for motorcycles and bicycles (heading 15), baby car seats (heading 31), non-specific cleaning products such as sponges, chamois leathers and detergents (heading 25), radiotelephones (heading 32) and car radios (heading 33). **Exclude** from your retail turnover any income received from the fitting of spare parts and accessories and the charges for painting, washing and polishing bodywork.

39. Games, toys and hobbies

Card games, board games etc. Toys of all kinds such as dolls, soft toys, toy cars and trains, toy bicycles and tricycles, puzzles, electronic games, jokes and novelties, fireworks and Christmas decorations. Stamp collecting requisites such as cancelled postage stamps and stamp albums and other items for collections e.g. coins, medals etc. and any other articles for hobbies not elsewhere classified. Video game software, computer software, video game computers that plug into a television set, video game cassettes and video game CD-ROMs. **Excluding** any collectors' items that could be considered as works of art (heading 20), unused postage stamps (heading 45), Christmas trees (heading 40).

40. Natural or artificial plants and flowers

Natural or artificial flowers, foliage, plants, shrubs, bulbs, seeds, fertilisers, composts, peat, turf for lawns, horticultural preparations, pots and pot-holders, natural and artificial Christmas trees. **Include** all charges for delivering flowers. **Excluding** gardening gloves (heading 15), garden equipment and tools (heading 24).

41. Pets and related products

Pets, pet foods, veterinary and grooming products for pets, collars, leashes, kennels, birdcages, fish tanks, rabbit hutches, straw, sawdust and cat litter etc. **Exclude** from your retail turnover any income received from providing veterinary services.

42. Books

Books **including** atlases, dictionaries, encyclopaedias, text books, guidebooks, musical scores, scrapbooks, albums for children and book binding. **Excluding** stamp albums (heading 38), road-maps, world-maps and globes (heading 44).

43. Newspapers and periodicals

Newspapers, magazines and other periodicals.

44. Stationery, drawing materials and miscellaneous printed matter

Writing paper, envelopes, notebooks, account books, diaries, pens (**including** fountain, ballpoint and felt-tip), pencils, ink, stencils, carbon paper, typewriter ribbons and correction fluids etc. Drawing and painting materials. Sales of catalogues, posters, greeting and visiting cards, gift-wrap, announcement and message cards, plain and picture postcards, calendars, road-maps, world-maps and globes. **Excluding** pocket calculators (heading 35), stamp albums (heading 39) and pre-franked postcards and pre-franked aerogrammes (heading 45).

45. Other goods not elsewhere classified

All other goods not elsewhere classified such as domestic heating and lighting oil. Sales of solid fuels such as coal, coke briquettes, firewood, charcoal and peat etc. Sales of new postage stamps, pre-franked postcards and pre-franked aerogrammes. **Exclude** the total value of lottery sales but **include** commission earned on these sales.

3.5 OTHER INCOME

None of the following inclusions should be reported in Section 3 Total Turnover.

(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:

- Any "Other Operating Income" recorded in your profit and loss and/or income and expenditure accounts;
- 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.

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

4.1 EMPLOYMENT COSTS

(a) GROSS WAGES AND SALARIES

Wages and salaries are defined as the total compensation in cash or in kind payable to all **employees** (e.g. permanent, temporary, full-time, part-time, casual and seasonal workers). 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. National Insurance, pension and redundancy contributions should be recorded under questions 4.1 (b), (c) & (d) respectively;
- 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);
- 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 (p);
- Amounts paid to sub-contractors. Include these in 4.2 (h);
- Payments to homeworkers on piecework rates. Include these in 4.2 (p);
- Redundancy and severance payments. Include these in 4.1 (d);
- Payments to employment agencies for the services of agency staff. Include these in 4.2 (o);
- All National Insurance contributions. Include Employers' National Insurance contributions in 4.1 (b);
- Contributions to other pension and welfare schemes. Include these in 4.1 (c).

(b) EMPLOYERS' NATIONAL INSURANCE CONTRIBUTIONS

EXCLUDE:

- Employees' National Insurance contributions.

(c) CONTRIBUTIONS TO PENSION FUNDS

Employers' pension contributions should represent actual net amounts rather than notional values.

INCLUDE:

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

EXCLUDE:

- Employers' National Insurance contributions. Include these in 4.1 (b);
- 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.

4.1 EMPLOYMENT COSTS (Continued)

(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. **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).

ENERGY AND MATERIALS FOR BUSINESS USE

(a) ENERGY USED IN THE RUNNING OF YOUR BUSINESS

INCLUDE:

- All fuels (e.g. electricity, gas, oil, coal, coke, petrol, diesel) purchased for use in the running of your business.

(b) WATER USED IN THE RUNNING OF YOUR BUSINESS

INCLUDE:

- Water abstraction application charges;
- Water rates.

EXCLUDE:

- Waste disposal, sewerage and effluent disposal charges. Include these in 4.2 (c);
- Bottled water;
- Water abstraction licence fees. **These should not be recorded anywhere in this questionnaire.**

(c) SEWERAGE CHARGES AND OTHER COSTS OF WASTE DISPOSAL

INCLUDE:

- Sewerage charges and other costs of effluent and waste disposal.

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

INCLUDE:

- The cost of raw materials (e.g. flour used in an instore bakery), 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, sandwiches and drinks e.g. food products used in an instore canteen or restaurant;
- Building materials you have purchased for your own use.

EXCLUDE:

- Goods or services purchased for resale without processing. Include these in 4.2 (e) or 4.2 (g);
- Transport costs on purchases paid to a third party. Include these in 4.2 (k) or 4.2 (p) as appropriate;
- Amounts charged to capital account. Include these in section 6.

GOODS, ENERGY AND SERVICES 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;
- Carcasses that have been purchased in order to produce smaller cuts of meat.

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

GOODS, ENERGY AND SERVICES FOR RESALE (Continued)

(e) GOODS BOUGHT FOR RESALE WITHOUT FURTHER PROCESSING (Continued)

EXCLUDE:

- The cost of materials purchased for use in the installation, repair or maintenance of customers' goods. Include these in 4.2 (d);
- Any other goods "sold" as part of a service.

(f) ENERGY PRODUCTS BOUGHT FOR RESALE WITHOUT FURTHER PROCESSING

INCLUDE:

- Petroleum products (including diesel)
- Gas (including LPG, hydrogen etc)
- Solid Fuels (including coal, coke and charcoal)

(g) SERVICES PURCHASED FOR RESALE WITHOUT PROCESSING

INCLUDE:

- Sales of services purchased and then sold on to a customer without actually changing the service sold (e.g. paying a **third party** to deliver your goods and then passing on the cost to the consumer who is buying them).

EXCLUDE:

- Carcasses that have been purchased in order to produce smaller cuts of meat. These should be included in 4.2 (e).

SERVICES FOR BUSINESS USE

(h) 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.

(i) AMOUNTS PAYABLE FOR HIRING, LEASING OR RENTING PLANT (INCLUDING SCAFFOLDING), MACHINERY AND VEHICLES

INCLUDE:

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

EXCLUDE:

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

(j) 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 3.5 (a).

(k) 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 (i).

(l) 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.

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

SERVICES FOR BUSINESS USE (Continued)

(l) AMOUNTS PAYABLE FOR TELECOMMUNICATION SERVICES (Continued)

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 (i).

(m) AMOUNTS PAYABLE FOR COMPUTER AND RELATED SERVICES

INCLUDE:

- Consultancy charges on computer software and hardware;
- Cost of repair, maintenance and installation of office and computing machinery.

EXCLUDE:

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

(n) 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.

(o) AMOUNTS PAYABLE TO EMPLOYMENT AGENCIES FOR AGENCY STAFF

INCLUDE:

- Payments to employment agencies for the services of agency staff (not to be included in 4.1).

EXCLUDE:

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

(p) AMOUNTS PAYABLE FOR OTHER SERVICES PURCHASED

INCLUDE:

- Labour recruitment administration costs;
- Amounts (**except** those charged to 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;
- Postage (**including** parcel services);
- 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;
- Bank charges (**excluding** interest payments);
- Rent paid on buildings or dwellings;
- 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;
- 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;

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

SERVICES FOR BUSINESS USE (Continued)

(p) AMOUNTS PAYABLE FOR OTHER SERVICES PURCHASED (Continued)

EXCLUDE: (Continued)

- 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);
- Carcasses purchased in order to produce smaller cuts of meat. These should be included in 4.2 (e);
- Mortgage Interest and Mortgage Loan Payments.

4.3 RATES, DUTIES, LEVIES AND TAXES PAID

Total amount payable in rates, duties, levies and taxes to government.

(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).

(b) AMOUNTS PAYABLE FOR VEHICLE EXCISE DUTY (ALSO KNOWN AS ROAD, CAR OR VEHICLE TAX) PAID

INCLUDE:

- Vehicle Excise Duty (also known as road, car or vehicle tax).

(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.

(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 EC's Common Agricultural Policy);
- Import duties;
- 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:

- VAT;
- Corporation Tax;
- Vehicle Excise Duty (road fund licences);
- Operators' licences;
- Capital Gains Tax;
- Petroleum Revenue Tax;
- Income tax and tax on franked investment income;
- Taxes already included in the purchase price of goods and services purchased;
- 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 INCLUDING WORK IN PROGRESS (EXCLUDING VAT)

Inventories should be valued on the basis used in your financial statements **i.e.** on the basis of UK GAAP (Generally Accepted Accounting Practice) 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:

- All stocks that you own title to, of goods and materials on hand for sale or processing (other than goods supplied to another party with a reservation of title clause if treated as turnover);
- All stocks owned and held by you in the UK or currently in transit within the UK;
- 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 that you own title to in intermediate stages of completion;
- Duty on stocks held out of bond;
- Long term business contract balances (with progress payments treated in line with UK GAAP or International GAAP);
- 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.

EXCLUDE:

- Stocks you hold but do not own title to (**including** consignment stock, if applicable);
- Duty on stocks held in bond;
- All stocks held overseas or in transit abroad;
- VAT, whether paid on purchases or chargeable on sales;
- Products in intermediate stages of completion that do not belong to you.

NOTE: Work in Progress consists of goods and services that have been partially processed, fabricated or assembled by the producer but that are not usually sold or turned over to others without further processing. These products include Work in Progress belonging to the unit, even if the products in question are in the possession of third parties. Equally, products held by the unit which belong to third parties are **excluded**, as are partially completed structures for which the ultimate owner is deemed to have taken ownership, either by the existence of a contract of sale/purchase or because the production is for own use.

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. Values should **include** non-deductible VAT but **exclude** deductible VAT.

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;

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

INCLUDE: (Continued)

- 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;
- Assets acquired in taking over an existing business or sold as part of a going concern;
- 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 3.5 (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, **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.

6.1(e) TOTAL AMOUNT FOR INVESTMENT IN PURCHASED COMPUTER SOFTWARE

INCLUDE:

- Network ware;
- Large databases;
- Word processing packages;
- Spreadsheet packages;
- Specialist packages.

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)

This section relates to imported/exported **services** only. **Exclude** the value of any **goods** imported/exported. Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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);
- 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:

- Trade in goods;
- 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)

This section relates to imported/exported **goods** that change ownership between UK residents and non-residents.

Exclude any **services** imported/exported.

Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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:

- Semi and finished manufactured goods;
- Food, beverages and tobacco;
- Basic materials;
- Oil and other fuel.

EXCLUDE:

- Trade in services.

9. RESEARCH AND DEVELOPMENT

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



Annual Business Survey 2012

Please do not discard this important document - your response is legally required

00001 47210 PO
CONTACT NAME
OFFICE FOR NATIONAL STATISTICS
GOVERNMENT BUILDINGS
CARDIFF ROAD
NEWPORT
NP10 8XG
***** EXAMPLE PRINT *****

Please write any changes to your name and address in the box below, using black ink

To be completed for: THE BUSINESS NAMED ABOVE

**Please complete and return by 4 May 2013
or within 2 months of your business year end**

Dear Sir or Madam,

Please find the 2012 questionnaire for the Annual Business Survey (ABS) attached. 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.

The ABS, produced by the Office for National Statistics (ONS), is the key resource for understanding the detailed structure, conduct and performance of businesses across the UK. The information you supply contributes to the National Accounts, which measure the state of the UK economy and are used by government to determine economic policy. The data also influences decisions on company and personal taxation and on interest rates. They affect our contributions to and from the European Community and our regional policies.

We guarantee that while your employment is less than 10, you will be included in just this one ONS business survey and receive no more than 1 questionnaire. You must complete and return this questionnaire, after which you will be excluded from all our business surveys for at least 3 years. The Annual Survey of Hours and Earnings is not covered by this guarantee.

You are required by law to complete this questionnaire. If you do not complete and return this questionnaire by 4 May 2013, penalties may be incurred (under section 4 of the Statistics of Trade Act 1947). All the information you provide is kept strictly confidential. It is illegal for us to reveal your data or identify your business to unauthorised persons.

Thank you for your co-operation,
Office for National Statistics

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

Er mwyn gwneud cais am ffurflen Gymraeg (To request a questionnaire in Welsh) 0300 1234 921

If you would like to use our Minicom service for the Deaf 01633 815 044

To complete the questionnaire in Euros 0300 1234 937

For any other queries, please contact the **Respondent Relations Team** **0300 1234 937**
or go to www.ons.gov.uk/surveys

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

Survey code: 202 **Reference number:** 4990 0003 006 **Period:** 201212

- Telephone calls may be recorded for training and quality purposes



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 or zeros
- round your answer to the nearest £ or € thousand for example £1,702,700 = £

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 2012**. (If no figures are available for that period, your return should relate to a business year that ends between **6 April 2012 and 5 April 2013**).

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	
<input type="text" value=""/> <input type="text" value=""/>	<input type="text" value=""/> <input type="text" value=""/>	<input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/>	11

DJK

Period covered by the return: to

Day	Month	Year	
<input type="text" value=""/> <input type="text" value=""/>	<input type="text" value=""/> <input type="text" value=""/>	<input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/>	12

DJK

2.1 NUMBER OF SITES see note 2.1

Treat two or more premises with separate entrances but with free internal communication as one shop. Where mobile shops operate from your own depot, only the depot should be treated as a site. Where moveable market stalls are operated at a number of sites, the number of stalls should be counted, not the number of sites.

(a) Number of shops (including forecourt shops)

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EFG

(b) Number of mail order outlets

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EFG

(c) Number of market stalls and roadside pitches

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PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

3. INCOME (including VAT)

3.1 TOTAL TURNOVER *see note 3.1*

Total amount receivable in respect of invoices raised during the period of the return, from the sale of goods or services [including progress payments on work in progress, commission or rental from businesses trading on your premises (i.e. a shop within a shop)].

Exclude: Grants, sales of fixed assets and output for own final use.

(a) Total turnover (including VAT but excluding other income)

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Of which:

(b) The amount of VAT included in your figure for Total Turnover at 3.1 (a)

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EFG

3.2 RETAIL TURNOVER *see note 3.2*
(Please give examples in section 11)

Of your total turnover shown in 3.1, please give the identifiable amount attributable to sale (including installation) of goods direct to the general public (and not businesses) for personal or household use. Include the sale of petroleum products to which you hold title. Petrol filling stations who do not hold title to the petrol sales should only include fees receivable and not the full value of the petrol sales.

Exclude: Catering activity (e.g. sales of prepared food and drink), hire of goods [and rental from businesses trading on your premises (i.e. a shop within a shop)].

										000	3 4 5
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EFG



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

3.3 COMMODITY BREAKDOWN OF RETAIL TURNOVER (including VAT) refer to full detailed description of commodities at note 3.3

Please enter values relating to retail sales of the following goods and services. The commodity breakdown should relate to sales through retail shops, petrol filling stations, roundsmen's depots, stalls, door-to-door, mail order, party plan or automatic vending machines.

The breakdown should equal the retail turnover shown against question 3.2.

- | | | | | | | | | | | | | | | | | | |
|-----|---|---|--|--|--|--|--|--|--|--|--|-----|--|--|-----|---------|-----|
| 1. | Petrol, diesel, lubricating oil and other petroleum products to which you hold title (petrol filling stations who do not hold title to the petrol sales should only include any fees received and not the full value of the petrol sales).
Note: Petrol filling stations operating on commission sales should complete this box. | <table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | | | 000 | 3 0 6 | EFG |
| | | | | | | | | | | | | 000 | | | | | |
| 2. | Bakery products and cereals (including rice and pasta products; biscuits, sandwiches and pizzas) | <table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | | | 000 | 7 0 4 | EFG |
| | | | | | | | | | | | | 000 | | | | | |
| 3. | Meat (including fresh, chilled, smoked, frozen, canned and processed) | <table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | | | 000 | 1 3 6 3 | EFG |
| | | | | | | | | | | | | 000 | | | | | |
| 4. | Fish (including fresh, chilled, smoked, frozen, canned and processed) | <table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | | | 000 | 1 3 6 4 | EFG |
| | | | | | | | | | | | | 000 | | | | | |
| 5. | Milk, cheese and eggs (including yoghurts and cream) | <table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | | | 000 | 7 0 8 | EFG |
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| 6. | Oils and fats (including butter and margarine) | <table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | | | 000 | 1 3 6 5 | EFG |
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| 7. | Fruit (including fresh, chilled, dried, frozen, canned and processed and all forms of nuts) | <table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | | | 000 | 1 3 6 6 | EFG |
| | | | | | | | | | | | | 000 | | | | | |
| 8. | Vegetables (including fresh, chilled, dried, frozen, canned and processed and crisps) | <table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | | | 000 | 1 3 6 7 | EFG |
| | | | | | | | | | | | | 000 | | | | | |
| 9. | Sugar, jam, honey, chocolate and confectionery (including ice cream) | <table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | | | 000 | 1 3 6 8 | EFG |
| | | | | | | | | | | | | 000 | | | | | |
| 10. | Sauces, herbs, spices and soups | <table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | | | 000 | 1 3 6 9 | EFG |
| | | | | | | | | | | | | 000 | | | | | |
| 11. | Non-alcoholic beverages (including tea, coffee, fruit juices and vegetable drinks) | <table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | | | 000 | 1 3 7 0 | EFG |
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| 12. | Alcoholic beverages | <table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | | | 000 | 7 0 5 | EFG |
| | | | | | | | | | | | | 000 | | | | | |
| 13. | Tobacco (excluding smokers requisites e.g. pipes, lighters) | <table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | | | 000 | 1 3 7 1 | EFG |
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PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

14.	Garments (excluding ties, scarves, gloves, belts and hats)	<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	1 3 7 2	EFG	
15.	Other articles of clothing (including ties, scarves, gloves, belts and hats), accessories for making clothing (including sewing threads, knitting wools) and clothing materials (excluding furnishing fabrics)	<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	7 1 6	EFG
16.	Shoes and other footwear (including leisure footwear but excluding sports specific footwear)	<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	7 2 2	EFG
17.	Decorating and DIY supplies (excluding items such as hand tools, door fittings, power sockets, wiring flex, lamp bulbs, cleaning equipment and cleaning products)	<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	1 3 7 3	EFG
18.	Furniture and furnishings (including office furniture, lighting, prints and pictures, nursery furniture, camping and garden furniture and installation but excluding works of art and antique furniture)	<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	1 3 7 4	EFG
19.	Carpets and other floor coverings (excluding bathroom mats, rush mats, door mats and antique floor coverings)	<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	1 3 7 5	EFG
20.	Works of art and antiques (including furniture, floor coverings and jewellery)	<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	1 3 7 6	EFG
21.	Household textiles (including furnishing fabrics, curtains, fabric blinds, mattresses, futons, pillows and bed, table and bathroom linen)	<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	1 3 7 7	EFG
22.	Household and personal appliances whether electric or not (including delivery and installation when applicable)	<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	1 3 7 8	EFG
23.	Glassware, tableware and household utensils (including non-electric kitchen utensils such as saucepans, coffee mills, household scales, containers, ironing boards 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"/>	000	1 3 7 9	EFG
24.	Tools and equipment for house and garden	<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	1 3 8 0	EFG
25.	Non-durable household goods (including household cleaning and maintenance products, household paper products and other non-durable household goods)	<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	1 3 8 1	EFG
26.	Pharmaceutical products (excluding veterinary products and articles for personal hygiene such as medicinal soaps)	<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	7 1 1	EFG
27.	National Health Service receipts (include NHS eyesight tests)	<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	7 1 2	EFG
28.	Other medical products and therapeutic appliances and equipment (including bandages, first-aid kits, eye-glasses and lenses, hearing aids and orthopaedic footwear)	<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	7 1 3	EFG

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PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

29.	Other appliances, articles and products for personal care (including non-electric razors, toilet soap, toothpaste, beauty products, toilet paper, babies' disposable napkins but excluding electrical appliances)	<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	7 1 5	EFG
30.	Jewellery, clocks and watches (excluding antique jewellery)	<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	7 4 0	EFG
31.	Travel goods and other personal effects not elsewhere classified (including smokers' requisites and articles for babies such as pushchairs, carry-cots 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"/>	000	1 3 8 2	EFG
32.	Telephone and telefax equipment (including mobile phones and commission from sales of telephone top-up cards)	<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	1 3 8 3	EFG
33.	Audio and visual equipment (including radios, televisions and video recorders)	<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	7 2 9	EFG
34.	Photographic and cinematographic equipment and optical instruments	<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	7 3 8	EFG
35.	Information processing equipment (including printers, photocopiers, software, calculators and typewriters but excluding video game software, video game computers that plug into a television set, video games cassettes and CD-ROMs)	<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	1 3 8 4	EFG
36.	Recording material for pictures and sound (including audio and video tapes, both blank and pre-recorded records, compact discs, DVDs and unexposed films, cartridges and discs for photographic and cinematographic use)	<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	1 3 8 5	EFG
37.	Equipment and accessories for sport, camping and recreation (including fishing equipment, snooker and table tennis tables, gaming machines, sport specific footwear, protective gear such as boxing gloves, shin-guards, goggles) and musical instruments	<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	1 3 8 6	EFG
38.	Spare parts and accessories for all types of vehicles and sales of bicycles (including tricycles of all types but excluding toy cycles)	<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	1 3 8 7	EFG
39.	Games, toys, hobbies (including fireworks, Christmas decorations, video game software, video game computers that plug into a television set, video game cassettes and CD-ROMs)	<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	1 3 8 8	EFG
40.	Natural or artificial plants and flowers (including Christmas trees)	<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	1 3 8 9	EFG
41.	Pets and related products (including pet food)	<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	1 3 9 0	EFG
42.	Books	<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	1 3 9 1	EFG

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PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

- | | | | |
|--|--|---------|-----|
| 43. Newspapers and periodicals | <input style="width: 100%; border: 1px solid red;" type="text" value="000"/> | 1 3 9 2 | EFG |
| 44. Stationery and drawing materials and miscellaneous printed matter
(e.g. posters, greeting cards, postcards, calendars and maps) | <input style="width: 100%; border: 1px solid red;" type="text" value="000"/> | 1 3 9 3 | EFG |
| 45. Other goods not elsewhere classified (including private eyesight tests, sale of new postage stamps, sales of liquid and solid fuels and commission earned on lottery sales, but excluding the total value of lottery sales) | <input style="width: 100%; border: 1px solid red;" type="text" value="000"/> | 7 4 5 | EFG |
| Please give examples | | 7 4 6 | |

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4. EXPENDITURE
(excluding deductible VAT but including non-deductible VAT)

4.1 EMPLOYMENT COSTS *see note 4.1*

Include:

- Gross wages and salaries (in cash or kind);
- Employers' National Insurance contributions;
- Contributions to pension funds (**including** lump sum contributions);
- Redundancy and severance payments.

Total employment costs 4 5 0 EFG

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.

- | | | | |
|--|--|-------|-----|
| (a) Purchases of goods bought for resale (e.g. groceries, household goods, electrical goods, petrol) | <input style="width: 100%; border: 1px solid red;" type="text" value="000"/> | 4 0 3 | EFG |
| (b) All other costs of goods and services [e.g. post and telecommunications costs, advertising charges, commercial insurance premiums paid etc. but excluding national non-domestic (business) rates which should be included in 4.3] | <input style="width: 100%; border: 1px solid red;" type="text" value="000"/> | 4 2 0 | EFG |
| (c) Total purchases of energy, goods, materials and services
This should be the sum of 4.2 (a) to 4.2 (b) | <input style="width: 100%; border: 1px solid red;" type="text" value="000"/> | 4 9 9 | EFG |



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

4.3 RATES, DUTIES, LEVIES AND TAXES PAID *see note 4.3*

Total amount payable in rates, duties, levies and taxes to government.

Include: National non-domestic (business) rates, vehicle excise duty (also known as road, car or vehicle tax) and Climate Change Levy.

Exclude: VAT; taxes already included in the purchases of goods; materials and services; corporation tax; income tax and capital gains tax.

Total rates, duties, levies and taxes paid

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5. VALUE OF STOCKS HELD INCLUDING WORK IN PROGRESS (excluding VAT) *see note 5*

The figures for the beginning and the end of the period should be on the same basis in terms of valuation and business units covered.

(a) Total value of all stocks at the beginning of the period

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(b) Total value of all stocks at the end of the period

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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.

(a) Total acquisitions

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(b) Total disposals

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6 9 9

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PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

7. INTERNATIONAL TRADE IN SERVICES; EXPORTS AND IMPORTS (excluding Goods) see note 7

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

Exclude:

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

Include:

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

- (a) Amounts *receivable from* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

										000
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EFG

- (b) Amounts *payable to* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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8. INTERNATIONAL TRADE IN GOODS; EXPORTS AND IMPORTS (excluding Services) see note 8

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.

Exclude:

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

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.

- (a) 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
If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

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- (b) 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 manufactured goods
If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

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9. RESEARCH AND DEVELOPMENT see note 9

During the next two years, does the business plan to carry out any in-house Research and Development

If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

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9

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NOTES TO HELP YOU COMPLETE THE QUESTIONNAIRE

Please read these notes before completing this questionnaire

1. WHAT YOUR ANNUAL BUSINESS INQUIRY FORM SHOULD COVER

All activities carried out in the United Kingdom (UK) **except** where the coverage is specified as Great Britain underneath your address on the front page. Any activity outside the UK lasting for more than one year should be **excluded** from this form - **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

Your return should be made for the year ended 31 December 2012. If no figures are available for that period, the return may be made for your business year. If the business year figures are supplied, they should relate to a 12 month period which ends at any time between 6 April 2012 and 5 April 2013.

If you commenced trading during 2012, then your return should cover the period from the commencement of your business until 31 December 2012 or, alternatively, any date up to 5 April 2013.

If you ceased trading during 2012, then your return should cover the period 1 January 2012 to the date you ceased to trade or, alternatively, from the beginning of your last business year up to the cessation date.

2.1 NUMBER OF SITES

Treat two or more premises with separate entrances but with free internal communication as one shop. Where mobile shops operate from your own depot, only the depot should be treated as a site. Where moveable market stalls are operated at a number of sites, the number of stalls should be counted, not the number of sites.

INCLUDE:

- Any retail sites on the premises of another trader (e.g. a shop-within-shop);
- Shops open for part of the year;
- Mail order or internet sites operating from exclusive premises.

EXCLUDE:

- Sites belonging to other traders operating on your premises;
- Mail order or internet sites operating from a shop already counted as a retail site.

3. INCOME (INCLUDING VAT)

3.1 TOTAL TURNOVER (INCLUDING VAT BUT EXCLUDING OTHER INCOME)

Turnover consists of total takings or invoiced sales and receipts of the business in connection with the sale of goods and services. Interest and similar income, "Other Operating Income" and extra-ordinary income should be **excluded** from the **total turnover** figure, as should net proceeds on sales of capital items.

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

INCLUDE:

- VAT (unless paying VAT under the Margin Scheme for second-hand goods, works of art, antiques and collectors' items);
- 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;
- Progress payments received for Work in Progress on long-term contracts which have not been identified as stocks on the balance sheet;
- Income from postal activities and Post Office Ltd;

3.1 TOTAL TURNOVER (INCLUDING VAT BUT EXCLUDING OTHER INCOME) (Continued)

INCLUDE: (Continued)

- Commission on lottery sales;
- Commission from sales of telephone top-up cards;
- 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 **included** here are costs incurred and passed on to the customer;
- The value of second-hand goods taken in part exchange (such 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;
- Commission or rental from other businesses trading on your premises (**e.g.** a shop within shop);
- Income from retail sales over the Internet (where you hold title to the goods sold);
- Commission from sales over the Internet (where you do not hold title to the goods sold).

EXCLUDE:

- Concession sales (where you do not hold title to the goods sold);
- Other income;
- 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.;
- Grants from any source;
- 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.

3.2 RETAIL TURNOVER

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

Retail turnover is the identifiable amount attributable to sale of goods to the **general public** (and not businesses) for personal or household use.

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.;
- Retail sale by commission agents;
- Commission on lottery sales;
- Commission from sales of telephone top-up cards;
- Commission or rental from other businesses trading on your premises (**e.g.** a shop within shop);
- Commission from sales over the internet (where you do not hold title to the goods sold);
- 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);
- Over the counter supply of drugs, medicines and general supplies.

3.2 RETAIL TURNOVER (Continued)

EXCLUDE:

- Income (**including** repair and maintenance) from other businesses;
- Repair and installation work on domestic and household appliances, whether or not in combination with sale of goods;
- Sales, repair and maintenance of motor vehicles, motorcycles, their parts and accessories;
- Sales of food and drink as a catering activity (**including** staff canteens, take-away food and bar sales);
- Renting and hiring of goods;
- Income from postal activities and Post Office Ltd;
- Sales of services (**e.g.** holidays, cinema and other tickets, membership fees);
- Sales by other businesses operating on your premises;
- Turnover from work on the structure of a building (**e.g.** decorating, plumbing);
- Sales and maintenance of land and buildings;
- Agricultural merchants - sales to farmers.

3.3 COMMODITY BREAKDOWN OF RETAIL TURNOVER (INCLUDING VAT)

To satisfy the interests of data users of this inquiry, it will be necessary to aggregate the commodity headings in a number of different ways. Please divide the total retail sales figure in question 3.2 amongst the commodity headings listed in question 3.3. If you do not have exact records of sales or receipts under particular headings, please avoid bracketing headings together but make the best estimate you can, heading by heading. The list is the minimum needed to satisfy this range of requirements as we are conscious of the burden placed on business and try to keep it to a minimum.

Commission or rental from other businesses trading on your premises (e.g. shop within a shop etc.) should be recorded under the relevant commodity that the company is selling.

Commission from sales over the internet (where you do not hold title to the goods sold) should be recorded under the relevant commodity sold.

The following are examples (and not an exhaustive list) of the types of items which should be recorded under each of the commodity headings:

1. Petrol, diesel, lubricating oil and other petroleum products

Petrol, diesel, lubricating oils and other petroleum products. Petrol filling stations who do not hold title to the petrol sales should only include any fees received and not the full value of the petrol sales.

2. Bakery products and cereals

Rice and pasta products in all forms (**including** rice and pasta products prepared with meat, fish, seafood, vegetables or cheese **e.g.** ready-made meals). Bread and bakery products such as pre-packed sandwiches, biscuits, waffles, crumpets and croissants. Pastry products such as cakes, tarts, pies (**excluding** those containing meat or fish), pasties, quiches and pizzas. Mixes and doughs for the preparation of bakery products or pastry-cook products. Other cereal products such as flour, tapioca, sago, couscous and cereal preparations such as cornflakes, oat flakes and other breakfast cereals etc.

3. Meat

Meat in all forms (**including** meat pies; fresh, chilled, dried, salted, smoked, frozen, canned, preserved and processed meat). **Excluding** frogs, land and sea snails (heading 4).

4. Fish

Fish in all forms (**including** fish pies; fresh, chilled, dried, salted, smoked, frozen, canned, preserved and processed fish). Seafood such as crabs, molluscs, caviar and other shellfish. Frogs, land and sea snails.

5. Milk, cheese and eggs

Milk in all forms (**including** pasteurised, sterilised, condensed, evaporated or powdered) and soya milk. Milk products such as cream, milk based desserts, milk based beverages (such as milk shakes), yoghurt and cheese. Eggs. **Excluding** ice cream (heading 9) and butter and butter products (heading 6).

6. Oils and fats

Butter and butter products (**including** peanut butter and ghee), margarine and other vegetable fats (**including** "diet" margarines), other edible animal fats (such as lard), corn oil, sunflower oil, groundnut oil, olive oil and walnut oil etc. **Excluding** cod-liver oil (heading 26).

3.3 COMMODITY BREAKDOWN OF RETAIL TURNOVER (INCLUDING VAT) (Continued)

7. Fruit

Fruit in all forms (**including** fresh, chilled, frozen, canned, preserved and processed) and dried fruit (**including** fruit peel), all forms of nuts and edible seeds. **Excluding** jams, marmalades, compotes, jellies, fruit purees (heading 9), fruit juices (heading 11), fruit concentrates and syrups for culinary use (heading 10), fruit concentrates and syrups for the preparation of beverages (heading 11) and vegetables (heading 8).

8. Vegetables

Vegetables in all forms (**including** fresh, chilled, dried, frozen, canned, preserved and processed vegetables, chips and crisps). **Excluding** fruit (heading 7), ginger, pimento and other spices and condiments, culinary herbs (parsley, rosemary, thyme etc), soups and broths (heading 10) and vegetable juices (heading 11).

9. Sugar, jam, honey, chocolate and confectionery

Cane or beet sugar in all forms (**including** unrefined, refined, powdered, crystallised or in lumps), syrups and molasses. Jams, marmalades, compotes, jellies, fruit purees etc., honey, chocolate, confectionery such as chewing gum, sweets, toffees, pastilles and other confectionery, edible ices and ice cream. Artificial sugar substitutes. **Excluding** cocoa and chocolate-based powder and syrups for the preparation of beverages (heading 11).

10. Sauces, herbs, spices and soups

Sauces (**including** ketchup and soy sauce), mustards, mayonnaise, vinegar and any other condiments, salt, spices, ginger, pimento, culinary herbs, soups, broths and stocks, homogenised baby food, baking powder, baker's yeast, dessert preparations, fruit concentrates and syrups for culinary use and all other food products not elsewhere classified.

11. Non-alcoholic beverages

The non-alcoholic beverages classified here are those purchased generally for consumption at home; it excludes non-alcoholic beverages normally sold for immediate consumption at restaurants, cafes, bars, kiosks, automatic vending machines etc.

Coffee in all forms (**including** decaffeinated, roasted, ground, instant, iced and liquid), tea (**including** plant products for infusion), cocoa, powdered chocolate and malted drinks. Mineral and spring water. Soft drinks such as sodas, lemonades, colas, fruit and vegetable juices. Fruit concentrates and syrups for the preparation of beverages. **Excluding** non-alcoholic spirits, wines and beers etc. (heading 12).

12. Alcoholic beverages

The beverages classified here include low or non-alcoholic beverages.

Spirits and liqueurs, wine, champagne, aperitifs, beers, lager and cider. **Including** non-alcoholic spirits, wines, beers and shandy.

13. Tobacco

Cigarettes, cigars, pipe and cigarette tobacco, snuff and cigarette papers. **Excluding** other smokers' articles (heading 31).

14. Garments

Ready-to-wear or made-to-measure garments, in all materials (**including** leather, fur, plastic and rubber), for men, women, children and infants (**including** babies' cloth nappies). This heading includes coats, jackets, suits, trousers, dresses, skirts, knitwear, blouses, shirts, shorts, track suits, sweatshirts, leotards, underwear, hosiery, nightwear, babies' booties and handkerchiefs made of fabric, sportswear (**including** swimwear) and workwear. **Excluding** babies' disposable nappies (heading 29), clothing accessories such as ties, gloves, belts and hats (heading 15) and articles of medical hosiery such as elasticated stockings and knee-supports (heading 28).

15. Other articles of clothing, accessories for making clothing

Other articles of clothing such as ties, scarves, gloves (**including** gardening and work gloves), belts, aprons, bibs and headwear (**including** crash helmets for bicycles and motor cycles) etc. Clothing accessories such as sewing threads, knitting wools, buttons, zip-fasteners, ribbons, laces and trimmings etc. **Excluding** rubber gloves, pins, sewing and knitting needles, thimbles (heading 25) and protective gear and headgear for sports (heading 37).

3.3 COMMODITY BREAKDOWN OF RETAIL TURNOVER (INCLUDING VAT) (Continued)

16. Shoes and other footwear

Footwear for men, women, children and infants (**including** sports footwear suitable for everyday or leisurewear such as training shoes, tennis shoes, jogging shoes etc.). Sales of footwear accessories such as shoe-trees, stretchers, shoe and boot laces, heels and soles. **Excluding** game-specific footwear such as football boots, running spikes, footwear fitted with ice skate or rollers, ski boots and golfing shoes (heading 37), shoe polishes (heading 25), orthopaedic footwear (heading 28) and babies' booties made of fabric (heading 14).

17. Decorating and DIY supplies

Materials for the minor maintenance and repair of dwellings such as paints and varnishes, wallpapers and wallpaper pastes, fabric wall coverings, glass, plaster and cement etc. Small plumbing and surfacing materials items such as pipes, joints, taps, floorboards, ceramic wall tiles etc. **Excluding** fitted carpets, linoleum and floor tiles (heading 19), hand tools, door fittings, power sockets, wiring flex and lamp bulbs (heading 24) and non-specific cleaning products such as brooms, scrubbing and dusting brushes and cleaning products (heading 25).

18. Furniture and furnishings

Furniture (**including** office furniture) and furnishings such as beds, sofas, couches, tables, chairs, chests of drawers, cupboards and bookshelves etc. Bathroom cabinets. Camping and garden furniture. Baby furniture such as cradles, highchairs and playpens. Lighting equipment such as ceiling lights, standard lamps and bedside lamps. Blinds, except those made of fabric. Mirrors, candle holders and candle sticks. Pictures, sculptures, engravings, tapestries and other art objects **including** reproductions of works of art. **Excluding** works of art and antique furniture (heading 20), ornamental glass and ceramic articles (heading 23), clocks (heading 30), carrycots and pushchairs (heading 31).

19. Carpets and other floor coverings

Carpets both loose and fitted, linoleum, floor tiles and other such floor coverings. **Include** the charges for laying of floor coverings. **Excluding** antique floor coverings (heading 20) and bathroom mats and door mats (heading 21).

20. Works of art and antiques

Sales of antique furniture, antique flooring, antique jewellery and works of art acquired as stores of value.

21. Household textiles

Household textiles such as furnishing fabrics, curtains, awnings and fabric blinds. Bedding and bedlinen such as mattresses, pillows, sheets, eiderdowns, pillowcases, blankets and travel rugs. Table and bathroom linen such as tablecloths, table napkins, face towels and towels. Any other household textiles such as shopping, laundry and shoe bags, sunshades and covers for clothes and furniture. Bathroom mats and door mats. **Excluding** electric blankets (heading 22), covers for motor cars and motorcycles (heading 38), sleeping bags and air mattresses (heading 37).

22. Household and personal appliances whether electric or not

Household and personal appliances such as refrigerators, freezers, fridge freezers, washing machines, tumble dryers, iron and pressing machines, dish washers, electric and gas cookers (**including** hobs, ranges and ovens) and microwave ovens. Heaters, air-conditioners, humidifiers, extractor hoods. Cleaning equipment such as vacuum cleaners, steam cleaning machines, carpet shampooing machines and machines for waxing and polishing floors. Sewing and knitting machines. Safes. Small electric household appliances such as coffee makers, juice extractors, deep fryers, grills, fans, electric blankets, can-openers, food mixers, toasters, irons, kettles and electric knives. Electrical appliances for personal care such as electric razors, hair trimmers, hairdryers, curling tongs, sun-lamps, electric tooth brushes etc.

23. Glassware, tableware and household utensils

Glass and crystalware, cutlery and tableware. Household or toilet articles made of porcelain, ceramic, stoneware, china and terracotta. Non-electric kitchen utensils such as saucepans, pressure cookers, frying pans, mechanical household scales and coffee mills. Containers for coffee and spices, breadbins, wastepaper and laundry baskets, non-electric irons and ironing boards, thermos flasks, ice boxes, towel rails, bottle racks, letter boxes etc.

24. Tools and equipment for house and garden

Motorised tools such as electric drills, saws, sanders, hedgecutters, motor-driven lawnmowers, cultivators and chainsaws. Hand tools such as saws, hammers, screwdrivers, spanners, rasps, files and ladders and steps. Garden tools and equipment such as hand lawnmowers, wheelbarrows, watering cans, hoses, spades, rakes, forks and secateurs. Miscellaneous accessories such as door fittings (hinges, handles and locks), fittings for radiators and fireplaces, curtain rails, carpet rods and fencing etc. Small electrical accessories such as power sockets, switches, wiring flex, batteries, electric and fluorescent lighting, torches and flashlights, bells and alarms. **Excluding** gardening gloves (heading 15).

3.3 COMMODITY BREAKDOWN OF RETAIL TURNOVER (INCLUDING VAT) (Continued)

25. Non-durable household goods

Cleaning and maintenance products such as soaps, washing powders and liquids, detergents, disinfectants and bleaches, softeners and conditioners, window cleaning products, polishes, distilled water, insecticides etc. Articles for cleaning such as brooms, dustpans and scrubbing and dusting brushes, dusters, tea towels and floorcloths, sponges, scourers, chamois leathers etc. Non-durable household articles such as paper products (i.e. paper table cloths, kitchen paper, vacuum cleaner bags etc), aluminium foil, plastic bin-liners, matches, candles, clothes pegs, nails and screws, sewing and knitting needles, drawing pins, nuts and bolts, glues and adhesive tapes for household use, string, rubber gloves and shoe polishes. **Excluding** paper handkerchiefs, toilet paper, toilet soap and other products for personal hygiene (heading 29).

26 . Pharmaceutical products

Pharmaceutical products such as medicinal preparations, medical drugs, vitamins and minerals and cod-liver oil etc. **Excluding** veterinary products (heading 41) and articles for personal hygiene such as medical soaps (heading 29).

27. National Health Service receipts

National Health Service receipts such as prescription charges for medicines, eyesight tests, spectacles and other medical products.

28. Other medical products and therapeutic appliances and equipment

Other medical products such as thermometers, adhesive and non-adhesive bandages, first-aid kits and hot-water bottles. Articles of medical hosiery such as elastic stockings and knee-supports, pregnancy testing equipment and condoms. Therapeutic appliances and equipment such as eye glasses, contact lenses, hearing aids, orthopaedic footwear, blood pressure monitors, medical massage equipment and health lamps and wheelchairs etc. **Excluding** non-prescription sunglasses (heading 31).

29. Other appliances, articles and products for personal care

Other personal care appliances such as non-electric razors, razor blades and shaving brushes, scissors, nail files, combs, hairbrushes, curlers and toothbrushes. Personal weighing machines. Toilet soaps, cleansing oil and milk, shaving soap, creams and foams and toothpaste. Beauty products such as perfumes and deodorants, lipsticks, nail varnishes, make up and make up removal products, hair lacquers, pre-shave and aftershave products, sunbathing products, toilet waters and bath products. Toilet paper, paper handkerchiefs, paper towels, cotton wool, babies' disposable nappies and sanitary ware. **Excluding** babies' cloth nappies and handkerchiefs made of fabric (heading 14).

30. Jewellery, clocks and watches

Jewellery such as precious stones and metals **including** costume jewellery, cuff links and tie pins. Clocks, watches, stop-clocks and alarm clocks. **Excluding** antique jewellery (heading 20).

31. Travel goods and other personal effects not elsewhere classified

Travel goods such as suitcases, travel bags, brief cases, handbags, wallets and purses etc. Other personal effects such as smokers' requisites (e.g. pipes, lighters, cigarette cases, cigar cutters etc.). Articles for babies such as carriages, pushchairs, carrycots, car seats, reins and harnesses etc. Miscellaneous personal articles such as non-prescription sunglasses, walking sticks, umbrellas and parasols, keyrings, wall thermometers and barometers. **Excluding** shopping bags (heading 21).

32. Telephone and telefax equipment

Telephones (**including** mobile phones and commission from sales of telephone top-up cards), radiotelephones, telefax machines and telephone-answering machines. **Excluding** telefax and telephone-answering facilities provided by personal computers (heading 35).

33. Audio and visual equipment

Equipment for the reproduction of sound such as radios (**including** car radios), clock radios, two way radios and amateur radio receivers and transmitters, cassette players and recorders, CD players, minidisc players, personal stereos and stereo systems (**including** their constituent units such as turntables, tuners, amplifiers and speakers), microphones and earphones. Television sets, videocassette players, DVD players and recorders. **Excluding** video cameras and camcorders (heading 34).

34. Photographic and cinematographic equipment and optical instruments

Cameras, video cameras and camcorders, film and slide projectors, film processing equipment and accessories such as screens, viewers, lenses, filters etc. Binoculars, microscopes, telescopes and compasses. **Excluding** unexposed films, videocassettes and photographic supplies such as flash bulbs (heading 36).

3.3 COMMODITY BREAKDOWN OF RETAIL TURNOVER (INCLUDING VAT) (Continued)

35. Information processing equipment

Information processing equipment such as personal computers, visual display units, printers, photocopiers, software and miscellaneous accessories. Calculators (**including** pocket calculators), typewriters and word processors, telefax and telephone-answering facilities provided by personal computers. **Excluding** video game software, video game cassettes and game computers to be plugged into a television set (heading 39), typewriter ribbons (heading 44).

36. Recording materials for pictures and sound

Records and compact discs, pre-recorded and unrecorded cassettes, pre-recorded and unrecorded videocassettes, pre-recorded and unrecorded DVDs, diskettes and CD-ROMs. Unexposed films, cartridges and discs for photographic and cinematographic use (**including** those where the cost of the film processing is included in the price if this is not separately known). Photographic supplies such as paper and flash bulbs. **Excluding** batteries (heading 24), computer software, videogame software or CD-ROMs (heading 39). **Exclude** from your retail turnover any income from the developing and printing of film (if these charges are separately known).

37. Equipment and accessories for sport, camping and recreation

Billiard and snooker tables, ping-pong tables and pinball machines. Gymnastic, physical education and sporting equipment such as balls, rackets, bats, skis, golf clubs, dumbbells and other body building equipment. Firearms and ammunition for hunting and sport. Fishing rods and other equipment. Equipment for beach and open-air games such as bowls, croquet equipment, frisbees, inflatable boats and swimming pools. Camping equipment such as tents and accessories, sleeping bags, backpacks, air mattresses, camping stoves and barbecues. Game-specific footwear such as ski boots, football boots, golfing shoes and other footwear fitted with ice skates, rollers, spikes, studs etc. Protective gear and headgear for sports such as life jackets, boxing gloves, shin-guards, goggles and belts. Musical instruments of all size (**including** electronic musical instruments), pianos, organs, violins, guitars, drums, trumpets, clarinets, flutes and recorders.

38. Spare parts and accessories for all types of vehicles and sales of bicycles

Spare parts and accessories for all types of vehicles such as tyres (new, used and retreaded), spark plugs, shock absorbers, batteries, filters and any other spare parts or accessories for personal transport. The sales of bicycles and tricycles but **excluding** toy cycles (heading 39). Sales of products specifically for the cleaning and maintenance of transport such as paints, chrome cleaners, sealing components and bodywork polishes. Covers for motor cars and motorcycles. **Excluding** crash helmets for motorcycles and bicycles (heading 15), baby car seats (heading 31), non-specific cleaning products such as sponges, chamois leathers and detergents (heading 25), radiotelephones (heading 32) and car radios (heading 33). **Exclude** from your retail turnover any income received from the fitting of spare parts and accessories and the charges for painting, washing and polishing bodywork.

39. Games, toys and hobbies

Card games, board games etc. Toys of all kinds such as dolls, soft toys, toy cars and trains, toy bicycles and tricycles, puzzles, electronic games, jokes and novelties, fireworks and Christmas decorations. Stamp collecting requisites such as cancelled postage stamps and stamp albums and other items for collections **e.g.** coins, medals etc. and any other articles for hobbies not elsewhere classified. Video game software, computer software, video game computers that plug into a television set, video game cassettes and video game CD-ROMs. **Excluding** any collectors' items that could be considered as works of art (heading 20), unused postage stamps (heading 45), Christmas trees (heading 40).

40. Natural or artificial plants and flowers

Natural or artificial flowers, foliage, plants, shrubs, bulbs, seeds, fertilisers, composts, peat, turf for lawns, horticultural preparations, pots and pot-holders, natural and artificial Christmas trees. **Include** all charges for delivering flowers. **Excluding** gardening gloves (heading 15), garden equipment and tools (heading 24).

41. Pets and related products

Pets, pet foods, veterinary and grooming products for pets, collars, leashes, kennels, birdcages, fish tanks, rabbit hutches, straw, sawdust and cat litter etc. **Exclude** from your retail turnover any income received from providing veterinary services.

42. Books

Books **including** atlases, dictionaries, encyclopaedias, text books, guidebooks, musical scores, scrapbooks, albums for children and book binding. **Excluding** stamp albums (heading 39), road-maps, world-maps and globes (heading 44).

43. Newspapers and periodicals

Newspapers, magazines and other periodicals.

3.3 COMMODITY BREAKDOWN OF RETAIL TURNOVER (INCLUDING VAT) (Continued)

44. Stationery, drawing materials and miscellaneous printed matter

Writing paper, envelopes, notebooks, account books, diaries, pens (**including** fountain, ballpoint and felt-tip), pencils, ink, stencils, carbon paper, typewriter ribbons and correction fluids etc. Drawing and painting materials. Sales of catalogues, posters, greeting and visiting cards, gift-wrap, announcement and message cards, plain and picture postcards, calendars, road maps, world maps and globes. **Excluding** pocket calculators (heading 35), stamp albums (heading 39) and pre-franked postcards and pre-franked aerogrammes (heading 45).

45. Other goods not elsewhere classified

All other goods not elsewhere classified such as domestic heating and lighting oil. Sales of solid fuels such as coal, coke briquettes, firewood, charcoal and peat etc. Sales of new postage stamps, pre-franked postcards and pre-franked aerogrammes and private eyesight tests. **Exclude** the total value of lottery sales but **include** commission earned on these sales.

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

4.1 EMPLOYMENT COSTS

INCLUDE:

- Wages and salaries are defined as the total compensation in cash or in kind payable to all **employees** (**e.g.** permanent, temporary, full-time, part-time, casual and seasonal workers). State the amount paid before deductions but less any amounts for which you are reimbursed from government sources.
- Accrued holiday pay;
- 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);
- 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:

- 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 (b);
- Amounts paid to sub-contractors. Include these in 4.2 (b);
- Payments to homeworkers on piecework rates. Include these in 4.2 (b);
- Payments to employment agencies for the services of agency staff. Include these in 4.2 (b);
- 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.

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. **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).

(a) GOODS AND ENERGY PRODUCTS 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);
- The cost of raw materials (e.g. flour used in an instore bakery), components, semi-manufactures, workshop and office materials (stationery and consumables), machine spares and packaging materials charged to you;
- Any energy products bought for resale without further processing [e.g. petroleum products (including diesel), gas (including LPG and hydrogen) and solid fuels (including coal, coke and charcoal)];
- Any goods bought on a 'sale or return' basis which were subsequently sold but **exclude** the cost of those returned unsold;
- Carcasses that have been purchased in order to produce smaller cuts of meat.
- Food and drink used in the preparation of meals, sandwiches and drinks e.g. food products used in an instore canteen or restaurant ;

EXCLUDE:

- The cost of materials purchased for use in the installation, repair or maintenance of customers' goods. Include these in 4.2 (b);
- Any other goods "sold" as part of a service.

(b) ALL OTHER COSTS OF GOODS AND SERVICES

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;
- 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;
- 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;
- Amounts payable to other organisations for transport;
- 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;
- Post and telecommunications costs;
- 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;
- 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;

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

(b) ALL OTHER COSTS OF GOODS AND SERVICES (Continued)

INCLUDE: (Continued)

- Congestion charges **including** related fines and penalties;
- Royalty payments;
- 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;
- Rental of telephone handsets and modems;
- Purchase of telephone handsets and modems;
- Payments to sub-contractors;
- Payments to homeworkers on piecework rates;
- Payments for film and programme rights;
- 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.

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;
- 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 6;
- National non-domestic (business) rates. Include these in section 4.3;
- Carcasses purchased in order to produce smaller cuts of meat. These should be included in 4.2 (a);
- Mortgage Interest and Mortgage Loan Payments.

4.3 RATES, DUTIES, LEVIES AND TAXES PAID

Total amount payable in rates, duties, levies and taxes 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 (**brokers only - exclude** stamp duties paid on the purchase of shares on behalf of clients);
- Vehicle Excise Duty, also known as road, car or vehicle tax (**e.g.** tax discs bought for company vehicles as well as those on the sale of vehicles);
- Export levies (**e.g.** under the EU's Common Agricultural Policy);
- 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.

EXCLUDE:

- Water rates and sewerage charges. Include these in 4.2 (b);
- VAT;
- Corporation Tax;
- Operators' licences;
- Capital Gains Tax;

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

EXCLUDE: (Continued)

- Income tax and tax on franked investment income;
- Taxes already included in the purchase price of goods and services purchased;
- Net payments to trade associations and similar bodies;
- Inheritance Tax;
- Air Passenger Duty;
- Landfill Tax;
- Insurance Premium Tax;
- Lottery duty;
- Stamp duties paid on the purchases of shares by brokers on behalf of their clients.

5. VALUE OF STOCKS HELD INCLUDING WORK IN PROGRESS (EXCLUDING VAT)

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:

- All stocks that you own title to, of goods and materials on hand for sale or processing (other than goods supplied to another party with a reservation of title clause if treated as turnover);
- All stocks owned and held by you in the UK or currently in transit within the UK;
- 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 that you own title to in intermediate stages of completion;
- Duty on stocks held out of bond;
- Long term business contract balances (with progress payments treated in line with UK GAAP or International GAAP);
- 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.

EXCLUDE:

- Stocks you hold but do not own title to (**including** consignment stock, if applicable);
- Duty on stocks held in bond;
- All stocks held overseas or in transit abroad;
- VAT, whether paid on purchases or chargeable on sales;
- Products in intermediate stages of completion that do not belong to you.

NOTE: Work in Progress consists of goods and services that have been partially processed, fabricated or assembled by the producer but that are not usually sold or turned over to others without further processing. These products include Work in Progress belonging to the unit, even if the products in question are in the possession of third parties. Equally, products held by the unit which belong to third parties are **excluded**, as are partially completed structures for which the ultimate owner is deemed to have taken ownership, either by the existence of a contract of sale/purchase or because the production is for own use.

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. Values should **include** non-deductible VAT but **exclude** deductible VAT.

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;

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

INCLUDE: (Continued)

- 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 they are 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;
- Assets acquired in taking over an existing business or sold as part of a going concern;
- 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.

7. INTERNATIONAL TRADE IN SERVICES: EXPORTS AND IMPORTS (EXCLUDING GOODS)

This section relates to imported/exported **services** only. **Exclude** the value of any **goods** imported/exported. Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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);
- 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:

- Trade in goods;
- 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)

This section relates to imported/exported **goods** that change ownership between UK residents and non-residents.

Exclude any **services** imported/exported.

Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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:

- Semi and finished manufactured goods;
- Food, beverages and tobacco;
- Basic materials;
- Oil and other fuel.

EXCLUDE:

- Trade in services.

9. RESEARCH AND DEVELOPMENT

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



Annual Business Survey 2012

Please do not discard this important document - your response is legally required

00001 56102
CONTACT NAME
OFFICE FOR NATIONAL STATISTICS
GOVERNMENT BUILDINGS
CARDIFF ROAD
NEWPORT
NP10 8XG
***** EXAMPLE PRINT *****

Please write any changes to your name and address in the box below, using black ink

To be completed for: THE BUSINESS NAMED ABOVE

**Please complete and return by 4 May 2013
or within 2 months of your business year end**

Dear Sir or Madam,

Please find the 2012 questionnaire for the Annual Business Survey (ABS) attached. 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.

The ABS, produced by the Office for National Statistics (ONS), is the key resource for understanding the detailed structure, conduct and performance of businesses across the UK. The information you supply contributes to the National Accounts, which measure the state of the UK economy and are used by government to determine economic policy. The data also influences decisions on company and personal taxation and on interest rates. They affect our contributions to and from the European Community and our regional policies.

We guarantee that while your employment is less than 10, you will be included in just this one ONS business survey and receive no more than 1 questionnaire. You must complete and return this questionnaire, after which you will be excluded from all our business surveys for at least 3 years. The Annual Survey of Hours and Earnings is not covered by this guarantee.

You are required by law to complete this questionnaire. If you do not complete and return this questionnaire by 4 May 2013, penalties may be incurred (under section 4 of the Statistics of Trade Act 1947). All the information you provide is kept strictly confidential. It is illegal for us to reveal your data or identify your business to unauthorised persons.

Thank you for your co-operation,
Office for National Statistics

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

Er mwyn gwneud cais am ffurflen Gymraeg (To request a questionnaire in Welsh) 0300 1234 921

If you would like to use our Minicom service for the Deaf 01633 815 044

To complete the questionnaire in Euros 0300 1234 937

For any other queries, please contact the **Respondent Relations Team** **0300 1234 937**
or go to www.ons.gov.uk/surveys

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

Survey code: 202

Reference number: 4990 0004 907

Period: 201212

- Telephone calls may be recorded for training and quality purposes



Introduction to the Annual Business Survey (ABS)

Purpose of this survey

The Annual Business Survey (ABS), is the Office for National Statistics (ONS) financial information survey. The survey samples UK businesses and other related establishments according to their employment size and industry sector. The statistics produced help to improve the overall quality of National Accounts and the measurement of gross domestic product (GDP).

In addition to the National Accounts, the ABS is also the main source of data to enable the requirements of the European Structural Business Statistics Regulation (SBSR) to be met and the financial information is also used by the Scottish Government and Welsh Government in the compilation of both regional country specific Input/Output tables and Indices of Production.

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

Information required

Section A asks for information regarding the return period

Section B asks for information regarding income

Section C asks for information regarding expenditure

Section D asks for information regarding value of stocks held

Section E asks for information regarding capital expenditure

Section F asks for information regarding international trade in services

Section G asks for information regarding international trade in goods

Section H asks for information regarding research and development

Section I asks for information regarding the completion time

How to Complete the Questionnaire

This questionnaire will be scanned, therefore please:

- **Read accompanying notes before completing your return**
- Complete in **black ink**
- Ensure letters and numbers are PRINTED and centred within each box
- Do not use commas
- Do not cross sevens or zeros
- Please round your figures to the nearest £1,000
- **For example** £16,805 = £ , , ,

You may find it useful to take a copy of this questionnaire for future reference or to answer any queries that may arise.



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

Section A: Return period see note A

Your return period should cover the year 2012. If no figures are available for that period, your return should relate to a business year that ends between 6 April 2012 and 5 April 2013.

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

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

From:

--	--

--	--

--	--	--	--

¹¹ To:

--	--

--	--

--	--	--	--

¹²

Section B: Income see note B

2.1 What was your total turnover from the following, including VAT?

Exclude:

- Any grants

a. Total sales of goods and services

--	--

 ,

--	--	--	--

 ,

--	--	--	--

 ,

0	0	0
---	---	---

³⁴⁶ NFD

b. Of which was VAT

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 ,

--	--	--	--

 ,

--	--	--	--

 ,

0	0	0
---	---	---

³²¹ NFD

Of 2.1a how much was for the;

c. Sale of goods direct to the general public

--	--

 ,

--	--	--	--

 ,

--	--	--	--

 ,

0	0	0
---	---	---

³⁴⁵ NFD

Include (for example):

- Food supplied by a third party e.g. sandwiches, crisps and confectionery

Exclude (for example):

- Income received from the letting of accommodation *for more examples see note 2.1c*

2.2 What was your income from the following activities?

a. Monies received from insurance claims

--	--

 ,

--	--	--	--

 ,

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 ,

0	0	0
---	---	---

³¹⁷ NFD

b. Subsidies received from UK government sources and the EU .

--	--

 ,

--	--	--	--

 ,

--	--	--	--

 ,

0	0	0
---	---	---

⁴¹⁴ NFD

c. Of which were subsidies received under The Work Programme

--	--

 ,

--	--	--	--

 ,

--	--	--	--

 ,

0	0	0
---	---	---

⁴³² NFD

d. Other income recorded in your profit/loss account

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 ,

--	--	--	--

 ,

--	--	--	--

 ,

0	0	0
---	---	---

³²⁵ NFD

Section C: Expenditure see note C

Employment

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.

3. What was your expenditure on the following?

a. Gross wages and salaries

--	--

 ,

--	--	--	--

 ,

--	--	--	--

 ,

0	0	0
---	---	---

⁴⁴⁶ NFD

b. Employers' National insurance contributions

--	--

 ,

--	--	--	--

 ,

--	--	--	--

 ,

0	0	0
---	---	---

⁴⁴⁸ NFD

c. Employers' contributions to pensions funds

--	--

 ,

--	--	--	--

 ,

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 ,

0	0	0
---	---	---

⁴⁴⁹ NFD

d. Redundancy and severance payments

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 ,

--	--	--	--

 ,

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 ,

0	0	0
---	---	---

⁴⁴⁷ NFD

e. Total employment costs

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 ,

--	--	--	--

 ,

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 ,

0	0	0
---	---	---

⁴⁵⁰ NFD

This should be the sum of 3a-3d.



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

All Other Expenditure (except employment costs)

Goods, Raw Materials and Energy

4. What was your expenditure on the following?

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

a. Goods and raw materials	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0	0	402	NFD
b. Goods bought for resale.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0	0	781	NFD
c. Energy (including: electricity, gas, heating oil, petrol, diesel and oil costs)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0	0	427	NFD
d. Water	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0	0	428	NFD
e. Sewerage and waste disposal	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0	0	435	NFD
f. Services purchased for resale	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0	0	433	NFD
g. Energy bought for resale	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0	0	767	NFD
Services for business use											
h. Sub contractors	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0	0	421	NFD
i. 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"/>	0	0	0	405	NFD
j. Commercial insurance premiums	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0	0	406	NFD
k. Road transport services (excluding: fuel costs (please record this under 4c) vehicle excise duty (please record this under 5b))	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0	0	407	NFD
l. Telecommunication services	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0	0	408	NFD
m. Computer related services	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0	0	409	NFD
n. Advertising and marketing	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0	0	410	NFD
o. Employment agencies	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0	0	430	NFD
p. Any other services for business use (include maintenance costs)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0	0	411	NFD
q. Total purchases of goods, raw materials, energy and services This should be the sum of section 4a-4p	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0	0	499	NFD



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

Rates, duties, levies and taxes to the government

Include:

- National non-domestic (business) rates
- Vehicle excise duty (also known as road, 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

5. What was your expenditure on the following?

a. National non-domestic (business) rates	<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"/>	412	NFD
b. Vehicle excise duty	<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"/>	431	NFD
c. Climate change levy	<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"/>	455	NFD
d. Other amounts paid for rates, duties, levies and taxes (see exclusions above)	<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"/>	413	NFD
e. Total rates, duties, levies and taxes This should be the sum of 5a - 5d.	<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"/>	400	NFD

Section D: Value of stocks held (excluding VAT) see note D

The figures for the beginning and the end of the period should be on the same basis in terms of valuation and business units covered.

6a. What was your total value of stocks held at the beginning of the reporting period?	<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"/>	500	NFD
Of these stocks, what was the value of the following?											
6b. Work in progress? (e.g. event planning, cake making for occasions)	<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"/>	501	NFD
6c. Goods and energy purchased for resale without further processing?	<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"/>	503	NFD
7a. What was your total value of stocks held at the end of the reporting period?	<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"/>	599	NFD
Of these stocks, what was the value of the following?											
7b. Work in progress? (e.g. event planning, cake making for occasions)	<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"/>	502	NFD
7c. Goods and energy purchased for resale without further processing?	<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"/>	504	NFD



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

Section E: Capital Expenditure see note E**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.

8. What was your expenditure on the acquisition of the following?

a. Land	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0	0	763	NFD
b. Existing buildings	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0	0	764	NFD
c. Computer software bought in	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0	0	610	NFD
d. Computer software developed by your own staff, to be used for more than one year.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0	0	771	NFD
e. Other completed work of a capital nature, carried out by own staff, produced for own use	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0	0	602	NFD
f. Any other acquisitions	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0	0	1108	NFD
Include: machinery, equipment, vehicles, construction of new buildings and extensions and refurbishment and improvements to existing buildings									
g. Total acquisitions	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0	0	600	NFD
This should be the sum of 8a - 8f.									

9. What was your income generated by the disposal of the following?

a. Land	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0	0	765	NFD
b. Existing buildings	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0	0	766	NFD
c. Any other disposals	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0	0	1109	NFD
Include: machinery, equipment and vehicles									
d. Total disposals	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0	0	699	NFD
This should be the sum of 9a to 9c.									

Section F: International Trade in Services see note F

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

10. What was your income generated from services provided to businesses based outside of the UK?	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0	0	163	NFD
11. What was your expenditure for services provided by businesses based outside of the UK?	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0	0	164	NFD



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

Section G: International Trade in Goods see note G

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.

12. 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

13. 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

Section H: Research and Development see note H

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.

14. Did anyone employed by the business engage in research and development work on a regular basis during the reporting year?

Yes

No 9

Section I: Completion Time

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

This question is voluntary

<input type="text"/>	<input type="text"/>	<input type="text"/>	hrs	144	<input type="text"/>	<input type="text"/>	mins	145
----------------------	----------------------	----------------------	-----	-----	----------------------	----------------------	------	-----

16. 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

Thank you for completing this questionnaire.



MRK

MRK

MRK

NCL

202 4907 56102

49900004907 A 00000000 A 202 201212 008



NOTES TO HELP YOU COMPLETE THE QUESTIONNAIRE

Please read these notes before completing this questionnaire

WHAT YOUR ANNUAL BUSINESS SURVEY QUESTIONNAIRE SHOULD COVER

All activities carried out in the United Kingdom (UK) **except** where the coverage is specified as Great Britain underneath your address on the front page. 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

Your return should be made for the year ended 31 December 2012. If no figures are available for that period, the return may be made for your business year. If the business year figures are supplied, they should relate to a 12 month period which ends at any time between 6 April 2012 and 5 April 2013.

If you commenced trading during 2012, then your return should cover the period from the commencement of your business until 31 December 2012 or, alternatively, any date up to 5 April 2013.

If you ceased trading during 2012, then your return should cover the period 1 January 2012 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

2.1(a) TOTAL TURNOVER (INCLUDING VAT)

Turnover consists of total takings or invoiced sales and receipts of the business in connection with the sale of goods and services. Interest and similar income, "Other Operating Income" and extra-ordinary income should be **excluded** from the **total turnover** figure, as should net proceeds on sales of capital items.

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

INCLUDE:

- VAT;
- 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 all industrial and non-industrial services rendered;
- Progress payments received for Work in Progress on long-term contracts which have not been identified as stocks on the balance sheet;
- Commission on lottery sales;
- Income derived from the renting of property. Income derived from the renting of land (if recorded separately within your accounts) should be **included** in 2.2 d;
- Amounts received for the right to use patents, trade marks, copyrights etc.;
- 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 included here are costs incurred and passed on to the customer;
- 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);
- Gratuities in the form of tips where collected with turnover and included in your accounts;
- Royalty payments received;
- Revenue from gaming machines, pool tables, bingo etc.

EXCLUDE:

- Output for own final use;
- Income recorded as extra-ordinary income in your accounts;
- Amounts received from the sale of fixed capital assets;
- Amounts received from the sale of patents, trade marks, copyrights etc;
- Grants from any source.

SECTION B: INCOME (Continued)

2.1 (a) TOTAL TURNOVER (Continued)

EXCLUDE: (Continued)

- Subsidies from UK public authorities and the European Union (EU);
- All trade, cash or other discounts and rebates (i.e. record turnover net of these);
- Interest payments received and other similar income;
- Value of insurance claims received. Include these in 2.2a;
- Income derived from the renting of land (if recorded separately within your accounts). Include this in 2.2d;
- Income recorded as "Other Operating Income" in your accounts. Include this in 2.2d;
- Gratuities in the form of tips if they are not collected with turnover or not included in your accounts;
- Dividends received;
- Amounts arising from donations and fundraising activities;
- The full value of any transfer fees received.

2.1 (c) SALES OF GOODS DIRECT TO THE GENERAL PUBLIC

The amount attributed to goods sold to the general public (**including** installation).

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, whether or not in combination with sale of goods;
- Retail sale by commission agents;
- The value of commission received in respect of lottery sales;
- Commission from sales of telephone top-up cards;
- 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).

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);
- The sale of food and drink for consumption on the premises;
- Income received from the letting of accommodation;
- Renting and hiring of goods;
- Sales of services (e.g. holidays, cinema and other tickets, membership fees);
- Sales by other businesses operating on your premises (as well as any commission received on such sales).

2.2 (a) MONIES RECEIVED FROM INSURANCE CLAIMS

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.

2.2 (b) 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 2.2b;
- 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 2.2c.

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.

SECTION B: INCOME (Continued)

2.2 (d) VALUE OF OTHER INCOME RECORDED IN YOUR PROFIT/LOSS ACCOUNTS

INCLUDE:

- Any "Other Operating Income" recorded in your profit and loss and/or income and expenditure accounts;
- 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.

SECTION C: EXPENDITURE

3. EMPLOYMENT COSTS

(a) GROSS WAGES AND SALARIES

Wages and salaries are defined as the total compensation in cash or in kind payable to all **employees** (e.g. permanent, temporary, full-time, part-time, casual and seasonal workers). 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. National Insurance, pension and redundancy contributions should be recorded under questions 3 b, c & d respectively;
- 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);
- 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.p;
- Amounts paid to sub-contractors. Include these in 4.h;
- Payments to homeworkers on piecework rates. Include these in 4p;
- Redundancy and severance payments. Include these in 3.d;
- Payments to employment agencies for the services of agency staff. Include these in 4.o;
- All National Insurance contributions. Include Employers' National Insurance contributions in 3.b;
- Contributions to other pension and welfare schemes. Include these in 3.c.

(b) EMPLOYERS' NATIONAL INSURANCE CONTRIBUTIONS

EXCLUDE:

- Employees' National Insurance contributions.

(c) EMPLOYERS' CONTRIBUTIONS TO PENSION FUNDS

Employers' pension contributions should represent actual net amounts rather than notional values.

INCLUDE:

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

EXCLUDE:

- Employers' National Insurance contributions. Include these in 3.b;
- 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) REDUNDANCY AND SEVERANCE PAYMENTS

INCLUDE:

- Golden handshakes.

EXCLUDE:

- Rebates received from National Insurance Redundancy Fund;
- Accrued holiday pay. Include this in 3.a.

4. GOODS, RAW MATERIALS AND ENERGY

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).

(a) GOODS AND RAW MATERIALS

INCLUDE:

- Food and drink used in the **preparation** of meals and drinks;
- The cost of raw materials, components, semi-manufactures, workshop and office materials, machine spares and packaging materials charged to you, other consumables **e.g.** stationery, crockery, cutlery and glassware;
- 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;
- Building materials you have purchased for your own use.

EXCLUDE:

- Goods or services purchased for resale without processing. Include these in 4.b or 4.f;
- Transport costs on purchases paid to a third party. Include these in 4.k or 4.p as appropriate;
- Amounts charged to capital account. Include these in section E.

(b) GOODS BOUGHT FOR RESALE

INCLUDE:

- Any goods resold in the same state as bought **including** beer, wine, spirits and soft drinks sold over the bar; food **e.g.** sandwiches, crisps, nuts and confectionery supplied by a third party;
- Any goods bought on a 'sale or return' basis which were subsequently sold but **exclude** the cost of those returned unsold.

EXCLUDE:

- Food and drink used as ingredients for meals and drinks etc. (**e.g.** cocktails, Irish coffees). Include these in 4.a.

(c) ENERGY

INCLUDE:

- All fuels (**e.g.** electricity, gas, oil, coal, coke, petrol, diesel) purchased for use in the running of your business.

EXCLUDE:

- Energy products bought for resale without further processing. Include these in 4.g

(d) WATER

INCLUDE:

- Water abstraction application charges;
- Water rates.

EXCLUDE:

- Waste disposal, sewerage and effluent disposal charges. Include these in 4.e;
- Bottled water;
- Water abstraction licence fees. **These should not be recorded anywhere in this questionnaire.**

(e) SEWERAGE AND WASTE DISPOSAL

INCLUDE:

- Sewerage charges and other costs of effluent and waste disposal.

(f) SERVICES PURCHASED FOR RESALE

INCLUDE:

- Sales of services purchased and then sold on to a customer without actually changing the service sold (**e.g.** a hotel charging a guest for dry cleaning services which it has purchased from a third party).

(g) ENERGY BOUGHT FOR RESALE

INCLUDE:

- Petroleum products (including diesel)
- Gas (including LPG, hydrogen etc)
- Solid Fuels (including coal, coke and charcoal)

4. GOODS, RAW MATERIALS AND ENERGY (Continued)

SERVICES FOR BUSINESS USE

(h) SUB-CONTRACTORS

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

(i) HIRING, LEASING OR RENTING PLANT, MACHINERY AND VEHICLES

INCLUDE:

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

EXCLUDE:

- Hire purchase repayments and finance leasing payments. See section E;
- Amounts payable for road vehicles hired with drivers. Include these in 4.k

(j) 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 3.c;
- Employers' National Insurance contributions. Include these in 3.b;
- Value of insurance claims received. Include these in 2.2a.

(k) 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.i;
- Fuel costs. Include these in 4.c;
- Vehicle excise duty. Include these in 5.b.

(l) 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.a, **except** if charged to capital account then these should be included in 8.g. Payments for **rental** of such equipment should be recorded in 4.i

(m) COMPUTER RELATED SERVICES

INCLUDE:

- Consultancy charges on computer software and hardware;
- Cost of repair, maintenance and installation of office and computing machinery.

EXCLUDE:

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

(n) ADVERTISING AND MARKETING

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.

4. GOODS, RAW MATERIALS AND ENERGY (Continued)

SERVICES FOR BUSINESS USE (Continued)

(o) EMPLOYMENT AGENCIES

INCLUDE:

- Payments to employment agencies for the services of agency staff (not to be included in 3).

EXCLUDE:

- Labour recruitment administration costs. Include these in 4.p.

(p) ANY OTHER SERVICES FOR BUSINESS USE

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;
- Postage (**including** parcel services);
- 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;
- Bank charges (**excluding** interest payments);
- Rent paid on buildings or dwellings;
- 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 3;
- Hire purchase repayments. See section E;
- Finance leasing payments. See section E;
- 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 5.a;
- Mortgage Interest and Mortgage Loan Payments.

5. RATES, DUTIES, LEVIES AND TAXES TO THE GOVERNMENT

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

(a) 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.d;
- Sewerage charges. Include these in 4.e.

5. RATES, DUTIES, LEVIES AND TAXES TO THE GOVERNMENT (Continued)

(b) VEHICLE EXCISE DUTY (ALSO KNOWN AS ROAD, CAR OR VEHICLE TAX) PAID

INCLUDE:

- Vehicle Excise Duty (also known as road, car or vehicle tax).

(c) 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.

(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:

- VAT;
- Corporation Tax;
- Vehicle Excise Duty (road fund licences);
- Operators' licences;
- Capital Gains Tax;
- Petroleum Revenue Tax;
- Income tax and tax on franked investment income;
- Taxes already included in the purchase price of goods and services purchased;
- Net payments to trade associations and similar bodies;
- Inheritance Tax;
- Air Passenger Duty;
- Landfill Tax;
- Insurance Premium Tax;
- Lottery duty.

SECTION D: VALUE OF STOCKS HELD (excluding VAT)

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:

- All stocks that you own title to, of goods and materials on hand for sale or processing (other than goods supplied to another party with a reservation of title clause if treated as turnover);
- All stocks owned and held by you in the UK or currently in transit within the UK;
- 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 that you own title to in intermediate stages of completion;
- Duty on stocks held out of bond;
- Long term business contract balances (with progress payments treated in line with UK GAAP or International GAAP);
- 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.

EXCLUDE:

- Stocks you hold but do not own title to (**including** consignment stock, if applicable);
- Duty on stocks held in bond;
- All stocks held overseas or in transit abroad;
- VAT, whether paid on purchases or chargeable on sales;
- Products in intermediate stages of completion that do not belong to you.

SECTION D: VALUE OF STOCKS HELD (excluding VAT) (Continued)

NOTE: Work in Progress consists of goods and services that have been partially processed, fabricated or assembled by the producer but that are not usually sold or turned over to others without further processing. These products include Work in Progress belonging to the unit, even if the products in question are in the possession of third parties. Equally, products held by the unit which belong to third parties are **excluded**, as are partially completed structures for which the ultimate owner is deemed to have taken ownership, either by the existence of a contract of sale/purchase or because the production is for own use.

SECTION E: 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. Values should include non-deductible VAT but exclude deductible VAT.

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 3 and 4 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;
- Assets acquired in taking over an existing business or sold as part of a going concern;
- 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 2.2.a;
- 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.

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.**

8 (c) COMPUTER SOFTWARE BOUGHT IN

INCLUDE:

- Network ware;
- Large databases;
- Word processing packages;
- Spreadsheet packages;
- Specialist packages.

SECTION E: CAPITAL EXPENDITURE (Continued)

8 (e) 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 8.g. This should cover the provision of any capitalised 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 3 and 4 respectively.

SECTION F: INTERNATIONAL TRADE IN SERVICES

10 & 11. INTERNATIONAL TRADE IN SERVICES: EXPORTS AND IMPORTS (EXCLUDING GOODS)

This section relates to imported/exported **services** only. **Exclude** the value of any **goods** imported/exported. Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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 B and 4.

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);
- Merchating profits and losses (on goods bought and sold abroad without entering the UK);
- Management fees;
- Insurance and finance services.

EXCLUDE:

- Trade in goods;
- 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 G: INTERNATIONAL TRADE IN GOODS

12 & 13. INTERNATIONAL TRADE IN GOODS: EXPORTS AND IMPORTS (EXCLUDING SERVICES)

This section relates to imported/exported **goods** that change ownership between UK residents and non-residents.

Exclude any **services** imported/exported.

Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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:

- Semi and finished manufactured goods;
- Food, beverages and tobacco;
- Basic materials;
- Oil and other fuel.

EXCLUDE:

- Trade in services.

SECTION H: RESEARCH AND DEVELOPMENT

14. RESEARCH AND DEVELOPMENT

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



Annual Business Survey 2012

Please do not discard this important document - your response is legally required

00001 56301
CONTACT NAME
OFFICE FOR NATIONAL STATISTICS
GOVERNMENT BUILDINGS
CARDIFF ROAD
NEWPORT
NP10 8XG
***** EXAMPLE PRINT *****

Please write any changes to your name and address in the box below, using black ink

To be completed for: THE BUSINESS NAMED ABOVE

**Please complete and return by 4 May 2013
or within 2 months of your business year end**

Dear Sir or Madam,

Please find the 2012 questionnaire for the Annual Business Survey (ABS) attached. 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.

The ABS, produced by the Office for National Statistics (ONS), is the key resource for understanding the detailed structure, conduct and performance of businesses across the UK. The information you supply contributes to the National Accounts, which measure the state of the UK economy and are used by government to determine economic policy. The data also influences decisions on company and personal taxation and on interest rates. They affect our contributions to and from the European Community and our regional policies.

We guarantee that while your employment is less than 10, you will be included in just this one ONS business survey and receive no more than 1 questionnaire. You must complete and return this questionnaire, after which you will be excluded from all our business surveys for at least 3 years. The Annual Survey of Hours and Earnings is not covered by this guarantee.

You are required by law to complete this questionnaire. If you do not complete and return this questionnaire by 4 May 2013, penalties may be incurred (under section 4 of the Statistics of Trade Act 1947). All the information you provide is kept strictly confidential. It is illegal for us to reveal your data or identify your business to unauthorised persons.

Thank you for your co-operation,
Office for National Statistics

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

Er mwyn gwneud cais am ffurflen Gymraeg (To request a questionnaire in Welsh) 0300 1234 921

If you would like to use our Minicom service for the Deaf 01633 815 044

To complete the questionnaire in Euros 0300 1234 937

For any other queries, please contact the **Respondent Relations Team** **0300 1234 937**
or go to www.ons.gov.uk/surveys

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

Survey code: 202 **Reference number:** 4990 0003 908 **Period:** 201212

- Telephone calls may be recorded for training and quality purposes



Introduction to the Annual Business Survey (ABS)

Purpose of this survey

The Annual Business Survey (ABS), is the Office for National Statistics (ONS) financial information survey. The survey samples UK businesses and other related establishments according to their employment size and industry sector. The statistics produced help to improve the overall quality of National Accounts and the measurement of gross domestic product (GDP).

In addition to the National Accounts, the ABS is also the main source of data to enable the requirements of the European Structural Business Statistics Regulation (SBSR) to be met and the financial information is also used by the Scottish Government and Welsh Government in the compilation of both regional country specific Input/Output tables and Indices of Production.

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

Information required

Section A asks for information regarding the return period

Section B asks for information regarding income

Section C asks for information regarding expenditure

Section D asks for information regarding value of stocks held

Section E asks for information regarding capital expenditure

Section F asks for information regarding international trade in services

Section G asks for information regarding international trade in goods

Section H asks for information regarding research and development

Section I asks for information regarding the completion time

How to Complete the Questionnaire

This questionnaire will be scanned, therefore please:

- Read accompanying notes before completing your return
- Complete in **black ink**
- Ensure letters and numbers are PRINTED and centred within each box
- Do not use commas
- Do not cross sevens or zeros
- Please round your figures to the nearest £1,000
- For example £16,805 = £ , , ,

You may find it useful to take a copy of this questionnaire for future reference or to answer any queries that may arise.



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

Section A: Return period see note A

Your return period should cover the year 2012. If no figures are available for that period, your return should relate to a business year that ends between 6 April 2012 and 5 April 2013.

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

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

From:

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M	M
<input type="text"/>	<input type="text"/>

Y	Y	Y	Y
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

¹¹ To:

D	D
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M	M
<input type="text"/>	<input type="text"/>

Y	Y	Y	Y
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

¹²

Section B: Income see note B

2. What was your total turnover including VAT?

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³⁴⁶

Include:

- VAT
- Progress payments on work in progress
- Total takings/total sales including invoices raised

Exclude:

- Grants
- Sales of fixed assets
- Output for own final use

Section C: Expenditure see note C

3. What was your expenditure on the following?

a. Employment costs

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⁴⁵⁰

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

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⁴⁹⁹

Include:

- Beer, wine and spirits
- All food products whether or not consumed on the premises
- Consumables e.g. stationary, crockery, cutlery and glassware
- Post and telecommunication costs, advertising charges, commercial insurance premiums paid etc.
- Energy costs - Including electricity, gas, heating oil

Exclude:

- Employment costs
- Stock variation
- All interest payments
- Amounts charged to capital account
- Capitalised building repairs
- National non-domestic (business) rates which should be included in c.

c. Total rates, duties, levies and taxes

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⁴⁰⁰

Include:

- National non-domestic (business rates)
- Vehicle excise duty (also known as road, 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



DTU

NFD

NFD

NFD

NFD

PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

Section D: Value of stocks held (excluding VAT) see note D

The figures for the beginning and the end of the period should be on the same basis in terms of valuation and business units covered.

- 4. **What was your total value of stocks held at the beginning of the period?** , , , **500** NFD
- 5. **What was your total value of stocks held at the end of the period?** , , , **599** NFD

Section E: Capital Expenditure see note E

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

- 6. **What were your total acquisitions?** , , , **600** NFD
- 7. **What were your total disposals?** , , , **699** NFD

Section F: International Trade in Services see note F

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

- 8. **What was your income generated from services provided to businesses based outside of the UK?** , , , **163** NFD
- 9. **What was your expenditure for services provided by businesses based outside of the UK?** , , , **164** NFD

Section G: International Trade in Goods see note G

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.

- 10. **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 **MRK**
 No **15**
- 11. **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 **MRK**
 No **16**



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

Section H: Research and Development see note H

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.

12. Did anyone employed by the business engage in research and development work on a regular basis during the reporting year?

Yes

No 9

Section I: Completion Time

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

hrs 144 mins 145

14. 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

Fax Number

Thank you for completing this questionnaire.

MRK

NCL



202 3908 56301

49900003908 D 00000000 A 202 201212 006



NOTES TO HELP YOU COMPLETE THE QUESTIONNAIRE

Please read these notes before completing this questionnaire

WHAT YOUR ANNUAL BUSINESS SURVEY QUESTIONNAIRE SHOULD COVER

All activities carried out in the United Kingdom (UK) **except** where the coverage is specified as Great Britain underneath your address on the front page. 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

Your return should be made for the year ended 31 December 2012. If no figures are available for that period, the return may be made for your business year. If the business year figures are supplied, they should relate to a 12 month period which ends at any time between 6 April 2012 and 5 April 2013.

If you commenced trading during 2012, then your return should cover the period from the commencement of your business until 31 December 2012 or, alternatively, any date up to 5 April 2013.

If you ceased trading during 2012, then your return should cover the period 1 January 2012 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

Turnover consists of total takings or invoiced sales and receipts of the business in connection with the sale of goods and services. Interest and similar income, "Other Operating Income" and extra-ordinary income should be **excluded** from the **total turnover** figure, as should net proceeds on sales of capital items.

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

INCLUDE:

- VAT;
- 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 all industrial and non-industrial services rendered;
- Progress payments received for Work in Progress on long-term contracts which have not been identified as stocks on the balance sheet;
- Income derived from the renting of property;
- Commission on lottery sales;
- Amounts received for the right to use patents, trade marks, copyrights etc.;
- 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 **included** here are costs incurred and passed on to the customer;
- 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);
- Gratuities in the form of tips where collected with turnover and included in your accounts;
- Royalty payments received;
- Revenue from gaming machines, pool tables, bingo etc.

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 E;
- Interest payments received and other similar income;
- Amounts received from the sale of fixed capital assets;

SECTION B: INCOME (Continued)

2. TOTAL TURNOVER (Continued)

EXCLUDE: (Continued)

- Amounts received from the sale of patents, trade marks, copyrights etc.;
- Grants from any source;
- 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);
- Gratuities in the form of tips if they are not collected with turnover or not included in your accounts;
- Dividends received;
- Amounts arising from donations and fundraising activities;
- The full value of any transfer fees received.

SECTION C: EXPENDITURE

3. (a) EMPLOYMENT COSTS

INCLUDE:

- Wages and salaries are defined as the total compensation in cash or in kind payable to all **employees** (e.g. permanent, temporary, full-time, part-time, casual and seasonal workers). State the amount paid before deductions but less any amounts for which you are reimbursed from government sources;
- Accrued holiday pay;
- 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 question 2);
- 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:

- 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 3.b;
- Amounts paid to sub-contractors. Include these in 3.b;
- Payments to homeworkers on piecework rates. Include these in 3.b;
- Payments to employment agencies for the services of agency staff. Include these in 3.b;
- 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 PURCHASED FOR RESALE

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:

- Any goods resold in the same state as bought **including** beer, wine, spirits and soft drinks sold over the bar; food e.g. sandwiches, crisps, nuts and confectionery supplied by a third party;
- Any goods bought on a 'sale or return' basis, which were subsequently sold but **exclude** the cost of those returned unsold.
- Mixed alcoholic and soft drinks; cocktail ingredients;
- Cooked meals or sandwiches (prepared by you) whether or not consumed on the premises;

SECTION C: EXPENDITURE (Continued)

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

INCLUDE: (Continued)

- 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;
- Other goods and materials such as office materials, machine spares and packaging materials charged to you, other consumables e.g. stationery, crockery, cutlery and glassware;
- The cost of goods and materials purchased for use in the installation, repair or maintenance of customers' goods;
- 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;
- Amounts payable to other organisations for transport;
- 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;
- Post and telecommunications costs;
- 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;
- 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;
- Royalty payments;
- 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;
- Rental of telephone handsets and modems;
- Purchase of telephone handsets and modems;
- Payments to sub-contractors;
- Payments to homeworkers on piecework rates;
- Payments for film and programme rights;
- 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.

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 3.a;
- Hire purchase repayments. See section E;
- Finance leasing payments. See section E;
- 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 E;
- National non-domestic (business) rates. Include these in section 3c;
- Mortgage Interest and Mortgage Loan Payments.

SECTION C: EXPENDITURE (Continued)

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

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 (**brokers only - exclude** stamp duties paid on the purchase of shares on behalf of clients);
- Vehicle Excise Duty, also known as road, car or vehicle tax (e.g. tax discs bought for company vehicles as well as those on the sale of vehicles);
- Export levies (e.g. under the EU's Common Agricultural Policy);
- 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.

EXCLUDE:

- Water rates and sewerage charges. Include these in 3b;
- VAT;
- Corporation Tax;
- Licences;
- Capital Gains Tax;
- Income tax and tax on franked investment income;
- Taxes already included in the purchase price of goods and services purchased;
- Net payments to trade associations and similar bodies;
- Inheritance Tax;
- Air Passenger Duty;
- Landfill Tax;
- Insurance Premium Tax;
- Lottery duty;
- Stamp duties paid on the purchases of shares by brokers on behalf of their clients.

SECTION D: VALUE OF STOCKS HELD (excluding VAT)

4 & 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:

- All stocks that you own title to, of goods and materials on hand for sale or processing (other than goods supplied to another party with a reservation of title clause if treated as turnover);
- All stocks owned and held by you in the UK or currently in transit within the UK;
- 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 that you own title to in intermediate stages of completion;
- Duty on stocks held out of bond;
- Long term business contract balances (with progress payments treated in line with UK GAAP or International GAAP);
- 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.

EXCLUDE:

- Stocks you hold but do not own title to (**including** consignment stock, if applicable);
- Duty on stocks held in bond;
- All stocks held overseas or in transit abroad;
- VAT, whether paid on purchases or chargeable on sales;
- Products in intermediate stages of completion that do not belong to you.

This section continues overleaf

SECTION D: VALUE OF STOCKS HELD (excluding VAT) (Continued)

4 & 5. VALUE OF STOCKS HELD (Continued)

NOTE: Work in Progress consists of goods and services that have been partially processed, fabricated or assembled by the producer but that are not usually sold or turned over to others without further processing. These products include Work in Progress belonging to the unit, even if the products in question are in the possession of third parties. Equally, products held by the unit which belong to third parties are **excluded**, as are partially completed structures for which the ultimate owner is deemed to have taken ownership, either by the existence of a contract of sale/purchase or because the production is for own use.

SECTION E: CAPITAL EXPENDITURE

6 & 7. 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. Values should **include** non-deductible VAT but **exclude** deductible VAT.

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 they are 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;
- Assets acquired in taking over an existing business or sold as part of a going concern;
- 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 F: INTERNATIONAL TRADE IN SERVICES

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

This section relates to imported/exported **services** only. **Exclude** the value of any **goods** imported/exported. Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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 3.b.

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:

- Trade in goods;
- 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 G: INTERNATIONAL TRADE IN GOODS

10 & 11. INTERNATIONAL TRADE IN GOODS: EXPORTS AND IMPORTS (EXCLUDING SERVICES)

This section relates to imported/exported **goods** that change ownership between UK residents and non-residents.

Exclude any **services** imported/exported.

Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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:

- Semi and finished manufactured goods;
- Food, beverages and tobacco;
- Basic materials;
- Oil and other fuel.

EXCLUDE:

- Trade in services.

SECTION H: RESEARCH AND DEVELOPMENT

12. RESEARCH AND DEVELOPMENT

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



Annual Business Survey 2012

Please do not discard this important document - your response is legally required

00001 68310 PO
CONTACT NAME
OFFICE FOR NATIONAL STATISTICS
GOVERNMENT BUILDINGS
CARDIFF ROAD
NEWPORT
NP10 8XG
***** EXAMPLE PRINT *****

Please write any changes to your name and address in the box below, using black ink

To be completed for: THE BUSINESS NAMED ABOVE

**Please complete and return by 4 May 2013
or within 2 months of your business year end**

Dear Sir or Madam,

Please find the 2012 questionnaire for the Annual Business Survey (ABS) attached. 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.

The ABS, produced by the Office for National Statistics (ONS), is the key resource for understanding the detailed structure, conduct and performance of businesses across the UK. The information you supply contributes to the National Accounts, which measure the state of the UK economy and are used by government to determine economic policy. The data also influences decisions on company and personal taxation and on interest rates. They affect our contributions to and from the European Community and our regional policies.

We guarantee that while your employment is less than 10, you will be included in just this one ONS business survey and receive no more than 1 questionnaire. You must complete and return this questionnaire, after which you will be excluded from all our business surveys for at least 3 years. The Annual Survey of Hours and Earnings is not covered by this guarantee.

You are required by law to complete this questionnaire. If you do not complete and return this questionnaire by 4 May 2013, penalties may be incurred (under section 4 of the Statistics of Trade Act 1947). All the information you provide is kept strictly confidential. It is illegal for us to reveal your data or identify your business to unauthorised persons.

Thank you for your co-operation,
Office for National Statistics

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

Er mwyn gwneud cais am ffurflen Gymraeg (To request a questionnaire in Welsh) 0300 1234 921

If you would like to use our Minicom service for the Deaf 01633 815 044

To complete the questionnaire in Euros 0300 1234 937

For any other queries, please contact the **Respondent Relations Team** **0300 1234 937**
or go to www.ons.gov.uk/surveys

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

Survey code: 202 **Reference number:** 4990 0004 009 **Period:** 201212

- Telephone calls may be recorded for training and quality purposes



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 or zeros
- round your answer to the nearest £ or € thousand for example £1,702,700 = £

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 2012**. (If no figures are available for that period, your return should relate to a business year that ends between **6 April 2012 and 5 April 2013**).

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	
<input type="text"/>	<input type="text"/>	<input type="text"/>	11

DJK

Period covered by the return: to

Day	Month	Year	
<input type="text"/>	<input type="text"/>	<input type="text"/>	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, from the sale of goods or services (**including** progress payments on work in progress).

Selling price of property not purchased in this period should be **included** in section 6.

Total turnover

<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	399
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EFG

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]

<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	317
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EFG

(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)

<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	325
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EFG



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

3.3 RETAIL TURNOVER *see note 3.3*
(please give examples in section 11)

Of your total turnover shown in 3.1, please give the identifiable amount attributable to sale (**including** installation) of goods direct to the **general public** (and not businesses) for personal or household use.

Exclude: sales and repairs to land and properties

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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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EFG

(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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4 4 7

EFG

(e) **Total employment costs**

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EFG

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.)

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(b) Water used in the running of your business

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(c) Sewerage charges and other costs of waste disposal

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4 3 5

EFG

(d) Goods and all raw materials (**including** stationery and consumables and building materials for your own use)

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4 0 2

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COSTS OF GOODS AND SERVICES BOUGHT FOR RESALE

(e) Goods **bought for resale** without further processing (**including** the full purchase price of property bought and sold in the same year without development)

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(f) Services purchased for resale without processing

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4 3 3

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This section continues overleaf



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

SERVICES FOR BUSINESS USE

(g)	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"/>	000	4 2 1	EFG	
(h)	Amounts payable for hiring, leasing or renting plant (including scaffolding), 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"/>	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"/>	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"/>	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"/>	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"/>	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"/>	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"/>	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 etc., but excluding national non-domestic (business) rates, council tax which should be included in 4.3 (a), building materials for own use which should be included in 4.2 (d) and payments to sub-contractors 4.2 (g))	<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"/>	000	4 9 9	EFG	
4.3	RATES, DUTIES, LEVIES AND TAXES PAID <i>see note 4.3</i>													
	Total amount payable in rates, duties, levies and taxes to government.													
(a)	Amounts payable in national non-domestic (business) rates and council tax	<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 2	EFG
(b)	Amounts payable for vehicle excise duty (also known as road, car or vehicle tax)	<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 1	EFG
(c)	Amounts payable directly to government under the Climate Change Levy (net of any agreed reductions). Exclude any charge recorded on your gas, electric or other fuel bills	<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 5 5	EFG
(d)	Other amounts paid for rates, duties, levies and taxes (exclude: VAT; taxes already included in the purchases of goods; materials and services; corporation tax; income tax and capital gains tax)	<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 3	EFG
(e)	Total rates, duties, levies and taxes	<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 0	EFG
4.4	SUBSIDIES RECEIVABLE <i>see note 4.4</i>													
(a)	Total amounts received in subsidies from UK government sources and the EU	<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 4	EFG
	Of which:													
(b)	Subsidies received under The Work Programme	<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 2	EFG



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

8. INTERNATIONAL TRADE IN GOODS; EXPORTS AND IMPORTS (excluding Services) see note 8

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.

Exclude:

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

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.

(a) 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
If yes, please enter '1' in the box provided. If no, please enter '2' in the box provided

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ABC

(b) 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
If yes, please enter '1' in the box provided. If no, please enter '2' in the box provided.

16

ABC

9. RESEARCH AND DEVELOPMENT see note 9

During the next two years, does the business plan to carry out any in-house Research and Development

If yes, please enter '1' in the box provided. If no, please enter '2' in the box provided

9

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10. TIME TAKEN TO COMPLETE SECTIONS 2 TO 9 (over and above normal accounting operations)

This question is voluntary

(a) Number of hours

 hrs

1 4 4

CDE

Plus

(b) Number of minutes

 mins

1 4 5

BCD



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

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.

1 4 6

LMN

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

Please use BLOCK CAPITALS

Contact name	<input type="text"/>																													
Position in business	<input type="text"/>																													
Name of business	<input type="text"/>																													
Telephone Number	<input type="text"/>	<input type="text"/>	Ext.	<input type="text"/>																										
Fax Number	<input type="text"/>	<input type="text"/>																												

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

All activities carried out in the United Kingdom (UK) **except** where the coverage is specified as Great Britain underneath your address on the front page. 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

Your return should be made for the year ended 31 December 2012. If no figures are available for that period, the return may be made for your business year. If the business year figures are supplied, they should relate to a 12 month period which ends at any time between 6 April 2012 and 5 April 2013.

If you commenced trading during 2012, then your return should cover the period from the commencement of your business until 31 December 2012 or, alternatively, any date up to 5 April 2013.

If you ceased trading during 2012, then your return should cover the period 1 January 2012 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

Turnover consists of total takings or invoiced sales and receipts of the business in connection with the sale of goods and services. Interest and similar income, "Other Operating Income" and extra-ordinary income should be **excluded** from the **total turnover** figure, as should net proceeds on sales of capital items.

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;
- Income from all industrial and non-industrial services rendered;
- Income from construction activity (even if sub-contracted);
- Progress payments received for Work in Progress on long-term contracts which have not been identified as stocks on the balance sheet;
- 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);
- Amounts received for the right to use patents, trade marks, copyrights etc.;
- The value of second-hand goods taken in part exchange (such second-hand goods should also be recorded as purchases);
- Transport, insurance and packaging charges (less amounts for returnable containers) invoiced by your business (even if invoiced separately);
- 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;
- Royalty payments received;
- Property bought and sold in the same financial period without development;
- The value of land and buildings acquired for development and disposed of within a 12 month period.

3.1 TOTAL TURNOVER (Continued)

EXCLUDE:

- VAT;
- Output for own final use;
- Income recorded as extra-ordinary income in your accounts;
- Amounts received from the sale of fixed capital assets;
- Amounts received from the sale of patents, trade marks, copyrights etc.;
- Grants from any source;
- Subsidies from UK public authorities and the European Community (EC);
- 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);
- Interest payments received and other similar income;
- The value of land and buildings acquired for development and disposed of after a 12 month period. This should be recorded in 'Capital expenditure', at section 6;
- The value of any work done on buildings for own use, carried out by your own staff. This should be included in 'Capital expenditure', at section 6;
- The value of freehold land from selling price;
- Dividends received;
- Amounts arising from donations and fundraising activities;
- The full value of any transfer fees received.

3.2 OTHER INCOME

None of the following inclusions should be reported in 3.1 Total Turnover.

(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:

- Any "Other Operating Income" recorded in your profit and loss and/or income and expenditure accounts;
- 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)

Retail turnover is the identifiable amount attributable to sale (including installation) of goods to the **general public** (and not businesses) for personal or household use.

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, whether or not in combination with sale of goods;
- Retail sale by commission agents;
- Commission on lottery sales;
- Commission from sales of telephone top-up cards;
- 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);

3.3 RETAIL TURNOVER (Continued)

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 by other businesses operating on your premises (as well as any commission received on such sales);
- Turnover from work on the structure of a building (**e.g.** decorating, plumbing);
- Sales and maintenance of land and buildings.

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

4.1 EMPLOYMENT COSTS

(a) GROSS WAGES AND SALARIES

Wages and salaries are defined as the total compensation in cash or in kind payable to all **employees** (**e.g.** permanent, temporary, full-time, part-time, casual and seasonal workers). 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. National Insurance, pension and redundancy contributions should be recorded under questions 4.1 (b), (c) & (d) respectively;
- 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);
- 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 (g);
- Payments to homeworkers on piecework rates. Include these in 4.2 (o);
- Redundancy and severance payments. Include these in 4.1 (d);
- Payments to employment agencies for the services of agency staff. Include these in 4.2 (n);
- All National Insurance contributions. Include Employers' National Insurance contributions in 4.1 (b);
- Contributions to other pension and welfare schemes. Include these in 4.1 (c).

(b) EMPLOYERS' NATIONAL INSURANCE CONTRIBUTIONS

EXCLUDE:

- Employees' National Insurance contributions.

(c) CONTRIBUTIONS TO PENSION FUNDS

Employers' pension contributions should represent actual net amounts rather than notional values.

INCLUDE:

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

EXCLUDE:

- Employers' National Insurance contributions. Include these in 4.1 (b);
- 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. **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).

ENERGY AND MATERIALS FOR BUSINESS USE

(a) ENERGY USED IN THE RUNNING OF YOUR BUSINESS

INCLUDE:

- All fuels (e.g. electricity, gas, oil, coal, coke, petrol, diesel) purchased for use in the running of your business.

(b) WATER USED IN THE RUNNING OF YOUR BUSINESS

INCLUDE:

- Water abstraction application charges;
- Water rates.

EXCLUDE:

- Waste disposal, sewerage and effluent disposal charges. Include these in 4.2 (c);
- Bottled water;
- Water abstraction licence fees. **These should not be recorded anywhere in this questionnaire.**

(c) SEWERAGE CHARGES AND OTHER COSTS OF WASTE DISPOSAL

INCLUDE:

- Sewerage charges and other costs of effluent and waste disposal.

(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:

- Goods or services purchased for resale without processing. Include these in 4.2 (e) or 4.2 (f);
- 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 AND SERVICES FOR RESALE

(e) GOODS BOUGHT FOR RESALE WITHOUT FURTHER PROCESSING

INCLUDE:

- Any goods bought for resale without further processing (i.e. merchant 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 3.1 and 4.3 (d).

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

GOODS FOR RESALE (Continued)

(f) SERVICES PURCHASED FOR RESALE WITHOUT PROCESSING

INCLUDE:

- Sales of services purchased and then sold on to a customer without actually changing the service sold (e.g. cleaning services in rented accommodation).

SERVICES FOR BUSINESS USE

(g) 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.

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

INCLUDE:

- Rental of telephone handsets and modems;
- Car hire or other vehicle hire without drivers;
- Payments for long term rental and operational leasing of goods;
- Hiring of scaffolding.

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).

(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;
- Cost of repair, maintenance and installation of office and computing machinery.

EXCLUDE:

- Computer hardware, software and programs written by a **third party** to be used for more than **one year**. Include these in section 6.1.

(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.

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

SERVICES FOR BUSINESS USE (Continued)

(n) AMOUNTS PAYABLE TO EMPLOYMENT AGENCIES FOR AGENCY STAFF

INCLUDE:

- Payments to employment agencies for the services of agency staff (not to be included in 4.1).

EXCLUDE:

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

(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;
- Postage (**including** parcel services);
- 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;
- Bank charges (**excluding** interest payments);
- Rent paid on buildings or dwellings;
- 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

Total amount payable in rates, duties, levies and taxes to government.

(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).

(b) AMOUNTS PAYABLE FOR VEHICLE EXCISE DUTY (ALSO KNOWN AS ROAD, CAR OR VEHICLE TAX) PAID

INCLUDE:

- Vehicle Excise Duty (also known as road, car or vehicle tax).

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

(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.

(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:

- VAT;
- Corporation Tax;
- Vehicle Excise Duty (road fund licences);
- Operators' licences;
- Capital Gains Tax;
- Petroleum Revenue Tax;
- Income tax and tax on franked investment income;
- Taxes already included in the purchase price of goods and services purchased;
- 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. WORK IN PROGRESS (EXCLUDING VAT)

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. **Work in Progress consists of** goods and services that have been partially processed, fabricated or assembled by the producer but that are not usually sold or turned over to others without further processing. These products **include** Work in Progress belonging to the unit, even if the products in question are in the possession of third parties. Equally, products held by the unit which belong to third parties are excluded as are partially completed structures for which the ultimate owner is deemed to have taken ownership, either by the existence of a contract of sale/purchase or because the production is for own use.

INCLUDE:

- Products that you own title to in intermediate stages of completion;
- Long term business contract balances (with progress payments treated in line with UK GAAP or International GAAP);
- 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.

5. WORK IN PROGRESS (EXCLUDING VAT) (Continued)

EXCLUDE:

- Products in intermediate stages of completion that do not belong to you.

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. Values should **include** non-deductible VAT but **exclude** deductible VAT.

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 (PPP's) where they are 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;
- Assets acquired in taking over an existing business or sold as part of a going concern;
- 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.

6.1(a) NEW CONSTRUCTION WORK

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). The cost of site preparation and other civil engineering work should be included but the cost of land should be recorded against question 6.1 (b).
- Permanent installations such as water supply, central heating, air conditioning, lighting etc.;
- Construction expenditure on structures such as oil wells (drilling), operational mines, pipe lines, power transmission lines, gas-pipes, railway lines, port installations, roads, bridges, viaducts, drains, cable networks, etc.;
- Other site improvements such as the clearance of forests, levelling, draining of marshes etc.;
- Associated architects' and surveyors' fees and any legal charges, stamp duties, agents' commissions, etc.

EXCLUDE:

- Current maintenance costs;
- Spending on land purchased in connection with new construction work;
- Expenditure on dwellings;
- Expenditure on the construction of new building works, contracted by you on your own account (that is, not under contract to a third party), whether directly with the constructors or arranged via property developers;
- Expenditure on new buildings, and extensions and improvements to old buildings (**including** fixtures such as lifts, heating and ventilation systems);
- Expenditure on the associated architects' and surveyors' fees and any legal charges, stamp duties, agents' commissions, etc.;
- The cost of site preparation and other civil engineering work.

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

6.1 (a) NEW CONSTRUCTION WORK (Continued)

EXCLUDE: (Continued)

- 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(c) EXISTING BUILDINGS

INCLUDE:

- The capital cost of freeholds and leaseholds purchased/sold and the value of any leasehold premiums;
- Architects' and surveyors' fees and any legal charges, stamp duties, agents' commissions, etc. associated with the transactions.

6.1 (d) VEHICLES

INCLUDE:

- New and second-hand vehicles, such as motor cars, other road vehicles, ships, aircraft and rolling stock.

EXCLUDE:

- Mobile powered equipment (e.g. fork-lift trucks used within warehouses). These should be included in acquisitions of 'Plant machinery and other capital equipment', 6.1 (h).

6.1 (f) 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 (i). This should cover the provision of any capitalised 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.

6.1 (g) TOTAL AMOUNT FOR INVESTMENT IN PURCHASED COMPUTER SOFTWARE

INCLUDE:

- Network ware;
- Large databases;
- Word processing packages;
- Spreadsheet packages;
- Specialist packages.

6.1(h) PLANT, MACHINERY AND OTHER CAPITAL EQUIPMENT

INCLUDE:

- Plant, machinery and other capital equipment (new and second-hand);
- Any expenditure on other computer equipment;
- Mobile powered machinery (**e.g.** cranes, earth movers, excavators, levellers, fork-lift trucks);
- 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. This **includes** the purchase or development of large databases and licence payments for the use of software. Software produced for own use should be valued at production cost;
- Plant spares, jigs, dies, patterns, moulds, loose tools and/or special tools.

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)

This section relates to imported/exported **services** only. **Exclude** the value of any **goods** imported/exported. Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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);
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:

- Trade in goods;
- 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)

This section relates to imported/exported **goods** that change ownership between UK residents and non-residents.

Exclude any **services** imported/exported.

Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. A subsidiary or parent of your company situated in another country is regarded as an 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:

- Semi and finished manufactured goods;
- Food, beverages and tobacco;
- Basic materials;
- Oil and other fuel.

EXCLUDE:

- Trade in services.

9. RESEARCH AND DEVELOPMENT

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



Annual Business Survey 2012

Please do not discard this important document - your response is legally required

00001 68320
CONTACT NAME
OFFICE FOR NATIONAL STATISTICS
GOVERNMENT BUILDINGS
CARDIFF ROAD
NEWPORT
NP10 8XG
***** EXAMPLE PRINT *****

Please write any changes to your name and address in the box below, using black ink

To be completed for: THE BUSINESS NAMED ABOVE

**Please complete and return by 4 May 2013
or within 2 months of your business year end**

Dear Sir or Madam,

Please find the 2012 questionnaire for the Annual Business Survey (ABS) attached. 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.

The ABS, produced by the Office for National Statistics (ONS), is the key resource for understanding the detailed structure, conduct and performance of businesses across the UK. The information you supply contributes to the National Accounts, which measure the state of the UK economy and are used by government to determine economic policy. The data also influences decisions on company and personal taxation and on interest rates. They affect our contributions to and from the European Community and our regional policies.

We guarantee that while your employment is less than 10, you will be included in just this one ONS business survey and receive no more than 1 questionnaire. You must complete and return this questionnaire, after which you will be excluded from all our business surveys for at least 3 years. The Annual Survey of Hours and Earnings is not covered by this guarantee.

You are required by law to complete this questionnaire. If you do not complete and return this questionnaire by 4 May 2013, penalties may be incurred (under section 4 of the Statistics of Trade Act 1947). All the information you provide is kept strictly confidential. It is illegal for us to reveal your data or identify your business to unauthorised persons.

Thank you for your co-operation,
Office for National Statistics

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

Er mwyn gwneud cais am ffurflen Gymraeg (To request a questionnaire in Welsh) 0300 1234 921

If you would like to use our Minicom service for the Deaf 01633 815 044

To complete the questionnaire in Euros 0300 1234 937

For any other queries, please contact the **Respondent Relations Team** **0300 1234 937**
or go to www.ons.gov.uk/surveys

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

Survey code: 202

Reference number: 4990 0003 010

Period: 201212

- Telephone calls may be recorded for training and quality purposes



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 or zeros
- round your answer to the nearest £ or € thousand for example £1,702,700 = £

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 2012**. (If no figures are available for that period, your return should relate to a business year that ends between **6 April 2012 and 5 April 2013**).

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
<input type="text" value=""/> <input type="text" value=""/>	<input type="text" value=""/> <input type="text" value=""/>	<input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/>

DJK

Period covered by the return: to

Day	Month	Year
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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, from the sale of goods or services (**including** progress payments on work in progress).

Selling price of property not purchased in this period should be **included** in 6 (b).

Total turnover 399

EFG



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

4. EXPENDITURE

(excluding deductible VAT but including non-deductible VAT)

4.1 EMPLOYMENT COSTS *see note 4.1*

Include:

- Gross wages and salaries (in cash or kind);
- Employers' National Insurance contributions;
- Contributions to pension funds (including lump sum contributions);
- Redundancy and severance payments.

Total employment costs

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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.

Total purchases of energy, goods, materials and services (include raw materials)

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4.3 RATES, DUTIES, LEVIES AND TAXES PAID *see note 4.3*

Total amount payable in rates, duties, levies and taxes to government.

Include: National non-domestic (business) rates, vehicle excise duty (also known as road, car or vehicle tax) and Climate Change Levy.

Exclude: VAT; taxes already included in the purchases of goods; materials and services; corporation tax; income tax and capital gains tax.

Total rates, duties, levies and taxes paid

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5. WORK IN PROGRESS (excluding VAT) *see note 5*

The work in progress figures for the beginning and the end of the period should be on the same basis in terms of valuation and business units covered (work carried out by yourselves, not sub-contracted)

(a) Total value of work in progress at beginning of the period

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(b) Total value of work in progress at end of the period

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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, purchase or sale of land and existing 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.

If a building is purchased and sold within the year **without development** then it should be excluded from capital expenditure, section 6. The full purchase price should be **included** in 4.2 and the full selling price should be **included** in 3.1

If a property is purchased and sold within the year **with development**, the acquisition should be **included** in 6 (a). The purchase of legal fees etc, should be **included** in 4.2 and the sale should be recorded in 3.1

(a) Total acquisitions

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(b) Total disposals

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7. INTERNATIONAL TRADE IN SERVICES; EXPORTS AND IMPORTS (excluding Goods) *see note 7*

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

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

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

(a) Amounts *receivable from* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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EFG

(b) Amounts *payable to* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

8. INTERNATIONAL TRADE IN GOODS; EXPORTS AND IMPORTS (excluding Services) see note 8

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.

Exclude:

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

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.

(a) 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
If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

15

ABC

(b) 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 manufactured goods
If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

16

ABC

9. RESEARCH AND DEVELOPMENT see note 9

During the next two years, does the business plan to carry out any in-house Research and Development

If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

9

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10. TIME TAKEN TO COMPLETE SECTIONS 2 TO 9 (over and above normal accounting operations)

This question is voluntary

(a) Number of hours

hrs

144

CDE

Plus

(b) Number of minutes

mins

145

BCD



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

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

LMN

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

Please use BLOCK CAPITALS

Contact name	<input type="text"/>																													
Position in business	<input type="text"/>																													
Name of business	<input type="text"/>																													
Telephone Number	<input type="text"/>	<input type="text"/>	Ext.	<input type="text"/>																										
Fax Number	<input type="text"/>	<input type="text"/>																												

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

All activities carried out in the United Kingdom (UK) **except** where the coverage is specified as Great Britain underneath your address on the front page. 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

Your return should be made for the year ended 31 December 2012. If no figures are available for that period, the return may be made for your business year. If the business year figures are supplied, they should relate to a 12 month period which ends at any time between 6 April 2012 and 5 April 2013.

If you commenced trading during 2012, then your return should cover the period from the commencement of your business until 31 December 2012 or, alternatively, any date up to 5 April 2013.

If you ceased trading during 2012, then your return should cover the period 1 January 2012 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

Turnover consists of total takings or invoiced sales and receipts of the business in connection with the sale of goods and services. Interest and similar income, "Other Operating Income" and extra-ordinary income should be **excluded** from the **total turnover** figure, as should net proceeds on sales of capital items.

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;
- Income derived from the renting of property;
- Income from all industrial and non-industrial services rendered;
- Income from construction activity (even if sub-contracted);
- Amounts received for the right to use patents, trade marks, copyrights etc.;
- Progress payments received for Work in Progress on long-term contracts which have not been identified as stocks on the balance sheet;
- The value of second-hand goods taken in part exchange (such second-hand goods should also be recorded as purchases);
- Transport, insurance and packaging charges (less amounts for returnable containers) invoiced by your business (even if invoiced separately);
- 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;
- Property bought and sold in the same financial period without development;
- The value of land and buildings acquired for development and disposed of within a 12 month period;
- Royalty payments received.

3.1 TOTAL TURNOVER (Continued)

EXCLUDE:

- VAT;
- 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.;
- Grants from any source;
- 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);
- The value of land and buildings acquired for development and disposed of after a 12 month period. This should be recorded in 'Capital Expenditure', section 6;
- The value of any work done on buildings for own use, carried out by your own staff. This should be included in 'Capital Expenditure', section 6;
- The value of freehold land from selling price;
- Dividends received;
- Amounts arising from donations and fundraising activities;
- The full value of any transfer fees received.

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

4.1 EMPLOYMENT COSTS

INCLUDE:

- Wages and salaries are defined as the total compensation in cash or in kind payable to all **employees** (e.g. permanent, temporary, full-time, part-time, casual and seasonal workers). State the amount paid before deductions but less any amounts for which you are reimbursed from government sources;
- Accrued holiday pay;
- 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);
- 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:

- 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;
- Amounts paid to sub-contractors. Include these in 4.2;
- Payments to homeworkers on piecework rates. Include these in 4.2;
- Payments to employment agencies for the services of agency staff. Include these in 4.2;
- 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.

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. **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;
- 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;
- Exam costs and amounts payable for training packages;

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

INCLUDE: (Continued)

- 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.

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;
- 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 6;
- National non-domestic (business) rates. Include these in section 4.3;
- 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.

4.3 RATES, DUTIES, LEVIES AND TAXES PAID

Total amount payable in rates, duties, levies and taxes 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 (**brokers only - exclude** stamp duties paid on the purchase of shares on behalf of clients);
- Vehicle Excise Duty, also known as road, car or vehicle tax (**e.g.** tax discs bought for company vehicles as well as those on the sale of vehicles);
- Export levies (**e.g.** under the EU's Common Agricultural Policy);
- 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.

EXCLUDE:

- Water rates and sewerage charges. Include these in 4.2;
- VAT;
- Corporation Tax;
- Operators' licences;
- Capital Gains Tax;
- Income tax and tax on franked investment income;
- Taxes already included in the purchase price of goods and services purchased;
- Net payments to trade associations and similar bodies;
- Inheritance Tax;
- Air Passenger Duty;
- Landfill Tax;
- Insurance Premium Tax;
- Lottery duty;
- Stamp duties paid on the purchases of shares by brokers on behalf of their clients.

5. WORK IN PROGRESS (EXCLUDING VAT)

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. **Work in Progress consists of** goods and services that have been partially processed, fabricated or assembled by the producer but that are not usually sold or turned over to others without further processing. These products **include** Work in Progress belonging to the unit, even if the products in question are in the possession of third parties. Equally, products held by the unit which belong to third parties are **excluded** as are partially completed structures for which the ultimate owner is deemed to have taken ownership, either by the existence of a contract of sale/purchase or because the production is for own use.

INCLUDE:

- Products that you own title to in intermediate stages of completion;
- Long term business contract balances (with progress payments treated in line with UK GAAP or International GAAP);
- 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.

EXCLUDE:

- Products in intermediate stages of completion that do not belong to you.

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. Values should **include** non-deductible VAT but **exclude** deductible VAT.

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 they are 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;
- Assets acquired in taking over an existing business or sold as part of a going concern;
- 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.

7. INTERNATIONAL TRADE IN SERVICES: EXPORTS AND IMPORTS (EXCLUDING GOODS)

This section relates to imported/exported **services** only. **Exclude** the value of any **goods** imported/exported. Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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);
- 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:

- Trade in goods;
- 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)

This section relates to imported/exported **goods** that change ownership between UK residents and non-residents.

Exclude any **services** imported/exported.

Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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:

- Semi and finished manufactured goods;
- Food, beverages and tobacco;
- Basic materials;
- Oil and other fuel.

EXCLUDE:

- Trade in services.

9. RESEARCH AND DEVELOPMENT

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



Annual Business Survey 2012

Please do not discard this important document - your response is legally required

00001 51101
CONTACT NAME
OFFICE FOR NATIONAL STATISTICS
GOVERNMENT BUILDINGS
CARDIFF ROAD
NEWPORT
NP10 8XG
***** EXAMPLE PRINT *****

Please write any changes to your name and address in the box below, using black ink

To be completed for: THE BUSINESS NAMED ABOVE

**Please complete and return by 4 May 2013
or within 2 months of your business year end**

Dear Sir or Madam,

Please find the 2012 questionnaire for the Annual Business Survey (ABS) attached. 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.

The ABS, produced by the Office for National Statistics (ONS), is the key resource for understanding the detailed structure, conduct and performance of businesses across the UK. The information you supply contributes to the National Accounts, which measure the state of the UK economy and are used by government to determine economic policy. The data also influences decisions on company and personal taxation and on interest rates. They affect our contributions to and from the European Community and our regional policies.

We guarantee that while your employment is less than 10, you will be included in just this one ONS business survey and receive no more than 1 questionnaire. You must complete and return this questionnaire, after which you will be excluded from all our business surveys for at least 3 years. The Annual Survey of Hours and Earnings is not covered by this guarantee.

You are required by law to complete this questionnaire. If you do not complete and return this questionnaire by 4 May 2013, penalties may be incurred (under section 4 of the Statistics of Trade Act 1947). All the information you provide is kept strictly confidential. It is illegal for us to reveal your data or identify your business to unauthorised persons.

Thank you for your co-operation,
Office for National Statistics

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

Er mwyn gwneud cais am ffurflen Gymraeg (To request a questionnaire in Welsh) 0300 1234 921

If you would like to use our Minicom service for the Deaf 01633 815 044

To complete the questionnaire in Euros 0300 1234 937

For any other queries, please contact the **Respondent Relations Team** **0300 1234 937**
or go to www.ons.gov.uk/surveys

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

Survey code: 202 **Reference number:** 4990 0004 011 **Period:** 201212

- Telephone calls may be recorded for training and quality purposes



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 or zeros
- round your answer to the nearest £ or € thousand for example £1,702,700 = £

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 2012**. (If no figures are available for that period, your return should relate to a business year that ends between **6 April 2012 and 5 April 2013**).

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	
<input type="text"/>	<input type="text"/>	<input type="text"/>	11

DJK

Period covered by the return: to

Day	Month	Year	
<input type="text"/>	<input type="text"/>	<input type="text"/>	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, from the sale of goods or services (**including** progress payments on work in progress)

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EFG

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]

<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	317
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EFG

(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 (Please give examples in section 11)

Of your total turnover shown in 3.1, please give the identifiable amount attributable to sale (**including** installation) of goods direct to the **general public** (and not businesses) for personal or household use.

Exclude: ticket sales and sales of food/drink requiring preparation

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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	<table border="1" style="border-collapse: collapse; width: 100%; height: 20px;"> <tr> <td style="width: 80%;"></td> <td style="width: 20%; text-align: center;">000</td> </tr> </table>		000	7 6 3	EFG
	000					
(b)	Acquisitions of existing buildings	<table border="1" style="border-collapse: collapse; width: 100%; height: 20px;"> <tr> <td style="width: 80%;"></td> <td style="width: 20%; text-align: center;">000</td> </tr> </table>		000	7 6 4	EFG
	000					
	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	<table border="1" style="border-collapse: collapse; width: 100%; height: 20px;"> <tr> <td style="width: 80%;"></td> <td style="width: 20%; text-align: center;">000</td> </tr> </table>		000	7 7 1	EFG
	000					
(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	<table border="1" style="border-collapse: collapse; width: 100%; height: 20px;"> <tr> <td style="width: 80%;"></td> <td style="width: 20%; text-align: center;">000</td> </tr> </table>		000	6 0 2	EFG
	000					
(e)	Total amount for investment in acquired computer software (including network ware, large databases, specialist packages, word processing or spreadsheet packages) <i>see note 6.1 (e)</i>	<table border="1" style="border-collapse: collapse; width: 100%; height: 20px;"> <tr> <td style="width: 80%;"></td> <td style="width: 20%; text-align: center;">000</td> </tr> </table>		000	6 1 0	EFG
	000					
(f)	Any other acquisitions Include: machinery, equipment, vehicles, construction of new buildings and extensions, refurbishment and improvements to existing buildings	<table border="1" style="border-collapse: collapse; width: 100%; height: 20px;"> <tr> <td style="width: 80%;"></td> <td style="width: 20%; text-align: center;">000</td> </tr> </table>		000	1 1 0 8	EFG
	000					
(g)	Total acquisitions This should be the sum of 6.1 (a) to 6.1 (f)	<table border="1" style="border-collapse: collapse; width: 100%; height: 20px;"> <tr> <td style="width: 80%;"></td> <td style="width: 20%; text-align: center;">000</td> </tr> </table>		000	6 0 0	EFG
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6.2 DISPOSALS

(a)	Proceeds from the disposal of land	<table border="1" style="border-collapse: collapse; width: 100%; height: 20px;"> <tr> <td style="width: 80%;"></td> <td style="width: 20%; text-align: center;">000</td> </tr> </table>		000	7 6 5	EFG
	000					
(b)	Proceeds from the disposal of existing buildings	<table border="1" style="border-collapse: collapse; width: 100%; height: 20px;"> <tr> <td style="width: 80%;"></td> <td style="width: 20%; text-align: center;">000</td> </tr> </table>		000	7 6 6	EFG
	000					
(c)	Proceeds from any other disposals Include: machinery, equipment and vehicles	<table border="1" style="border-collapse: collapse; width: 100%; height: 20px;"> <tr> <td style="width: 80%;"></td> <td style="width: 20%; text-align: center;">000</td> </tr> </table>		000	1 1 0 9	EFG
	000					
(d)	Total disposals This should be the sum of 6.2 (a) to 6.2 (c)	<table border="1" style="border-collapse: collapse; width: 100%; height: 20px;"> <tr> <td style="width: 80%;"></td> <td style="width: 20%; text-align: center;">000</td> </tr> </table>		000	6 9 9	EFG
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PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

7. INTERNATIONAL TRADE IN SERVICES; EXPORTS AND IMPORTS (excluding Goods) see note 7

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

Exclude:

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

Include:

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

Transactions with a subsidiary or parent of your company based outside the UK

- (a) Amounts *receivable from* individual, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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- (b) Amounts *payable to* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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8. INTERNATIONAL TRADE IN GOODS; EXPORTS AND IMPORTS (excluding Services) see note 8

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.

Exclude:

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

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.

- (a) 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
If yes, please enter '1' in the box provided. If no, please enter '2' in the box provided

15

ABC

- (b) 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
If yes, please enter '1' in the box provided. If no, please enter '2' in the box provided.

16

ABC



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

9. RESEARCH AND DEVELOPMENT *see note 9*

During the next two years, does the business plan to carry out any in-house Research and Development
 If yes, please enter '1' in the box provided. If no, please enter '2' in the box provided

9

ABC

**10. TIME TAKEN TO COMPLETE SECTIONS 2 TO 9
 (over and above normal accounting operations)
 This question is voluntary**

(a) Number of hours

 hrs

1 4 4

CDE

Plus

(b) Number of minutes

 mins

1 4 5

BCD

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.

1 4 6

LMN

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

Please use BLOCK CAPITALS

Contact name

Position in business

Name of business

Telephone Number

Ext.

Fax Number

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



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NOTES TO HELP YOU COMPLETE THE QUESTIONNAIRE

Please read these notes before completing this questionnaire

1. WHAT YOUR ANNUAL BUSINESS SURVEY QUESTIONNAIRE SHOULD COVER

All activities carried out in the United Kingdom (UK) **except** where the coverage is specified as Great Britain underneath your address on the front page. 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

Your return should be made for the year ended 31 December 2012. If no figures are available for that period, the return may be made for your business year. If the business year figures are supplied, they should relate to a 12 month period which ends at any time between 6 April 2012 and 5 April 2013.

If you commenced trading during 2012, then your return should cover the period from the commencement of your business until 31 December 2012 or, alternatively, any date up to 5 April 2013.

If you ceased trading during 2012, then your return should cover the period 1 January 2012 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

Turnover consists of total takings or invoiced sales and receipts of the business in connection with the sale of goods and services. Interest and similar income, "Other Operating Income" and extra-ordinary income should be **excluded** from the **total turnover** figure, as should net proceeds on sales of capital items.

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;
- Progress payments received for Work in Progress on long-term contracts which have not been identified as stocks on the balance sheet;
- 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);
- 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 **included** here are costs incurred and passed on to the customer;
- The value of second-hand goods taken in part exchange (such 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.

3.1 TOTAL TURNOVER (Continued)

EXCLUDE:

- VAT;
- Output for own final use;
- Income recorded as extra-ordinary income in your accounts;
- Amounts received from the sale of fixed capital assets;
- Amounts received from the sale of patents, trade marks, copyrights etc.;
- Grants from any source;
- Subsidies from UK public authorities and the European Union(EU);
- Value of insurance claims received. Include these in 3.2 (a);
- Income derived from the renting of land (if recorded separately within your accounts). Include this in 3.2 (b);
- 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);
- Fuel duty rebate. Include this in 3.2 (b);
- Interest payments received and other similar income;
- Sales by other businesses operating on your premises (as well as any commission received on such sales);
- Dividends received;
- Amounts arising from donations and fundraising activities;
- The full value of any transfer fees received.

3.2 OTHER INCOME

None of the following inclusions should be reported in 3.1 Total Turnover.

(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:

- Any "Other Operating Income" recorded in your profit and loss and/or income and expenditure accounts;
- Income derived from the renting of land (if recorded separately within your accounts);
- Fuel duty rebate;
- 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)

Retail turnover is the identifiable amount attributable to sale (including installation) of goods to the **general public** (and not businesses) for personal or household use.

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, whether or not in combination with sale of goods;
- Retail sale by commission agents;
- Commission on lottery sales;
- 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);

EXCLUDE:

- Income (including repair and maintenance) from other businesses;
- Sales, repair and maintenance of motor vehicles, motorcycles, their parts and accessories and of fuel for these;
- Sales of food and drink as a catering activity (including staff canteens, take-away food and bar sales);
- Renting and hiring of goods;

3.3 RETAIL TURNOVER (Continued)

EXCLUDE: (Continued)

- Sales of services (e.g. holidays, cinema and other tickets, membership fees);
- Sales by other businesses operating on your premises (as well as any commission received on such sales);
- Turnover from work on the structure of a building (e.g. decorating, plumbing);
- Sales and maintenance of land and buildings.

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

4.1 EMPLOYMENT COSTS

(a) GROSS WAGES AND SALARIES

Wages and salaries are defined as the total compensation in cash or in kind payable to all **employees** (e.g. permanent, temporary, full-time, part-time, casual and seasonal workers etc.). 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. National Insurance, pension and redundancy contributions should be recorded under questions 4.1 (b), (c) & (d) respectively;
- 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);
- 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 (p);
- Amounts paid to sub-contractors. Include these in 4.2 (h);
- Payments to homeworkers on piecework rates. Include these in 4.2 (p);
- Redundancy and severance payments. Include these in 4.1 (d);
- Payments to employment agencies for the services of agency staff. Include these in 4.2 (o);
- All National Insurance contributions. Include Employers' National Insurance contributions in 4.1 (b);
- Contributions to other pension and welfare schemes. Include these in 4.1 (c).

(b) EMPLOYERS' NATIONAL INSURANCE CONTRIBUTIONS

EXCLUDE:

- Employees' National Insurance contributions.

(c) CONTRIBUTIONS TO PENSION FUNDS

Employers' pension contributions should represent actual net amounts rather than notional values.

INCLUDE:

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

EXCLUDE:

- Employers' National Insurance contributions. Include these in 4.1 (b);
- 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. **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).

ENERGY AND MATERIALS FOR BUSINESS USE

(a) ENERGY USED IN THE RUNNING OF YOUR BUSINESS

INCLUDE:

- All fuels (e.g. electricity, gas, oil, coal, coke, petrol, diesel) purchased for use in the running of your business.

(b) WATER USED IN THE RUNNING OF YOUR BUSINESS

INCLUDE:

- Water abstraction application charges;
- Water rates.

EXCLUDE:

- Waste disposal, sewerage and effluent disposal charges. Include these in 4.2 (c);
- Bottled water;
- Water abstraction licence fees. **These should not be recorded anywhere in this questionnaire.**

(c) SEWERAGE CHARGES AND OTHER COSTS OF WASTE DISPOSAL

INCLUDE:

- Sewerage charges and other costs of effluent and waste disposal.

(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:

- Goods or services purchased for resale without processing. Include these in 4.2 (e) or 4.2 (g);
- Transport costs on purchases paid to a third party. Include these in 4.2 (k) or 4.2 (p) as appropriate;
- Amounts charged to capital account. Include these in section 6.

GOODS, ENERGY AND SERVICES FOR RESALE

(e) GOODS BOUGHT FOR RESALE WITHOUT FURTHER PROCESSING

INCLUDE:

- Any goods bought for resale without further processing (i.e. merchant 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 3.1 and 4.3 (d).

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

GOODS, ENERGY AND SERVICES FOR RESALE (Continued)

(f) ENERGY PRODUCTS BOUGHT FOR RESALE WITHOUT FURTHER PROCESSING

INCLUDE:

- Petroleum products
- Gas
- Coal

(g) SERVICES PURCHASED FOR RESALE WITHOUT PROCESSING

INCLUDE:

- Sales of services purchased and then sold on to a customer without actually changing the service sold (e.g. purchase of airline tickets from one airline company and sold on to someone else for a higher value and not part of holiday package);
- Telecommunication costs which are passed on to customers – **telecommunication industries only**;
- Transportation costs which are passed on to customers – **Transport sectors only**.

SERVICES FOR BUSINESS USE

(h) 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.

(i) AMOUNTS PAYABLE FOR HIRING, LEASING OR RENTING PLANT (INCLUDING SCAFFOLDING), MACHINERY AND VEHICLES

INCLUDE:

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

EXCLUDE:

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

(j) 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).

(k) 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 (i);
- Transportation costs which are passed on to customers. Include these in 4.2 (g) – **Transportation sectors only**.

(l) 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;
- Costs relating to own consumption (e.g. payments to other telecommunication operators – **telecommunication industries only**).

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 (i);
- Telecommunication costs which are passed on to customers. Include these in 4.2 (g) – **telecommunication industries only**.

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

SERVICES FOR BUSINESS USE (Continued)

(m) AMOUNTS PAYABLE FOR COMPUTER AND RELATED SERVICES

INCLUDE:

- Consultancy charges on computer software and hardware;
- Cost of repair, maintenance and installation of office and computing machinery.

EXCLUDE:

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

(n) 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.

(o) AMOUNTS PAYABLE TO EMPLOYMENT AGENCIES FOR AGENCY STAFF

INCLUDE:

- Payments to employment agencies for the services of agency staff (not to be included in 4.1).

EXCLUDE:

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

(p) AMOUNTS PAYABLE FOR OTHER SERVICES PURCHASED

INCLUDE:

- 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 for labour they have supplied;
- Postage (**including** parcel services);
- 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;
- Bank charges (**excluding** interest payments);
- Rent paid on buildings or dwellings;
- Payments to homeworkers on piecework rates;
- Payments for film and programme rights;
- Staff travel;
- Travelling and subsistence expenses;
- Congestion charges **including** related fines and penalties;
- Royalty payments;
- 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);
- Telecommunication costs which are passed on to customers. Include in 4.2 (g) – **telecommunication industries only**;
- Transportation costs which are passed on to customers. Include these in 4.2 (g) – **Transportation sectors only**;
- Mortgage Interest and Mortgage Loan Payments.

4.3 RATES, DUTIES, LEVIES AND TAXES PAID

Total amount payable in rates, duties, levies and taxes to government.

(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).

(b) AMOUNTS PAYABLE FOR VEHICLE EXCISE DUTY (ALSO KNOWN AS ROAD, CAR OR VEHICLE TAX) PAID

INCLUDE:

- Vehicle Excise Duty (also known as road, car or vehicle tax).

(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.

(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;
- 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;
- Air passenger tax - **Airline Passenger Duty only**.

EXCLUDE:

- VAT;
- Corporation Tax;
- Vehicle Excise Duty (road fund licences);
- Operators' licences;
- Capital Gains Tax;
- Income tax and tax on franked investment income;
- Taxes already included in the purchase price of goods and services purchased;
- Net payments to trade associations and similar bodies;
- Inheritance Tax;
- 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. WORK IN PROGRESS (EXCLUDING VAT)

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. **Work in Progress consists of** goods and services that have been partially processed, fabricated or assembled by the producer but that are not usually sold or turned over to others without further processing. These products **include** Work in Progress belonging to the unit, even if the products in question are in the possession of third parties. Equally, products held by the unit which belong to third parties are **excluded** as are partially completed structures for which the ultimate owner is deemed to have taken ownership, either by the existence of a contract of sale/purchase or because the production is for own use.

INCLUDE:

- Products that you own title to in intermediate stages of completion;
- Long term business contract balances (with progress payments treated in line with UK GAAP or International GAAP);
- 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.

EXCLUDE:

- Products in intermediate stages of completion that do not belong to you.

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. Values should **include** non-deductible VAT but **exclude** deductible VAT.

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 (PPP's), where they are 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;
- Assets acquired in taking over an existing business or sold as part of a going concern;
- 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;
- 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.

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.**

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

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, 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.

6.1(e) TOTAL AMOUNT FOR INVESTMENT IN PURCHASED COMPUTER SOFTWARE INCLUDE:

- Network ware;
- Large databases;
- Word processing packages;
- Spreadsheet packages;
- Specialist packages.

7. SERVICES: EXPORTS AND IMPORTS (EXCLUDING GOODS)

This section relates to imported/exported services only. Exclude the value of any goods imported/exported. Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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);
- 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:

- Trade in goods;
- 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)

This section relates to imported/exported goods that change ownership between UK residents and non-residents.

Exclude any services imported/exported.

Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. A subsidiary or parent of your company situated in another country is regarded as an 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:

- Semi and finished manufactured goods;
- Food, beverages and tobacco;
- Basic materials;
- Oil and other fuel.

EXCLUDE:

- Trade in services.

9. RESEARCH AND DEVELOPMENT

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



Annual Business Survey 2012

Please do not discard this important document - your response is legally required

00001 49410
CONTACT NAME
OFFICE FOR NATIONAL STATISTICS
GOVERNMENT BUILDINGS
CARDIFF ROAD
NEWPORT
NP10 8XG
***** EXAMPLE PRINT *****

Please write any changes to your name and address in the box below, using black ink

To be completed for: THE BUSINESS NAMED ABOVE

**Please complete and return by 4 May 2013
or within 2 months of your business year end**

Dear Sir or Madam,

Please find the 2012 questionnaire for the Annual Business Survey (ABS) attached. 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.

The ABS, produced by the Office for National Statistics (ONS), is the key resource for understanding the detailed structure, conduct and performance of businesses across the UK. The information you supply contributes to the National Accounts, which measure the state of the UK economy and are used by government to determine economic policy. The data also influences decisions on company and personal taxation and on interest rates. They affect our contributions to and from the European Community and our regional policies.

We guarantee that while your employment is less than 10, you will be included in just this one ONS business survey and receive no more than 1 questionnaire. You must complete and return this questionnaire, after which you will be excluded from all our business surveys for at least 3 years. The Annual Survey of Hours and Earnings is not covered by this guarantee.

You are required by law to complete this questionnaire. If you do not complete and return this questionnaire by 4 May 2013, penalties may be incurred (under section 4 of the Statistics of Trade Act 1947). All the information you provide is kept strictly confidential. It is illegal for us to reveal your data or identify your business to unauthorised persons.

Thank you for your co-operation,
Office for National Statistics

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

Er mwyn gwneud cais am ffurflen Gymraeg (To request a questionnaire in Welsh) 0300 1234 921

If you would like to use our Minicom service for the Deaf 01633 815 044

To complete the questionnaire in Euros 0300 1234 937

For any other queries, please contact the **Respondent Relations Team** **0300 1234 937**
or go to www.ons.gov.uk/surveys

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

Survey code: 202

Reference number: 4990 0003 012

Period: 201212

- Telephone calls may be recorded for training and quality purposes



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 or zeros
- round your answer to the nearest £ or € thousand for example £1,702,700 = £

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 2012**. (If no figures are available for that period, your return should relate to a business year that ends between **6 April 2012 and 5 April 2013**).

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	
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DJK

Period covered by the return: to

Day	Month	Year	
<input type="text"/>	<input type="text"/>	<input type="text"/>	12

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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, from the sale of goods or services (**including** progress payments on work in progress).

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PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

4. EXPENDITURE

(excluding deductible VAT but including non-deductible VAT)

4.1 EMPLOYMENT COSTS *see note 4.1*

Include:

- Gross wages and salaries (in cash or kind);
- Employers' National Insurance contributions;
- Contributions to pension funds (including lump sum contributions);
- Redundancy and severance payments.

Total employment costs

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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.

Total purchases of energy, goods, materials and services (include raw materials)

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4.3 RATES, DUTIES, LEVIES AND TAXES PAID *see note 4.3*

Total amount payable in rates, duties, levies and taxes to government.

Include: National non-domestic (business) rates, vehicle excise duty (also known as road, car or vehicle tax) and Climate Change Levy.

Exclude: VAT; taxes already included in the purchases of goods; materials and services; corporation tax; income tax and capital gains tax.

Total rates, duties, levies and taxes paid

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5. CAPITAL EXPENDITURE *see note 5*

(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.

(a) Total acquisitions

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(b) Total disposals

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PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

6. INTERNATIONAL TRADE IN SERVICES; EXPORTS AND IMPORTS (excluding Goods) see note 6

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

Exclude:

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

Include:

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

- (a) Amounts *receivable from* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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- (b) Amounts *payable to* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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7. INTERNATIONAL TRADE IN GOODS; EXPORTS AND IMPORTS (excluding Services) see note 7

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.

Exclude:

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

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.

- (a) 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
If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

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ABC

- (b) 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 manufactured goods
If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

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ABC

8. RESEARCH AND DEVELOPMENT see note 8

During the next two years, does the business plan to carry out any in-house Research and Development

If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

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NOTES TO HELP YOU COMPLETE THE QUESTIONNAIRE

Please read these notes before completing this questionnaire

1. WHAT YOUR ANNUAL BUSINESS SURVEY QUESTIONNAIRE SHOULD COVER

All activities carried out in the United Kingdom (UK) **except** where the coverage is specified as Great Britain underneath your address on the front page. 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

Your return should be made for the year ended 31 December 2012. If no figures are available for that period, the return may be made for your business year. If the business year figures are supplied, they should relate to a 12 month period which ends at any time between 6 April 2012 and 5 April 2013.

If you commenced trading during 2012, then your return should cover the period from the commencement of your business until 31 December 2012 or, alternatively, any date up to 5 April 2013.

If you ceased trading during 2012, then your return should cover the period 1 January 2012 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

Turnover consists of total takings or invoiced sales and receipts of the business in connection with the sale of goods and services. Interest and similar income, "Other Operating Income" and extra-ordinary income should be **excluded** from the **total turnover** figure, as should net proceeds on sales of capital items.

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;
- Progress payments received for Work in Progress on long-term contracts which have not been identified as stocks on the balance sheet;
- 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 **included** here are costs incurred and passed on to the customer;
- The value of second-hand goods taken in part exchange (such 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.

EXCLUDE:

- VAT;
- 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 5;
- Interest payments received and other similar income;

3.1 TOTAL TURNOVER (Continued)

EXCLUDE: (Continued)

- Amounts received from the sale of fixed capital assets;
- Amounts received from the sale of patents, trade marks, copyrights etc.;
- Grants from any source;
- 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 any commission received on such sales);
- Dividends received;
- Amounts arising from donations and fundraising activities;
- The full value of any transfer fees received;
- Fuel duty rebate.

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

4.1 EMPLOYMENT COSTS

INCLUDE:

- Wages and salaries are defined as the total compensation in cash or in kind payable to all **employees** (e.g. permanent, temporary, full-time, part-time, casual and seasonal workers). State the amount paid before deductions but less any amounts for which you are reimbursed from government sources;
- Accrued holiday pay;
- 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);
- 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:

- 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;
- Amounts paid to sub-contractors. Include these in 4.2;
- Payments to homeworkers on piecework rates. Include these in 4.2;
- Payments to employment agencies for the services of agency staff. Include these in 4.2;
- 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.

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. **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;

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

INCLUDE: (Continued)

- 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;
- 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;
- 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.

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 5;
- Finance leasing payments. See note 5;
- 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 5;
- National non-domestic (business) rates. Include these in section 4.3;
- 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.

4.3 RATES, DUTIES, LEVIES AND TAXES PAID

Total amount payable in rates, duties, levies and taxes 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;
- Vehicle Excise Duty, also known as road, car or vehicle tax (e.g. tax discs bought for company vehicles as well as those on the sale of vehicles);
- Export levies (e.g. under the EC's Common Agricultural Policy);
- 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;
- Air Passenger Duty - **Airline Passenger Duty only**.

EXCLUDE:

- Water rates and sewerage charges. Include these in 4.2;
- VAT;
- Corporation Tax;
- Operators' licences;
- Capital Gains Tax;
- Income tax and tax on franked investment income;
- Taxes already included in the purchase price of goods and services purchased;
- Net payments to trade associations and similar bodies;
- Inheritance Tax;
- Landfill Tax;
- Insurance Premium Tax;
- Lottery duty.

5. 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. Values should **include** non-deductible VAT but **exclude** deductible VAT.

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 they are separately identified and relevant to the PPP. If finance costs cannot be separated, provide estimates assuming the finance costs are included.

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

EXCLUDE:

- Expenditure on work carried out by sub-contractors that does not relate to capital expenditure;
- Assets acquired in taking over an existing business or sold as part of a going concern;
- 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.

6. INTERNATIONAL TRADE IN SERVICES: EXPORTS AND IMPORTS (EXCLUDING GOODS)

This section relates to imported/exported **services** only. **Exclude** the value of any **goods** imported/exported. Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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);
- 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:

- Trade in goods;
- 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.

7. INTERNATIONAL TRADE IN GOODS: EXPORTS AND IMPORTS (EXCLUDING SERVICES)

This section relates to imported/exported **goods** that change ownership between UK residents and non-residents. **Exclude** any **services** imported/exported.

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INCLUDE:

- Semi and finished manufactured goods;
- Food, beverages and tobacco;
- Basic materials;
- Oil and other fuel.

EXCLUDE:

- Trade in services.

8. RESEARCH AND DEVELOPMENT

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



Annual Business Survey 2012

Please do not discard this important document - your response is legally required

00001 79110 PO
CONTACT NAME
OFFICE FOR NATIONAL STATISTICS
GOVERNMENT BUILDINGS
CARDIFF ROAD
NEWPORT
NP10 8XG
***** EXAMPLE PRINT *****

Please write any changes to your name and address in the box below, using black ink

To be completed for: THE BUSINESS NAMED ABOVE

**Please complete and return by 4 May 2013
or within 2 months of your business year end**

Dear Sir or Madam,

Please find the 2012 questionnaire for the Annual Business Survey (ABS) attached. 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.

The ABS, produced by the Office for National Statistics (ONS), is the key resource for understanding the detailed structure, conduct and performance of businesses across the UK. The information you supply contributes to the National Accounts, which measure the state of the UK economy and are used by government to determine economic policy. The data also influences decisions on company and personal taxation and on interest rates. They affect our contributions to and from the European Community and our regional policies.

We guarantee that while your employment is less than 10, you will be included in just this one ONS business survey and receive no more than 1 questionnaire. You must complete and return this questionnaire, after which you will be excluded from all our business surveys for at least 3 years. The Annual Survey of Hours and Earnings is not covered by this guarantee.

You are required by law to complete this questionnaire. If you do not complete and return this questionnaire by 4 May 2013, penalties may be incurred (under section 4 of the Statistics of Trade Act 1947). All the information you provide is kept strictly confidential. It is illegal for us to reveal your data or identify your business to unauthorised persons.

Thank you for your co-operation,
Office for National Statistics

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

Er mwyn gwneud cais am ffurflen Gymraeg (To request a questionnaire in Welsh) 0300 1234 921

If you would like to use our Minicom service for the Deaf 01633 815 044

To complete the questionnaire in Euros 0300 1234 937

For any other queries, please contact the **Respondent Relations Team** **0300 1234 937**
or go to www.ons.gov.uk/surveys

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

Survey code: 202 **Reference number:** 4990 0004 013 **Period:** 201212

- Telephone calls may be recorded for training and quality purposes



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 or zeros
- round your answer to the nearest £ or € thousand for example £1,702,700 = £

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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 2012**. (If no figures are available for that period, your return should relate to a business year that ends between **6 April 2012 and 5 April 2013**).

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
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Period covered by the return: to

Day	Month	Year
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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, from the sale of goods or services (including progress payments on work in progress)

(a) Total turnover (i.e. total amounts receivable)

Include:

- Travel agents - total sales to consumers
- Advertising agents - total sales to clients

Exclude: reimbursements from clients for VAT or customs duties

Of which:

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(b) Commission and fees (on sales of goods and services to which you do not hold title)

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(c) Sales on own account

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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*
(Please give examples in section 11)

Of your total turnover shown in 3.1, please give the identifiable amount attributable to sale (including installation) of goods direct to the general public (and not businesses) for personal or household use. Exclude: sale of holidays by travel companies

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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.) | <table border="1" style="border-collapse: collapse; width: 100px; height: 20px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 4 2 7 | EFG |
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| (b) | Water used in the running of your business | <table border="1" style="border-collapse: collapse; width: 100px; height: 20px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 4 2 8 | EFG |
| | | | | | | | | | | 000 | | | | | |
| (c) | Sewerage charges and other costs of waste disposal | <table border="1" style="border-collapse: collapse; width: 100px; height: 20px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 4 3 5 | EFG |
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| (d) | Goods and all raw materials used in the running of your business (including stationery and consumables) | <table border="1" style="border-collapse: collapse; width: 100px; height: 20px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 4 0 2 | EFG |
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COSTS OF GOODS AND SERVICES BOUGHT FOR RESALE

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| (e) | Goods bought for resale without further processing
Exclude: cost of hotel accommodation etc. <u>incurred</u> by tour operators. Include these in 4.2 (o) | <table border="1" style="border-collapse: collapse; width: 100px; height: 20px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 4 0 3 | EFG |
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| (f) | Services purchased for resale without processing
Include: advertising and marketing costs passed back to customers | <table border="1" style="border-collapse: collapse; width: 100px; height: 20px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 4 3 3 | EFG |
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SERVICES PURCHASED FOR BUSINESS USE

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| (g) | Amounts payable to sub-contractors | <table border="1" style="border-collapse: collapse; width: 100px; height: 20px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 4 2 1 | EFG |
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| (h) | Amounts payable for hiring, leasing or renting plant (including scaffolding), machinery and vehicles | <table border="1" style="border-collapse: collapse; width: 100px; height: 20px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 4 0 5 | EFG |
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| (i) | Amounts payable for commercial insurance premiums | <table border="1" style="border-collapse: collapse; width: 100px; height: 20px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 4 0 6 | EFG |
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| (j) | Amounts payable for road transport services | <table border="1" style="border-collapse: collapse; width: 100px; height: 20px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 4 0 7 | EFG |
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| (k) | Amounts payable for telecommunication services | <table border="1" style="border-collapse: collapse; width: 100px; height: 20px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 4 0 8 | EFG |
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| (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 | <table border="1" style="border-collapse: collapse; width: 100px; height: 20px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 4 0 9 | EFG |
| | | | | | | | | | | 000 | | | | | |
| (m) | Amounts payable for advertising and marketing services | <table border="1" style="border-collapse: collapse; width: 100px; height: 20px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 4 1 0 | EFG |
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| (n) | Amounts payable to employment agencies for agency staff | <table border="1" style="border-collapse: collapse; width: 100px; height: 20px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 4 3 0 | EFG |
| | | | | | | | | | | 000 | | | | | |
| (o) | Amounts payable for other services purchased (e.g. amounts payable to tour operators, non-road transport and travel, professional services, postal services, research, rent paid, banking charges, legal costs and accounting fees) | <table border="1" style="border-collapse: collapse; width: 100px; height: 20px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 4 1 1 | EFG |
| | | | | | | | | | | 000 | | | | | |
| (p) | Total purchases of energy, goods, materials and services
This should be the sum of 4.2 (a) to 4.2 (o) | <table border="1" style="border-collapse: collapse; width: 100px; height: 20px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 4 9 9 | EFG |
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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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EFG

(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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EFG

(e) Total amount for investment in acquired computer software (including network ware, large databases, specialist packages, word processing or spreadsheet packages) *see note 6.1 (e)*

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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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6.2 DISPOSALS

(a) Proceeds from the disposal of land

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EFG

(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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PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

7. INTERNATIONAL TRADE IN SERVICES; EXPORTS AND IMPORTS (excluding Goods) see note 7

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

Exclude:

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

Include:

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

Transactions with a subsidiary or parent of your company based outside the UK.

- (a) Amounts *receivable from* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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EFG

- (b) Amounts *payable to* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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8. INTERNATIONAL TRADE IN GOODS; EXPORTS AND IMPORTS (excluding Services) see note 8

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.

Exclude:

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

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.

- (a) 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
If yes, please enter '1' in the box provided. If no, please enter '2' in the box provided

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ABC

- (b) 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
If yes, please enter '1' in the box provided. If no, please enter '2' in the box provided.

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16

ABC



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

9. RESEARCH AND DEVELOPMENT *see note 9*

During the next two years, does the business plan to carry out any in-house Research and Development
If yes, please enter '1' in the box provided. If no, please enter '2' in the box provided

9

ABC

**10. TIME TAKEN TO COMPLETE SECTIONS 2 TO 9
(over and above normal accounting operations)**

This question is voluntary

(a) Number of hours

 hrs

1 4 4

CDE

Plus

(b) Number of minutes

 mins

1 4 5

BCD

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.

1 4 6

LMN

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

Please use BLOCK CAPITALS

Contact name

Position in business

Name of business

Telephone Number Ext.

Fax Number

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

All activities carried out in the United Kingdom (UK) **except** where the coverage is specified as Great Britain underneath your address on the front page. 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

Your return should be made for the year ended 31 December 2012. If no figures are available for that period, the return may be made for your business year. If the business year figures are supplied, they should relate to a 12 month period which ends at any time between 6 April 2012 and 5 April 2013.

If you commenced trading during 2012, then your return should cover the period from the commencement of your business until 31 December 2012 or, alternatively, any date up to 5 April 2013.

If you ceased trading during 2012, then your return should cover the period 1 January 2012 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

Turnover consists of total takings or invoiced sales and receipts of the business in connection with the sale of goods and services. Interest and similar income, "Other Operating Income" and extra-ordinary income should be **excluded** from the **total turnover** figure, as should net proceeds on sales of capital items.

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

INCLUDE:

- **Travel agents'** turnover should include total sales to consumers;
- **Advertising agents'** turnover should include total sales to clients;
- 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;
- Progress payments received for Work in Progress on long-term contracts which have not been identified as stocks on the balance sheet;
- 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);
- 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 included here are costs incurred and passed on to the customer;
- The value of second-hand goods taken in part exchange (such 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.

3.1 TOTAL TURNOVER (Continued)

EXCLUDE:

- VAT;
- Output for own final use;
- Income recorded as extra-ordinary income in your accounts;
- Amounts received from the sale of fixed capital assets;
- Amounts received from the sale of patents, trade marks, copyrights etc.;
- Grants from any source;
- Subsidies from UK public authorities and the European Union (EU);
- Value of insurance claims received. Include these in 3.2 (a);
- Income derived from the renting of land (if recorded separately within your accounts). Include this in 3.2 (b);
- 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);
- Interest payments received and other similar income;
- Sales by other businesses operating on your premises (as well as any commission received on such sales);
- Dividends received;
- Amounts arising from donations and fundraising activities;
- The full value of any transfer fees received;
- Reimbursements from clients for VAT or customs duties.

(b) COMMISSION AND FEES

This is the amount receivable from transactions where you are acting as an agent on behalf of another business, (e.g. a travel agent selling on behalf of a tour operator or an advertising agency buying media space for a client etc.). It should cover only your commission and fees, and not the total value of the transactions.

(c) SALES ON OWN ACCOUNT

This is the total amount receivable from sales on your own account: that is, where you are not selling on behalf of another business. A tour operator e.g. should give the total value of the holiday sold.

3.2 OTHER INCOME

None of the following inclusions should be reported in 3.1 Total Turnover.

(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:

- Any "Other Operating Income" recorded in your profit and loss and/or income and expenditure accounts;
- 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)

Retail turnover is the identifiable amount attributable to sale (including installation) of goods to the general public (and not businesses) for personal or household use.

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, whether or not in combination with sale of goods;
- Retail sale by commission agents;
- Commission on lottery sales;
- 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);
- Over the counter supply of drugs, medicines and general supplies.

3.3 RETAIL TURNOVER (Continued)

EXCLUDE:

- **Travel Companies** exclude sale of holidays;
- Income (**including** repair and maintenance) from other businesses;
- Sales, repair and maintenance of motor vehicles, motorcycles, their parts and accessories and of fuel for these;
- 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 by other businesses operating on your premises (as well as any commission received on such sales);
- Turnover from work on the structure of a building (**e.g.** decorating, plumbing);
- Sales and maintenance of land and buildings.

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

4.1 EMPLOYMENT COSTS

(a) GROSS WAGES AND SALARIES

Wages and salaries are defined as the total compensation in cash or in kind payable to all **employees** (**e.g.** permanent, temporary, full-time, part-time, casual and seasonal workers etc.). 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. National Insurance, pension and redundancy contributions should be recorded under questions 4.1 (b), (c) & (d) respectively;
- 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);
- 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 (g);
- Payments to homeworkers on piecework rates. Include these in 4.2 (o);
- Redundancy and severance payments. Include these in 4.1 (d);
- Payments to employment agencies for the services of agency staff. Include these in 4.2 (n);
- All National Insurance contributions. Include Employers' National Insurance contributions in 4.1 (b);
- Contributions to other pension and welfare schemes. Include these in 4.1 (c).

(b) EMPLOYERS' NATIONAL INSURANCE CONTRIBUTIONS

EXCLUDE:

- Employees' National Insurance contributions.

(c) CONTRIBUTIONS TO PENSION FUNDS

Employers' pension contributions should represent actual net amounts rather than notional values.

INCLUDE:

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

EXCLUDE:

- Employers' National Insurance contributions. Include these in 4.1 (b);
- 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. **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).

ENERGY AND MATERIALS FOR BUSINESS USE

(a) ENERGY USED IN THE RUNNING OF YOUR BUSINESS

INCLUDE:

- All fuels (e.g. electricity, gas, oil, coal, coke, petrol, diesel) purchased for use in the running of your business.

(b) WATER USED IN THE RUNNING OF YOUR BUSINESS

INCLUDE:

- Water abstraction application charges;
- Water rates.

EXCLUDE:

- Waste disposal, sewerage and effluent disposal charges. Include these in 4.2 (c);
- Bottled water;
- Water abstraction licence fees. **These should not be recorded anywhere in this questionnaire.**

(c) SEWERAGE CHARGES AND OTHER COSTS OF WASTE DISPOSAL

INCLUDE:

- Sewerage charges and other costs of effluent and waste disposal.

(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:

- Goods or services purchased for resale without processing. Include these in 4.2 (e) or 4.2 (f);
- 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 AND SERVICES FOR RESALE

(e) GOODS BOUGHT FOR RESALE WITHOUT FURTHER PROCESSING

INCLUDE:

- Any goods bought for resale without further processing (i.e. merchant 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:

- Cost of hotel accommodation etc. incurred by Tour Operators. Include these in 4.2 (o);
- 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 3.1 and 4.3 (d).

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

GOODS AND SERVICES FOR RESALE (Continued)

(f) SERVICES PURCHASED FOR RESALE WITHOUT PROCESSING

INCLUDE:

- Advertising and marketing costs which are passed on to customers – **Advertising and Marketing sectors only**;
- Sales of services purchased and then sold on to a customer without actually changing the service sold (e.g. paying a **third party** to deliver your goods and then passing on the cost to the consumer who is buying them).

SERVICES PURCHASED FOR BUSINESS USE

(g) 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.

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

INCLUDE:

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

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).

(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;
- Cost of repair, maintenance and installation of office and computing machinery.

EXCLUDE:

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

(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.

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

SERVICES PURCHASED FOR BUSINESS USE (Continued)

(n) AMOUNTS PAYABLE TO EMPLOYMENT AGENCIES FOR AGENCY STAFF

INCLUDE:

- Payments to employment agencies for the services of agency staff (not to be included in 4.1).
- Advertising and marketing costs which are passed on to customers. Include these in 4.2 (f) – **Advertising and Marketing sectors only**.

EXCLUDE:

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

(o) AMOUNTS PAYABLE FOR OTHER SERVICES PURCHASED

INCLUDE:

- Amounts payable to Tour Operators;
- 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 for labour they have supplied;
- Postage (**including** parcel services);
- 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;
- Bank charges (**excluding** interest payments);
- Rent paid on buildings or dwellings;
- 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;
- 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);
- Advertising and marketing costs which are passed on to customers. Include these in 4.2 (f) – **Advertising and Marketing sectors only**;
- Mortgage Interest and Mortgage Loan Payments.

4.3 RATES, DUTIES, LEVIES AND TAXES PAID

Total amount payable in rates, duties, levies and taxes to government.

(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).

(b) AMOUNTS PAYABLE FOR VEHICLE EXCISE DUTY (ALSO KNOWN AS ROAD, CAR OR VEHICLE TAX) PAID

INCLUDE:

- Vehicle Excise Duty (also known as road, car or vehicle tax).

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

(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.

(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;
- 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:

- VAT;
- Corporation Tax;
- Vehicle Excise Duty (road fund licences);
- Operators' licences;
- Capital Gains Tax;
- Petroleum Revenue Tax;
- Income tax and tax on franked investment income;
- Taxes already included in the purchase price of goods and services purchased;
- 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. WORK IN PROGRESS (EXCLUDING VAT)

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. **Work in Progress consists of** goods and services that have been partially processed, fabricated or assembled by the producer but that are not usually sold or turned over to others without further processing. These products **include** Work in Progress belonging to the unit, even if the products in question are in the possession of third parties. Equally, products held by the unit which belong to third parties are **excluded** as are partially completed structures for which the ultimate owner is deemed to have taken ownership, either by the existence of a contract of sale/purchase or because the production is for own use.

INCLUDE:

- Products that you own title to in intermediate stages of completion;
- Long term business contract balances (with progress payments treated in line with UK GAAP or International GAAP);
- 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.

EXCLUDE:

- Products in intermediate stages of completion that do not belong to you.

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. Values should **include** non-deductible VAT but **exclude** deductible VAT. 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 (PPP's), where they are 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;
- Assets acquired in taking over an existing business or sold as part of a going concern;
- 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;
- 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.

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.**

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, 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.

6.1(e) TOTAL AMOUNT FOR INVESTMENT IN PURCHASED COMPUTER SOFTWARE

INCLUDE:

- Network ware;
- Large databases;
- Word processing packages;
- Spreadsheet packages;
- Specialist packages.

7. SERVICES: EXPORTS AND IMPORTS (EXCLUDING GOODS)

This section relates to imported/exported **services** only. **Exclude** the value of any **goods** imported/exported. Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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);
- 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:

- Trade in goods;
- 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)

This section relates to imported/exported **goods** that change ownership between UK residents and non-residents.

Exclude any **services** imported/exported.

Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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:

- Semi and finished manufactured goods;
- Food, beverages and tobacco;
- Basic materials;
- Oil and other fuel.

EXCLUDE:

- Trade in services.

9. RESEARCH AND DEVELOPMENT

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



Annual Business Survey 2012

Please do not discard this important document - your response is legally required

00001 79120
CONTACT NAME
OFFICE FOR NATIONAL STATISTICS
GOVERNMENT BUILDINGS
CARDIFF ROAD
NEWPORT
NP10 8XG
***** EXAMPLE PRINT *****

Please write any changes to your name and address in the box below, using black ink

To be completed for: THE BUSINESS NAMED ABOVE

**Please complete and return by 4 May 2013
or within 2 months of your business year end**

Dear Sir or Madam,

Please find the 2012 questionnaire for the Annual Business Survey (ABS) attached. 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.

The ABS, produced by the Office for National Statistics (ONS), is the key resource for understanding the detailed structure, conduct and performance of businesses across the UK. The information you supply contributes to the National Accounts, which measure the state of the UK economy and are used by government to determine economic policy. The data also influences decisions on company and personal taxation and on interest rates. They affect our contributions to and from the European Community and our regional policies.

We guarantee that while your employment is less than 10, you will be included in just this one ONS business survey and receive no more than 1 questionnaire. You must complete and return this questionnaire, after which you will be excluded from all our business surveys for at least 3 years. The Annual Survey of Hours and Earnings is not covered by this guarantee.

You are required by law to complete this questionnaire. If you do not complete and return this questionnaire by 4 May 2013, penalties may be incurred (under section 4 of the Statistics of Trade Act 1947). All the information you provide is kept strictly confidential. It is illegal for us to reveal your data or identify your business to unauthorised persons.

Thank you for your co-operation,
Office for National Statistics

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

Er mwyn gwneud cais am ffurflen Gymraeg (To request a questionnaire in Welsh) 0300 1234 921

If you would like to use our Minicom service for the Deaf 01633 815 044

To complete the questionnaire in Euros 0300 1234 937

For any other queries, please contact the **Respondent Relations Team** **0300 1234 937**
or go to www.ons.gov.uk/surveys

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

Survey code: 202

Reference number: 4990 0003 014

Period: 201212

- Telephone calls may be recorded for training and quality purposes



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 = £

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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 2012**. (If no figures are available for that period, your return should relate to a business year that ends between **6 April 2012 and 5 April 2013**).

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

Period covered by the return: to

Day	Month	Year

12

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, from the sale of goods or services (**including** progress payments on work in progress).

(a) Total turnover (i.e. total amounts receivable)

Include:

- Travel agents - total sales to consumers
- Advertising agents - total sales to clients

Exclude: reimbursements from clients for VAT or customs duties

Of which:

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(b) Commission and fees (on sales of goods and services to which you do not hold title)

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(c) Sales on own account

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PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

4. EXPENDITURE

(excluding deductible VAT but including non-deductible VAT)

4.1 EMPLOYMENT COSTS *see note 4.1*

Include:

- Gross wages and salaries (in cash or kind);
- Employers' National Insurance contributions;
- Contributions to pension funds (including lump sum contributions);
- Redundancy and severance payments.

Total employment costs

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

Note: Please give amounts payable

Include:

- amounts payable to tour operators
- advertising and marketing costs passed back to customers

Exclude: employment costs, stock variation, all interest payments, amounts charged to capital account and capitalised building repairs.

Total purchases of energy, goods, materials and services (include raw materials)

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4.3 RATES, DUTIES, LEVIES AND TAXES PAID *see note 4.3*

Total amount payable in rates, duties, levies and taxes to government.

Include: National non-domestic (business) rates, vehicle excise duty (also known as road, car or vehicle tax) and Climate Change Levy.

Exclude: VAT; taxes already included in the purchases of goods; materials and services; corporation tax; income tax and capital gains tax.

Total rates, duties, levies and taxes paid

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5. CAPITAL EXPENDITURE *see note 5*

(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.

(a) Total acquisitions

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(b) Total disposals

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PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

6. INTERNATIONAL TRADE IN SERVICES; EXPORTS AND IMPORTS (excluding Goods) see note 6

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

Exclude:

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

Include:

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

- (a) Amounts *receivable from* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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- (b) Amounts *payable to* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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7. INTERNATIONAL TRADE IN GOODS; EXPORTS AND IMPORTS (excluding Services) see note 7

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.

Exclude:

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

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.

- (a) 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
If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

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- (b) 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 manufactured goods
If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

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8. RESEARCH AND DEVELOPMENT see note 8

During the next two years, does the business plan to carry out any in-house Research and Development

If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

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NOTES TO HELP YOU COMPLETE THE QUESTIONNAIRE

Please read these notes before completing this questionnaire

1. WHAT YOUR ANNUAL BUSINESS SURVEY QUESTIONNAIRE SHOULD COVER

All activities carried out in the United Kingdom (UK) **except** where the coverage is specified as Great Britain underneath your address on the front page. 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

Your return should be made for the year ended 31 December 2012. If no figures are available for that period, the return may be made for your business year. If the business year figures are supplied, they should relate to a 12 month period which ends at any time between 6 April 2012 and 5 April 2013.

If you commenced trading during 2012, then your return should cover the period from the commencement of your business until 31 December 2012 or, alternatively, any date up to 5 April 2013.

If you ceased trading during 2012, then your return should cover the period 1 January 2012 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

Turnover consists of total takings or invoiced sales and receipts of the business in connection with the sale of goods and services. Interest and similar income, "Other Operating Income" and extra-ordinary income should be **excluded** from the **total turnover** figure, as should net proceeds on sales of capital items.

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

INCLUDE:

- **Travel agents'** turnover should include total sales to consumers;
- **Advertising agents'** turnover should include total sales to clients;
- 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;
- Progress payments received for Work in Progress on long-term contracts which have not been identified as stocks on the balance sheet;
- 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 **included** here are costs incurred and passed on to the customer;
- The value of second-hand goods taken in part exchange (such 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.

3.1 TOTAL TURNOVER (Continued)

EXCLUDE:

- VAT;
- 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 5;
- 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.;
- Grants from any source;
- 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 any commission received on such sales);
- Dividends received;
- Amounts arising from donations and fundraising activities;
- The full value of any transfer fees received;
- Reimbursements from clients for VAT or customs duties.

(b) COMMISSION AND FEES

This is the amount receivable from transactions where you are acting as an agent on behalf of another business, (e.g. a travel agent selling on behalf of a tour operator or an advertising agency buying media space for a client). It should cover only your commission and fees, and not the total value of the transactions.

(c) SALES ON OWN ACCOUNT

This is the total amount receivable from sales on your own account: that is, where you are not selling on behalf of another business. A tour operator e.g. should give the total value of the holiday sold.

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

4.1 EMPLOYMENT COSTS

INCLUDE:

- Wages and salaries are defined as the total compensation in cash or in kind payable to all **employees** (e.g. permanent, temporary, full-time, part-time, casual and seasonal workers). State the amount paid before deductions but less any amounts for which you are reimbursed from government sources;
- Accrued holiday pay;
- 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);
- 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:

- 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;
- Amounts paid to sub-contractors. Include these in 4.2;
- Payments to homeworkers on piecework rates. Include these in 4.2;
- Payments to employment agencies for the services of agency staff. Include these in 4.2;
- 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.

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. **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:

- Advertising and marketing costs passed back to customers;
- Cost of hotel accommodation etc. incurred by Tour Operators;
- Amounts payable to Tour Operators;
- 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;
- 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;
- Exam costs and amounts payable for training packages;
- Payments made to claimants;

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

INCLUDE: (Continued)

- Insurance costs which are passed on to the customer;
- Any other goods or services purchased;
- 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 5;
- Finance leasing payments. See note 5;
- 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 5;
- National non-domestic (business) rates. Include these in section 4.3;
- 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.

4.3 RATES, DUTIES, LEVIES AND TAXES PAID

Total amount payable in rates, duties, levies and taxes 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 (**brokers only - exclude** stamp duties paid on the purchase of shares on behalf of clients);
- Vehicle Excise Duty, also known as road, car or vehicle tax (e.g. tax discs bought for company vehicles as well as those on the sale of vehicles);
- Export levies (e.g. under the EU's Common Agricultural Policy);
- 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.

EXCLUDE:

- Water rates and sewerage charges. Include these in 4.2;
- VAT;
- Corporation Tax;
- Operators' licences;
- Capital Gains Tax;
- Income tax and tax on franked investment income;
- Taxes already included in the purchase price of goods and services purchased;
- Net payments to trade associations and similar bodies;
- Inheritance Tax;
- Air Passenger Duty;
- Landfill Tax;
- Insurance Premium Tax;
- Lottery duty;
- Stamp duties paid on the purchases of shares by brokers on behalf of their clients.

5. 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. Values should **include** non-deductible VAT but **exclude** deductible VAT. 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 they are 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;
- Assets acquired in taking over an existing business or sold as part of a going concern;
- 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.

6. INTERNATIONAL TRADE IN SERVICES: EXPORTS AND IMPORTS (EXCLUDING GOODS)

This section relates to imported/exported **services** only. **Exclude** the value of any **goods** imported/exported. Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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);
- 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.

6. INTERNATIONAL TRADE IN SERVICES: EXPORTS AND IMPORTS (EXCLUDING GOODS)(Continued)

EXCLUDE:

- Trade in goods;
- 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.

7. INTERNATIONAL TRADE IN GOODS: EXPORTS AND IMPORTS (EXCLUDING SERVICES)

This section relates to imported/exported goods that change ownership between UK residents and non-residents.

Exclude any services imported/exported.

Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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:

- Semi and finished manufactured goods;
- Food, beverages and tobacco;
- Basic materials;
- Oil and other fuel.

EXCLUDE:

- Trade in services.

8. RESEARCH AND DEVELOPMENT

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



Annual Business Survey 2012

Please do not discard this important document - your response is legally required

00001 92000 PO
CONTACT NAME
OFFICE FOR NATIONAL STATISTICS
GOVERNMENT BUILDINGS
CARDIFF ROAD
NEWPORT
NP10 8XG
***** EXAMPLE PRINT *****

Please write any changes to your name and address in the box below, using black ink

To be completed for: THE BUSINESS NAMED ABOVE

**Please complete and return by 4 May 2013
or within 2 months of your business year end**

Dear Sir or Madam,

Please find the 2012 questionnaire for the Annual Business Survey (ABS) attached. 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.

The ABS, produced by the Office for National Statistics (ONS), is the key resource for understanding the detailed structure, conduct and performance of businesses across the UK. The information you supply contributes to the National Accounts, which measure the state of the UK economy and are used by government to determine economic policy. The data also influences decisions on company and personal taxation and on interest rates. They affect our contributions to and from the European Community and our regional policies.

We guarantee that while your employment is less than 10, you will be included in just this one ONS business survey and receive no more than 1 questionnaire. You must complete and return this questionnaire, after which you will be excluded from all our business surveys for at least 3 years. The Annual Survey of Hours and Earnings is not covered by this guarantee.

You are required by law to complete this questionnaire. If you do not complete and return this questionnaire by 4 May 2013, penalties may be incurred (under section 4 of the Statistics of Trade Act 1947). All the information you provide is kept strictly confidential. It is illegal for us to reveal your data or identify your business to unauthorised persons.

Thank you for your co-operation,
Office for National Statistics

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

Er mwyn gwneud cais am ffurflen Gymraeg (To request a questionnaire in Welsh) 0300 1234 921

If you would like to use our Minicom service for the Deaf 01633 815 044

To complete the questionnaire in Euros 0300 1234 937

For any other queries, please contact the **Respondent Relations Team** **0300 1234 937**
or go to www.ons.gov.uk/surveys

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

Survey code: 202

Reference number: 4990 0004 015

Period: 201212

- Telephone calls may be recorded for training and quality purposes



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 0 0 0

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 2012. (If no figures are available for that period, your return should relate to a business year that ends between 6 April 2012 and 5 April 2013).

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, from the sale of goods or services (including progress payments on work in progress)

3 9 9

EFG

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]

3 1 7

EFG

(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)

3 2 5

EFG

3.3 RETAIL TURNOVER see note 3.3 (please give examples in section 11)

Of your total turnover shown in 3.1, please give the identifiable amount attributable to sale (including installation) of goods direct to the general public (and not businesses) for personal or household use

3 0 0

EFG



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

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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4 4 6 EFG

- (b) Employers' National Insurance contributions

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4 4 8 EFG

- (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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4 4 9 EFG

- (d) Amounts payable to employees through redundancy and severance

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4 4 7 EFG

- (e) **Total employment costs**

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4 5 0 EFG

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.)

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4 2 7 EFG

- (b) Water used in the running of your business

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4 2 8 EFG

- (c) Sewerage charges and other costs of waste disposal

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4 3 5 EFG

- (d) Goods and all raw materials used in the running of your business (including stationery and consumables)

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4 0 2 EFG

COSTS OF GOODS AND SERVICES BOUGHT FOR RESALE

- (e) Goods **bought for resale** without further processing

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4 0 3 EFG

- (f) Services purchased for resale without processing

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4 3 3 EFG

SERVICES FOR BUSINESS USE

- (g) Amounts payable to sub-contractors

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4 2 1 EFG

- (h) Amounts payable for hiring, leasing or renting plant (including scaffolding), machinery and vehicles

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4 0 5 EFG

- (i) Amounts payable for commercial insurance premiums

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4 0 6 EFG

- (j) Amounts payable for road transport services

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4 0 7 EFG

- (k) Amounts payable for telecommunication services

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4 0 8 EFG

This section continues overleaf



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

- (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 6.1 000 4 0 9 EFG
- (m) Amounts payable for advertising and marketing services 000 4 1 0 EFG
- (n) Amounts payable to employment agencies for agency staff 000 4 3 0 EFG
- (o) Amounts payable to winning customers 000 4 2 5 EFG
- (p) 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) 000 4 1 1 EFG
- (q) **Total purchases of energy, goods, materials and services**
This should be the sum of 4.2 (a) to 4.2 (p) 000 4 9 9 EFG

4.3 RATES, DUTIES, LEVIES AND TAXES PAID *see note 4.3*

Total amount payable in rates, duties, levies and taxes to government

- (a) Amounts payable in national non-domestic (business) rates 000 4 1 2 EFG
- (b) Amounts payable for vehicle excise duty (also known as road, car or vehicle tax) 000 4 3 1 EFG
- (c) Amounts payable directly to government under the Climate Change Levy (net of any agreed reductions). **Exclude** any charge recorded on your gas, electric or other fuel bills 000 4 5 5 EFG
- (d) Other amounts paid for rates, duties, levies and taxes (Exclude: VAT; taxes already included in the purchases of goods, materials and services; corporation tax; income tax and capital gains tax) 000 4 1 3 EFG
- (e) **Total rates, duties, levies and taxes paid** 000 4 0 0 EFG

4.4 SUBSIDIES RECEIVABLE *see note 4.4*

- (a) Total amounts received in subsidies from UK government sources and the EU 000 4 1 4 EFG

Of which:

- (b) Subsidies received under The Work Programme 000 4 3 2 EFG

5. WORK IN PROGRESS (excluding VAT) *see note 5*

The work in progress figures for the beginning and the end of the period should be on the same basis in terms of valuation and business units covered (work carried out by yourselves, not sub-contracted)

- (a) Total value of work in progress at beginning of the period 000 5 0 1 EFG
- (b) Total value of work in progress at end of the period 000 5 0 2 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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7 6 3

EFG

(b) Acquisitions of existing buildings

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7 6 4

EFG

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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7 7 1

EFG

(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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6 0 2

EFG

(e) Total amount for investment in acquired computer software (**including** network ware, large databases, specialist packages, word processing or spreadsheet packages) *see note 6.1 (e)*

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EFG

(f) Any other acquisitions
Include: machinery, equipment, vehicles, construction of new buildings and extensions, refurbishment and improvements to existing buildings

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1 1 0 8

EFG

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

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6 0 0

EFG

6.2 DISPOSALS

(a) Proceeds from the disposal of land

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7 6 5

EFG

(b) Proceeds from the disposal of existing buildings

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7 6 6

EFG

(c) Proceeds from any other disposals
Include: machinery, equipment and vehicles

										000
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1 1 0 9

EFG

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

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6 9 9

EFG



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

7. INTERNATIONAL TRADE IN SERVICES; EXPORTS AND IMPORTS (excluding Goods) see note 7

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

Exclude:

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

Include:

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

Transactions with a subsidiary or parent of your company based outside the UK.

- (a) Amounts *receivable from* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

										000
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1 6 3

EFG

- (b) Amounts *payable to* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

										000
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1 6 4

EFG

8. INTERNATIONAL TRADE IN GOODS; EXPORTS AND IMPORTS (excluding Services) see note 8

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.

Exclude:

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

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.

- (a) 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
If yes, please enter '1' in the box provided. If no, please enter '2' in the box provided

--

15

ABC

- (b) 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
If yes, please enter '1' in the box provided. If no, please enter '2' in the box provided.

--

16

ABC



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

9. RESEARCH AND DEVELOPMENT *see note 9*

During the next two years, does the business plan to carry out any in-house Research and Development

If yes, please enter '1' in the box provided. If no, please enter '2' in the box provided

9

ABC

**10. TIME TAKEN TO COMPLETE SECTIONS 2 TO 9
(over and above normal accounting operations)**

This question is voluntary

(a) Number of hours

 hrs

1 4 4

CDE

Plus

(b) Number of minutes

 mins

1 4 5

BCD

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.

1 4 6

LMN

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

Please use BLOCK CAPITALS

Contact name

Position in business

Name of business

Telephone Number

Ext.

Fax Number

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



202 4015 92000

49900004015 S 00000000 A 202 201212 008



NOTES TO HELP YOU COMPLETE THE QUESTIONNAIRE

Please read these notes before completing this questionnaire

1. YOUR ANNUAL BUSINESS SURVEY QUESTIONNAIRE SHOULD COVER

All activities carried out in the United Kingdom (UK) **except** where the coverage is specified as Great Britain underneath your address on the front page. 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

Your return should be made for the year ended 31 December 2012. If no figures are available for that period, the return may be made for your business year. If the business year figures are supplied, they should relate to a 12 month period which ends at any time between 6 April 2012 and 5 April 2013.

If you commenced trading during 2012, then your return should cover the period from the commencement of your business until 31 December 2012 or, alternatively, any date up to 5 April 2013.

If you ceased trading during 2012, then your return should cover the period 1 January 2012 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

Turnover consists of total takings or invoiced sales and receipts of the business in connection with the sale of goods and services. Interest and similar income, "Other Operating Income" and extra-ordinary income should be **excluded** from the **total turnover** figure, as should net proceeds on sales of capital items.

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

Agents: Where the business is operating as an agent, turnover should be reported as only the commission or fees receivable, not the total value of monies passing through the business.

Legal services: Turnover should be shown as total fees and other income receivable by the business.

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;
- Commission on lottery sales;
- Progress payments received for Work in Progress on long-term contracts which have not been identified as stocks on the balance sheet;
- 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);
- 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 **included** here are costs incurred and passed on to the customer;
- The value of second-hand goods taken in part exchange (such 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;
- **Funeral Directors:** fees paid to crematoria on behalf of clients.

3.1 TOTAL TURNOVER (Continued)

EXCLUDE:

- VAT;
- Output for own final use;
- Income recorded as extra-ordinary income in your accounts;
- Amounts received from the sale of fixed capital assets;
- Amounts received from the sale of patents, trade marks, copyrights etc.;
- Grants from any source;
- 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);
- Interest payments received and other similar income;
- Sales by other businesses operating on your premises (as well as any commission received on such sales);
- Dividends received;
- Amounts arising from donations and fundraising activities;
- The full value of any transfer fees received.

3.2 OTHER INCOME

None of the following inclusions should be reported in 3.1 Total Turnover.

(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:

- Any "Other Operating Income" recorded in your profit and loss and/or income and expenditure accounts;
- 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)

Retail turnover is the identifiable amount attributable to sale (including installation) of goods to the **general public** (and not businesses) for personal or household use.

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, whether or not in combination with sale of goods;
- Retail sale by commission agents;
- Commission on lottery sales;
- Commission from the sales of telephone top-up cards;
- 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);

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 by other businesses operating on your premises (as well as any commission received on such sales);
- Sales and maintenance of land and buildings.

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

4.1 EMPLOYMENT COSTS

(a) GROSS WAGES AND SALARIES

Wages and salaries are defined as the total compensation in cash or in kind payable to all **employees** (e.g. permanent, temporary, full-time, part-time, casual and seasonal workers). 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. National Insurance, pension and redundancy contributions should be recorded under questions 4.1 (b), (c) & (d) respectively;
- 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);
- 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 (p);
- Amounts paid to sub-contractors. Include these in 4.2 (g);
- Payments to homeworkers on piecework rates. Include these in 4.2 (p);
- Redundancy and severance payments. Include these in 4.1 (d);
- Payments to employment agencies for the services of agency staff. Include these in 4.2 (n);
- All National Insurance contributions. Include Employers' National Insurance contributions in 4.1 (b);
- Contributions to other pension and welfare schemes. Include these in 4.1 (c).

(b) EMPLOYERS' NATIONAL INSURANCE CONTRIBUTIONS

EXCLUDE:

- Employees' National Insurance contributions.

(c) CONTRIBUTIONS TO PENSION FUNDS

Employers' pension contributions should represent actual net amounts rather than notional values.

INCLUDE:

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

EXCLUDE:

- Employers' National Insurance contributions. Include these in 4.1 (b);
- 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. **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).

ENERGY AND MATERIALS FOR BUSINESS USE

(a) ENERGY USED IN THE RUNNING OF YOUR BUSINESS

INCLUDE:

- All fuels (e.g. electricity, gas, oil, coal, coke, petrol, diesel) purchased for use in the running of your business.

(b) WATER USED IN THE RUNNING OF YOUR BUSINESS

INCLUDE:

- Water abstraction application charges;
- Water rates.

EXCLUDE:

- Waste disposal, sewerage and effluent disposal charges. Include these in 4.2 (c);
- Bottled water;
- Water abstraction licence fees. **These should not be recorded anywhere in this questionnaire.**

(c) SEWERAGE CHARGES AND OTHER COSTS OF WASTE DISPOSAL

INCLUDE:

- Sewerage charges and other costs of effluent and waste disposal.

(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:

- Goods or services purchased for resale without processing. Include these in 4.2 (e) or 4.2 (f);
- Transport costs on purchases paid to a third party. Include these in 4.2 (j) or 4.2 (p) as appropriate;
- Amounts charged to capital account. Include these in section 6.

GOODS AND SERVICES FOR RESALE

(e) GOODS BOUGHT FOR RESALE WITHOUT FURTHER PROCESSING

INCLUDE:

- Any goods bought for resale without further processing (i.e. merchantable 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 3.1 and 4.3 (d).

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

GOODS AND SERVICES FOR RESALE (Continued)

(f) SERVICES PURCHASED FOR RESALE WITHOUT PROCESSING

INCLUDE:

- Sales of services purchased and then sold on to a customer without actually changing the service sold (e.g. detective agency services purchased and sold by lawyers/solicitors).

SERVICES FOR BUSINESS USE

(g) 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.

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

INCLUDE:

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

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)

(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;
- Cost of repair, maintenance and installation of office and computing machinery.

EXCLUDE:

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

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

SERVICES FOR BUSINESS USE (Continued)

(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

INCLUDE:

- Payments to employment agencies for the services of agency staff (not to be included in 4.1).

EXCLUDE:

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

(o) AMOUNTS PAYABLE TO WINNING CUSTOMERS

EXCLUDE:

- Any tax liable on the payments. This should be included in 4.3 (d).

(p) 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;
- Postage (**including** parcel services);
- 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;
- Bank charges (**excluding** interest payments);
- Rent paid on buildings or dwellings;
- 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

Total amount payable in rates, duties, levies and taxes to government.

(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).

(b) AMOUNTS PAYABLE FOR VEHICLE EXCISE DUTY (ALSO KNOWN AS ROAD, CAR OR VEHICLE TAX) PAID

INCLUDE:

- Vehicle Excise Duty (also known as road, car or vehicle tax).

(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.

(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;
- 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;
- Excise duties on betting, gaming and the National Lottery.

EXCLUDE:

- VAT;
- Corporation Tax;
- Vehicle Excise Duty (road fund licences);
- Operators' licences;
- Capital Gains Tax;
- Income tax and tax on franked investment income;
- Taxes already included in the purchase price of goods and services purchased;
- Net payments to trade associations and similar bodies;
- Inheritance Tax;
- Air Passenger Duty;
- Landfill Tax;
- Insurance Premium Tax.

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. WORK IN PROGRESS (EXCLUDING VAT)

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. **Work in Progress consists of** goods and services that have been partially processed, fabricated or assembled by the producer but that are not usually sold or turned over to others without further processing. These products **include** Work in Progress belonging to the unit, even if the products in question are in the possession of third parties. Equally, products held by the unit which belong to third parties are **excluded** as are partially completed structures for which the ultimate owner is deemed to have taken ownership, either by the existence of a contract of sale/purchase or because the production is for own use.

INCLUDE:

- Products that you own title to in intermediate stages of completion;
- Long term business contract balances (with progress payments treated in line with UK GAAP or International GAAP);
- 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.

EXCLUDE:

- Products in intermediate stages of completion that do not belong to you.

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. Values should **include** non-deductible VAT but **exclude** deductible VAT.

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 Public Private Partnerships (PPP's), where they are 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;
- Assets acquired in taking over an existing business or sold as part of a going concern;
- 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;
- 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.

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.**

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

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, **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.

6.1(e) TOTAL AMOUNT FOR INVESTMENT IN PURCHASED COMPUTER SOFTWARE

INCLUDE:

- Network ware;
- Large databases;
- Word processing packages;
- Spreadsheet packages;
- Specialist packages.

7. SERVICES: EXPORTS AND IMPORTS (EXCLUDING GOODS)

This section relates to imported/exported **services** only. **Exclude** the value of any **goods** imported/exported. Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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);
- 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:

- Trade in goods;
- 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)

This section relates to imported/exported **goods** that change ownership between UK residents and non-residents.

Exclude any **services** imported/exported.

Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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:

- Semi and finished manufactured goods;
- Food, beverages and tobacco;
- Basic materials;
- Oil and other fuel.

EXCLUDE:

- Trade in services.

9. RESEARCH AND DEVELOPMENT

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



Annual Business Survey 2012

Please do not discard this important document - your response is legally required

00001 62020
CONTACT NAME
OFFICE FOR NATIONAL STATISTICS
GOVERNMENT BUILDINGS
CARDIFF ROAD
NEWPORT
NP10 8XG
***** EXAMPLE PRINT *****

Please write any changes to your name and address in the box below, using black ink

To be completed for: THE BUSINESS NAMED ABOVE

**Please complete and return by 4 May 2013
or within 2 months of your business year end**

Dear Sir or Madam,

Please find the 2012 questionnaire for the Annual Business Survey (ABS) attached. 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.

The ABS, produced by the Office for National Statistics (ONS), is the key resource for understanding the detailed structure, conduct and performance of businesses across the UK. The information you supply contributes to the National Accounts, which measure the state of the UK economy and are used by government to determine economic policy. The data also influences decisions on company and personal taxation and on interest rates. They affect our contributions to and from the European Community and our regional policies.

We guarantee that while your employment is less than 10, you will be included in just this one ONS business survey and receive no more than 1 questionnaire. You must complete and return this questionnaire, after which you will be excluded from all our business surveys for at least 3 years. The Annual Survey of Hours and Earnings is not covered by this guarantee.

You are required by law to complete this questionnaire. If you do not complete and return this questionnaire by 4 May 2013, penalties may be incurred (under section 4 of the Statistics of Trade Act 1947). All the information you provide is kept strictly confidential. It is illegal for us to reveal your data or identify your business to unauthorised persons.

Thank you for your co-operation,
Office for National Statistics

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

Er mwyn gwneud cais am ffurflen Gymraeg (To request a questionnaire in Welsh) 0300 1234 921

If you would like to use our Minicom service for the Deaf 01633 815 044

To complete the questionnaire in Euros 0300 1234 937

For any other queries, please contact the **Respondent Relations Team** **0300 1234 937**
or go to www.ons.gov.uk/surveys

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

Survey code: 202

Reference number: 4990 0004 017

Period: 201212

- Telephone calls may be recorded for training and quality purposes



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 or zeros
- round your answer to the nearest £ or € thousand for example £1,702,700 = £

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 2012**. (If no figures are available for that period, your return should relate to a business year that ends between **6 April 2012 and 5 April 2013**).

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	
<input type="text"/>	<input type="text"/>	<input type="text"/>	11

DJK

Period covered by the return: to

Day	Month	Year	
<input type="text"/>	<input type="text"/>	<input type="text"/>	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, from the sale of goods or services (**including** progress payments on work in progress)

Total turnover (total amounts receivable **excluding** reimbursements from clients for VAT or customs duties)

<input type="text"/>	000	3 9 9
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EFG

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]

<input type="text"/>	000	3 1 7
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EFG

(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)

<input type="text"/>	000	3 2 5
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EFG

3.3 RETAIL TURNOVER see note 3.3

(Please give examples in section 11)

Of your total turnover shown in 3.1, please give the identifiable amount attributable to sale (**including** installation) of goods direct to the **general public** (and not businesses) for personal or household use.

<input type="text"/>	000	3 0 0
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EFG



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

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) 000 4 4 6 EFG
- (b) Employers' National Insurance contributions 000 4 4 8 EFG
- (c) Contributions to pension funds (including lump sum contributions). Employers' pension contributions should represent actual net amounts rather than notional values 000 4 4 9 EFG
- (d) Amounts payable to employees through redundancy and severance 000 4 4 7 EFG
- (e) **Total employment costs** 000 4 5 0 EFG

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.) 000 4 2 7 EFG
- (b) Water used in the running of your business 000 4 2 8 EFG
- (c) Sewerage charges and other costs of waste disposal 000 4 3 5 EFG
- (d) Goods and all raw materials used in the running of your business (including stationery and consumables) 000 4 0 2 EFG

COSTS OF GOODS AND SERVICES BOUGHT FOR RESALE

- (e) Goods bought for resale without further processing 000 4 0 3 EFG
- (f) Services purchased for resale without processing 000 4 3 3 EFG

SERVICES FOR BUSINESS USE

- (g) Amounts payable to sub-contractors 000 4 2 1 EFG
- (h) Amounts payable for hiring, leasing or renting plant (including scaffolding), machinery and vehicles 000 4 0 5 EFG
- (i) Amounts payable for commercial insurance premiums 000 4 0 6 EFG
- (j) Amounts payable for road transport services 000 4 0 7 EFG
- (k) Amounts payable for telecommunication services 000 4 0 8 EFG

This section continues overleaf



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

- (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 4 0 9 EFG
- (m) Amounts payable for advertising and marketing services 4 1 0 EFG
- (n) Amounts payable to employment agencies for agency staff 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) 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) 4 9 9 EFG

4.3 RATES, DUTIES, LEVIES AND TAXES PAID *see note 4.3*

Total amount payable in rates, duties, levies and taxes to government.

- (a) Amounts payable in national non-domestic (business) rates 4 1 2 EFG
- (b) Amounts payable for vehicle excise duty (also known as road, car or vehicle tax) 4 3 1 EFG
- (c) Amounts payable directly to government under the Climate Change Levy (net of any agreed reductions). **Exclude** any charge recorded on your gas, electric or other fuel bills 4 5 5 EFG
- (d) Other amounts paid for rates, duties, levies and taxes.
(**Exclude:** VAT, taxes already included in the purchases of goods, materials and services, corporation tax, income tax and capital gains tax) 4 1 3 EFG
- (e) **Total rates, duties, levies and taxes paid** 4 0 0 EFG

4.4 SUBSIDIES RECEIVABLE *see note 4.4*

- (a) Total amounts received in subsidies from UK government sources and the EU 4 1 4 EFG

Of which:

- (b) Subsidies received under The Work Programme 4 3 2 EFG

5. WORK IN PROGRESS (excluding VAT) *see note 5*

The work in progress figures for the beginning and the end of the period should be on the same basis in terms of valuation and business units covered (work carried out by yourselves, not sub-contracted)

- (a) Total value of work in progress at beginning of the period 5 0 1 EFG
- (b) Total value of work in progress at end of the period 5 0 2 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

7 6 3

EFG

(b) Acquisitions of existing buildings

7 6 4

EFG

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

7 7 1

EFG

(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

6 0 2

EFG

(e) Total amount for investment in acquired computer software (**including** network ware, large databases, specialist packages, word processing or spreadsheet packages) *see note 6.1 (e)*

6 1 0

EFG

(f) Any other acquisitions
Include: machinery, equipment, vehicles, construction of new buildings and extensions, refurbishment and improvements to existing buildings

1 1 0 8

EFG

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

6 0 0

EFG

6.2 DISPOSALS

(a) Proceeds from the disposal of land

7 6 5

EFG

(b) Proceeds from the disposal of existing buildings

7 6 6

EFG

(c) Proceeds from any other disposals
Include: machinery, equipment and vehicles

1 1 0 9

EFG

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

6 9 9

EFG



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

7. INTERNATIONAL TRADE IN SERVICES; EXPORTS AND IMPORTS (excluding Goods) see note 7

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

Exclude:

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

Include:

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

Transactions with a subsidiary or parent of your company based outside the UK.

- (a) Amounts *receivable from* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

										000
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1 6 3

EFG

- (b) Amounts *payable to* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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1 6 4

EFG

8. INTERNATIONAL TRADE IN GOODS; EXPORTS AND IMPORTS (excluding Services) see note 8

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.

Exclude:

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

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.

- (a) 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
If yes, please enter '1' in the box provided. If no, please enter '2' in the box provided

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ABC

- (b) 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
If yes, please enter '1' in the box provided. If no, please enter '2' in the box provided.

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16

ABC



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

9. RESEARCH AND DEVELOPMENT *see note 9*

During the next two years, does the business plan to carry out any in-house Research and Development

If yes, please enter '1' in the box provided. If no, please enter '2' in the box provided

9

ABC

**10. TIME TAKEN TO COMPLETE SECTIONS 2 TO 9
(over and above normal accounting operations)
*This question is voluntary***

(a) Number of hours

Plus

144

CDE

(b) Number of minutes

145

BCD

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.

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LMN

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

Please use BLOCK CAPITALS

Contact name

Position in business

Name of business

Telephone Number Ext.

Fax Number

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



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NOTES TO HELP YOU COMPLETE THE QUESTIONNAIRE

Please read these notes before completing this questionnaire

1. WHAT YOUR ANNUAL BUSINESS SURVEY QUESTIONNAIRE SHOULD COVER

All activities carried out in the United Kingdom (UK) **except** where the coverage is specified as Great Britain underneath your address on the front page. 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

Your return should be made for the year ended 31 December 2012. If no figures are available for that period, the return may be made for your business year. If the business year figures are supplied, they should relate to a 12 month period which ends at any time between 6 April 2012 and 5 April 2013.

If you commenced trading during 2012, then your return should cover the period from the commencement of your business until 31 December 2012 or, alternatively, any date up to 5 April 2013.

If you ceased trading during 2012, then your return should cover the period 1 January 2012 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

Turnover consists of total takings or invoiced sales and receipts of the business in connection with the sale of goods and services. Interest and similar income, "Other Operating Income" and extra-ordinary income should be **excluded** from the **total turnover** figure, as should net proceeds on sales of capital items.

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;
- Progress payments received for Work in Progress on long-term contracts which have not been identified as stocks on the balance sheet;
- 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);
- 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 included here are costs incurred and passed on to the customer;
- The value of second-hand goods taken in part exchange (such 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.

3.1 TOTAL TURNOVER (Continued)

EXCLUDE:

- VAT;
- Output for own final use;
- Income recorded as extra-ordinary income in your accounts;
- Amounts received from the sale of fixed capital assets;
- Amounts received from the sale of patents, trade marks, copyrights etc.;
- Grants from any source;
- Subsidies from UK public authorities and the European Union (EU);
- Value of insurance claims received. Include these in 3.2 (a);
- Income derived from the renting of land (if recorded separately within your accounts). Include this in 3.2 (b);
- 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);
- Interest payments received and other similar income;
- Sales by other businesses operating on your premises (as well as any commission received on such sales);
- Dividends received;
- Amounts arising from donations and fundraising activities;
- The full value of any transfer fees received.

3.2 OTHER INCOME

None of the following inclusions should be reported in 3.1 Total Turnover.

(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:

- Any "Other Operating Income" recorded in your profit and loss and/or income and expenditure accounts;
- 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)

Retail turnover is the identifiable amount attributable to sale (including installation) of goods to the **general public** (and not businesses) for personal or household use.

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, whether or not in combination with sale of goods;
- Retail sale by commission agents;
- Commission on lottery sales;
- Commission from sales of telephone top-up cards;
- 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);

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 by other businesses operating on your premises (as well as any commission received on such sales);
- Sales and maintenance of land and buildings;

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

4.1 EMPLOYMENT COSTS

(a) GROSS WAGES AND SALARIES

Wages and salaries are defined as the total compensation in cash or in kind payable to all **employees** (e.g. permanent, temporary, full-time, part-time, casual and seasonal workers). 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. National Insurance, pension and redundancy contributions should be recorded under questions 4.1 (b), (c) & (d) respectively;
- 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);
- 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 (g);
- Payments to homeworkers on piecework rates. Include these in 4.2 (o);
- Redundancy and severance payments. Include these in 4.1 (d);
- Payments to employment agencies for the services of agency staff. Include these in 4.2 (n);
- All National Insurance contributions. Include Employers' National Insurance contributions in 4.1 (b);
- Contributions to other pension and welfare schemes. Include these in 4.1 (c).

(b) EMPLOYERS' NATIONAL INSURANCE CONTRIBUTIONS

EXCLUDE:

- Employees National Insurance contributions.

(c) CONTRIBUTIONS TO PENSION FUNDS

Employers' pension contributions should represent actual net amounts rather than notional values.

INCLUDE:

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

EXCLUDE:

- Employers' National Insurance contributions. Include these in 4.1 (b);
- 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. **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).

ENERGY AND MATERIALS FOR BUSINESS USE

(a) ENERGY USED IN THE RUNNING OF YOUR BUSINESS

INCLUDE:

- All fuels (e.g. electricity, gas, oil, coal, coke, petrol, diesel) purchased for use in the running of your business.

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

ENERGY AND MATERIALS FOR BUSINESS USE (Continued)

(b) WATER USED IN THE RUNNING OF YOUR BUSINESS

INCLUDE:

- Water abstraction application charges;
- Water rates.

EXCLUDE:

- Waste disposal, sewerage and effluent disposal charges. Include these in 4.2 (c);
- Bottled water;
- Water abstraction licence fees. **These should not be recorded anywhere in this questionnaire.**

(c) SEWERAGE CHARGES AND OTHER COSTS OF WASTE DISPOSAL

INCLUDE:

- Sewerage charges and other costs of effluent and waste disposal.

(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:

- Goods or services purchased for resale without processing. Include these in 4.2 (e) or 4.2 (f);
- 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 AND SERVICES FOR RESALE

(e) GOODS BOUGHT FOR RESALE WITHOUT FURTHER PROCESSING

INCLUDE:

- Any goods bought for resale without further processing (i.e. merchantable 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 3.1 and 4.3 (d).

(f) SERVICES FOR RESALE WITHOUT PROCESSING

INCLUDE:

- Sales of services purchased and then sold on to a customer without actually changing the service sold (e.g. detective agency services purchased and sold by lawyers/solicitors);
- Computer and related costs which are passed on to customers – **Computer and related sectors only.**

SERVICES FOR BUSINESS USE

(g) 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.

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

SERVICES FOR BUSINESS USE (Continued)

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

INCLUDE:

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

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).

(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;
- Cost of repair, maintenance and installation of office and computing machinery.

EXCLUDE:

- Computer hardware, software and programs written by a **third party** to be used for more than **one year**. Include these in Section 6;
- Computer and related costs which are passed on to customers. Include these in 4.2 (g) – **Computer and related sectors only**.

(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

INCLUDE:

- Payments to employment agencies for the services of agency staff (not to be included in 4.1).

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;
- 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;
- Postage (**including** parcel services);
- 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;
- Bank charges (**excluding** interest payments);
- Rent paid on buildings or dwellings;
- 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;
- The cost of computer hardware purchased and modified by you (**i.e.** installation of software) before resale;
- 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 4.3 (a);
- Computer and related costs which are passed on to customers. Include these in 4.2 (g) – Computer and related sectors only;
- Mortgage Interest and Mortgage Loan Payments.

4.3 RATES, DUTIES, LEVIES AND TAXES PAID

Total amount payable in rates, duties, levies and taxes to government.

(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).

(b) AMOUNTS PAYABLE FOR VEHICLE EXCISE DUTY (ALSO KNOWN AS ROAD, CAR OR VEHICLE TAX) PAID

INCLUDE:

- Vehicle Excise Duty (also known as road, car or vehicle tax).

(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:

- VAT;
- Corporation Tax;
- Vehicle Excise Duty (road fund licences);
- Operators' licences;
- Capital Gains Tax;
- Petroleum Revenue Tax;
- Income tax and tax on franked investment income;
- Taxes already included in the purchase price of goods and services purchased;
- 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. WORK IN PROGRESS (EXCLUDING VAT)

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. **Work in Progress consists of** goods and services that have been partially processed, fabricated or assembled by the producer but that are not usually sold or turned over to others without further processing. These products **include** Work in Progress belonging to the unit, even if the products in question are in the possession of third parties. Equally, products held by the unit which belong to third parties are **excluded** as are partially completed structures for which the ultimate owner is deemed to have taken ownership, either by the existence of a contract of sale/purchase or because the production is for own use.

INCLUDE:

- Products that you own title to in intermediate stages of completion;
- Long term business contract balances (with progress payments treated in line with UK GAAP or International GAAP);
- 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.

EXCLUDE:

- Products in intermediate stages of completion that do not belong to you.

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. Values should **include** non-deductible VAT but exclude deductible VAT.

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 (PPP's), where they are 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;
- Assets acquired in taking over an existing business or sold as part of a going concern;
- 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;
- 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.

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.**

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, **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.

6.1(e) TOTAL AMOUNT FOR INVESTMENT IN PURCHASED COMPUTER SOFTWARE

INCLUDE:

- Network ware;
- Large databases;
- Word processing packages;
- Spreadsheet packages;
- Specialist packages.

7. SERVICES: EXPORTS AND IMPORTS (EXCLUDING GOODS)

This section relates to imported/exported **services** only. **Exclude** the value of any **goods** imported/exported. Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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);
- 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:

- Trade in goods;
- 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)

This section relates to imported/exported **goods** that change ownership between UK residents and non-residents. **Exclude** any **services** imported/exported.

Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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:

- Semi and finished manufactured goods;
- Food, beverages and tobacco;
- Basic materials;
- Oil and other fuel.

EXCLUDE:

- Trade in services.

9. RESEARCH AND DEVELOPMENT

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



Annual Business Survey 2012

Please do not discard this important document - your response is legally required

00001 62020
CONTACT NAME
OFFICE FOR NATIONAL STATISTICS
GOVERNMENT BUILDINGS
CARDIFF ROAD
NEWPORT
NP10 8XG
***** EXAMPLE PRINT *****

Please write any changes to your name and address in the box below, using black ink

To be completed for: THE BUSINESS NAMED ABOVE

**Please complete and return by 4 May 2013
or within 2 months of your business year end**

Dear Sir or Madam,

Please find the 2012 questionnaire for the Annual Business Survey (ABS) attached. 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.

The ABS, produced by the Office for National Statistics (ONS), is the key resource for understanding the detailed structure, conduct and performance of businesses across the UK. The information you supply contributes to the National Accounts, which measure the state of the UK economy and are used by government to determine economic policy. The data also influences decisions on company and personal taxation and on interest rates. They affect our contributions to and from the European Community and our regional policies.

We guarantee that while your employment is less than 10, you will be included in just this one ONS business survey and receive no more than 1 questionnaire. You must complete and return this questionnaire, after which you will be excluded from all our business surveys for at least 3 years. The Annual Survey of Hours and Earnings is not covered by this guarantee.

You are required by law to complete this questionnaire. If you do not complete and return this questionnaire by 4 May 2013, penalties may be incurred (under section 4 of the Statistics of Trade Act 1947). All the information you provide is kept strictly confidential. It is illegal for us to reveal your data or identify your business to unauthorised persons.

Thank you for your co-operation,
Office for National Statistics

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

Er mwyn gwneud cais am ffurflen Gymraeg (To request a questionnaire in Welsh) 0300 1234 921

If you would like to use our Minicom service for the Deaf 01633 815 044

To complete the questionnaire in Euros 0300 1234 937

For any other queries, please contact the **Respondent Relations Team** **0300 1234 937**
or go to www.ons.gov.uk/surveys

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

Survey code: 202 **Reference number:** 4990 0003 018 **Period:** 201212

- Telephone calls may be recorded for training and quality purposes



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 or zeros
- round your answer to the nearest £ or € thousand for example £1,702,700 = £

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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 2012**. (If no figures are available for that period, your return should relate to a business year that ends between **6 April 2012 and 5 April 2013**).

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
<input type="text"/>	<input type="text"/>	<input type="text"/>

11

DJK

Period covered by the return: to

Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

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, from the sale of goods or services (**including** progress payments on work in progress)

Total turnover (total amounts receivable **excluding** reimbursements from clients for VAT or customs duties)

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PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

4. EXPENDITURE

(excluding deductible VAT but including non-deductible VAT)

4.1 EMPLOYMENT COSTS *see note 4.1*

Include:

- Gross wages and salaries (in cash or kind);
- Employers' National Insurance contributions;
- Contributions to pension funds (including lump sum contributions);
- Redundancy and severance payments.

Total employment costs

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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.

Total costs of energy, goods, materials and services (include raw materials)

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4.3 RATES, DUTIES, LEVIES AND TAXES PAID *see note 4.3*

Total amount payable in rates, duties, levies and taxes to government.

Include: National non-domestic (business) rates, vehicle excise duty (also known as road, car or vehicle tax) and Climate Change Levy.

Exclude: VAT; taxes already included in the purchases of goods; materials and services; corporation tax; income tax and capital gains tax.

Total rates, duties, levies and taxes paid

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5. WORK IN PROGRESS (excluding VAT) *see note 5*

The work in progress figures for the beginning and the end of the period should be on the same basis in terms of valuation and business units covered (work carried out by yourselves, not sub-contracted)

(a) Total value of work in progress at beginning of the period

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(b) Total value of work in progress at end of the period

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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.

(a) Total acquisitions

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(b) Total disposals

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PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

7. INTERNATIONAL TRADE IN SERVICES; EXPORTS AND IMPORTS (excluding Goods) see note 7

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

Exclude:

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

Include:

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

Transactions with a subsidiary or parent of your company based outside the UK.

- (a) Amounts *receivable from* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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- (b) Amounts *payable to* individuals, enterprises, or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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8. INTERNATIONAL TRADE IN GOODS; EXPORTS AND IMPORTS (excluding Services) see note 8

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.

Exclude:

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

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.

- (a) 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
If yes, please enter **'1'** in the box provided. If no, please enter **'2'** in the box provided

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- (b) 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
If yes, please enter **'1'** in the box provided. If no, please enter **'2'** in the box provided.

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PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

9. RESEARCH AND DEVELOPMENT *see note 9*

During the next two years, does the business plan to carry out any in-house Research and Development

If yes, please enter '1' in the box provided. If no, please enter '2' in the box provided

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**10. TIME TAKEN TO COMPLETE SECTIONS 2 TO 9
(over and above normal accounting operations)**

This question is voluntary

(a) Number of hours

 hrs

1 4 4

CDE

Plus

(b) Number of minutes

 mins

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BCD

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.

1 4 6

LMN

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

Please use BLOCK CAPITALS

Contact name

Position in business

Name of business

Telephone Number

Ext.

Fax Number

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



202 3018 62020

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NOTES TO HELP YOU COMPLETE THE QUESTIONNAIRE

Please read these notes before completing this questionnaire

1. WHAT YOUR ANNUAL BUSINESS SURVEY QUESTIONNAIRE SHOULD COVER

All activities carried out in the United Kingdom (UK) **except** where the coverage is specified as Great Britain underneath your address on the front page. 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

Your return should be made for the year ended 31 December 2012. If no figures are available for that period, the return may be made for your business year. If the business year figures are supplied, they should relate to a 12 month period which ends at any time between 6 April 2012 and 5 April 2013.

If you commenced trading during 2012, then your return should cover the period from the commencement of your business until 31 December 2012 or, alternatively, any date up to 5 April 2013.

If you ceased trading during 2012, then your return should cover the period 1 January 2012 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

Turnover consists of total takings or invoiced sales and receipts of the business in connection with the sale of goods and services. Interest and similar income, "Other Operating Income" and extra-ordinary income should be **excluded** from the **total turnover** figure, as should net proceeds on sales of capital items.

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;
- Progress payments received for Work in Progress on long-term contracts which have not been identified as stocks on the balance sheet;
- 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 **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.

3.1 TOTAL TURNOVER (Continued)

EXCLUDE:

- VAT;
- 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.;
- Grants from any source;
- 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 any commission received on such sales);
- Dividends received;
- Amounts arising from donations and fundraising activities;
- The full value of any transfer fees received.

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

4.1 EMPLOYMENT COSTS

INCLUDE:

- Wages and salaries are defined as the total compensation in cash or in kind payable to all **employees (e.g.** permanent, temporary, full-time, part-time, casual and seasonal workers). State the amount paid before deductions but less any amounts for which you are reimbursed from government sources;
- Accrued holiday pay;
- 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);
- 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:

- 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;
- Amounts paid to sub-contractors. Include these in 4.2;
- Payments to homeworkers on piecework rates. Include these in 4.2;
- Payments to employment agencies for the services of agency staff. Include these in 4.2;
- 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.

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. **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;
- 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;
- 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.

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

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;
- 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 6;
- National non-domestic (business) rates. Include these in section 4.3;
- 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.

4.3 RATES, DUTIES, LEVIES AND TAXES PAID

Total amount payable in rates, duties, levies and taxes 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 (**brokers only - exclude** stamp duties paid on the purchase of shares on behalf of clients);
- Vehicle Excise Duty, also known as road, car or vehicle tax (**e.g.** tax discs bought for company vehicles as well as those on the sale of vehicles);
- Export levies (**e.g.** under the EU's Common Agricultural Policy);
- 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.

EXCLUDE:

- Water rates and sewerage charges. Include these in 4.2;
- VAT;
- Corporation Tax;
- Operators' licences;
- Capital Gains Tax;
- Income tax and tax on franked investment income;
- Taxes already included in the purchase price of goods and services purchased;
- Net payments to trade associations and similar bodies;
- Inheritance Tax;
- Air Passenger Duty;
- Landfill Tax;
- Insurance Premium Tax;
- Lottery duty;
- Stamp duties paid on the purchases of shares by brokers on behalf of their clients.

5. WORK IN PROGRESS (EXCLUDING VAT)

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. **Work in Progress consists of** goods and services that have been partially processed, fabricated or assembled by the producer but that are not usually sold or turned over to others without further processing. These products **include** Work in Progress belonging to the unit, even if the products in question are in the possession of third parties. Equally, products held by the unit which belong to third parties are **excluded** as are partially completed structures for which the ultimate owner is deemed to have taken ownership, either by the existence of a contract of sale/purchase or because the production is for own use.

INCLUDE:

- Products that you own title to in intermediate stages of completion;
- Long term business contract balances (with progress payments treated in line with UK GAAP or International GAAP);
- 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.

EXCLUDE:

- Products in intermediate stages of completion that do not belong to you.

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. Values should **include** non-deductible VAT but **exclude** deductible VAT. 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 the finance costs are included.

EXCLUDE:

- Expenditure on work carried out by sub-contractors that does not relate to capital expenditure;
- Assets acquired in taking over an existing business or sold as part of a going concern;
- 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.

7. INTERNATIONAL TRADE IN SERVICES: EXPORTS AND IMPORTS (EXCLUDING GOODS)

This section relates to imported/exported **services** only. **Exclude** the value of any **goods** imported/exported. Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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);
- 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:

- Trade in goods;
- 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)

This section relates to imported/exported **goods** that change ownership between UK residents and non-residents.

Exclude any **services** imported/exported.

Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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:

- Semi and finished manufactured goods;
- Foods, beverages and tobacco;
- Basic materials;
- Oil and other fuel.

EXCLUDE:

- Trade in services.

9. RESEARCH AND DEVELOPMENT

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



Annual Business Survey 2012

Please do not discard this important document - your response is legally required

00001 82990
CONTACT NAME
OFFICE FOR NATIONAL STATISTICS
GOVERNMENT BUILDINGS
CARDIFF ROAD
NEWPORT
NP10 8XG
***** EXAMPLE PRINT *****

Please write any changes to your name and address in the box below, using black ink

To be completed for: THE BUSINESS NAMED ABOVE

**Please complete and return by 4 May 2013
or within 2 months of your business year end**

Dear Sir or Madam,

Please find the 2012 questionnaire for the Annual Business Survey (ABS) attached. 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.

The ABS, produced by the Office for National Statistics (ONS), is the key resource for understanding the detailed structure, conduct and performance of businesses across the UK. The information you supply contributes to the National Accounts, which measure the state of the UK economy and are used by government to determine economic policy. The data also influences decisions on company and personal taxation and on interest rates. They affect our contributions to and from the European Community and our regional policies.

We guarantee that while your employment is less than 10, you will be included in just this one ONS business survey and receive no more than 1 questionnaire. You must complete and return this questionnaire, after which you will be excluded from all our business surveys for at least 3 years. The Annual Survey of Hours and Earnings is not covered by this guarantee.

You are required by law to complete this questionnaire. If you do not complete and return this questionnaire by 4 May 2013, penalties may be incurred (under section 4 of the Statistics of Trade Act 1947). All the information you provide is kept strictly confidential. It is illegal for us to reveal your data or identify your business to unauthorised persons.

Thank you for your co-operation,
Office for National Statistics

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

Er mwyn gwneud cais am ffurflen Gymraeg (To request a questionnaire in Welsh) 0300 1234 921

If you would like to use our Minicom service for the Deaf 01633 815 044

To complete the questionnaire in Euros 0300 1234 937

For any other queries, please contact the **Respondent Relations Team** **0300 1234 937**
or go to www.ons.gov.uk/surveys

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

Survey code: 202 **Reference number:** 4990 0004 919 **Period:** 201212

- Telephone calls may be recorded for training and quality purposes



Introduction to the Annual Business Survey (ABS)

Purpose of this survey

The Annual Business Survey (ABS) is the Office for National Statistics (ONS) financial information survey. The survey samples UK businesses and other related establishments according to their employment size and industry sector. The statistics produced help to improve the overall quality of National Accounts and their measurement of gross domestic product (GDP).

In addition to the National Accounts, the ABS is also the main source of data to enable the requirements of the European Structural Business Statistics Regulation (SBSR) to be met and the financial information is also used by the Scottish Government and Welsh Government in the compilation of both regional and country specific Input/Output tables and Indices of Production.

This survey covers the United Kingdom activity of businesses (including foreign owned businesses) except where the coverage is specified as Great Britain underneath the 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.

Information required

Section A asks for information regarding the return period

Section B asks for information regarding income

Section C asks for information regarding expenditure

Section D asks for information regarding value of work in progress

Section E asks for information regarding capital expenditure

Section F asks for information regarding international trade in services

Section G asks for information regarding international trade in goods

Section H asks for information regarding research and development

Section I asks for information regarding the completion time

How to Complete the Questionnaire

This questionnaire will be scanned, therefore please:

- Read accompanying notes before completing your return
- Complete in **black ink**
- Ensure letters and numbers are PRINTED and centred within each box
- Do not use commas
- Do not cross sevens or zeros
- Please round your figures to the nearest £1,000
- For example £16,805 = £ , , ,

You may find it useful to take a copy of this questionnaire for future reference or to answer any queries that may arise.



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

Section A: Return period see note A

Your return period should cover the year 2012. If no figures are available for that period, your return should relate to a business year that ends between 6 April 2012 and 5 April 2013.

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

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

From:

D	D
<input type="text"/>	<input type="text"/>

M	M
<input type="text"/>	<input type="text"/>

Y	Y	Y	Y
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

¹¹ To:

D	D
<input type="text"/>	<input type="text"/>

M	M
<input type="text"/>	<input type="text"/>

Y	Y	Y	Y
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

¹²

DTU

Section B: Income see note B

2.1 What was your total turnover from the following excluding VAT?

a. Sale of goods and services in respect of invoices raised during the period

<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"/>	<input type="text"/>	<input type="text"/>

,

0	0	0
<input type="text"/>	<input type="text"/>	<input type="text"/>

³⁹⁹

b. Of which were goods sold to the general public

<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"/>	<input type="text"/>	<input type="text"/>

,

0	0	0
<input type="text"/>	<input type="text"/>	<input type="text"/>

³⁰⁰

NFD

NFD

2.2 What was your income from the following activities?

a. Monies received from Insurance claims

<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"/>	<input type="text"/>	<input type="text"/>

,

0	0	0
<input type="text"/>	<input type="text"/>	<input type="text"/>

³¹⁷

b. Subsidiaries received from UK government sources and the EU

<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"/>	<input type="text"/>	<input type="text"/>

,

0	0	0
<input type="text"/>	<input type="text"/>	<input type="text"/>

⁴¹⁴

c. Of which were subsidies received under The Work Programme

<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"/>	<input type="text"/>	<input type="text"/>

,

0	0	0
<input type="text"/>	<input type="text"/>	<input type="text"/>

⁴³²

d. Other income recorded in your profit/loss account

<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"/>	<input type="text"/>	<input type="text"/>

,

0	0	0
<input type="text"/>	<input type="text"/>	<input type="text"/>

³²⁵

NFD

NFD

NFD

NFD

Section C: Expenditure see note C

Employment

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

3. What was your expenditure on the following?

a. Gross wages and salaries

<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"/>	<input type="text"/>	<input type="text"/>

,

0	0	0
<input type="text"/>	<input type="text"/>	<input type="text"/>

⁴⁴⁶

b. Employers' National insurance contributions

<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"/>	<input type="text"/>	<input type="text"/>

,

0	0	0
<input type="text"/>	<input type="text"/>	<input type="text"/>

⁴⁴⁸

c. Employers' contributions to pensions funds

<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"/>	<input type="text"/>	<input type="text"/>

,

0	0	0
<input type="text"/>	<input type="text"/>	<input type="text"/>

⁴⁴⁹

d. Redundancy and severance payments

<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"/>	<input type="text"/>	<input type="text"/>

,

0	0	0
<input type="text"/>	<input type="text"/>	<input type="text"/>

⁴⁴⁷

e. **Total employment costs**
This should be the sum of 3a - 3d

<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"/>	<input type="text"/>	<input type="text"/>

,

0	0	0
<input type="text"/>	<input type="text"/>	<input type="text"/>

⁴⁵⁰

NFD

NFD

NFD

NFD

NFD



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

All other expenditure (except employment costs)

Goods, Raw Materials and Energy

4. What was your expenditure on the following?Note: Please give amounts payable **excluding** employment costs, stock variation, all interest payments, amounts charged to capital account and capitalised building repairs.

a. Goods and raw materials	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0	0	402	NFD
b. Goods bought for resale	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0	0	403	NFD
c. Energy	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0	0	427	NFD
(including: electricity, gas, heating oil, petrol, diesel and oil costs)									
d. Water	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0	0	428	NFD
e. Sewerage and Waste disposal	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0	0	435	NFD
f. Services purchased for resale	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0	0	433	NFD
Services for business use									
g. Sub contractors	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0	0	421	NFD
h. Hiring, leasing or renting plant, machinery and vehicles	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0	0	405	NFD
i. Commercial insurance premiums	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0	0	406	NFD
j. Road transport services	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0	0	407	NFD
[excluding: fuel costs (please record these under 4c) vehicle excise duty (please record these under 5b)]									
k. Telecommunication services	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0	0	408	NFD
l. Computer related services	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0	0	409	NFD
m. Advertising and marketing	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0	0	410	NFD
n. Employment agencies	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0	0	430	NFD
o. Any other services for business use	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0	0	411	NFD
p. Total purchases of goods, raw materials, energy and services. This should be the sum of 4a - 4o	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	0	0	499	NFD



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

Rates, duties, levies and taxes paid to the government

Include:

- National non-domestic (business) rates.
- Vehicle excise duty (also known as road, 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

5. What was your expenditure on the following?

a. National non-domestic (business) rates	<input type="text"/>	0	0	0	412	NFD
b. Vehicle excise duty	<input type="text"/>	0	0	0	431	NFD
c. Climate change levy	<input type="text"/>	0	0	0	455	NFD
d. Other amounts paid for rates, duties, levies and taxes (See exclusions above)	<input type="text"/>	0	0	0	413	NFD
e. Total rates, duties, levies and taxes This should be the sum of 5a - 5d.	<input type="text"/>	0	0	0	400	NFD

Section D: Value of Work in Progress see note D

6a. What was your total value of work in progress at the start of the reporting period?	<input type="text"/>	0	0	0	501	NFD
6b. What was your total value of work in progress at the end of the reporting period?	<input type="text"/>	0	0	0	502	NFD

Section E: Capital Expenditure see note E

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.

7. What was your expenditure on the acquisition of the following?

a. Land	<input type="text"/>	0	0	0	763	NFD
b. Existing buildings	<input type="text"/>	0	0	0	764	NFD
c. Computer software developed by your own staff, to be used for more than one year.	<input type="text"/>	0	0	0	771	NFD
d. Computer software bought in	<input type="text"/>	0	0	0	610	NFD
e. Other completed work of a capital nature, carried out by own staff, produced for own use	<input type="text"/>	0	0	0	602	NFD
f. Any other acquisitions (include: machinery, equipment vehicles, construction of new buildings and extensions, and refurbishment and improvements to existing buildings.)	<input type="text"/>	0	0	0	1108	NFD
g. Total Acquisitions This should be the sum of 7a - 7f	<input type="text"/>	0	0	0	600	NFD



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

8. What was your income generated by the disposal of the following?

a. Land	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	765	NFD
b. Existing buildings	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	766	NFD
c. Any other disposals	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	1109	NFD
include: machinery, equipment and vehicles										
d. Total disposals	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	699	NFD
This should be the sum of 8a - 8c										

Section F: International Trade in Services see note F

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.

9. What was your income generated from services provided to businesses based outside of the UK?	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	163	NFD
10. What was your expenditure for services provided by businesses based outside of the UK?	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	164	NFD

Section G: International Trade in Goods see note G

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.

11. 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	<input checked="" type="checkbox"/>									
No	<input checked="" type="checkbox"/>	15								MRK
12. 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	<input checked="" type="checkbox"/>									
No	<input checked="" type="checkbox"/>	16								MRK



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

Section H: Research and Development see note H

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.

13. Did anyone employed by the business engage in research and development work on a regular basis during the reporting year?

Yes

No 9

Section I: Completion Time

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

This question is voluntary

hrs 144
 mins 145

15. 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

Fax Number

Thank you for completing this questionnaire.

MRK

NCL



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NOTES TO HELP YOU COMPLETE THE QUESTIONNAIRE

Please read these notes before completing this questionnaire

WHAT YOUR ANNUAL BUSINESS SURVEY QUESTIONNAIRE SHOULD COVER

All activities carried out in the United Kingdom (UK) **except** where the coverage is specified as Great Britain underneath your address on the front page. 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

Your return should be made for the year ended 31 December 2012. If no figures are available for that period, the return may be made for your business year. If the business year figures are supplied, they should relate to a 12 month period which ends at any time between 6 April 2012 and 5 April 2013.

If you commenced trading during 2012, then your return should cover the period from the commencement of your business until 31 December 2012 or, alternatively, any date up to 5 April 2013.

If you ceased trading during 2012, then your return should cover the period 1 January 2012 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

2.1 (a) TOTAL TURNOVER (EXCLUDING VAT)

Turnover consists of total takings or invoiced sales and receipts of the business in connection with the sale of goods and services. Interest and similar income, "Other Operating Income" and extra-ordinary income should be **excluded** from the **total turnover** figure, as should net proceeds on sales of capital items.

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;
- Progress payments received for Work in Progress on long-term contracts which have not been identified as stocks on the balance sheet;
- Income derived from the renting of property. Income derived from the renting of land (if recorded separately within your accounts) should be **included** in 2.2d;
- 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 **included** here are costs incurred and passed on to the customer;
- The value of second-hand goods taken in part exchange (such 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:

- VAT;
- Output for own final use;
- Income recorded as extra-ordinary income in your accounts;
- Amounts received from the sale of fixed capital assets;
- Amounts received from the sale of patents, trade marks, copyrights etc.;
- Grants from any source;
- Subsidies from UK public authorities and the European Union (EU);
- Value of insurance claims received. Include these in 2.2a;
- Income recorded as "Other Operating Income" in your accounts. Include this in 2.2d;

SECTION B: INCOME (Continued)

2.1 (a) TOTAL TURNOVER (EXCLUDING VAT) (Continued)

EXCLUDE: (Continued)

- 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 2.2d;
- Interest payments received and other similar income;
- Dividends received;
- Amounts arising from donations and fundraising activities;
- The full value of any transfer fees received.

2.1 (b) GOODS SOLD TO THE GENERAL PUBLIC

Retail turnover is the identifiable amount attributable to sale (**including** installation) of goods to the **general public** (and not businesses) for personal or household use.

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, whether or not in combination with sale of goods;
- Retail sale by commission agents;
- Commission on lottery sales;
- Commission from sales of telephone top-up cards;
- 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);
- Over the counter supply of drugs, medicines and general supplies.

EXCLUDE:

- Income (**including** repair and maintenance) from other businesses;
- Sales, repair and maintenance of motor vehicles, motorcycles, their parts and accessories and of fuel for these;
- Sales of food and drink as a catering activity (**including** staff canteens, take-away food and bar sales);
- Renting and hiring of goods;
- Income from postal activities and Post Office Ltd;
- Sales of services (e.g. holidays, cinema and other tickets, membership fees);
- Sales by other businesses operating on your premises (as well as any commission received on such sales);
- Turnover from work on the structure of a building (e.g. decorating, plumbing);
- Sales and maintenance of land and buildings;
- Agricultural merchants - sales to farmers;
- Drugs, medicines and general supplies administered by vets during treatment.

2.2 (a) MONIES RECEIVED FROM INSURANCE CLAIMS

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.

2.2 (b) 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 2.2b;
- 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 2.2c.

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.

SECTION B: INCOME (Continued)

2.2 (d) VALUE OF OTHER INCOME RECORDED IN YOUR PROFIT/LOSS ACCOUNTS

INCLUDE:

- Any "Other Operating Income" recorded in your profit and loss and/or income and expenditure accounts;
- 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.

SECTION C: EXPENDITURE

3. EMPLOYMENT COSTS

(a) GROSS WAGES AND SALARIES

Wages and salaries are defined as the total compensation in cash or in kind payable to all **employees** (e.g. permanent, temporary, full-time, part-time, casual and seasonal workers). 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. National Insurance, pension and redundancy contributions should be recorded under questions 3 b, c & d respectively;
- 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);
- 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 4o;
- Amounts paid to sub-contractors. Include these in 4g;
- Payments to homeworkers on piecework rates. Include these in 4o;
- Redundancy and severance payments. Include these in 3d;
- Payments to employment agencies for the services of agency staff. Include these in 4n;
- All National Insurance contributions. Include Employers' National Insurance contributions in 3b;
- Contributions to other pension and welfare schemes. Include these in 3c.

(b) EMPLOYERS' NATIONAL INSURANCE CONTRIBUTIONS

EXCLUDE:

- Employees' National Insurance contributions.

(c) EMPLOYERS' CONTRIBUTIONS TO PENSION FUNDS

Employers' pension contributions should represent actual net amounts rather than notional values.

INCLUDE:

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

EXCLUDE:

- Employers' National Insurance contributions. Include these in 3b;
- 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) REDUNDANCY AND SEVERANCE PAYMENTS

INCLUDE:

- Golden handshakes.

EXCLUDE:

- Rebates received from National Insurance Redundancy Fund;
- Accrued holiday pay. Include this in 3a.

4. GOODS, RAW MATERIALS AND ENERGY

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).

(a) GOODS AND RAW MATERIALS

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;
- Drugs, medicines and general supplies administered by vets during treatment;
- Building materials you have purchased for your own use.

EXCLUDE:

- Goods or services purchased for resale without processing. Include these in 4b or 4f;
- Transport costs on purchases paid to a third party. Include these in 4j or 4o as appropriate;
- Amounts charged to capital account. Include these in section E.

(b) GOODS BOUGHT FOR RESALE

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 4a;
- Food and drink requiring preparation before sale;
- Any other goods "sold" as part of a service (**e.g.** drugs, medicines and general supplies **including** those administered by vets during treatment). Include these in 4a.
- The full value of any transfer fees paid out;
- Excise duties paid by yourselves. Include these in 2.2 and 5d.

(c) ENERGY

INCLUDE:

- All fuels (**e.g.** electricity, gas, oil, coal, coke, petrol, diesel etc.) purchased for use in the running of your business.

(d) WATER

INCLUDE:

- Water abstraction application charges;
- Water rates.

EXCLUDE:

- Waste disposal, sewerage and effluent disposal charges. Include these in 4.e;
- Bottled water;
- Water abstraction licence fees. **These should not be recorded anywhere in this questionnaire.**

(e) SEWERAGE AND WASTE DISPOSAL

INCLUDE:

- Sewerage charges and other costs of effluent and waste disposal.

4. GOODS, RAW MATERIALS AND ENERGY (Continued)

(f) SERVICES PURCHASED FOR RESALE

INCLUDE:

- Sales of services purchased and then sold on to a customer without actually changing the service sold (e.g. conference organisers: when a conference hall is hired by yourself but the cost passed on to your client);
- Employment agency costs which are passed on to customers – **Employment agency sector only**;
- Hiring, renting or leasing costs which are passed on to customers – **Hiring, Leasing and Renting sector only**.

SERVICES FOR BUSINESS USE

(g) SUB-CONTRACTORS

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

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

INCLUDE:

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

EXCLUDE:

- Hire purchase repayments and finance leasing payments. See section E;
- Amounts payable for road vehicles hired with drivers. Include these in 4j.

(i) 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 3.c;
- Employers' National Insurance contributions. Include these in 3.b;
- Value of insurance claims received. Include these in 2.2a.

(j) 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 etc.);
- Amounts payable for road vehicles hired with drivers.

EXCLUDE:

- Car hire or other vehicle hire without drivers. Include these in 4.h;
- Fuel costs. Include these in 4.c;
- Vehicle excise duty. Include these in 5.b

(k) 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.a, **except** if charged to capital account then these should be included in 7.g. Payments for **rental** of such equipment should be recorded in 4.h.

(l) COMPUTER RELATED SERVICES

INCLUDE:

- Consultancy charges on computer software and hardware;
- Cost of repair, maintenance and installation of office and computing machinery.

EXCLUDE:

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

(m) 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.

4. GOODS, RAW MATERIALS AND ENERGY (Continued)

SERVICES FOR BUSINESS USE (Continued)

(n) EMPLOYMENT AGENCIES

INCLUDE:

- Payments to employment agencies for the services of agency staff (not to be included in 3).

EXCLUDE:

- Employment agency costs which are passed on to customers. Include these in 4.f – **Employment Agency sector only**.

(o) ANY OTHER SERVICES FOR BUSINESS USE

INCLUDE:

- 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;
- Postage (**including** parcel services);
- 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;
- Bank charges (**excluding** interest payments);
- Rent paid on buildings or dwellings;
- 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;
- 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 3;
- Hire purchase repayments. See section E;
- Finance leasing payments. See section E;
- 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 5a;
- Hiring, renting or leasing costs which are passed on to customers. Include these in 4.2f – **Hiring, Leasing and Renting sector only**;
- Employment agency costs which are passed on to customers. Include these in 4.2f – **Employment Agency sector only**;
- Mortgage Interest and Mortgage Loan Payments.

5. RATES, DUTIES, LEVIES AND TAXES TO THE GOVERNMENT

(a) 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.d;
- Sewerage charges. Include these in 4.e.

(b) VEHICLE EXCISE DUTY (ALSO KNOWN AS ROAD, CAR OR VEHICLE TAX) PAID

INCLUDE:

- Vehicle Excise Duty (also known as road, car or vehicle tax).

5. RATES, DUTIES, LEVIES AND TAXES TO THE GOVERNMENT (Continued)

(c) 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.

(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;
- Consumer and Credit Act fees;
- Franchise payments.

EXCLUDE:

- VAT;
- Corporation Tax;
- Vehicle Excise Duty (road fund licences);
- Operators' licences;
- Capital Gains Tax;
- Income tax and tax on franked investment income;
- Taxes already included in the purchase price of goods and services purchased;
- Net payments to trade associations and similar bodies;
- Inheritance Tax;
- Air Passenger Duty;
- Insurance Premium Tax;
- Lottery duty.

SECTION D: VALUE OF WORK IN PROGRESS

6. WORK IN PROGRESS (EXCLUDING VAT)

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. **Work in Progress consists of** goods and services that have been partially processed, fabricated or assembled by the producer but that are not usually sold or turned over to others without further processing. These products **include** Work in Progress belonging to the unit, even if the products in question are in the possession of third parties. Equally, products held by the unit which belong to third parties are **excluded** as are partially completed structures for which the ultimate owner is deemed to have taken ownership, either by the existence of a contract of sale/purchase or because the production is for own use.

INCLUDE:

- Products that you own title to in intermediate stages of completion;
- Long term business contract balances (with progress payments treated in line with UK GAAP or International GAAP);
- 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.

EXCLUDE:

- Products in intermediate stages of completion that do not belong to you.

SECTION E: CAPITAL EXPENDITURE

7 & 8. 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. Values should **include** non-deductible VAT but **exclude** deductible VAT.

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 3 and 4 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 (PPP's), where they are 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;
- Assets acquired in taking over an existing business or sold as part of a going concern;
- 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 2.2a;
- 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.

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 (d) COMPUTER SOFTWARE BOUGHT IN

INCLUDE:

- Network ware;
- Large databases;
- Word processing packages;
- Spreadsheet packages;
- Specialist packages.

7 (e) OTHER COMPLETED 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 7g. This should cover the provision of any capitalised 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 3 and 4 respectively.

SECTION F: INTERNATIONAL TRADE IN SERVICES

9 & 10. SERVICES: EXPORTS AND IMPORTS (EXCLUDING GOODS)

This section relates to imported/exported **services** only. **Exclude** the value of any **goods** imported/exported. Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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 B and 4.

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:

- Trade in goods;
- 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 G: INTERNATIONAL TRADE IN GOODS

11 & 12. INTERNATIONAL TRADE IN GOODS: EXPORTS AND IMPORTS (EXCLUDING SERVICES)

This section relates to imported/exported **goods** that change ownership between UK residents and non-residents.

Exclude any **services** imported/exported.

Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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:

- Semi and finished manufactured goods;
- Food, beverages and tobacco;
- Basic materials;
- Oil and other fuel.

EXCLUDE:

- Trade in services.

SECTION H: RESEARCH AND DEVELOPMENT

13. RESEARCH AND DEVELOPMENT

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



Annual Business Survey 2012

Please do not discard this important document - your response is legally required

00001 80200
CONTACT NAME
OFFICE FOR NATIONAL STATISTICS
GOVERNMENT BUILDINGS
CARDIFF ROAD
NEWPORT
NP10 8XG
***** EXAMPLE PRINT *****

Please write any changes to your name and address in the box below, using black ink

To be completed for: THE BUSINESS NAMED ABOVE

**Please complete and return by 4 May 2013
or within 2 months of your business year end**

Dear Sir or Madam,

Please find the 2012 questionnaire for the Annual Business Survey (ABS) attached. 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.

The ABS, produced by the Office for National Statistics (ONS), is the key resource for understanding the detailed structure, conduct and performance of businesses across the UK. The information you supply contributes to the National Accounts, which measure the state of the UK economy and are used by government to determine economic policy. The data also influences decisions on company and personal taxation and on interest rates. They affect our contributions to and from the European Community and our regional policies.

We guarantee that while your employment is less than 10, you will be included in just this one ONS business survey and receive no more than 1 questionnaire. You must complete and return this questionnaire, after which you will be excluded from all our business surveys for at least 3 years. The Annual Survey of Hours and Earnings is not covered by this guarantee.

You are required by law to complete this questionnaire. If you do not complete and return this questionnaire by 4 May 2013, penalties may be incurred (under section 4 of the Statistics of Trade Act 1947). All the information you provide is kept strictly confidential. It is illegal for us to reveal your data or identify your business to unauthorised persons.

Thank you for your co-operation,
Office for National Statistics

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

Er mwyn gwneud cais am ffurflen Gymraeg (To request a questionnaire in Welsh) 0300 1234 921

If you would like to use our Minicom service for the Deaf 01633 815 044

To complete the questionnaire in Euros 0300 1234 937

For any other queries, please contact the **Respondent Relations Team** **0300 1234 937**
or go to www.ons.gov.uk/surveys

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

Survey code: 202 **Reference number:** 4990 0003 920 **Period:** 201212

- Telephone calls may be recorded for training and quality purposes



Introduction to the Annual Business Survey (ABS)

Purpose of this survey

The Annual Business Survey (ABS) is the Office for National Statistics (ONS) financial information survey. The survey samples UK businesses and other related establishments according to their employment size and industry sector. The statistics produced help to improve the overall quality of National Accounts and their measurement of gross domestic product (GDP).

In addition to the National Accounts, the ABS is also the main source of data to enable the requirements of the European Structural Business Statistics Regulation (SBSR) to be met and the financial information is also used by the Scottish Government and Welsh Government in the compilation of both regional country specific Input/Output tables and Indices of Production.

This survey covers the United Kingdom activity of businesses (including foreign owned businesses) except where the coverage is specified as Great Britain underneath the 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.

Information required

Section A asks for information regarding the return period

Section B asks for information regarding income

Section C asks for information regarding expenditure

Section D asks for information regarding capital expenditure

Section E asks for information regarding international trade in services

Section F asks for information regarding international trade in goods

Section G asks for information regarding research and development

Section H asks for information regarding the completion time

How to Complete the Questionnaire

This questionnaire will be scanned, therefore please:

- Read accompanying notes before completing your return
- Complete in **black ink**
- Ensure letters and numbers are PRINTED and centred within each box
- Do not use commas
- Do not cross sevens or zeros
- Please round your figures to the nearest £1,000
- For example £16,805 = £ , , ,

You may find it useful to take a copy of this questionnaire for future reference or to answer any queries that may arise.



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

Section A: Return period see note A

Your return period should cover the year 2012. If no figures are available for that period, your return should relate to a business year that ends between 6 April 2012 and 5 April 2013.

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

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

From:

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¹¹ To:

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¹²

DTU

Section B: Income see note B

2. What was your total turnover excluding VAT?

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0	0	0
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³⁹⁹

NFD

Include:

- Progress payments on work in progress
- Total takings/total sales in respect of invoices raised.

Exclude:

- Grants
- Sales of fixed assets
- Output for own final use
- VAT

Section C: Expenditure see note C

3. What was your expenditure on the following?

a. Employment costs

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0	0	0
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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

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0	0	0
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⁴⁹⁹

NFD

c. Total, rates, duties levies and taxes

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0	0	0
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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



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

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

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 NFD

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

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 MRK

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 MRK



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

Section G: Research and Development see note G

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. Did anyone employed by the business engage in research and development work on a regular basis during the reporting year?

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

Thank you for completing this questionnaire.

MRK

NCL



202 3920 80200

49900003920 A 00000000 A 202 201212 006



NOTES TO HELP YOU COMPLETE THE QUESTIONNAIRE

Please read these notes before completing this questionnaire

WHAT YOUR ANNUAL BUSINESS SURVEY QUESTIONNAIRE SHOULD COVER

All activities carried out in the United Kingdom (UK) **except** where the coverage is specified as Great Britain underneath your address on the front page. 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

Your return should be made for the year ended 31 December 2012. If no figures are available for that period, the return may be made for your business year. If the business year figures are supplied, they should relate to a 12 month period which ends at any time between 6 April 2012 and 5 April 2013.

If you commenced trading during 2012, then your return should cover the period from the commencement of your business until 31 December 2012 or, alternatively, any date up to 5 April 2013.

If you ceased trading during 2012, then your return should cover the period 1 January 2012 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

Turnover consists of total takings or invoiced sales and receipts of the business in connection with the sale of goods and services. Interest and similar income, "Other Operating Income" and extra-ordinary income should be **excluded** from the **total turnover** figure, as should net proceeds on sales of capital items.

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;
- Progress payments received for Work in Progress on long-term contracts which have not been identified as stocks on the balance sheet;
- 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.

This section continues overleaf

SECTION B: INCOME (Continued)

2. TOTAL TURNOVER (Continued)

EXCLUDE:

- VAT;
- 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 D;
- 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.;
- Grants from any source;
- 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

INCLUDE:

- Wages and salaries are defined as the total compensation in cash or in kind payable to all **employees (e.g.** permanent, temporary, full-time, part-time, casual and seasonal workers). State the amount paid before deductions but less any amounts for which you are reimbursed from government sources;
- Accrued holiday pay;
- 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 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:

- 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 3.b;
- Amounts paid to sub-contractors. Include these in 3.b;
- Payments to homeworkers on piecework rates. Include these in 3.b;
- Payments to employment agencies for the services of agency staff. Include these in 3.b;
- 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.

SECTION C: EXPENDITURE (Continued)

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;
- 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;

This section continues overleaf

SECTION C: EXPENDITURE (Continued)

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

INCLUDE: (Continued)

- 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 3.a;
- 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 3.c;
- 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;
- Vehicle Excise Duty, also known as road, car or vehicle tax (**e.g.** tax discs bought for company vehicles as well as those on the sale of vehicles);
- Export levies (**e.g.** under the EU's Common Agricultural Policy);
- 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 3.b;
- VAT;
- Corporation Tax;
- Operators' licences;
- Capital Gains Tax;
- Income tax and tax on franked investment income;
- Taxes already included in the purchase price of goods and services purchased;
- 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. Values should **include** non-deductible VAT but **exclude** deductible VAT.

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 3.a and 3.b 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;
- Assets acquired in taking over an existing business or sold as part of a going concern;
- 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)

This section relates to imported/exported **services** only. **Exclude** the value of any **goods** imported/exported. Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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 3.b.

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.

SECTION E: INTERNATIONAL TRADE IN SERVICES (Continued)

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

EXCLUDE:

- Trade in goods;
- 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)

This section relates to imported/exported **goods** change ownership UK residents and non-residents. **Exclude any services** imported/exported.

Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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:

- Semi and finished manufactured goods;
- Foods, beverages and tobacco;
- Basic materials;
- Oil and other fuel.

EXCLUDE:

- Trade in services.

SECTION G: RESEARCH AND DEVELOPMENT

10. RESEARCH AND DEVELOPMENT

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



Annual Business Survey 2012

Please do not discard this important document - your response is legally required

00001 53100 PO
CONTACT NAME
OFFICE FOR NATIONAL STATISTICS
GOVERNMENT BUILDINGS
CARDIFF ROAD
NEWPORT
NP10 8XG
***** EXAMPLE PRINT *****

Please write any changes to your name and address in the box below, using black ink

To be completed for: THE BUSINESS NAMED ABOVE

**Please complete and return by 4 May 2013
or within 2 months of your business year end**

Dear Sir or Madam,

Please find the 2012 questionnaire for the Annual Business Survey (ABS) attached. 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.

The ABS, produced by the Office for National Statistics (ONS), is the key resource for understanding the detailed structure, conduct and performance of businesses across the UK. The information you supply contributes to the National Accounts, which measure the state of the UK economy and are used by government to determine economic policy. The data also influences decisions on company and personal taxation and on interest rates. They affect our contributions to and from the European Community and our regional policies.

We guarantee that while your employment is less than 10, you will be included in just this one ONS business survey and receive no more than 1 questionnaire. You must complete and return this questionnaire, after which you will be excluded from all our business surveys for at least 3 years. The Annual Survey of Hours and Earnings is not covered by this guarantee.

You are required by law to complete this questionnaire. If you do not complete and return this questionnaire by 4 May 2013, penalties may be incurred (under section 4 of the Statistics of Trade Act 1947). All the information you provide is kept strictly confidential. It is illegal for us to reveal your data or identify your business to unauthorised persons.

Thank you for your co-operation,
Office for National Statistics

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

Er mwyn gwneud cais am ffurflen Gymraeg (To request a questionnaire in Welsh) 0300 1234 921

If you would like to use our Minicom service for the Deaf 01633 815 044

To complete the questionnaire in Euros 0300 1234 937

For any other queries, please contact the **Respondent Relations Team** **0300 1234 937**
or go to www.ons.gov.uk/surveys

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

Survey code: 202

Reference number: 4990 0004 023

Period: 201212

- Telephone calls may be recorded for training and quality purposes



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 or zeros
- round your answer to the nearest £ or € thousand for example £1,702,700 = £

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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 2012**. (If no figures are available for that period, your return should relate to a business year that ends between **6 April 2012 and 5 April 2013**).

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, from the sale of goods or services (**including** progress payments on work in progress).

(a) **Total turnover**

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Of which:

(b) Income from the retail sale of goods to the **general public** [sub-post offices should **exclude** income from items sold on behalf of Post Office Ltd (**i.e.** postage stamps, road fund and TV licenses etc.)]

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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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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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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.)

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- (b) Water used in the running of your business

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- (c) Sewerage charges and other costs of waste disposal

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- (d) Goods and all raw materials used in the running of your business (**including** stationery and consumables)

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This section continues overleaf



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

COSTS OF GOODS AND SERVICES BOUGHT FOR RESALE

(e)	Goods bought for resale without further processing	<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
(f)	Services purchased for resale without processing	<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 3	EFG

SERVICES FOR BUSINESS USE

(g)	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"/>	000	4 2 1	EFG
(h)	Amounts payable for hiring, leasing or renting plant (including scaffolding), 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"/>	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"/>	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"/>	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"/>	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"/>	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"/>	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"/>	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"/>	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"/>	000	4 9 9	EFG



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

4.3 RATES, DUTIES, LEVIES AND TAXES PAID *see note 4.3*

Total amount payable in rates, duties, levies and taxes to government.

(**Exclude:** VAT; taxes already included in the purchases of goods, materials and services; corporation tax; income tax and capital gains tax)

(a) Amounts payable in national non-domestic (business) rates	000	4 1 2	EFG
(b) Amounts payable for vehicle excise duty (also known as road, car or vehicle tax)	000	4 3 1	EFG
(c) Amounts payable directly to government under the Climate Change Levy (net of any agreed reductions). Exclude any charge recorded on your gas, electric or other fuel bills	000	4 5 5	EFG
(d) Other amounts paid for rates, duties, levies and taxes	000	4 1 3	EFG
(e) Total rates, duties, levies and taxes paid	000	4 0 0	EFG

4.4 SUBSIDIES RECEIVABLE *see note 4.4*

(a) Total amounts received in subsidies from UK government sources and the EU	000	4 1 4	EFG
Of which:			
(b) Subsidies received under The Work Programme	000	4 3 2	EFG

5. WORK IN PROGRESS (excluding VAT) *see note 5*

The work in progress figures for the beginning and the end of the period should be on the same basis in terms of valuation and business units covered (work carried out by yourselves, not sub-contracted)

(a) Total value of work in progress at the beginning of the period	000	5 0 1	EFG
(b) Total value of work in progress at the end of the period	000	5 0 2	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 000 7 6 3 EFG

(b) Acquisitions of existing buildings 000 7 6 4 EFG

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 000 7 7 1 EFG

(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 11 000 6 0 2 EFG

(e) Total amount for investment in acquired computer software (including network ware, large databases, specialist packages, word processing or spreadsheet packages) *see note 6.1 (e)* 000 6 1 0 EFG

(f) Any other acquisitions
Include: machinery, equipment, vehicles, construction of new buildings and extensions, refurbishment and improvements to existing buildings 000 1 1 0 8 EFG

(g) **Total acquisitions**
This should be the sum of 6.1 (a) to 6.1 (f) 000 6 0 0 EFG

6.2 DISPOSALS

(a) Proceeds from the disposal of land 000 7 6 5 EFG

(b) Proceeds from the disposal of existing buildings 000 7 6 6 EFG

(c) Proceeds from any other disposals
Include: machinery, equipment and vehicles 000 1 1 0 9 EFG

(d) **Total disposals**
This should be the sum of 6.2 (a) to 6.2 (c) 000 6 9 9 EFG



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

7. INTERNATIONAL TRADE IN SERVICES; EXPORTS AND IMPORTS (excluding Goods) see note 7

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

Exclude:

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

Include:

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

(a) Amounts *receivable from* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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(b) Amounts *payable to* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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8. INTERNATIONAL TRADE IN GOODS; EXPORTS AND IMPORTS (excluding Services) see note 8

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.

Exclude:

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

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.

(a) 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
If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

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(b) 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 manufactured goods
If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

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9. RESEARCH AND DEVELOPMENT see note 9

During the next two years, does the business plan to carry out any in-house Research and Development

If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

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NOTES TO HELP YOU COMPLETE THE QUESTIONNAIRE

Please read these notes before completing this questionnaire

1. WHAT YOUR ANNUAL BUSINESS SURVEY QUESTIONNAIRE SHOULD COVER

All activities carried out in the United Kingdom (UK) **except** where the coverage is specified as Great Britain underneath your address on the front page. 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

Your return should be made for the year ended 31 December 2012. If no figures are available for that period, the return may be made for your business year. If the business year figures are supplied, they should relate to a 12 month period which ends at any time between 6 April 2012 and 5 April 2013.

If you commenced trading during 2012, then your return should cover the period from the commencement of your business until 31 December 2012 or, alternatively, any date up to 5 April 2013.

If you ceased trading during 2012, then your return should cover the period 1 January 2012 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 NET TURNOVER

Turnover consists of total takings or invoiced sales and receipts of the business in connection with the sale of goods and services. Interest and similar income, "Other Operating Income" and extra-ordinary income should be **excluded** from the **total net turnover figure**, as should net proceeds on sales of capital items.

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

(a) TOTAL TURNOVER

INCLUDE:

- Commission on lottery sales;
- Receipts from government for goods and services supplied free (or at a subsidised rate);
- Transport, insurance and packaging charges (less amounts for returnable containers) invoiced by your business (even if invoiced separately);
- 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);
- Income from sub-contracted activities other than those on behalf of Post Office Ltd;
- For commission work (i.e. where you do not hold title to goods sold) other than that on behalf of Post Office Ltd, 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);
- Royalty payments received;
- Salary and other income received directly from Post Office Ltd.

EXCLUDE:

- VAT;
- Output for own final use;
- Income recorded as extra-ordinary income in your accounts;
- Amounts received from the sale of fixed capital assets;
- Grants from any source;
- Subsidies from UK public authorities and the European Community (EC);
- 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);
- Interest payments received and other similar income;
- Dividends received;
- Amounts arising from donations and fundraising activities;
- The full value of any transfer fees received.

3.1 TOTAL NET TURNOVER (continued)

(b) INCOME FROM THE RETAIL SALE OF GOODS TO THE GENERAL PUBLIC

Retail turnover is the identifiable amount attributable to sale (including installation) of goods to the **general public** (and not businesses) for personal or household use.

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, whether or not in combination with sale of goods;
- Retail sale by commission agents;
- Commission on lottery sales;
- 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);
- Over the counter supply of drugs, medicines and general supplies.

EXCLUDE:

- Income (including repair and maintenance) from other businesses;
- Sales, repair and maintenance of motor vehicles, motorcycles, their parts and accessories and of fuel for these;
- Sales of food and drink as a catering activity (including staff canteens, take-away food and bar sales);
- Renting and hiring of goods;
- Income from postal activities and Post Office Ltd;
- Sales of services (e.g. holidays, cinema and other tickets, membership fees);
- Sales by other businesses operating on your premises (as well as any commission received on such sales);
- Sales and maintenance of land and buildings.

3.2 OTHER INCOME

None of the following inclusions should be reported in 3.1 Total Turnover.

(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:

- Any "Other Operating Income" recorded in your profit and loss and/or income and expenditure accounts;
- 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.

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

4.1 EMPLOYMENT COSTS

(a) GROSS WAGES AND SALARIES

Wages and salaries are defined as the total compensation in cash or in kind payable to all **employees** (e.g. permanent, temporary, full-time, part-time, casual and seasonal workers). 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. National Insurance, pension and redundancy contributions should be recorded under questions 4.1 (b), (c) & (d) respectively;

4.1 EMPLOYMENT COSTS (Continued)

(a) GROSS WAGES AND SALARIES (Continued)

INCLUDE: (Continued)

- 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);
- 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 (g);
- Payments to homeworkers on piecework rates. Include these in 4.2 (o);
- Redundancy and severance payments. Include these in 4.1 (d);
- Payments to employment agencies for the services of agency staff. Include these in 4.2 (n);
- All National Insurance contributions. Include Employers' National Insurance contributions in 4.1 (b);
- Contributions to other pension and welfare schemes. Include these in 4.1 (c).

(b) EMPLOYERS' NATIONAL INSURANCE CONTRIBUTIONS

EXCLUDE:

- Employees' National Insurance contributions.

(c) CONTRIBUTIONS TO PENSION FUNDS

Employers' pension contributions should represent actual net amounts rather than notional values.

INCLUDE:

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

EXCLUDE:

- Employers' National Insurance contributions. Include these in 4.1 (b);
- 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. **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).

ENERGY AND MATERIALS FOR BUSINESS USE

(a) ENERGY USED IN THE RUNNING OF YOUR BUSINESS

INCLUDE:

- All fuels (e.g. electricity, gas, oil, coal, coke, petrol, diesel) purchased for use in the running of your business.

(b) WATER USED IN THE RUNNING OF YOUR BUSINESS

INCLUDE:

- Water abstraction application charges;
- Water rates.

EXCLUDE:

- Waste disposal, sewerage and effluent disposal charges. Include these in 4.2 (c);
- 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)

(c) SEWERAGE CHARGES AND OTHER COSTS OF WASTE DISPOSAL

INCLUDE:

- Sewerage charges and other costs of effluent and waste disposal.

(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:

- Goods or services purchased for resale without processing. Include these in 4.2 (e) or 4.2 (f);
- 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 AND SERVICES 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 3.1 and 4.3 (d).

(f) SERVICES PURCHASED FOR RESALE WITHOUT PROCESSING

INCLUDE:

- Sales of services purchased and then sold on to a customer without actually changing the service sold (e.g. post offices receiving a fee from a customer for the speedy return of a passport, processed by a passport office).

SERVICES FOR BUSINESS USE

(g) 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.

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

INCLUDE:

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

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;
- Cost of repair, maintenance and installation of office and computing machinery.

EXCLUDE:

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

(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

INCLUDE:

- Payments to employment agencies for the services of agency staff (not to be included in 4.1).

EXCLUDE:

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

(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;
- Postage (**including** parcel services);
- Amounts payable for the right to use patents, trade marks, copyrights etc., manufacturing rights and technical know-how;

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

SERVICES FOR BUSINESS USE (Continued)

(o) AMOUNTS PAYABLE FOR OTHER SERVICES PURCHASED (Continued)

INCLUDE: (Continued)

- 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;
- Bank charges (**excluding** interest payments);
- Rent paid on buildings or dwellings;
- 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

Total amount payable in rates, duties, levies and taxes to government.

(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).

(b) AMOUNTS PAYABLE FOR VEHICLE EXCISE DUTY (ALSO KNOWN AS ROAD, CAR OR VEHICLE TAX) PAID

INCLUDE:

- Vehicle Excise Duty (also known as road, car or vehicle tax).

(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 EC's Common Agricultural Policy);
- Import duties;
- 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:

- VAT;
- Corporation Tax;
- Vehicle Excise Duty (road fund licences);
- Operators' licences;
- Capital Gains Tax;
- Petroleum Revenue Tax;
- Income tax and tax on franked investment income;
- Taxes already included in the purchase price of goods and services purchased;
- 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 EC to reduce the price of products (goods or services) sold into a market environment.

INCLUDE:

- Import and Export refunds (e.g. under the EC'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, EC, 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. WORK IN PROGRESS (EXCLUDING VAT)

Inventories should be valued on the basis used in your financial statements i.e. on the basis of UK GAAP (Generally Accepted Accounting Practice) or International GAAP. **Work in Progress consists of** goods and services that have been partially processed, fabricated or assembled by the producer but that are not usually sold or turned over to others without further processing. These products **include** Work in Progress belonging to the unit, even if the products in question are in the possession of third parties. Equally, products held by the unit which belong to third parties are **excluded** as are partially completed structures for which the ultimate owner is deemed to have taken ownership, either by the existence of a contract of sale/purchase or because the production is for own use.

INCLUDE:

- Products that you own title to in intermediate stages of completion;
- Long term business contract balances (with progress payments treated in line with UK GAAP or International GAAP);
- 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.

EXCLUDE:

- Products in intermediate stages of completion that do not belong to you.

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. Values should **include** non-deductible VAT but **exclude** deductible VAT.

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 they are 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;
- Assets acquired in taking over an existing business or sold as part of a going concern;
- 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;
- 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.

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.**

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, **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.

6.1(e) TOTAL AMOUNT FOR INVESTMENT IN PURCHASED COMPUTER SOFTWARE

INCLUDE:

- Network ware;
- Large databases;
- Word processing packages;
- Spreadsheet packages;
- Specialist packages.

7. INTERNATIONAL TRADE IN SERVICES: EXPORTS AND IMPORTS (EXCLUDING GOODS)

This section relates to imported/exported **services** only. **Exclude** the value of any **goods** imported/exported. Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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);
- 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.

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

This section relates to imported/exported **goods** that change ownership between UK residents and non-residents.

Exclude any **services** imported/exported.

Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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:

- Semi and finished manufactured goods;
- Food, beverages and tobacco;
- Basic materials;
- Oil and other fuel.

EXCLUDE:

- Trade in services.

9. RESEARCH AND DEVELOPMENT

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



Annual Business Survey 2012

Please do not discard this important document - your response is legally required

00001 53100
CONTACT NAME
OFFICE FOR NATIONAL STATISTICS
GOVERNMENT BUILDINGS
CARDIFF ROAD
NEWPORT
NP10 8XG
***** EXAMPLE PRINT *****

Please write any changes to your name and address in the box below, using black ink

To be completed for: THE BUSINESS NAMED ABOVE

**Please complete and return by 4 May 2013
or within 2 months of your business year end**

Dear Sir or Madam,

Please find the 2012 questionnaire for the Annual Business Survey (ABS) attached. 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.

The ABS, produced by the Office for National Statistics (ONS), is the key resource for understanding the detailed structure, conduct and performance of businesses across the UK. The information you supply contributes to the National Accounts, which measure the state of the UK economy and are used by government to determine economic policy. The data also influences decisions on company and personal taxation and on interest rates. They affect our contributions to and from the European Community and our regional policies.

We guarantee that while your employment is less than 10, you will be included in just this one ONS business survey and receive no more than 1 questionnaire. You must complete and return this questionnaire, after which you will be excluded from all our business surveys for at least 3 years. The Annual Survey of Hours and Earnings is not covered by this guarantee.

You are required by law to complete this questionnaire. If you do not complete and return this questionnaire by 4 May 2013, penalties may be incurred (under section 4 of the Statistics of Trade Act 1947). All the information you provide is kept strictly confidential. It is illegal for us to reveal your data or identify your business to unauthorised persons.

Thank you for your co-operation,
Office for National Statistics

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

Er mwyn gwneud cais am ffurflen Gymraeg (To request a questionnaire in Welsh) 0300 1234 921

If you would like to use our Minicom service for the Deaf 01633 815 044

To complete the questionnaire in Euros 0300 1234 937

For any other queries, please contact the **Respondent Relations Team** **0300 1234 937**
or go to www.ons.gov.uk/surveys

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

Survey code: 202 **Reference number:** 4990 0003 024 **Period:** 201212

- Telephone calls may be recorded for training and quality purposes



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 or zeros
- round your answer to the nearest £ or € thousand for example £1,702,700 = £

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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 2012**. (If no figures are available for that period, your return should relate to a business year that ends between **6 April 2012 and 5 April 2013**).

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
<input type="text"/>	<input type="text"/>	<input type="text"/>

11

DJK

Period covered by the return: to

Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

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, from the sale of goods or services (**including** progress payments on work in progress).

(a) **Total turnover**

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of which:

(b) Income from the retail sale of goods to the **general public** [sub-post offices should **exclude** income from items sold on behalf of Post Office Ltd (i.e. postage stamps, road fund and TV licenses etc.)]

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PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

4. EXPENDITURE

(excluding deductible VAT but including non-deductible VAT)

4.1 EMPLOYMENT COSTS *see note 4.1*

Include:

- Gross wages and salaries (in cash or kind);
- Employers' National Insurance contributions;
- Contributions to pension funds (including lump sum contributions);
- Redundancy and severance payments.

Total employment costs

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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.

Total costs of energy, goods, materials and services (include raw materials)

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4.3 RATES, DUTIES, LEVIES AND TAXES PAID *see note 4.3*

Total amount payable in rates, duties, levies and taxes to government.

Include: National non-domestic (business) rates, vehicle excise duty (also known as road, car or vehicle tax) and Climate Change Levy.

Exclude: VAT; taxes already included in the purchases of goods; materials and services; corporation tax; income tax and capital gains tax.

Total rates, duties, levies and taxes paid

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5. CAPITAL EXPENDITURE *see note 5*

(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.

(a) Total acquisitions

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(b) Total disposals

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PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

6. INTERNATIONAL TRADE IN SERVICES; EXPORTS AND IMPORTS (excluding Goods) see note 6

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

Exclude:

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

Include:

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

Transactions with a subsidiary or parent of your company based outside the UK

- (a) Amounts *receivable from* individual, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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- (b) Amounts *payable to* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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7. INTERNATIONAL TRADE IN GOODS; EXPORTS AND IMPORTS (excluding Services) see note 7

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.

Exclude:

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

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.

- (a) 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
If yes, please enter '1' in the box provided. If no, please enter '2' in the box provided

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ABC

- (b) 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
If yes, please enter '1' in the box provided. If no, please enter '2' in the box provided.

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ABC



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

8. RESEARCH AND DEVELOPMENT *see note 8*

During the next two years, does the business plan to carry out any in-house Research and Development

If yes, please enter '1' in the box provided. If no, please enter '2' in the box provided

9

ABC

**9. TIME TAKEN TO COMPLETE SECTIONS 2 TO 8
(over and above normal accounting operations)**

This question is voluntary

(a) Number of hours

 hrs

1 4 4

CDE

Plus

(b) Number of minutes

 mins

1 4 5

BCD

10. 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.

1 4 6

LMN

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

Please use BLOCK CAPITALS

Contact name

Position in business

Name of business

Telephone Number

Ext.

Fax Number

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



202 3024 53100

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NOTES TO HELP YOU COMPLETE THE QUESTIONNAIRE

Please read these notes before completing this questionnaire

1. WHAT YOUR ANNUAL BUSINESS SURVEY QUESTIONNAIRE SHOULD COVER

All activities carried out in the United Kingdom (UK) **except** where the coverage is specified as Great Britain underneath your address on the front page. 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

Your return should be made for the year ended 31 December 2012. If no figures are available for that period, the return may be made for your business year. If the business year figures are supplied, they should relate to a 12 month period which ends at any time between 6 April 2012 and 5 April 2013.

If you commenced trading during 2012, then your return should cover the period from the commencement of your business until 31 December 2012 or, alternatively, any date up to 5 April 2013.

If you ceased trading during 2012, then your return should cover the period 1 January 2012 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

Turnover consists of total takings or invoiced sales and receipts of the business in connection with the sale of goods and services. Interest and similar income, "Other Operating Income" and extra-ordinary income should be **excluded** from the **total turnover** figure, as should net proceeds on sales of capital items.

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

(a) TOTAL TURNOVER

INCLUDE:

- Salary and other income received directly from Post Office Ltd.
- Commission on lottery sales;
- Receipts from government for goods and services supplied free (or at a subsidised rate);
- Transport, insurance and packaging charges (less amounts for returnable containers) invoiced by your business (even if invoiced separately);
- Income derived from the renting of property;
- Income from sub-contracted activities other than those on behalf of Post Office Ltd;
- For commission work (**i.e.** where you do not hold title to goods sold) other than that on behalf of Post Office Ltd, 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);
- Royalty payments received.

EXCLUDE:

- VAT;
- 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 5;
- 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.;
- Grants from any source;
- 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.

3.1 TOTAL TURNOVER (Continued)

(b) INCOME FROM THE RETAIL SALE OF GOODS TO THE GENERAL PUBLIC

Retail turnover is the identifiable amount attributable to sale (**including** installation) of goods to the **general public** (and not businesses) for personal or household use.

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, whether or not 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);
- Over the counter supply of drugs, medicines and general supplies.

EXCLUDE:

- Income (**including** repair and maintenance) from other businesses;
- Sales, repair and maintenance of motor vehicles, motorcycles, their parts and accessories and of fuel for these;
- Sales of food and drink as a catering activity (**including** staff canteens, take-away food and bar sales);
- Renting and hiring of goods;
- The value of commission received in respect of lottery sales;
- Income from postal activities and Post Office Ltd;
- Sales of services (**e.g.** holidays, cinema and other tickets, membership fees);
- Sales by other businesses operating on your premises (as well as any commission received on such sales);
- Sales and maintenance of land and buildings.

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

4.1 EMPLOYMENT COSTS

INCLUDE:

- Wages and salaries are defined as the total compensation in cash or in kind payable to all **employees (e.g.** permanent, temporary, full-time, part-time, casual and seasonal workers). State the amount paid before deductions but less any amounts for which you are reimbursed from government sources;
- Accrued holiday pay;
- 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);
- 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:

- 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;
- Amounts paid to sub-contractors. Include these in 4.2;
- Payments to homeworkers on piecework rates. Include these in 4.2;
- Payments to employment agencies for the services of agency staff. Include these in 4.2;
- 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.

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. **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;
- 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;
- 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.

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

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 5;
- Finance leasing payments. See note 5;
- 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 5;
- National non-domestic (business) rates. Include these in section 4.3;
- 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.

4.3 RATES, DUTIES, LEVIES AND TAXES PAID

Total amount payable in rates, duties, levies and taxes 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 (**brokers only - exclude** stamp duties paid on the purchase of shares on behalf of clients);
- Vehicle Excise Duty, also known as road, car or vehicle tax (**e.g.** tax discs bought for company vehicles as well as those on the sale of vehicles);
- Export levies (**e.g.** under the EU's Common Agricultural Policy);
- 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.

EXCLUDE:

- Water rates and sewerage charges. Include these in 4.2;
- VAT;
- Corporation Tax;
- Operators' licences;
- Capital Gains Tax;
- Income tax and tax on franked investment income;
- Taxes already included in the purchase price of goods and services purchased;
- Net payments to trade associations and similar bodies;
- Inheritance Tax;
- Air Passenger Duty;
- Landfill Tax;
- Insurance Premium Tax;
- Lottery duty;
- Stamp duties paid on the purchases of shares by brokers on behalf of their clients.

5. 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. Values should **include** non-deductible VAT but **exclude** deductible VAT. 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 the finance costs are included.

EXCLUDE:

- Expenditure on work carried out by sub-contractors that does not relate to capital expenditure;
- Assets acquired in taking over an existing business or sold as part of a going concern;
- 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.

6. SERVICES: EXPORTS AND IMPORTS (EXCLUDING GOODS)

This section relates to imported/exported services only. Exclude the value of any goods imported/exported. Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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);
- 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.

6. SERVICES: EXPORTS AND IMPORTS (EXCLUDING GOODS) (Continued)

EXCLUDE:

- Trade in goods;
- 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.

7. INTERNATIONAL TRADE IN GOODS: EXPORTS AND IMPORTS (EXCLUDING SERVICES)

This section relates to imported/exported **goods** that change ownership between UK residents and non-residents.

Exclude any **services** imported/exported.

Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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:

- Semi and finished manufactured goods;
- Foods, beverages and tobacco;
- Basic materials;
- Oil and other fuel.

EXCLUDE:

- Trade in services

8. RESEARCH AND DEVELOPMENT

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



Annual Business Survey 2012

Please do not discard this important document - your response is legally required

00001 87900 PO
CONTACT NAME
OFFICE FOR NATIONAL STATISTICS
GOVERNMENT BUILDINGS
CARDIFF ROAD
NEWPORT
NP10 8XG
***** EXAMPLE PRINT *****

Please write any changes to your name and address in the box below, using black ink

To be completed for: THE BUSINESS NAMED ABOVE

**Please complete and return by 4 May 2013
or within 2 months of your business year end**

Dear Sir or Madam,

Please find the 2012 questionnaire for the Annual Business Survey (ABS) attached. 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.

The ABS, produced by the Office for National Statistics (ONS), is the key resource for understanding the detailed structure, conduct and performance of businesses across the UK. The information you supply contributes to the National Accounts, which measure the state of the UK economy and are used by government to determine economic policy. The data also influences decisions on company and personal taxation and on interest rates. They affect our contributions to and from the European Community and our regional policies.

We guarantee that while your employment is less than 10, you will be included in just this one ONS business survey and receive no more than 1 questionnaire. You must complete and return this questionnaire, after which you will be excluded from all our business surveys for at least 3 years. The Annual Survey of Hours and Earnings is not covered by this guarantee.

You are required by law to complete this questionnaire. If you do not complete and return this questionnaire by 4 May 2013, penalties may be incurred (under section 4 of the Statistics of Trade Act 1947). All the information you provide is kept strictly confidential. It is illegal for us to reveal your data or identify your business to unauthorised persons.

Thank you for your co-operation,
Office for National Statistics

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

Er mwyn gwneud cais am ffurflen Gymraeg (To request a questionnaire in Welsh) 0300 1234 921

If you would like to use our Minicom service for the Deaf 01633 815 044

To complete the questionnaire in Euros 0300 1234 937

For any other queries, please contact the **Respondent Relations Team** **0300 1234 937**
or go to www.ons.gov.uk/surveys

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

Survey code: 202 **Reference number:** 4990 0004 025 **Period:** 201212

- Telephone calls may be recorded for training and quality purposes



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

COSTS OF GOODS AND SERVICES BOUGHT FOR RESALE

- | | | | | |
|-----|---|--|-------|-----|
| (e) | Goods bought for resale without further processing | <input style="width: 100%; border: 1px solid red;" type="text" value="000"/> | 4 0 3 | EFG |
| (f) | Services purchased for resale without processing | <input style="width: 100%; border: 1px solid red;" type="text" value="000"/> | 4 3 3 | EFG |

SERVICES FOR BUSINESS USE

- | | | | | |
|-----|---|--|-------|-----|
| (g) | Amounts payable to sub-contractors | <input style="width: 100%; border: 1px solid red;" type="text" value="000"/> | 4 2 1 | EFG |
| (h) | Amounts payable for hiring, leasing or renting plant (including scaffolding), machinery and vehicles | <input style="width: 100%; border: 1px solid red;" type="text" value="000"/> | 4 0 5 | EFG |
| (i) | Amounts payable for commercial insurance premiums | <input style="width: 100%; border: 1px solid red;" type="text" value="000"/> | 4 0 6 | EFG |
| (j) | Amounts payable for road transport services | <input style="width: 100%; border: 1px solid red;" type="text" value="000"/> | 4 0 7 | EFG |
| (k) | Amounts payable for telecommunication services | <input style="width: 100%; border: 1px solid red;" type="text" value="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 style="width: 100%; border: 1px solid red;" type="text" value="000"/> | 4 0 9 | EFG |
| (m) | Amounts payable for advertising and marketing services | <input style="width: 100%; border: 1px solid red;" type="text" value="000"/> | 4 1 0 | EFG |
| (n) | Amounts payable to employment agencies for agency staff | <input style="width: 100%; border: 1px solid red;" type="text" value="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 style="width: 100%; border: 1px solid red;" type="text" value="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 style="width: 100%; border: 1px solid red;" type="text" value="000"/> | 4 9 9 | EFG |

4.3 OTHER COSTS see note 4.3

- | | | | | |
|-----|---|--|-------|-----|
| (a) | Value of grants and donations paid out to persons, charitable organisations and other organisations etc. | <input style="width: 100%; border: 1px solid red;" type="text" value="000"/> | 4 7 5 | EFG |
| (b) | Depreciation of capital assets | <input style="width: 100%; border: 1px solid red;" type="text" value="000"/> | 4 7 6 | EFG |



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

4.4 RATES, DUTIES, LEVIES AND TAXES PAID *see note 4.4*

Total amount payable in rates, duties, levies and taxes to government

(**Exclude:** VAT; taxes already included in the purchases of goods, materials and services; corporation tax; income tax and capital gains tax)

(a)	Amounts payable in national non-domestic (business) rates	<table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table>												000	4 1 2	EFG
											000					
(b)	Amounts payable for vehicle excise duty (also known as road, car or vehicle tax)	<table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table>												000	4 3 1	EFG
											000					
(c)	Amounts payable directly to government under the Climate Change Levy (net of any agreed reductions). Exclude any charge recorded on your gas, electric or other fuel bills	<table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table>												000	4 5 5	EFG
											000					
(d)	Other amounts paid for rates, duties, levies and taxes	<table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table>												000	4 1 3	EFG
											000					
(e)	Total rates, duties, levies and taxes paid	<table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table>												000	4 0 0	EFG
											000					

4.5 SUBSIDIES RECEIVABLE *see note 4.5*

(a)	Total amounts received in subsidies from UK government sources and the EU	<table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table>												000	4 1 4	EFG
											000					
Of which:																
(b)	Subsidies received under The Work Programme	<table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table>												000	4 3 2	EFG
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5. WORK IN PROGRESS (excluding VAT) *see note 5*

The work in progress figures for the beginning and the end of the period should be on the same basis in terms of valuation and business units covered (work carried out by yourselves, not sub-contracted)

(a)	Total value of work in progress at beginning of the period	<table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table>												000	5 0 1	EFG
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(b)	Total value of work in progress at end of the period	<table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table>												000	5 0 2	EFG
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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) *see note 6.1 (e)*

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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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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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PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

7. INTERNATIONAL TRADE IN SERVICES; EXPORTS AND IMPORTS (excluding Goods) see note 7

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

Exclude:

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

Include:

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

(a) Amounts *receivable from* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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(b) Amounts *payable to* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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8. INTERNATIONAL TRADE IN GOODS; EXPORTS AND IMPORTS (excluding Services) see note 8

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.

Exclude:

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

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.

(a) 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
If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

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(b) 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 manufactured goods
If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

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9. RESEARCH AND DEVELOPMENT see note 9

During the next two years, does the business plan to carry out any in-house Research and Development

If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

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NOTES TO HELP YOU COMPLETE THE QUESTIONNAIRE

Please read these notes before completing this questionnaire

1. WHAT YOUR ANNUAL BUSINESS SURVEY QUESTIONNAIRE SHOULD COVER

All activities carried out in the United Kingdom (UK) **except** where the coverage is specified as Great Britain underneath your address on the front page. 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

Your return should be made for the year ended 31 December 2012. If no figures are available for that period, the return may be made for your business year. If the business year figures are supplied, they should relate to a 12 month period which ends at any time between 6 April 2012 and 5 April 2013.

If you commenced trading during 2012, then your return should cover the period from the commencement of your business until 31 December 2012 or, alternatively, any date up to 5 April 2013.

If you ceased trading during 2012, then your return should cover the period 1 January 2012 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

Turnover consists of total takings or invoiced sales and receipts of the business in connection with the sale of goods and services. Interest and similar income, "Other Operating Income" and extra-ordinary income should be **excluded** from the **total turnover** figure, as should net proceeds on sales of capital items.

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;
- Progress payments received for Work in Progress on long-term contracts which have not been identified as stocks on the balance sheet;
- Income derived from the renting of property. Income derived from the renting of land (if recorded separately within your accounts) should be **included** in 3.3 (c);
- 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 **included** here are costs incurred and passed on to the customer;
- The value of second-hand goods taken in part exchange (such 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.

3.1 TOTAL TURNOVER (Continued)

EXCLUDE:

- VAT;
- Output for own final use;
- Income recorded as extra-ordinary income in your accounts;
- Dividends received;
- Amounts arising from donations and fundraising activities. Include these in 3.3 (b);
- Amounts received from the sale of fixed capital assets;
- Amounts received from the sale of patents, trade marks, copyrights etc.;
- Grants from any source. Include these in 3.3 (b)
- Subsidies from UK public authorities and the European Union (EU);
- Value of insurance claims received. Include these in 3.3 (a);
- Income recorded as "Other Operating Income" in your accounts. Include this in 3.3 (c);
- 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 3.3 (c);
- Interest payments received and other similar income;
- The full value of any transfer fees received.

3.2 RETAIL TURNOVER

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

Retail turnover is the identifiable amount attributable to sale (including installation) of goods to the **general public** (and not businesses) for personal or household use.

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, whether or not in combination with sale of goods;
- Retail sale by commission agents;
- Commission on lottery sales;
- Commission from sales of telephone top-up cards;
- 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).

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 by other businesses operating on your premises (as well as any commission received on such sales);
- Sales and maintenance of land and buildings.

3.3 OTHER INCOME

None of the following inclusions should be reported in 3.1 Total Turnover.

(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.

3.3 OTHER INCOME (Continued)

(b) VALUE OF GRANTS, DONATIONS, LEGACIES, INVESTMENT INCOME AND GENERAL FUNDING RECEIVED

INCLUDE:

- Grants received from public bodies, other charitable organisations etc.;
- All gifts of cash and other financial assets received (e.g. the value of stocks and shares, marketable debt instruments and foreign currency as valued at the time when taken into your books);
- Income received from the sale of tangible assets received as gifts (e.g. land, works of art);
- Proceeds of raffles, lotteries, jumble sales, sponsored events, door to door and street collections;
- Grants and donations made specifically for the financing of capital expenditure and included in the Income and Expenditure Account;
- Legacies;
- Investment income.

EXCLUDE:

- Interest and dividends.

(c) VALUE OF ANY "OTHER OPERATING INCOME"

INCLUDE:

- Any "Other Operating Income" recorded in your profit and loss and/or income and expenditure accounts;
- 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.

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

4.1 EMPLOYMENT COSTS

(a) GROSS WAGES AND SALARIES

Wages and salaries are defined as the total compensation in cash or in kind payable to all **employees** (e.g. permanent, temporary, full-time, part-time, casual and seasonal workers). 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. National Insurance, pension and redundancy contributions should be recorded under questions 4.1 (b), (c) & (d) respectively;
- 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);
- 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 (g);
- Payments to homeworkers on piecework rates. Include these in 4.2 (o);
- Redundancy and severance payments. Include these in 4.1 (d);
- Payments to employment agencies for the services of agency staff. Include these in 4.2 (n);
- All National Insurance contributions. Include Employers' National Insurance contributions in 4.1 (b);
- Contributions to other pension and welfare schemes. Include these in 4.1 (c).

(b) EMPLOYERS' NATIONAL INSURANCE CONTRIBUTIONS

EXCLUDE:

- Employees' National Insurance contributions.

(c) CONTRIBUTIONS TO PENSION FUNDS

Employers' pension contributions should represent actual net amounts rather than notional values.

INCLUDE:

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

4.1 EMPLOYMENT COSTS (Continued)

(c) CONTRIBUTIONS TO PENSION FUNDS (Continued)

EXCLUDE:

- Employers' National Insurance contributions. Include these in 4.1 (b);
- 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. **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).

ENERGY AND MATERIALS FOR BUSINESS USE

(a) ENERGY USED IN THE RUNNING OF YOUR BUSINESS

INCLUDE:

- All fuels (e.g. electricity, gas, oil, coal, coke, petrol, diesel) purchased for use in the running of your business.

(b) WATER USED IN THE RUNNING OF YOUR BUSINESS

INCLUDE:

- Water abstraction application charges;
- Water rates.

EXCLUDE:

- Waste disposal, sewerage and effluent disposal charges. Include these in 4.2 (c);
- Bottled water;
- Water abstraction licence fees. **These should not be recorded anywhere in this questionnaire.**

(c) SEWERAGE CHARGES AND OTHER COSTS OF WASTE DISPOSAL

INCLUDE:

- Sewerage charges and other costs of effluent and waste disposal.

(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:

- Goods or services purchased for resale without processing. Include these in 4.2 (e) or 4.2 (f);
- 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.

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

GOODS AND SERVICES 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 3.1 and 4.4 (d).

(f) SERVICES PURCHASED FOR RESALE WITHOUT PROCESSING

INCLUDE:

- Sales of services purchased and then sold on to a customer without actually changing the service sold (e.g. conference organisers: when a conference hall is hired by yourself but the cost passed on to your client).
- Payments to the Horserace Totaliser Board (i.e. Tote)

EXCLUDE:

- The full value of any transfer fees paid out.

SERVICES FOR BUSINESS USE

(g) 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.

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

INCLUDE:

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

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).

(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 3.3 (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 and pupils (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).

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

SERVICES FOR BUSINESS USE (Continued)

(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;
- Cost of repair, maintenance and installation of office and computing machinery.

EXCLUDE:

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

(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

INCLUDE:

- Payments to employment agencies for the services of agency staff (not to be included in 4.1).

EXCLUDE:

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

(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;
- Postage (**including** parcel services);
- 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;
- Bank charges (**excluding** interest payments);
- Rent paid on buildings or dwellings;
- 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.

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

SERVICES FOR BUSINESS USE (Continued)

(o) AMOUNTS PAYABLE FOR OTHER SERVICES PURCHASED (Continued)

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 4.4 (a);
- Mortgage Interest and Mortgage Loan Payments.

4.3 OTHER COSTS

(a) VALUE OF GRANTS AND DONATIONS PAID OUT

INCLUDE:

- All gifts of cash and other financial assets.

(b) DEPRECIATION OF CAPITAL ASSETS

Depreciation is the measure of the wearing out, consumption or other reduction in the useful economic life of a fixed asset whether arising from use, effluxion of time or obsolescence through technology or market changes. Accounting methods should be acceptable under the FRS15 Tangible Fixed Assets as from March 2000.

4.4 RATES, DUTIES, LEVIES AND TAXES PAID

Total amount payable in rates, duties, levies and taxes to government.

(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).

(b) AMOUNTS PAYABLE FOR VEHICLE EXCISE DUTY (ALSO KNOWN AS CAR, ROAD OR VEHICLE TAX) PAID

INCLUDE:

- Vehicle Excise Duty (also known as car, road or vehicle tax).

(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.

(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;
- Consumer and Credit Act fees;
- Franchise payments.

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

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

EXCLUDE:

- VAT;
- Corporation Tax;
- Vehicle Excise Duty (road fund licences);
- Operators' licences;
- Capital Gains Tax;
- Income tax and tax on franked investment income;
- Taxes already included in the purchase price of goods and services purchased;
- Net payments to trade associations and similar bodies;
- Inheritance Tax;
- Air Passenger Duty;
- Landfill Tax;
- Insurance Premium Tax;
- Lottery duty.

4.5 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 4.5 (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 4.5 (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. Include these in 3.3 (b);
- 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. WORK IN PROGRESS (EXCLUDING VAT)

Inventories should be valued on the basis used in your financial statements **i.e.** on the basis of UK GAAP (Generally Accepted Accounting Principle) or International GAAP. **Work in Progress consists of** goods and services that have been partially processed, fabricated or assembled by the producer but that are not usually sold or turned over to others without further processing. These products **include** Work in Progress belonging to the unit, even if the products in question are in the possession of third parties. Equally, products held by the unit which belong to third parties are **excluded** as are partially completed structures for which the ultimate owner is deemed to have taken ownership, either by the existence of a contract of sale/purchase or because the production is for own use.

INCLUDE:

- Products that you own title to in intermediate stages of completion;
- Long term business contract balances (with progress payments treated in line with UK GAAP or International GAAP);
- 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.

EXCLUDE:

- Products in intermediate stages of completion that do not belong to you.

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. Values should **include** non-deductible VAT but **exclude** deductible VAT.

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 they are 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;
- The value of contracts for sports personnel **e.g.** footballers;
- Assets acquired in taking over an existing business or sold as part of a going concern;
- 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 3.3 (a);
- 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.

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.**

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, **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.

6.1(e) TOTAL AMOUNT FOR INVESTMENT IN PURCHASED COMPUTER SOFTWARE

INCLUDE:

- Network ware;
- Large databases;
- Word processing packages;
- Spreadsheet packages;
- Specialist packages.

7. INTERNATIONAL TRADE IN SERVICES: EXPORTS AND IMPORTS (EXCLUDING GOODS)

This section relates to imported/exported **services** only. **Exclude** the value of any **goods** imported/exported. Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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);
- 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:

- Trade in goods;
- 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)

This section relates to imported/exported **goods** that change ownership between UK residents and non-residents. **Exclude** any **services** imported/exported.

Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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:

- Semi and finished manufactured goods;
- Food, beverages and tobacco;
- Basic materials;
- Oil and other fuel.

EXCLUDE:

- Trade in services.

9. RESEARCH AND DEVELOPMENT

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



Annual Business Survey 2012

Please do not discard this important document - your response is legally required

00001 93110
CONTACT NAME
OFFICE FOR NATIONAL STATISTICS
GOVERNMENT BUILDINGS
CARDIFF ROAD
NEWPORT
NP10 8XG
***** EXAMPLE PRINT *****

Please write any changes to your name and address in the box below, using black ink

To be completed for: THE BUSINESS NAMED ABOVE

**Please complete and return by 4 May 2013
or within 2 months of your business year end**

Dear Sir or Madam,

Please find the 2012 questionnaire for the Annual Business Survey (ABS) attached. 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.

The ABS, produced by the Office for National Statistics (ONS), is the key resource for understanding the detailed structure, conduct and performance of businesses across the UK. The information you supply contributes to the National Accounts, which measure the state of the UK economy and are used by government to determine economic policy. The data also influences decisions on company and personal taxation and on interest rates. They affect our contributions to and from the European Community and our regional policies.

We guarantee that while your employment is less than 10, you will be included in just this one ONS business survey and receive no more than 1 questionnaire. You must complete and return this questionnaire, after which you will be excluded from all our business surveys for at least 3 years. The Annual Survey of Hours and Earnings is not covered by this guarantee.

You are required by law to complete this questionnaire. If you do not complete and return this questionnaire by 4 May 2013, penalties may be incurred (under section 4 of the Statistics of Trade Act 1947). All the information you provide is kept strictly confidential. It is illegal for us to reveal your data or identify your business to unauthorised persons.

Thank you for your co-operation,
Office for National Statistics

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

Er mwyn gwneud cais am ffurflen Gymraeg (To request a questionnaire in Welsh) 0300 1234 921

If you would like to use our Minicom service for the Deaf 01633 815 044

To complete the questionnaire in Euros 0300 1234 937

For any other queries, please contact the **Respondent Relations Team** **0300 1234 937**
or go to www.ons.gov.uk/surveys

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

Survey code: 202 **Reference number:** 4990 0003 026 **Period:** 201212

- Telephone calls may be recorded for training and quality purposes



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

4. EXPENDITURE

(excluding deductible VAT but including non-deductible VAT)

4.1 EMPLOYMENT COSTS *see note 4.1*

Include:

- Gross wages and salaries (in cash or kind);
- Employers' National Insurance contributions;
- Contributions to pension funds (including lump sum contributions);
- Redundancy and severance payments.

Total employment costs

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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.

Total costs of energy, goods, materials and services (include raw materials)

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4.3 OTHER COSTS *see note 4.3*

(a) Value of grants and donations **paid out** to persons, charitable organisations and other organisations etc.

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(b) Depreciation of capital assets

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4.4 RATES, DUTIES, LEVIES AND TAXES PAID *see note 4.4*

Total amount payable in rates, duties, levies and taxes to government.

Include: National non-domestic (business) rates, vehicle excise duty (also known as road, car or vehicle tax) and Climate Change Levy.

Exclude: VAT; taxes already included in the purchases of goods; materials and services; corporation tax; income tax and capital gains tax.

Total rates, duties, levies and taxes paid

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5. CAPITAL EXPENDITURE *see note 5*

(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.

(a) Total acquisitions

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(b) Total disposals

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PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

6. INTERNATIONAL TRADE IN SERVICES; EXPORTS AND IMPORTS (excluding Goods) see note 6

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

Exclude:

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

Include:

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

Transactions with a subsidiary or parent of your company based outside the UK

- (a) Amounts *receivable from* individual, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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- (b) Amounts *payable to* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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7. INTERNATIONAL TRADE IN GOODS; EXPORTS AND IMPORTS (excluding Services) see note 7

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.

Exclude:

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

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.

- (a) Did your business **export** goods to individuals, enterprises or other organisations based outside the UK in the last 12 months? (for example raw materials, semi or finished manufactured goods)

If yes, please enter '1' in the box provided. If no, please enter '2' in the box provided

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ABC

- (b) Did your business **import** goods from individuals, enterprises or other organisations based outside the UK in the last 12 months? (for example raw materials, semi or finished manufacturing goods)

If yes, please enter '1' in the box provided. If no, please enter '2' in the box provided.

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ABC



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

8. RESEARCH AND DEVELOPMENT *see note 8*

During the next two years, does the business plan to carry out any in-house Research and Development
If yes, please enter '1' in the box provided. If no, please enter '2' in the box provided

9

ABC

9. TIME TAKEN TO COMPLETE SECTIONS 2 TO 8 (over and above normal accounting operations)

This question is voluntary

(a) Number of hours

 hrs

1 4 4

CDE

Plus

(b) Number of minutes

 mins

1 4 5

BCD

10. 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.

1 4 6

LMN

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

Please use BLOCK CAPITALS

Contact name

Position in business

Name of business

Telephone Number Ext.

Fax Number

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



202 3026 93110

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NOTES TO HELP YOU COMPLETE THE QUESTIONNAIRE

Please read these notes before completing this questionnaire

1. WHAT YOUR ANNUAL BUSINESS SURVEY QUESTIONNAIRE SHOULD COVER

All activities carried out in the United Kingdom (UK) **except** where the coverage is specified as Great Britain underneath your address on the front page. 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

Your return should be made for the year ended 31 December 2012. If no figures are available for that period, the return may be made for your business year. If the business year figures are supplied, they should relate to a 12 month period which ends at any time between 6 April 2012 and 5 April 2013.

If you commenced trading during 2012, then your return should cover the period from the commencement of your business until 31 December 2012 or, alternatively, any date up to 5 April 2013.

If you ceased trading during 2012, then your return should cover the period 1 January 2012 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

Turnover consists of total takings or invoiced sales and receipts of the business in connection with the sale of goods and services. Interest and similar income, "Other Operating Income" and extra-ordinary income should be **excluded** from the **total turnover** figure, as should net proceeds on sales of capital items.

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;
- Progress payments received for Work in Progress on long-term contracts which have not been identified as stocks on the balance sheet;
- Income derived from the renting of property;
- Amounts received for the right to use patents, trademarks, 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 **included** here are costs incurred and passed on to the customer;
- The value of second-hand goods taken in part exchange (such 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.

3.1 TOTAL TURNOVER (Continued)

EXCLUDE:

- VAT;
- 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 5;
- 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.;
- Grants from any source. Include these in 3.2;
- 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. Include these in 3.2;
- The full value of any transfer fees received.

3.2 OTHER INCOME

None of the following inclusions should be reported in 3.1 Total Turnover.

VALUE OF GRANTS, DONATIONS, LEGACIES, INVESTMENT INCOME AND GENERAL FUNDING RECEIVED

INCLUDE:

- Grants received from public bodies, other charitable organisations etc.;
- All gifts of cash and other financial assets received (**e.g.** the value of stocks and shares, marketable debt instruments and foreign currency as valued at the time when taken into your books);
- Income received from the sale of tangible assets received as gifts (**e.g.** land, works of art);
- Proceeds of raffles, lotteries, jumble sales, sponsored events, door to door and street collections;
- Grants and donations made specifically for the financing of capital expenditure and included in the Income and Expenditure Account;
- Legacies;
- Investment income.

EXCLUDE:

- Interest and dividends.

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

4.1 EMPLOYMENT COSTS

INCLUDE:

- Wages and salaries are defined as the total compensation in cash or in kind payable to all **employees (e.g.** permanent, temporary, full-time, part-time, casual and seasonal workers). State the amount paid before deductions but less any amounts for which you are reimbursed from government sources;
- Accrued holiday pay;
- 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);
- 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.

4.1 EMPLOYMENT COSTS (Continued)

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 section 4.2;
- Amounts paid to sub-contractors. Include these in section 4.2;
- Payments to homeworkers on piecework rates. Include these in section 4.2;
- Payments to employment agencies for the services of agency staff. Include these in 4.2;
- 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.

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. **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;
- 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;

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

INCLUDE: (Continued)

- 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;
- 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.

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 5;
- Finance leasing payments. See note 5;
- 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 5;
- National non-domestic (business) rates. Include these in section 4.4;
- 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.

4.3 OTHER COSTS

(a) VALUE OF GRANTS AND DONATIONS PAID OUT

INCLUDE:

- All gifts of cash and other financial assets.

(b) DEPRECIATION OF CAPITAL ASSETS

Depreciation is the measure of the wearing out, consumption or other reduction in the useful economic life of a fixed asset whether arising from use, effluxion of time or obsolescence through technology or market changes. Accounting methods should be acceptable under the FRS15 Tangible Fixed Assets as from March 2000.

4.4 RATES, DUTIES, LEVIES AND TAXES PAID

Total amount payable in rates, duties, levies and taxes 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 (**brokers only - exclude** stamp duties paid on the purchase of shares on behalf of clients);
- Vehicle Excise Duty, also known as road, car or vehicle tax (**e.g.** tax discs bought for company vehicles as well as those on the sale of vehicles);
- Export levies (**e.g.** under the EU's Common Agricultural Policy);
- 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.

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

Total amount payable in rates, duties, levies and taxes to government.

EXCLUDE:

- Water rates and sewerage charges. Include these in 4.2;
- VAT;
- Corporation Tax;
- Operators' licences;
- Capital Gains Tax;
- Income tax and tax on franked investment income;
- Taxes already included in the purchase price of goods and services purchased;
- Net payments to trade associations and similar bodies;
- Inheritance Tax;
- Air Passenger Duty;
- Landfill Tax;
- Insurance Premium Tax;
- Lottery duty;
- Stamp duties paid on the purchases of shares by brokers on behalf of their clients.

5. 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. Values should **include** non-deductible VAT but **exclude** deductible VAT. 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 Partnership (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;
- The value of contracts for sports personnel **e.g.** footballers;
- Assets acquired in taking over an existing business or sold as part of a going concern;
- 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.

6. SERVICES: EXPORTS AND IMPORTS (EXCLUDING GOODS)

This section relates to imported/exported **services** only. **Exclude** the value of any **goods** imported/exported. Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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);
- 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:

- Trade in goods;
- 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.

7. INTERNATIONAL TRADE IN GOODS: EXPORTS AND IMPORTS (EXCLUDING SERVICES)

This section relates to imported/exported **goods** that change ownership between UK residents and non-residents.

Exclude any **services** imported/exported.

Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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:

- Semi and finished manufactured goods;
- Foods, beverages and tobacco;
- Basic materials;
- Oil and other fuel.

EXCLUDE:

- Trade in services.

8. RESEARCH AND DEVELOPMENT

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



Annual Business Survey 2012

Please do not discard this important document - your response is legally required

00001 65110
CONTACT NAME
OFFICE FOR NATIONAL STATISTICS
GOVERNMENT BUILDINGS
CARDIFF ROAD
NEWPORT
NP10 8XG
***** EXAMPLE PRINT *****

Please write any changes to your name and address in the box below, using black ink

To be completed for: THE BUSINESS NAMED ABOVE

**Please complete and return by 4 May 2013
or within 2 months of your business year end**

Dear Sir or Madam,

Please find the 2012 questionnaire for the Annual Business Survey (ABS) attached. 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.

The ABS, produced by the Office for National Statistics (ONS), is the key resource for understanding the detailed structure, conduct and performance of businesses across the UK. The information you supply contributes to the National Accounts, which measure the state of the UK economy and are used by government to determine economic policy. The data also influences decisions on company and personal taxation and on interest rates. They affect our contributions to and from the European Community and our regional policies.

We guarantee that while your employment is less than 10, you will be included in just this one ONS business survey and receive no more than 1 questionnaire. You must complete and return this questionnaire, after which you will be excluded from all our business surveys for at least 3 years. The Annual Survey of Hours and Earnings is not covered by this guarantee.

You are required by law to complete this questionnaire. If you do not complete and return this questionnaire by 4 May 2013, penalties may be incurred (under section 4 of the Statistics of Trade Act 1947). All the information you provide is kept strictly confidential. It is illegal for us to reveal your data or identify your business to unauthorised persons.

Thank you for your co-operation,
Office for National Statistics

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

Er mwyn gwneud cais am ffurflen Gymraeg (To request a questionnaire in Welsh) 0300 1234 921

If you would like to use our Minicom service for the Deaf 01633 815 044

To complete the questionnaire in Euros 0300 1234 937

For any other queries, please contact the **Respondent Relations Team** **0300 1234 937**
or go to www.ons.gov.uk/surveys

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

Survey code: 202 **Reference number:** 4990 0004 029 **Period:** 201212

- Telephone calls may be recorded for training and quality purposes



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 or zeros
- round your answer to the nearest £ or € thousand for example £1,702,700 = £

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 2012**. (If no figures are available for that period, your return should relate to a business year that ends between **6 April 2012 and 5 April 2013**).

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
<input type="text"/>	<input type="text"/>	<input type="text"/>

DJK

Period covered by the return: to

Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

DJK

3. INCOME (excluding VAT)

3.1 TOTAL REVENUE see note 3.1

(a) Gross Written 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"/>	000	1100	EFG
(b) Fees and commissions earned	<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	1101	EFG
(c) All other revenue (please give examples in Section 7)	<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	1102	EFG
(d) Total revenue	<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	1103	EFG



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

4.3 RATES, DUTIES, LEVIES AND TAXES PAID *see note 4.3*

Total amount payable in rates, duties, levies and taxes to government.

(**Exclude:** VAT; taxes already included in the purchases of goods, materials and services; corporation tax; income tax and capital gains tax)

(a)	Amounts payable in national non-domestic (business) rates	<table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table>												000	4 1 2	EFG
											000					
(b)	Amounts payable for vehicle excise duty (also known as road, car or vehicle tax)	<table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table>												000	4 3 1	EFG
											000					
(c)	Amounts payable directly to government under the Climate Change Levy (net of any agreed reductions). Exclude any charge recorded on your gas, electric or other fuel bills	<table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table>												000	4 5 5	EFG
											000					
(d)	Other amounts paid for rates, duties, levies and taxes excluding VAT; taxes already included in the purchases of goods, materials and services; corporation tax; income tax and capital gains tax (Insurance Companies include Insurance Premium Tax)	<table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table>												000	4 1 3	EFG
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(e)	Total rates, duties, levies and taxes paid	<table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table>												000	4 0 0	EFG
											000					

4.4 SUBSIDIES RECEIVABLE *see note 4.4*

(a)	Total amounts received in subsidies from UK government sources and the EU	<table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table>												000	4 1 4	EFG
											000					
	Of which:															
(b)	Subsidies received under The Work Programme	<table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table>												000	4 3 2	EFG
											000					



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

7. 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

LMN

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

Please use BLOCK CAPITALS

Contact name	<input type="text"/>																											
Position in business	<input type="text"/>																											
Name of business	<input type="text"/>																											
Telephone Number	<input type="text"/>	<input type="text"/>	Ext.	<input type="text"/>																								
Fax Number	<input type="text"/>	<input type="text"/>																										

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

All activities carried out in the United Kingdom (UK) **except** where the coverage is specified as Great Britain underneath your address on the front page. 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

Your return should be made for the year ended 31 December 2012. If no figures are available for that period, the return may be made for your business year. If the business year figures are supplied, they should relate to a 12 month period which ends at any time between 6 April 2012 and 5 April 2013.

If you commenced trading during 2012, then your return should cover the period from the commencement of your business until 31 December 2012 or, alternatively, any date up to 5 April 2013.

If you ceased trading during 2012, then your return should cover the period 1 January 2012 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 REVENUE

(a) GROSS WRITTEN PREMIUMS

This is the amount of premiums customers are required to pay for insurance policies written during the year prior to any deduction of reinsurance costs as stipulated by Schedule 9A to the Companies Act 1985.

(b) FEES AND COMMISSIONS EARNED

This is the amount receivable from transactions where you are acting as an agent on behalf of another business, (e.g. the fees and/or commission earned from the sale of any premiums via a brokerage). It should cover only your commission and fees, and not the total value of the transactions.

(c) ALL OTHER REVENUE

This is the total takings or invoiced sales and receipts of the business in connection with the sale of goods and services. Interest and similar income, "Other Operating Income" and extra-ordinary income should be **excluded** from the **total net turnover figure**, as should net proceeds on sales of capital items.

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;
- Income from construction activity (even if sub-contracted);
- Income from all industrial and non-industrial services rendered;
- Progress payments received for Work in Progress on long-term contracts which have not been identified as stocks on the balance sheet;
- 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);
- Amounts received for the right to use patents, trade marks, copyrights etc.;
- Income from sub-contracted activities;
- 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);
- Investment income.

3.1 TOTAL REVENUE (Continued)

(c) ALL OTHER REVENUE (Continued)

EXCLUDE:

- VAT;
- Output for own final use;
- Income recorded as extra-ordinary income in your accounts;
- Amounts received from the sale of fixed capital assets;
- Amounts received from the sale of patents, trade marks, copyrights etc.;
- Grants from any source;
- Subsidies from UK public authorities and the European Community (EC);
- Value of own insurance claims received. Include these in 3.2 (a);
- Income recorded as "Other Operating Income" in your accounts. Include this in 3.2 (b);
- Income derived from the renting of land (if recorded separately within your accounts). Include this in 3.2 (b);
- Interest payments received and other similar income;
- Dividends received;
- The full value of any transfer fees received.

3.2 OTHER INCOME

None of the following inclusions should be reported in 3.1 Total Revenue.

(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 your 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:

- Any "Other Operating Income" recorded in your profit and loss and/or income and expenditure accounts;
- 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.

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

4.1 EMPLOYMENT COSTS

(a) GROSS WAGES AND SALARIES

Wages and salaries are defined as the total compensation in cash or in kind payable to all **employees** (e.g. permanent, temporary, full-time, part-time, casual and seasonal workers). 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. National Insurance, pension and redundancy contributions should be recorded under questions 4.1 (b), (c) & (d) respectively;
- 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);
- 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 (a);
- Amounts paid to sub-contractors. Include these in 4.2 (a);
- Payments to homeworkers on piecework rates. Include these in 4.2 (a);
- Redundancy and severance payments. Include these in 4.1 (d);
- Payments to employment agencies for the services of agency staff. Include these in 4.2 (d);
- All National Insurance contributions. Include Employers' National Insurance contributions in 4.1 (b);
- Contributions to other pension and welfare schemes. Include these in 4.1 (c).

4.1 EMPLOYMENT COSTS (Continued)

(b) EMPLOYERS' NATIONAL INSURANCE CONTRIBUTIONS

EXCLUDE:

- Employees' National Insurance contributions.

(c) CONTRIBUTIONS TO PENSION FUNDS

Employers' pension contributions should represent actual net amounts rather than notional values.

INCLUDE:

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

EXCLUDE:

- Employers' National Insurance contributions. Include these in 4.1 (b);
- 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. **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).

(a) TOTAL COSTS OF ENERGY, GOODS, MATERIALS AND SERVICES

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;
- Building materials for own use;
- Building repairs, maintenance and contract cleaning services;

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

(a) TOTAL COSTS OF ENERGY, GOODS, MATERIALS AND SERVICES (Continued)

INCLUDE: (Continued)

- 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.

(b) 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 (a);
- 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 3.1 and 4.3 (d).

(c) SERVICES PURCHASED FOR RESALE WITHOUT PROCESSING

INCLUDE:

- Sales of services purchased and then sold on to a customer without actually changing the service sold (e.g. if you pay an outside contractor to valet customers' vehicles and then pass on the cost to the customer);
- Insurance costs which are passed on to customers.

(d) AMOUNTS PAYABLE TO EMPLOYMENT AGENCIES FOR AGENCY STAFF

INCLUDE:

- Payments to employment agencies for the services of agency staff (not to be included in 4.1).

EXCLUDE:

- Labour recruitment administration costs.

(e) ALL COSTS LINKED DIRECTLY TO POLICIES

INCLUDE:

- Net claims paid (net of re-insurance);
- Direct claims handling expenses;
- Claims management costs;
- All other costs linked directly to policies. Please give examples in Section 7 of the questionnaire.

EXCLUDE:

- All costs linked to the day to day running of the business (e.g. fuel costs, stationery, staff costs);
- Goods bought for resale without further processing;
- Services purchased for resale without further processing;
- Amounts payable to employment agencies for agency staff;
- Any taxes or duties payable to local or central government.

4.3 RATES, DUTIES, LEVIES AND TAXES PAID

Total amount payable in rates, duties, levies and taxes to government.

(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 (a);
- Sewerage charges. Include these in 4.2 (a).

(b) AMOUNTS PAYABLE FOR VEHICLE EXCISE DUTY (ALSO KNOWN AS ROAD, CAR OR VEHICLE TAX) PAID

INCLUDE:

- Vehicle Excise Duty (also known as road, car or vehicle tax).

(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.

(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 (**brokers only – exclude** stamp duties paid on the purchase of shares on behalf of clients);
- Export levies (e.g. under the EC's Common Agricultural Policy);
- Import duties;
- 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;
- Insurance Premium Tax.

EXCLUDE:

- VAT;
- Corporation Tax;
- Vehicle Excise Duty (road fund licences);
- Operators' licences;
- Capital Gains Tax;
- Income tax and tax on franked investment income;
- Taxes already included in the purchase price of goods and services purchased;
- Net payments to trade associations and similar bodies;
- Inheritance Tax;

4.4 SUBSIDIES RECEIVABLE

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

INCLUDE:

- Import and Export refunds (e.g. under the EC'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, EC, 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. 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. Values should **include** non-deductible VAT but **exclude** deductible VAT. 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 they are 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;
- Assets acquired in taking over an existing business or sold as part of a going concern;
- 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;
- 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.

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.**

5.1 (b) 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 5.1 (a). This should cover the provision of any capitalised 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.

5.1(c) TOTAL AMOUNT FOR INVESTMENT IN PURCHASED COMPUTER SOFTWARE

INCLUDE:

- Network ware;
- Large databases;
- Word processing packages;
- Spreadsheet packages;
- Specialist packages.



Annual Business Survey 2012

Please do not discard this important document - your response is legally required

00001 73110 PO
CONTACT NAME
OFFICE FOR NATIONAL STATISTICS
GOVERNMENT BUILDINGS
CARDIFF ROAD
NEWPORT
NP10 8XG
***** EXAMPLE PRINT *****

Please write any changes to your name and address in the box below, using black ink

To be completed for: THE BUSINESS NAMED ABOVE

**Please complete and return by 4 May 2013
or within 2 months of your business year end**

Dear Sir or Madam,

Please find the 2012 questionnaire for the Annual Business Survey (ABS) attached. 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.

The ABS, produced by the Office for National Statistics (ONS), is the key resource for understanding the detailed structure, conduct and performance of businesses across the UK. The information you supply contributes to the National Accounts, which measure the state of the UK economy and are used by government to determine economic policy. The data also influences decisions on company and personal taxation and on interest rates. They affect our contributions to and from the European Community and our regional policies.

We guarantee that while your employment is less than 10, you will be included in just this one ONS business survey and receive no more than 1 questionnaire. You must complete and return this questionnaire, after which you will be excluded from all our business surveys for at least 3 years. The Annual Survey of Hours and Earnings is not covered by this guarantee.

You are required by law to complete this questionnaire. If you do not complete and return this questionnaire by 4 May 2013, penalties may be incurred (under section 4 of the Statistics of Trade Act 1947). All the information you provide is kept strictly confidential. It is illegal for us to reveal your data or identify your business to unauthorised persons.

Thank you for your co-operation,
Office for National Statistics

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

Er mwyn gwneud cais am ffurflen Gymraeg (To request a questionnaire in Welsh) 0300 1234 921

If you would like to use our Minicom service for the Deaf 01633 815 044

To complete the questionnaire in Euros 0300 1234 937

For any other queries, please contact the **Respondent Relations Team** **0300 1234 937**
or go to www.ons.gov.uk/surveys

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

Survey code: 202

Reference number: 4990 0004 032

Period: 201212

- Telephone calls may be recorded for training and quality purposes



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 or zeros
- round your answer to the nearest £ or € thousand for example £1,702,700 = £

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 2012**. (If no figures are available for that period, your return should relate to a business year that ends between **6 April 2012 and 5 April 2013**).

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	
<input type="text"/>	<input type="text"/>	<input type="text"/>	11
Day	Month	Year	
<input type="text"/>	<input type="text"/>	<input type="text"/>	12

Period covered by the return: to

DJK
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, from the sale of goods or services (**including** progress payments on work in progress)

(a) Total turnover (i.e. total amounts receivable)

Include:

- Travel agents - total sales to consumers
- Advertising agents - total sales to clients

Exclude: reimbursements from clients for VAT or customs duties

Of which:

(b) Commission and fees (on sales of goods and services to which you do not hold title)

(c) Sales on own account

<input type="text"/>	000	3 9 9
<input type="text"/>	000	3 3 7
<input type="text"/>	000	3 3 9

EFG
EFG
EFG



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

3.2 BREAKDOWN OF TOTAL TURNOVER (3.1) BY PRODUCT/SERVICES PROVIDED

(a)	Sale of print media advertising space or time on a fee or contract basis	<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	1 0 4 0	EFG
(b)	Sale of TV/radio advertising space or time on a fee or contract basis	<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	1 0 4 1	EFG
(c)	Sale of Internet advertising space or time on a fee or contract basis	<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	1 0 4 2	EFG
(d)	Sale of events related advertising	<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	1 0 4 3	EFG
(e)	Other sale of advertising space or time on a fee or contract basis	<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	1 0 4 4	EFG
(f)	Total media representation services: This should be the sum of 3.2(a) to 3.2(e)	<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	1 0 3 9	EFG
(g)	Full service advertising	<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	1 0 4 6	EFG
(h)	Direct marketing and direct mailing	<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	1 0 4 7	EFG
(i)	Advertising design and concept development	<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	1 0 4 8	EFG
(j)	Other advertising 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"/>	000	1 0 4 9	EFG
(k)	Total services provided by advertising agencies: This should be the sum of 3.2(g) to 3.2(j)	<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	1 0 4 5	EFG
(l)	Retail income - The identifiable amount attributable to sale of goods direct to the general public (and not businesses) for personal or household use	<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	2 9 9	EFG
(m)	Other products/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"/>	000	2 9 8	EFG

If you have entered a figure for 'other products/services' can you please state what this figure is made up of: 7 4 6

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PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

(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"/>	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"/>	000	4 3 0	EFG
(o)	Amounts payable for other services purchased (e.g. amounts payable to tour operators, 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"/>	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"/>	000	4 9 9	EFG

4.3 RATES, DUTIES, LEVIES AND TAXES PAID *see note 4.3*

Total amount payable in rates, duties, levies and taxes to government

(Exclude: VAT; taxes already included in the purchases of goods, materials and services; corporation tax; income tax and capital gains tax)

(a)	Amounts payable in national non-domestic (business) rates	<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 2	EFG
(b)	Amounts payable for vehicle excise duty (also known as road, car or vehicle tax)	<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 1	EFG
(c)	Amounts payable directly to government under the Climate Change Levy (net of any agreed reductions). Exclude any charge recorded on your gas, electric or other fuel bills	<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 5 5	EFG
(d)	Other amounts paid for rates, duties, levies and taxes	<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 3	EFG
(e)	Total rates, duties, levies and taxes paid	<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 0	EFG

4.4 SUBSIDIES RECEIVABLE *see note 4.4*

(a)	Total amounts received in subsidies from UK government sources and the EU	<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 4	EFG
	Of which:												
(b)	Subsidies received under The Work Programme	<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 2	EFG

5. WORK IN PROGRESS (excluding VAT) *see note 5*

The work in progress figures for the beginning and the end of the period should be on the same basis in terms of valuation and business units covered (work carried out by yourselves, not sub-contracted)

(a)	Total value of work in progress at beginning of the period	<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	5 0 1	EFG
(b)	Total value of work in progress at end of the period	<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	5 0 2	EFG



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

7. INTERNATIONAL TRADE IN SERVICES; EXPORTS AND IMPORTS (excluding Goods) see note 7

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

Exclude:

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

Include:

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

(a) Amounts *receivable from* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

										000
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(b) Amounts *payable to* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

										000
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8. INTERNATIONAL TRADE IN GOODS; EXPORTS AND IMPORTS (excluding Services) see note 8

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.

Exclude:

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

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.

(a) 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
If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

--

15

ABC

(b) 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 manufactured goods
If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

--

16

ABC

9. RESEARCH AND DEVELOPMENT see note 9

During the next two years, does the business plan to carry out any in-house Research and Development

If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

--

9

ABC



202 4032 73110

49900004032 B 00000000 A 202 201212 010



NOTES TO HELP YOU COMPLETE THE QUESTIONNAIRE

Please read these notes before completing this questionnaire

1. WHAT YOUR ANNUAL BUSINESS SURVEY QUESTIONNAIRE SHOULD COVER

All activities carried out in the United Kingdom (UK) **except** where the coverage is specified as Great Britain underneath your address on the front page. 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

Your return should be made for the year ended 31 December 2012. If no figures are available for that period, the return may be made for your business year. If the business year figures are supplied, they should relate to a 12 month period which ends at any time between 6 April 2012 and 5 April 2013.

If you commenced trading during 2012, then your return should cover the period from the commencement of your business until 31 December 2012 or, alternatively, any date up to 5 April 2013.

If you ceased trading during 2012, then your return should cover the period 1 January 2012 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

Turnover consists of total takings or invoiced sales and receipts of the business in connection with the sale of goods and services. Interest and similar income, "Other Operating Income" and extra-ordinary income should be **excluded** from the **total turnover** figure, as should net proceeds on sales of capital items.

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

INCLUDE:

- **Advertising agents'** turnover should include total sales to clients;
- 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;
- Progress payments received for Work in Progress on long-term contracts which have not been identified as stocks on the balance sheet;
- Income derived from the renting of property. Income derived from the renting of land (if recorded separately within your accounts) should be **included** in 3.4 (b);
- 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 **included** here are costs incurred and passed on to the customer;
- The value of second-hand goods taken in part exchange (such 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.

3.1 TOTAL TURNOVER (Continued)

EXCLUDE:

- VAT;
- Output for own final use;
- Income recorded as extra-ordinary income in your accounts;
- Amounts received from the sale of fixed capital assets;
- Amounts received from the sale of patents, trade marks, copyrights etc.;
- Grants from any source;
- Subsidies from UK public authorities and the European Union (EU);
- Value of insurance claims received. Include these in 3.4 (a);
- Income derived from the renting of land (if recorded separately within your accounts). Include this in 3.4 (b);
- Income recorded as "Other Operating Income" in your accounts. Include this in 3.4 (b);
- All trade, cash or other discounts and rebates (i.e. record turnover net of these);
- Interest payments received and other similar income;
- Sales by other businesses operating on your premises (as well as any commission received on such sales);
- Dividends received;
- Amounts arising from donations and fundraising activities;
- The full value of any transfer fees received;
- Reimbursements from clients for VAT or customs duties.

(b) COMMISSION AND FEES

This is the amount receivable from transactions where you are acting as an agent on behalf of another business, (e.g. a travel agent selling on behalf of a tour operator or an advertising agency buying media space for a client). It should cover only your commission and fees, and not the total value of the transactions.

(c) SALES ON OWN ACCOUNT

This is the total amount receivable from sales on your own account: that is, where you are not selling on behalf of another business. A tour operator e.g. should give the total value of the holiday sold.

3.2 BREAKDOWN OF TOTAL TURNOVER (3.1) BY PRODUCT/SERVICES

Product descriptions

(a) SALE OF PRINT MEDIA ADVERTISING SPACE OR TIME ON A FEE OR CONTRACT BASIS

INCLUDE:

- sale or leasing services of advertising space or time on a fee or contract basis
- services of media buying agencies, which buy media space or time on behalf of advertisers or advertising agencies

EXCLUDE:

- public relations and communication services
- sale of advertising space in print media by publishers

(b) SALE OF TV/RADIO ADVERTISING SPACE OR TIME ON A FEE OR CONTRACT BASIS

INCLUDE:

- sale or leasing services of advertising space or time on a fee or contract basis
- services of media buying agencies, which buy media space or time on behalf of advertisers or advertising agencies

EXCLUDE

- public relations and communication services
- sale of advertising space in TV/radio by broadcasting companies

(c) SALE OF INTERNET ADVERTISING SPACE OR TIME ON A FEE OR CONTRACT BASIS

INCLUDE:

- sale or leasing services of advertising space or time on a fee or contract basis
- services of media buying agencies, which buy media space or time on behalf of advertisers or advertising agencies

EXCLUDE

- public relations and communication services

(d) SALE OF EVENTS RELATED ADVERTISING

INCLUDE:

- sale or leasing services of advertising space or time on a fee or contract basis
- services of media buying agencies, which buy media space or time on behalf of advertisers or advertising agencies
- sale of naming rights for tournaments, stadiums, etc.

EXCLUDE:

- public relations and communication services

3.2 BREAKDOWN OF TOTAL TURNOVER (3.1) BY PRODUCT/SERVICES (Continued)

Product descriptions (Continued)

(e) OTHER SALE OF ADVERTISING SPACE OR TIME ON A FEE OR CONTRACT BASIS

INCLUDE:

- sale or leasing services of advertising space or time on a fee or contract basis
- services of media buying agencies, which buy media space or time on behalf of advertisers or advertising agencies
- sale of advertising space or time on billboards, buildings, vehicles, etc.
- sale of advertising space or time in electronic media other than online
- sale of advertising time in video and motion pictures (product placement)

EXCLUDE

- public relations and communication services

(g) FULL SERVICE ADVERTISING

INCLUDE:

- provision of the full range of advertising services, including planning, creation and execution services, such as:
 - selection of media to be used
 - design of advertisements, illustrations, posters, etc.
 - writing of scenarios for advertising movies, placement in media, planning (without production) of advertising objects or films
 - organisation of direct marketing or direct mail advertising campaigns

EXCLUDE:

- production and realisation of promotional or advertising motion pictures
- public relations services
- market research services
- photography services related to advertising

(h) DIRECT MARKETING AND DIRECT MAILING

INCLUDE:

- the developing and organisation of direct marketing advertising campaigns, that is, sending advertising and promotional messages directly to consumers, rather than via mass media

Includes methods such as direct mail and telemarketing.

(i) ADVERTISING DESIGN AND CONCEPT DEVELOPMENT

INCLUDE:

- creating the basic idea for an advertisement, drafting the words
- designing the layout for a print advertisement, illustration, poster
- writing of scenarios for advertising movies

(j) OTHER ADVERTISING SERVICES

INCLUDE:

- aerial advertising services
- delivery services of free samples and other advertising material
- demonstration and presentation advertising services at point of sale
- sales promotion services (if no orders are received)

EXCLUDE:

- publishing of trade advertising material
- modelling agency services
- advertising mailing services
- telemarketing services
- convention and trade show organisation services

(l) RETAIL INCOME – THE IDENTIFIABLE AMOUNT ATTRIBUTABLE TO SALE OF GOODS DIRECT TO THE GENERAL PUBLIC (AND NOT BUSINESSES) FOR PERSONAL OR HOUSEHOLD USE

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, whether or not in combination with sale of goods;
- Retail sale by commission agents;
- Commission on lottery sales;
- 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).

3.2 BREAKDOWN OF TOTAL TURNOVER (3.1) BY PRODUCT/SERVICES (Continued)

Product descriptions (Continued)

(I) RETAIL INCOME – THE IDENTIFIABLE AMOUNT ATTRIBUTABLE TO SALE OF GOODS DIRECT TO THE GENERAL PUBLIC (AND NOT BUSINESSES) FOR PERSONAL OR HOUSEHOLD USE (Continued)

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 by other businesses operating on your premises (as well as any commission received on such sales);
- Sales and maintenance of land and buildings.

3.3 TOTAL TURNOVER BROKEN DOWN BY RESIDENCY OF CLIENT

(a) CLIENTS RESIDENT WITHIN THE UNITED KINGDOM

The United Kingdom consists of England, Wales, Scotland and Northern Ireland and excludes the Channel Islands and the Isle of Man.

(b) CLIENTS RESIDENT WITHIN THE REST OF THE EUROPEAN UNION

Include all member states of the EU, excluding the UK

These member states are Austria, Belgium, Bulgaria, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain and Sweden

3.4 OTHER INCOME

None of the following inclusions should be reported in 3.1 Total Turnover.

(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:

- Any “Other Operating Income” recorded in your profit and loss and/or income and expenditure accounts;
- 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.

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

4.1 EMPLOYMENT COSTS

(a) GROSS WAGES AND SALARIES

Wages and salaries are defined as the total compensation in cash or in kind payable to all **employees** (**e.g.** permanent, temporary, full-time, part-time, casual and seasonal workers). 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. National Insurance, pension and redundancy contributions should be recorded under questions 4.1 (b), (c) & (d) respectively;
- 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);
- Any “signing on fees” paid to employees;
- Accrued holiday pay.

4.1 EMPLOYMENT COSTS (Continued)

(a) GROSS WAGES AND SALARIES (Continued)

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 (g);
- Payments to homeworkers on piecework rates. Include these in 4.2 (o);
- Redundancy and severance payments. Include these in 4.1 (d);
- Payments to employment agencies for the services of agency staff. Include these in 4.2 (n);
- All National Insurance contributions. Include Employers' National Insurance contributions in 4.1 (b);
- Contributions to other pension and welfare schemes. Include these in 4.1 (c).

(b) EMPLOYERS' NATIONAL INSURANCE CONTRIBUTIONS

EXCLUDE:

- Employees' National Insurance contributions.

(c) CONTRIBUTIONS TO PENSION FUNDS

Employers' pension contributions should represent actual net amounts rather than notional values.

INCLUDE:

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

EXCLUDE:

- Employers' National Insurance contributions. Include these in 4.1 (b);
- 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. **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).

ENERGY AND MATERIALS FOR BUSINESS USE

(a) ENERGY USED IN THE RUNNING OF YOUR BUSINESS

INCLUDE:

- All fuels (e.g. electricity, gas, oil, coal, coke, petrol, diesel) purchased for use in the running of your business.

(b) WATER USED IN THE RUNNING OF YOUR BUSINESS

INCLUDE:

- Water abstraction application charges;
- Water rates.

EXCLUDE:

- Waste disposal, sewerage and effluent disposal charges. Include these in 4.2 (c);
- Bottled water;
- Water abstraction licence fees. **These should not be recorded anywhere in this questionnaire.**

(c) SEWERAGE CHARGES AND OTHER COSTS OF WASTE DISPOSAL

INCLUDE:

- Sewerage charges and other costs of effluent and waste disposal.

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:

- Goods or services purchased for resale without processing. Include these in 4.2 (e) or 4.2 (f);
- 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 AND SERVICES 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:

- Cost of hotel accommodation etc. incurred by Tour Operators. Include these in 4.2 (o);
- 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 3.1 and 4.3 (d).

(f) SERVICES PURCHASED FOR RESALE WITHOUT PROCESSING

INCLUDE:

- Advertising and marketing costs which are passed on to customers – **Advertising and Marketing sectors only**;
- Sales of services purchased and then sold on to a customer without actually changing the service sold (**e.g.** paying a **third party** to deliver your goods and then passing on the cost to the consumer who is buying them).

SERVICES PURCHASED FOR BUSINESS USE

(g) 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.

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

INCLUDE:

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

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 PURCHASED 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 3.4 (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;
- Cost of repair, maintenance and installation of office and computing machinery.

EXCLUDE:

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

(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

INCLUDE:

- Payments to employment agencies for the services of agency staff (not to be included in 4.1).
- Advertising and marketing costs which are passed on to customers. Include these in 4.2 (f) – **Advertising and Marketing sectors only**.

EXCLUDE:

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

(o) AMOUNTS PAYABLE FOR OTHER SERVICES PURCHASED

INCLUDE:

- Amounts payable to Tour Operators;
- 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 for labour they have supplied;
- Postage (**including** parcel services);

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

SERVICES PURCHASED FOR BUSINESS USE (Continued)

(o) AMOUNTS PAYABLE FOR OTHER SERVICES PURCHASED (Continued)

INCLUDE: (Continued)

- 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;
- Bank charges (**excluding** interest payments);
- Rent paid on buildings or dwellings;
- 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;
- 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);
- Advertising and marketing costs which are passed on to customers. Include these in 4.2 (f) – **Advertising and Marketing sectors only**;
- Mortgage Interest and Mortgage Loan Payments.

4.3 RATES, DUTIES, LEVIES AND TAXES PAID

Total amount payable in rates, duties, levies and taxes to government.

(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).

(b) AMOUNTS PAYABLE FOR VEHICLE EXCISE DUTY (MOTOR VEHICLE DUTY OR ROAD FUND TAX) PAID

INCLUDE:

- Vehicle Excise Duty (also known as road, car or vehicle tax).

(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.

(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;

4.3 RATES, DUTIES, LEVIES AND TAXES (Continued)

(d) OTHER AMOUNTS PAID FOR RATES, DUTIES, LEVIES AND TAXES (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;
- Fossil fuel levies;
- Gas levies;
- Taxes on production **e.g.** hydrocarbon oil duty;
- Consumer and Credit Act fees;
- Franchise payments.

EXCLUDE:

- VAT;
- Corporation Tax;
- Vehicle Excise Duty (road fund licences);
- Operators' licences;
- Capital Gains Tax;
- Petroleum Revenue Tax;
- Income tax and tax on franked investment income;
- Taxes already included in the purchase price of goods and services purchased;
- 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. WORK IN PROGRESS (EXCLUDING VAT)

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. **Work in Progress consists of** goods and services that have been partially processed, fabricated or assembled by the producer but that are not usually sold or turned over to others without further processing. These products **include** Work in Progress belonging to the unit, even if the products in question are in the possession of third parties. Equally, products held by the unit which belong to third parties are **excluded** as are partially completed structures for which the ultimate owner is deemed to have taken ownership, either by the existence of a contract of sale/purchase or because the production is for own use.

INCLUDE:

- Products that you own title to in intermediate stages of completion;
- Long term business contract balances (with progress payments treated in line with UK GAAP or International GAAP);
- 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.

EXCLUDE:

- Products in intermediate stages of completion that do not belong to you.

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. Values should **include** non-deductible VAT but **exclude** deductible VAT. 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 they are 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;
- Assets acquired in taking over an existing business or sold as part of a going concern;
- 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 3.4 (a);
- 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.

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.**

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, **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.

6.1(e) TOTAL AMOUNT FOR INVESTMENT IN PURCHASED COMPUTER SOFTWARE

INCLUDE:

- Network ware;
- Large databases;
- Word processing packages;
- Spreadsheet packages;
- Specialist packages.

7. INTERNATIONAL TRADE IN SERVICES: EXPORTS AND IMPORTS (EXCLUDING GOODS)

This section relates to imported/exported **services** only. **Exclude** the value of any **goods** imported/exported. Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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);
- 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:

- Trade in goods;
- 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)

This section relates to imported/exported **goods** that change ownership between UK residents and non-residents.

Exclude any **services** imported/exported.

Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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:

- Semi and finished manufactured goods;
- Food, beverages and tobacco;
- Basic materials;
- Oil and other fuel.

EXCLUDE:

- Trade in services.

9. RESEARCH AND DEVELOPMENT

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



Annual Business Survey 2012

Please do not discard this important document - your response is legally required

00001 78200 PO
CONTACT NAME
OFFICE FOR NATIONAL STATISTICS
GOVERNMENT BUILDINGS
CARDIFF ROAD
NEWPORT
NP10 8XG
***** EXAMPLE PRINT *****

Please write any changes to your name and address in the box below, using black ink

To be completed for: THE BUSINESS NAMED ABOVE

**Please complete and return by 4 May 2013
or within 2 months of your business year end**

Dear Sir or Madam,

Please find the 2012 questionnaire for the Annual Business Survey (ABS) attached. 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.

The ABS, produced by the Office for National Statistics (ONS), is the key resource for understanding the detailed structure, conduct and performance of businesses across the UK. The information you supply contributes to the National Accounts, which measure the state of the UK economy and are used by government to determine economic policy. The data also influences decisions on company and personal taxation and on interest rates. They affect our contributions to and from the European Community and our regional policies.

We guarantee that while your employment is less than 10, you will be included in just this one ONS business survey and receive no more than 1 questionnaire. You must complete and return this questionnaire, after which you will be excluded from all our business surveys for at least 3 years. The Annual Survey of Hours and Earnings is not covered by this guarantee.

You are required by law to complete this questionnaire. If you do not complete and return this questionnaire by 4 May 2013, penalties may be incurred (under section 4 of the Statistics of Trade Act 1947). All the information you provide is kept strictly confidential. It is illegal for us to reveal your data or identify your business to unauthorised persons.

Thank you for your co-operation,
Office for National Statistics

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

Er mwyn gwneud cais am ffurflen Gymraeg (To request a questionnaire in Welsh) 0300 1234 921

If you would like to use our Minicom service for the Deaf 01633 815 044

To complete the questionnaire in Euros 0300 1234 937

For any other queries, please contact the **Respondent Relations Team** **0300 1234 937**
or go to www.ons.gov.uk/surveys

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

Survey code: 202 **Reference number:** 4990 0004 033 **Period:** 201212

- Telephone calls may be recorded for training and quality purposes



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

7. INTERNATIONAL TRADE IN SERVICES; EXPORTS AND IMPORTS (excluding Goods) see note 7

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

Exclude:

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

Include:

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

(a) Amounts *receivable from* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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(b) Amounts *payable to* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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8. INTERNATIONAL TRADE IN GOODS; EXPORTS AND IMPORTS (excluding Services) see note 8

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.

Exclude:

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

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.

(a) 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
If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

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(b) 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 manufactured goods
If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

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9. RESEARCH AND DEVELOPMENT see note 9

During the next two years, does the business plan to carry out any in-house Research and Development

If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

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NOTES TO HELP YOU COMPLETE THE QUESTIONNAIRE

Please read these notes before completing this questionnaire

1. WHAT YOUR ANNUAL BUSINESS SURVEY QUESTIONNAIRE SHOULD COVER

All activities carried out in the United Kingdom (UK) **except** where the coverage is specified as Great Britain underneath your address on the front page. 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

Your return should be made for the year ended 31 December 2012. If no figures are available for that period, the return may be made for your business year. If the business year figures are supplied, they should relate to a 12 month period which ends at any time between 6 April 2012 and 5 April 2013.

If you commenced trading during 2012, then your return should cover the period from the commencement of your business until 31 December 2012 or, alternatively, any date up to 5 April 2013.

If you ceased trading during 2012, then your return should cover the period 1 January 2012 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

Turnover consists of total takings or invoiced sales and receipts of the business in connection with the sale of goods and services. Interest and similar income, "Other Operating Income" and extra-ordinary income should be **excluded** from the **total turnover** figure, as should net proceeds on sales of capital items.

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;
- Progress payments received for Work in Progress on long-term contracts which have not been identified as stocks on the balance sheet;
- Income derived from the renting of property. Income derived from the renting of land (if recorded separately within your accounts) should be **included** in 3.4 (b);
- 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 **included** here are costs incurred and passed on to the customer;
- The value of second-hand goods taken in part exchange (such 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.

3.1 TOTAL TURNOVER (Continued)

EXCLUDE:

- VAT;
- Output for own final use;
- Income recorded as extra-ordinary income in your accounts;
- Amounts received from the sale of fixed capital assets;
- Amounts received from the sale of patents, trade marks, copyrights etc.;
- Grants from any source;
- Subsidies from UK public authorities and the European Union (EU);
- Value of insurance claims received. Include these in 3.4 (a);
- Income recorded as "Other Operating Income" in your accounts. Include this in 3.4 (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 3.4 (b);
- Interest payments received and other similar income;
- Dividends received;
- Amounts arising from donations and fundraising activities;
- The full value of any transfer fees received.

3.2 BREAKDOWN OF TOTAL TURNOVER (3.1) BY PRODUCT/SERVICES

Product descriptions

EMPLOYMENT PLACEMENT AGENCY SERVICES PROVIDED BY YOUR BUSINESS

(a) EXECUTIVE SEARCH SERVICES (HEADHUNTING)

INCLUDE:

- specialised search and recruitment services limited to filling highly paid executive, senior manager, and professional positions, according to client specifications. Included are the services of:
 - conducting detailed interviews with the client organisation's management team
 - developing job profiles, conducting original research and advertising to locate potential job candidates
 - screening possible candidates, preparing, presenting, and discussing a confidential list of highly qualified applicants with the client
 - making interview arrangements, negotiating compensation, and providing post-hire follow-up

The prospective employee/client makes the decision as to which candidate to hire. The fee for the services provided is charged whether or not the candidate is hired. This service is also known as retained search.

(b) PERMANENT PLACEMENT SERVICES, OTHER THAN EXECUTIVE SEARCH SERVICES

INCLUDE:

- testing, interviewing, reference checking, evaluation and counselling of prospective employees
- recruiting, selecting and referring candidates to the client to fill positions on a permanent (indeterminate) basis. The services may be procured by the potential employer or by the prospective employee. The candidate is selected and hired by the prospective employee. The placement firm is paid on a contingency basis, i.e. only for successful placement of a candidate. This subcategory includes permanent placement services for a complete range of occupations from low-level employees to management employees, including executives, except those recruited through executive/retained search, and for domestic or international job placements.
- on-line permanent employment placement agency services
- services of casting agencies and bureaus, such as theatrical casting agencies

EXCLUDE:

- services of personal theatrical or artistic agents or agencies

(d) FOR THE SUPPLY OF COMPUTER AND TELECOMMUNICATIONS PERSONNEL

INCLUDE:

- temporary staffing services for the supply of computer and telecommunications personnel such as IT and telecommunications systems support personnel, software developers, data processing personnel etc.

(e) FOR THE SUPPLY OF OTHER OFFICE SUPPORT PERSONNEL

INCLUDE:

- temporary staffing services for the supply of other office support personnel such as secretaries, clerks, book-keepers, typists etc.

(g) FOR THE SUPPLY OF TRANSPORT, WAREHOUSING, LOGISTICS AND INDUSTRIAL WORKERS

INCLUDE:

- temporary staffing services for the supply of transport, warehousing, logistics or industrial workers such as construction workers, maintenance workers, drivers, machinists, assemblers, machine operators, labourers, movers, shippers, etc.

3.2 BREAKDOWN OF TOTAL TURNOVER (3.1) BY PRODUCT/SERVICES (Continued)

Product descriptions (Continued)

(h) FOR THE SUPPLY OF HOTEL AND RESTAURANT PERSONNEL

INCLUDE:

- temporary staffing services for the supply of hotels and restaurants personnel such as cooks, waiters, hotel receptionists

(j) FOR THE SUPPLY OF OTHER PERSONNEL

INCLUDE:

- temporary staffing services for the supply of teachers, executives and other personnel n.e.c.

(k) TEMPORARY EMPLOYMENT AGENCIES SERVICES PROVIDED BY YOUR BUSINESS

INCLUDE:

- staffing services for the supply of personnel for temporary work assignments. The temporary staffing firm hires its own employees and assigns/supplies them to clients to support or supplement the client's workforce in work situations such as employee absences, temporary skill shortages, seasonal workloads, and special assignments and projects. The employees are on the payroll of the temporary staffing firm which is legally responsible for their actions, but when working they are under the direct supervision of the client. The temporary staffing firm specifies the pay, benefits, etc. of the employee.

(l) OTHER HUMAN RESOURCES PROVISION SERVICES

INCLUDE:

- services for the supply of personnel for extended work assignments. Under the terms of this arrangement, the client may recruit the person or persons hired by the staffing firm and assigned to their place of work, or transfer a portion of their existing workforce to the staffing firm. Long-term employees are placed on the payroll of the staffing firm, which is legally responsible for their actions, but when working they are supervised by the client. This service includes labour leasing, staff leasing, employee leasing, extended employee staffing and payrolling.
- staffing and management services for the supply of computer and telecommunications personnel such as IT and telecommunications systems support personnel, software developers, data processing personnel etc.
- staffing and management services for the supply of other office support personnel such as secretaries, clerks, bookkeepers, typists etc.
- staffing and management services for the supply of transport, warehousing, logistics or industrial workers such as construction workers, maintenance workers, drivers, machinists, assemblers, machine operators, labourers, movers, shippers etc.
- staffing and management services for the supply of hotels and restaurants personnel such as cooks, waiters, hotel receptionists etc.
- staffing and management services for the supply of teachers, executives and other personnel n.e.c.

EXCLUDE:

- provision services of human resources functions together with supervision or running of the business, see the class in the respective economic activity of that business
- provision services of only one of human resources functions, see the class in the respective economic activity of that function

(m) RETAIL INCOME – THE IDENTIFIABLE AMOUNT ATTRIBUTABLE TO SALE OF GOODS DIRECT TO THE GENERAL PUBLIC (AND NOT BUSINESSES) FOR PERSONAL OR HOUSEHOLD USE

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, whether or not in combination with sale of goods;
- Retail sale by commission agents;
- Commission on lottery sales;
- 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).

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 by other businesses operating on your premises (as well as any commission received on such sales);
- Sales and maintenance of land and buildings.

3.3 TOTAL TURNOVER BROKEN DOWN BY RESIDENCY OF CLIENT

(a) CLIENTS RESIDENT WITHIN THE UNITED KINGDOM

The United Kingdom consists of England, Wales, Scotland and Northern Ireland and excludes the Channel Islands and the Isle of Man.

(b) CLIENTS RESIDENT WITHIN THE REST OF THE EUROPEAN UNION

Include all member states of the EU, excluding the UK

These member states are Austria, Belgium, Bulgaria, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain and Sweden

3.4 OTHER INCOME

None of the following inclusions should be reported in 3.1 Total Turnover.

(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:

- Any "Other Operating Income" recorded in your profit and loss and/or income and expenditure accounts;
- 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.

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

4.1 EMPLOYMENT COSTS

(a) GROSS WAGES AND SALARIES

Wages and salaries are defined as the total compensation in cash or in kind payable to all **employees** (e.g. permanent, temporary, full-time, part-time, casual and seasonal workers). 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. National Insurance, pension and redundancy contributions should be recorded under questions 4.1 (b), (c) & (d) respectively;
- 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);
- 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 (g);
- Payments to homeworkers on piecework rates. Include these in 4.2 (o);
- Redundancy and severance payments. Include these in 4.1 (d);
- Payments to employment agencies for the services of agency staff. Include these in 4.2 (n);
- All National Insurance contributions. Include Employers' National Insurance contributions in 4.1 (b);
- Contributions to other pension and welfare schemes. Include these in 4.1 (c).

(b) EMPLOYERS' NATIONAL INSURANCE CONTRIBUTIONS

EXCLUDE:

- Employees' National Insurance contributions.

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

4.1 EMPLOYMENT COSTS (Continued)

(c) CONTRIBUTIONS TO PENSION FUNDS

Employers' pension contributions should represent actual net amounts rather than notional values.

INCLUDE:

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

EXCLUDE:

- Employers' National Insurance contributions. Include these in 4.1 (b);
- 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. **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).

ENERGY AND MATERIALS FOR BUSINESS USE

(a) ENERGY USED IN THE RUNNING OF YOUR BUSINESS

INCLUDE:

- All fuels (**e.g.** electricity, gas, oil, coal, coke, petrol, diesel) purchased for use in the running of your business.

(b) WATER USED IN THE RUNNING OF YOUR BUSINESS

INCLUDE:

- Water abstraction application charges;
- Water rates.

EXCLUDE:

- Waste disposal, sewerage and effluent disposal charges. Include these in 4.2 (c);
- Bottled water;
- Water abstraction licence fees. **These should not be recorded anywhere in this questionnaire.**

(c) SEWERAGE CHARGES AND OTHER COSTS OF WASTE DISPOSAL

INCLUDE:

- Sewerage charges and other costs of effluent and waste disposal.

(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:

- Goods or services purchased for resale without processing. Include these in 4.2 (e) or 4.2 (f);
- 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.

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

GOODS AND SERVICES 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" as part of a service (e.g. drugs, medicines and general supplies **including** those administered by vets during treatment). Include these in 4.2 (d).
- The full value of any transfer fees paid out;
- Excise duties paid by yourselves. Include these in 3.1 and 4.3 (d).

(f) SERVICES PURCHASED FOR RESALE WITHOUT PROCESSING

INCLUDE:

- Sales of services purchased and then sold on to a customer without actually changing the service sold (e.g. conference organisers: when a conference hall is hired by yourself but the cost passed on to your client).

SERVICES FOR BUSINESS USE

(g) 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.

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

INCLUDE:

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

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).

(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).

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

SERVICES FOR BUSINESS USE (Continued)

(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;
- Cost of repair, maintenance and installation of office and computing machinery.

EXCLUDE:

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

(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

INCLUDE:

- Payments to employment agencies for the services of agency staff (not to be included in 4.1).

EXCLUDE:

- Employment agency costs which are passed on to customers. Include these in 4.2 (f) – **Employment Agency sector only**.

(o) AMOUNTS PAYABLE FOR OTHER SERVICES PURCHASED

INCLUDE:

- 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;
- Postage (**including** parcel services);
- 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;
- Bank charges (**excluding** interest payments);
- Rent paid on buildings or dwellings;
- 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;
- 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;

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

SERVICES FOR BUSINESS USE (Continued)

(o) AMOUNTS PAYABLE FOR OTHER SERVICES PURCHASED (Continued)

EXCLUDE: (Continued)

- 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);
- Employment agency costs which are passed on to customers. Include these in 4.2 (f) – **Employment Agency sector only**;
- Mortgage Interest and Mortgage Loan Payments.

4.3 RATES, DUTIES, LEVIES AND TAXES PAID

Total amount payable in rates, duties, levies and taxes to government.

(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).

(b) AMOUNTS PAYABLE FOR VEHICLE EXCISE DUTY (MOTOR VEHICLE DUTY OR ROAD FUND TAX) PAID

INCLUDE: Vehicle Excise Duty (also known as road, car or vehicle tax).

(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.

(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;
- Consumer and Credit Act fees;
- Franchise payments.

EXCLUDE:

- VAT;
- Corporation Tax;
- Vehicle Excise Duty (road fund licences);
- Operators' licences;
- Capital Gains Tax;
- Income tax and tax on franked investment income;
- Taxes already included in the purchase price of goods and services purchased;
- Net payments to trade associations and similar bodies;
- Inheritance Tax;
- Air Passenger Duty;
- 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.
- 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. WORK IN PROGRESS (EXCLUDING VAT)

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. **Work in Progress consists of** goods and services that have been partially processed, fabricated or assembled by the producer but that are not usually sold or turned over to others without further processing. These products **include** Work in Progress belonging to the unit, even if the products in question are in the possession of third parties. Equally, products held by the unit which belong to third parties are **excluded** as are partially completed structures for which the ultimate owner is deemed to have taken ownership, either by the existence of a contract of sale/purchase or because the production is for own use.

INCLUDE:

- Products that you own title to in intermediate stages of completion;
- Long term business contract balances (with progress payments treated in line with UK GAAP or International GAAP);
- 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.

EXCLUDE:

- Products in intermediate stages of completion that do not belong to you.

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. Values should **include** non-deductible VAT but **exclude** deductible VAT.

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 they are separately identified and relevant to the PPP. If finance costs cannot be separated, provide estimates assuming the finance costs are included.

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

EXCLUDE:

- Expenditure on work carried out by sub-contractors that does not relate to capital expenditure;
- Assets acquired in taking over an existing business or sold as part of a going concern;
- 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;
- 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.

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.**

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, **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.

6.1(e) TOTAL AMOUNT FOR INVESTMENT IN PURCHASED COMPUTER SOFTWARE

INCLUDE:

- Network ware;
- Large databases;
- Word processing packages;
- Spreadsheet packages;
- Specialist packages.

7. INTERNATIONAL TRADE IN SERVICES: EXPORTS AND IMPORTS (EXCLUDING GOODS)

This section relates to imported/exported **services** only. **Exclude** the value of any **goods** imported/exported. Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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);
- 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:

- Trade in goods;
- 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)

This section relates to imported/exported **goods** that change ownership between UK residents and non-residents.

Exclude any **services** imported/exported.

Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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:

- Semi and finished manufactured goods;
- Food, beverages and tobacco;
- Basic materials;
- Oil and other fuel.

EXCLUDE:

- Trade in services.

9. RESEARCH AND DEVELOPMENT

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



Annual Business Survey 2012

Please do not discard this important document - your response is legally required

00001 69102 PO
CONTACT NAME
OFFICE FOR NATIONAL STATISTICS
GOVERNMENT BUILDINGS
CARDIFF ROAD
NEWPORT
NP10 8XG
***** EXAMPLE PRINT *****

Please write any changes to your name and address in the box below, using black ink

To be completed for: THE BUSINESS NAMED ABOVE

**Please complete and return by 4 May 2013
or within 2 months of your business year end**

Dear Sir or Madam,

Please find the 2012 questionnaire for the Annual Business Survey (ABS) attached. 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.

The ABS, produced by the Office for National Statistics (ONS), is the key resource for understanding the detailed structure, conduct and performance of businesses across the UK. The information you supply contributes to the National Accounts, which measure the state of the UK economy and are used by government to determine economic policy. The data also influences decisions on company and personal taxation and on interest rates. They affect our contributions to and from the European Community and our regional policies.

We guarantee that while your employment is less than 10, you will be included in just this one ONS business survey and receive no more than 1 questionnaire. You must complete and return this questionnaire, after which you will be excluded from all our business surveys for at least 3 years. The Annual Survey of Hours and Earnings is not covered by this guarantee.

You are required by law to complete this questionnaire. If you do not complete and return this questionnaire by 4 May 2013, penalties may be incurred (under section 4 of the Statistics of Trade Act 1947). All the information you provide is kept strictly confidential. It is illegal for us to reveal your data or identify your business to unauthorised persons.

Thank you for your co-operation,
Office for National Statistics

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

Er mwyn gwneud cais am ffurflen Gymraeg (To request a questionnaire in Welsh) 0300 1234 921

If you would like to use our Minicom service for the Deaf 01633 815 044

To complete the questionnaire in Euros 0300 1234 937

For any other queries, please contact the **Respondent Relations Team** **0300 1234 937**
or go to www.ons.gov.uk/surveys

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

Survey code: 202 **Reference number:** 4990 0004 034 **Period:** 201212

- Telephone calls may be recorded for training and quality purposes



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

3.2 BREAKDOWN OF TOTAL TURNOVER (3.1) BY PRODUCT/SERVICES PROVIDED

(a)	Legal advisory and representation services concerning criminal law	<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	9 5 1	EFG
(b)	Legal advisory and representation services in judicial procedures concerning business and commercial law	<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	9 5 2	EFG
(c)	Legal advisory and representation services in judicial procedures concerning labour law	<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	9 5 3	EFG
(d)	Legal advisory and representation services in judicial procedures concerning civil law	<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	9 5 4	EFG
(e)	Legal services concerning patents, copyrights and other intellectual property rights	<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	9 5 5	EFG
(f)	Notarial 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"/>	000	9 5 6	EFG
(g)	Arbitration and conciliation 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"/>	000	9 5 7	EFG
(h)	Auction legal 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"/>	000	9 5 8	EFG
(i)	Other legal 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"/>	000	9 5 9	EFG
(j)	Retail income - The identifiable amount attributable to sale of goods direct to the general public (and not businesses) for personal or household use	<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	2 9 9	EFG
(k)	Other products/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"/>	000	2 9 8	EFG

If you have entered a figure for 'other products/services' can you please state what this figure is made up of: 7 4 6

3.3 TOTAL TURNOVER BROKEN DOWN BY RESIDENCY OF CLIENT

(a)	Clients resident within the United Kingdom	<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	2 5	EFG
(b)	Clients resident within the rest of the European Union	<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	2 6	EFG
(c)	Clients resident outside of the European Union	<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	2 7	EFG
(d)	Total (This should equal 3.1 - Total Turnover)	<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	2 8	EFG



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

3.4 OTHER INCOME *see note 3.4*

- (a) Value of insurance claims received [**not** to be included in section 3.1 Total Turnover, or 3.4 (b) Other Operating Income] 000 3 1 7 EFG
- (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) 000 3 2 5 EFG

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) 000 4 4 6 EFG
- (b) Employers' National Insurance contributions 000 4 4 8 EFG
- (c) Contributions to pension funds (**including** lump sum contributions). Employers' pension contributions should represent actual net amounts rather than notional values 000 4 4 9 EFG
- (d) Amounts payable to employees through redundancy and severance 000 4 4 7 EFG
- (e) **Total employment costs** 000 4 5 0 EFG

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.) 000 4 2 7 EFG
- (b) Water used in the running of your business 000 4 2 8 EFG
- (c) Sewerage charges and other costs of waste disposal 000 4 3 5 EFG
- (d) Goods and all raw materials used in the running of your business (**including** stationery and consumables) 000 4 0 2 EFG

This section continues overleaf



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

COSTS OF GOODS AND SERVICES BOUGHT FOR RESALE

(e)	Goods bought for resale without further processing	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	4 0 3	EFG
(f)	Services purchased for resale without processing	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	4 3 3	EFG

SERVICES FOR BUSINESS USE

(g)	Amounts payable to sub-contractors	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	4 2 1	EFG
(h)	Amounts payable for hiring, leasing or renting plant (including scaffolding), machinery and vehicles	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	4 0 5	EFG
(i)	Amounts payable for commercial insurance premiums	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	4 0 6	EFG
(j)	Amounts payable for road transport services	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	4 0 7	EFG
(k)	Amounts payable for telecommunication services	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	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 style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	4 0 9	EFG
(m)	Amounts payable for advertising and marketing services	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	4 1 0	EFG
(n)	Amounts payable to employment agencies for agency staff	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	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 etc., payments made to claimants)	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	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 style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	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	<table border="1" style="border-collapse: collapse; width: 100%; height: 20px;"> <tr> <td style="width: 80%;"></td> <td style="width: 20%; text-align: center;">000</td> </tr> </table>		000	7 6 3	EFG
	000				

(b) Acquisitions of existing buildings	<table border="1" style="border-collapse: collapse; width: 100%; height: 20px;"> <tr> <td style="width: 80%;"></td> <td style="width: 20%; text-align: center;">000</td> </tr> </table>		000	7 6 4	EFG
	000				

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	<table border="1" style="border-collapse: collapse; width: 100%; height: 20px;"> <tr> <td style="width: 80%;"></td> <td style="width: 20%; text-align: center;">000</td> </tr> </table>		000	7 7 1	EFG
	000				

(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	<table border="1" style="border-collapse: collapse; width: 100%; height: 20px;"> <tr> <td style="width: 80%;"></td> <td style="width: 20%; text-align: center;">000</td> </tr> </table>		000	6 0 2	EFG
	000				

(e) Total amount for investment in acquired computer software (including network ware, large databases, specialist packages, word processing or spreadsheet packages) <i>see note 6.1 (e)</i>	<table border="1" style="border-collapse: collapse; width: 100%; height: 20px;"> <tr> <td style="width: 80%;"></td> <td style="width: 20%; text-align: center;">000</td> </tr> </table>		000	6 1 0	EFG
	000				

(f) Any other acquisitions Include: machinery, equipment, vehicles, construction of new buildings and extensions, refurbishment and improvements to existing buildings	<table border="1" style="border-collapse: collapse; width: 100%; height: 20px;"> <tr> <td style="width: 80%;"></td> <td style="width: 20%; text-align: center;">000</td> </tr> </table>		000	1 1 0 8	EFG
	000				

(g) Total acquisitions This should be the sum of 6.1 (a) to 6.1 (f)	<table border="1" style="border-collapse: collapse; width: 100%; height: 20px;"> <tr> <td style="width: 80%;"></td> <td style="width: 20%; text-align: center;">000</td> </tr> </table>		000	6 0 0	EFG
	000				

6.2 DISPOSALS

(a) Proceeds from the disposal of land	<table border="1" style="border-collapse: collapse; width: 100%; height: 20px;"> <tr> <td style="width: 80%;"></td> <td style="width: 20%; text-align: center;">000</td> </tr> </table>		000	7 6 5	EFG
	000				

(b) Proceeds from the disposal of existing buildings	<table border="1" style="border-collapse: collapse; width: 100%; height: 20px;"> <tr> <td style="width: 80%;"></td> <td style="width: 20%; text-align: center;">000</td> </tr> </table>		000	7 6 6	EFG
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(c) Proceeds from any other disposals Include: machinery, equipment and vehicles	<table border="1" style="border-collapse: collapse; width: 100%; height: 20px;"> <tr> <td style="width: 80%;"></td> <td style="width: 20%; text-align: center;">000</td> </tr> </table>		000	1 1 0 9	EFG
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(d) Total disposals This should be the sum of 6.2 (a) to 6.2 (c)	<table border="1" style="border-collapse: collapse; width: 100%; height: 20px;"> <tr> <td style="width: 80%;"></td> <td style="width: 20%; text-align: center;">000</td> </tr> </table>		000	6 9 9	EFG
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PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

7. INTERNATIONAL TRADE IN SERVICES; EXPORTS AND IMPORTS (excluding Goods) see note 7

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

Exclude:

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

Include:

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

- (a) Amounts *receivable from* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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- (b) Amounts *payable to* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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8. INTERNATIONAL TRADE IN GOODS; EXPORTS AND IMPORTS (excluding Services) see note 8

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.

Exclude:

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

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.

- (a) 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
If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

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- (b) 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 manufactured goods
If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

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9. RESEARCH AND DEVELOPMENT see note 9

During the next two years, does the business plan to carry out any in-house Research and Development

If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

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NOTES TO HELP YOU COMPLETE THE QUESTIONNAIRE

Please read these notes before completing this questionnaire

1. WHAT YOUR ANNUAL BUSINESS SURVEY QUESTIONNAIRE SHOULD COVER

All activities carried out in the United Kingdom (UK) **except** where the coverage is specified as Great Britain underneath your address on the front page. 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

Your return should be made for the year ended 31 December 2012. If no figures are available for that period, the return may be made for your business year. If the business year figures are supplied, they should relate to a 12 month period which ends at any time between 6 April 2012 and 5 April 2013.

If you commenced trading during 2012, then your return should cover the period from the commencement of your business until 31 December 2012 or, alternatively, any date up to 5 April 2013.

If you ceased trading during 2012, then your return should cover the period 1 January 2012 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

Turnover consists of total takings or invoiced sales and receipts of the business in connection with the sale of goods and services. Interest and similar income, "Other Operating Income" and extra-ordinary income should be **excluded** from the **total turnover** figure, as should net proceeds on sales of capital items.

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;
- Progress payments received for Work in Progress on long-term contracts which have not been identified as stocks on the balance sheet;
- Income derived from the renting of property. Income derived from the renting of land (if recorded separately within your accounts) should be **included** in 3.4 (b);
- 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 **included** here are costs incurred and passed on to the customer;
- The value of second-hand goods taken in part exchange (such 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.

3.1 TOTAL TURNOVER (Continued)

EXCLUDE:

- VAT;
- Output for own final use;
- Income recorded as extra-ordinary income in your accounts;
- Amounts received from the sale of fixed capital assets;
- Amounts received from the sale of patents, trade marks, copyrights etc.;
- Grants from any source;
- Subsidies from UK public authorities and the European Union (EU);
- Value of insurance claims received. Include these in 3.4 (a);
- Income recorded as "Other Operating Income" in your accounts. Include this in 3.4 (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 3.4 (b);
- Interest payments received and other similar income;
- Dividends received;
- Amounts arising from donations and fundraising activities;
- The full value of any transfer fees received.

3.2 BREAKDOWN OF TOTAL TURNOVER (3.1) BY PRODUCT/SERVICES

Product descriptions

(a) LEGAL ADVISORY AND REPRESENTATION SERVICES CONCERNING CRIMINAL LAW

INCLUDE:

- advice, representation and related services (defence, search for evidence, witnesses, experts, etc.) concerning criminal law

(b) LEGAL ADVISORY AND REPRESENTATION SERVICES IN JUDICIAL PROCEDURES CONCERNING BUSINESS AND CRIMINAL LAW

INCLUDE:

- advice, representation and related services in judicial and quasi-judicial procedures concerning business and commercial law

(c) LEGAL ADVISORY AND REPRESENTATION SERVICES IN JUDICIAL PROCEDURES CONCERNING LABOUR LAW

INCLUDE:

- advice, representation and related services in judicial and quasi-judicial procedures concerning labour law

(d) LEGAL ADVISORY AND REPRESENTATION SERVICES IN JUDICIAL PROCEDURES CONCERNING CIVIL LAW

INCLUDE:

- advice, representation and related services in judicial and quasi-judicial procedures concerning civil law

(e) LEGAL SERVICES CONCERNING PATENTS, COPYRIGHTS AND OTHER INTELLECTUAL PROPERTY RIGHTS

INCLUDE:

- drafting and certification of documents and related services concerning patents, copyrights and other intellectual property rights

(f) NOTARIAL SERVICES

INCLUDE:

- drawing up and conservation of authentic instruments with enforceability and probative value. These services concern fields such as family law (marriage contracts), law of succession and wills, the transfer of real estate, company law, etc.

(g) ARBITRATION AND CONCILIATION SERVICES

INCLUDE:

- assistance services involving arbitration or mediation for the settlement of a dispute between labour and management, between businesses or between individuals

EXCLUDE:

- representation services on behalf of one of the parties in the dispute

(h) AUCTION LEGAL SERVICES

INCLUDE:

- legal services connected to the disposal of assets by auctioning

EXCLUDE:

- auctioning services other than in connection with legal procedures

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3.2 BREAKDOWN OF TOTAL TURNOVER (3.1) BY PRODUCT/SERVICES (Continued)

Product descriptions (Continued)

(i) OTHER LEGAL SERVICES

INCLUDE:

- escrow services and estate settlement services
- advisory services to clients related to their legal rights and obligations and other legal services n.e.c.

(j) RETAIL INCOME – THE IDENTIFIABLE AMOUNT ATTRIBUTABLE TO SALE OF GOODS DIRECT TO THE GENERAL PUBLIC (AND NOT BUSINESSES) FOR PERSONAL OR HOUSEHOLD USE

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, whether or not in combination with sale of goods;
- Retail sale by commission agents;
- Commission on lottery sales;
- 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).

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 by other businesses operating on your premises (as well as any commission received on such sales);
- Sales and maintenance of land and buildings.

3.3 TOTAL TURNOVER BROKEN DOWN BY RESIDENCY OF CLIENT

(a) CLIENTS RESIDENT WITHIN THE UNITED KINGDOM

The United Kingdom consists of England, Wales, Scotland and Northern Ireland and excludes the Channel Islands and the Isle of Man.

(b) CLIENTS RESIDENT WITHIN THE REST OF THE EUROPEAN UNION

Include all member states of the EU, excluding the UK

These member states are Austria, Belgium, Bulgaria, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain and Sweden

3.4 OTHER INCOME

None of the following inclusions should be reported in 3.1 Total Turnover.

(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:

- Any “Other Operating Income” recorded in your profit and loss and/or income and expenditure accounts;
- 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.

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

4.1 EMPLOYMENT COSTS

(a) GROSS WAGES AND SALARIES

Wages and salaries are defined as the total compensation in cash or in kind payable to all **employees** (e.g. permanent, temporary, full-time, part-time, casual and seasonal workers). 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. National Insurance, pension and redundancy contributions should be recorded under questions 4.1 (b), (c) & (d) respectively;
- 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);
- 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 (g);
- Payments to homeworkers on piecework rates. Include these in 4.2 (o);
- Redundancy and severance payments. Include these in 4.1 (d);
- Payments to employment agencies for the services of agency staff. Include these in 4.2 (n);
- All National Insurance contributions. Include Employers' National Insurance contributions in 4.1 (b);
- Contributions to other pension and welfare schemes. Include these in 4.1 (c).

(b) EMPLOYERS' NATIONAL INSURANCE CONTRIBUTIONS

EXCLUDE:

- Employees' National Insurance contributions.

(c) CONTRIBUTIONS TO PENSION FUNDS

Employers' pension contributions should represent actual net amounts rather than notional values.

INCLUDE:

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

EXCLUDE:

- Employers' National Insurance contributions. Include these in 4.1 (b);
- 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. **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).

ENERGY AND MATERIALS FOR BUSINESS USE

(a) ENERGY USED IN THE RUNNING OF YOUR BUSINESS

INCLUDE:

- All fuels (e.g. electricity, gas, oil, coal, coke, petrol, diesel) purchased for use in the running of your business.

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

ENERGY AND MATERIALS FOR BUSINESS USE (Continued)

(b) WATER USED IN THE RUNNING OF YOUR BUSINESS

INCLUDE:

- Water abstraction application charges;
- Water rates.

EXCLUDE:

- Waste disposal, sewerage and effluent disposal charges. Include these in 4.2 (c);
- Bottled water;
- Water abstraction licence fees. **These should not be recorded anywhere in this questionnaire.**

(c) SEWERAGE CHARGES AND OTHER COSTS OF WASTE DISPOSAL

INCLUDE:

- Sewerage charges and other costs of effluent and waste disposal.

(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:

- Goods or services purchased for resale without processing. Include these in 4.2 (e) or 4.2 (f);
- 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 AND SERVICES 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" as part of a service (**e.g.** drugs, medicines and general supplies **including** those administered by vets during treatment). Include these in 4.2 (d).
- The full value of any transfer fees paid out;
- Excise duties paid by yourselves. Include these in 3.1 and 4.3 (d).

(f) SERVICES PURCHASED FOR RESALE WITHOUT PROCESSING

INCLUDE:

- Sales of services purchased and then sold on to a customer without actually changing the service sold (**e.g.** conference organisers: when a conference hall is hired by yourself but the cost passed on to your client);

SERVICES FOR BUSINESS USE

(g) 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.

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

SERVICES FOR BUSINESS USE (Continued)

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

INCLUDE:

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

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).

(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;
- Cost of repair, maintenance and installation of office and computing machinery.

EXCLUDE:

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

(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

INCLUDE:

- Payments to employment agencies for the services of agency staff (not to be included in 4.1).

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

SERVICES FOR BUSINESS USE (Continued)

(o) AMOUNTS PAYABLE FOR OTHER SERVICES PURCHASED

INCLUDE:

- Amounts (**except** those charged to the capital account) payable to others for the services of accountants, auditors, agents, solicitors and surveyors;
- Chamber Fees
- Amounts payable to other organisations and self-employed persons for labour they have supplied;
- Postage (**including** parcel services);
- 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;
- Bank charges (**excluding** interest payments);
- Rent paid on buildings or dwellings;
- 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;
- 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

Total amount payable in rates, duties, levies and taxes to government.

(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).

(b) AMOUNTS PAYABLE FOR VEHICLE EXCISE DUTY (MOTOR VEHICLE DUTY OR ROAD FUND TAX) PAID

INCLUDE: Vehicle Excise Duty (also known as 'motor vehicle duty' or 'road fund tax').

(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;
- Consumer and Credit Act fees;
- Franchise payments.

EXCLUDE:

- VAT;
- Corporation Tax;
- Vehicle Excise Duty (road fund licences);
- Operators' licences;
- Capital Gains Tax;
- Income tax and tax on franked investment income;
- Taxes already included in the purchase price of goods and services purchased;
- Net payments to trade associations and similar bodies;
- Inheritance Tax;
- Air Passenger Duty;
- 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. WORK IN PROGRESS (EXCLUDING VAT)

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. **Work in Progress consists of** goods and services that have been partially processed, fabricated or assembled by the producer but that are not usually sold or turned over to others without further processing. These products **include** Work in Progress belonging to the unit, even if the products in question are in the possession of third parties. Equally, products held by the unit which belong to third parties are **excluded** as are partially completed structures for which the ultimate owner is deemed to have taken ownership, either by the existence of a contract of sale/purchase or because the production is for own use.

INCLUDE:

- Products that you own title to in intermediate stages of completion;
- Long term business contract balances (with progress payments treated in line with UK GAAP or International GAAP);
- 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.

EXCLUDE:

- Products in intermediate stages of completion that do not belong to you.

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. Values should **include** non-deductible VAT but **exclude** deductible VAT.

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 they are 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;
- Assets acquired in taking over an existing business or sold as part of a going concern;
- 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;
- 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.

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.**

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, **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.

6.1 (e) TOTAL AMOUNT FOR INVESTMENT IN PURCHASED COMPUTER SOFTWARE

INCLUDE:

- Network ware;
- Large databases;
- Word processing packages;
- Spreadsheet packages;
- Specialist packages.

7. INTERNATIONAL TRADE IN SERVICES: EXPORTS AND IMPORTS (EXCLUDING GOODS)

This section relates to imported/exported **services** only. **Exclude** the value of any **goods** imported/exported. Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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);
- 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:

- Trade in goods;
- 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)

This section relates to imported/exported **goods** that change ownership between UK residents and non-residents.

Exclude any **services** imported/exported.

Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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:

- Semi and finished manufactured goods;
- Food, beverages and tobacco;
- Basic materials;
- Oil and other fuel.

EXCLUDE:

- Trade in services.

9. RESEARCH AND DEVELOPMENT

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



Annual Business Survey 2012

Please do not discard this important document - your response is legally required

00001 69201 PO
CONTACT NAME
OFFICE FOR NATIONAL STATISTICS
GOVERNMENT BUILDINGS
CARDIFF ROAD
NEWPORT
NP10 8XG
***** EXAMPLE PRINT *****

Please write any changes to your name and address in the box below, using black ink

To be completed for: THE BUSINESS NAMED ABOVE

**Please complete and return by 4 May 2013
or within 2 months of your business year end**

Dear Sir or Madam,

Please find the 2012 questionnaire for the Annual Business Survey (ABS) attached. 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.

The ABS, produced by the Office for National Statistics (ONS), is the key resource for understanding the detailed structure, conduct and performance of businesses across the UK. The information you supply contributes to the National Accounts, which measure the state of the UK economy and are used by government to determine economic policy. The data also influences decisions on company and personal taxation and on interest rates. They affect our contributions to and from the European Community and our regional policies.

We guarantee that while your employment is less than 10, you will be included in just this one ONS business survey and receive no more than 1 questionnaire. You must complete and return this questionnaire, after which you will be excluded from all our business surveys for at least 3 years. The Annual Survey of Hours and Earnings is not covered by this guarantee.

You are required by law to complete this questionnaire. If you do not complete and return this questionnaire by 4 May 2013, penalties may be incurred (under section 4 of the Statistics of Trade Act 1947). All the information you provide is kept strictly confidential. It is illegal for us to reveal your data or identify your business to unauthorised persons.

Thank you for your co-operation,
Office for National Statistics

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

Er mwyn gwneud cais am ffurflen Gymraeg (To request a questionnaire in Welsh) 0300 1234 921

If you would like to use our Minicom service for the Deaf 01633 815 044

To complete the questionnaire in Euros 0300 1234 937

For any other queries, please contact the **Respondent Relations Team** **0300 1234 937**
or go to www.ons.gov.uk/surveys

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

Survey code: 202

Reference number: 4990 0004 035

Period: 201212

- Telephone calls may be recorded for training and quality purposes



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

3.4 OTHER INCOME *see note 3.4*

- (a) Value of insurance claims received [**not** to be included in section 3.1 Total Turnover, or 3.4 (b) Other Operating Income] EFG
- (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) EFG

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) EFG
- (b) Employers' National Insurance contributions EFG
- (c) Contributions to pension funds (**including** lump sum contributions). Employers' pension contributions should represent actual net amounts rather than notional values EFG
- (d) Amounts payable to employees through redundancy and severance EFG
- (e) **Total employment costs** EFG

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.) EFG
- (b) Water used in the running of your business EFG
- (c) Sewerage charges and other costs of waste disposal EFG
- (d) Goods and all raw materials used in the running of your business (**including** stationery and consumables) EFG

This section continues overleaf



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

COSTS OF GOODS AND SERVICES BOUGHT FOR RESALE

- | | | | | |
|-----|---|--|-------|-----|
| (e) | Goods bought for resale without further processing | <input style="width: 100%; height: 20px; border: 1px solid red;" type="text" value="000"/> | 4 0 3 | EFG |
| (f) | Services purchased for resale without processing | <input style="width: 100%; height: 20px; border: 1px solid red;" type="text" value="000"/> | 4 3 3 | EFG |

SERVICES FOR BUSINESS USE

- | | | | | |
|-----|---|--|-------|-----|
| (g) | Amounts payable to sub-contractors | <input style="width: 100%; height: 20px; border: 1px solid red;" type="text" value="000"/> | 4 2 1 | EFG |
| (h) | Amounts payable for hiring, leasing or renting plant (including scaffolding), machinery and vehicles | <input style="width: 100%; height: 20px; border: 1px solid red;" type="text" value="000"/> | 4 0 5 | EFG |
| (i) | Amounts payable for commercial insurance premiums | <input style="width: 100%; height: 20px; border: 1px solid red;" type="text" value="000"/> | 4 0 6 | EFG |
| (j) | Amounts payable for road transport services | <input style="width: 100%; height: 20px; border: 1px solid red;" type="text" value="000"/> | 4 0 7 | EFG |
| (k) | Amounts payable for telecommunication services | <input style="width: 100%; height: 20px; border: 1px solid red;" type="text" value="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 style="width: 100%; height: 20px; border: 1px solid red;" type="text" value="000"/> | 4 0 9 | EFG |
| (m) | Amounts payable for advertising and marketing services | <input style="width: 100%; height: 20px; border: 1px solid red;" type="text" value="000"/> | 4 1 0 | EFG |
| (n) | Amounts payable to employment agencies for agency staff | <input style="width: 100%; height: 20px; border: 1px solid red;" type="text" value="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 etc., payments made to claimants) | <input style="width: 100%; height: 20px; border: 1px solid red;" type="text" value="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 style="width: 100%; height: 20px; border: 1px solid red;" type="text" value="000"/> | 4 9 9 | EFG |



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

7. INTERNATIONAL TRADE IN SERVICES; EXPORTS AND IMPORTS (excluding Goods) see note 7

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

Exclude:

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

Include:

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

(a) Amounts *receivable from* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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(b) Amounts *payable to* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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8. INTERNATIONAL TRADE IN GOODS; EXPORTS AND IMPORTS (excluding Services) see note 8

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.

Exclude:

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

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.

(a) 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
If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

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(b) 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 manufactured goods
If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

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ABC

9. RESEARCH AND DEVELOPMENT see note 9

During the next two years, does the business plan to carry out any in-house Research and Development

If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

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NOTES TO HELP YOU COMPLETE THE QUESTIONNAIRE

Please read these notes before completing this questionnaire

1. WHAT YOUR ANNUAL BUSINESS SURVEY QUESTIONNAIRE SHOULD COVER

All activities carried out in the United Kingdom (UK) **except** where the coverage is specified as Great Britain underneath your address on the front page. 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

Your return should be made for the year ended 31 December 2012. If no figures are available for that period, the return may be made for your business year. If the business year figures are supplied, they should relate to a 12 month period which ends at any time between 6 April 2012 and 5 April 2013.

If you commenced trading during 2012, then your return should cover the period from the commencement of your business until 31 December 2012 or, alternatively, any date up to 5 April 2013.

If you ceased trading during 2012, then your return should cover the period 1 January 2012 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

Turnover consists of total takings or invoiced sales and receipts of the business in connection with the sale of goods and services. Interest and similar income, "Other Operating Income" and extra-ordinary income should be **excluded** from the **total turnover** figure, as should net proceeds on sales of capital items.

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;
- Progress payments received for Work in Progress on long-term contracts which have not been identified as stocks on the balance sheet;
- Income derived from the renting of property. Income derived from the renting of land (if recorded separately within your accounts) should be **included** in 3.4 (b);
- 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 **included** here are costs incurred and passed on to the customer;
- The value of second-hand goods taken in part exchange (such 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.

3.1 TOTAL TURNOVER (Continued)

EXCLUDE:

- VAT;
- Output for own final use;
- Income recorded as extra-ordinary income in your accounts;
- Amounts received from the sale of fixed capital assets;
- Amounts received from the sale of patents, trade marks, copyrights etc.;
- Grants from any source;
- Subsidies from UK public authorities and the European Union (EU);
- Value of insurance claims received. Include these in 3.4 (a);
- Income recorded as "Other Operating Income" in your accounts. Include this in 3.4 (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 3.4 (b);
- Interest payments received and other similar income;
- Dividends received;
- Amounts arising from donations and fundraising activities;
- The full value of any transfer fees received.

3.2 BREAKDOWN OF TOTAL TURNOVER (3.1) BY PRODUCT/SERVICES

Product descriptions

(a) FINANCIAL AUDITING SERVICES

INCLUDE:

- examination services of accounting records and other supporting evidence of an organization for the purpose of expressing an opinion as to whether financial statements of the organization present fairly its position as at a given date and results of its operations for the period ending on that date, in accordance with generally accepted accounting principles

EXCLUDE:

- accounting review services
- managements audits

(b) ACCOUNTING REVIEW SERVICES, COMPLIATION SERVICES OF FINANCIAL STATEMENTS AND BOOKKEEPING SERVICES

INCLUDE:

- reviewing services of annual and interim financial statements and other accounting information. The scope of a review is less than that of an audit, and the level of assurance provided is thus lower.
- analysis of balance sheets, etc.
- compilation services for financial statements from information provided by the client. No assurances regarding the accuracy of the resulting statements are provided.
- preparation services for business tax returns, when provided as a package with the preparation of financial statements for a single fee
- compilation of income statements, balance sheets, etc.
- bookkeeping services consisting in classifying and recording business transactions in terms of money or some unit of measurement in the books of account

EXCLUDE:

- business tax preparation services, when provided as separate services
- payroll services, including payroll computation and ledgers
- bookkeeping services related to tax returns,
- bill collection services

(c) PAYROLL SERVICES

INCLUDE:

- payroll services, including payroll computation and ledgers

(d) OTHER ACCOUNTANCY SERVICES

INCLUDE:

- other accounting services such as attestations, valuations, preparation services for pro forma statements, etc.

(e) ACCOUNTING SERVICES PROVIDED BY YOUR BUSINESS

EXCLUDE:

- data processing services

3.2 BREAKDOWN OF TOTAL TURNOVER (3.1) BY PRODUCT/SERVICES (Continued)

Product descriptions (Continued)

(f) TAX CONSULTANCY SERVICES

INCLUDE:

- corporate tax consulting and preparation of returns for all kinds of taxes (e.g., VAT)
- tax preparation and planning services for unincorporated business
- tax preparation and planning services for individuals

(g) INSOLVENCY AND RECEIVERSHIP SERVICES

INCLUDE:

- providing advice and assistance to the management and/or creditors of insolvent businesses and/or to act as receiver or trustee in bankruptcy

(h) RETAIL INCOME – THE IDENTIFIABLE AMOUNT ATTRIBUTABLE TO SALE OF GOODS DIRECT TO THE GENERAL PUBLIC (AND NOT BUSINESSES) FOR PERSONAL OR HOUSEHOLD USE

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, whether or not in combination with sale of goods;
- Retail sale by commission agents;
- Commission on lottery sales;
- 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).

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 by other businesses operating on your premises (as well as any commission received on such sales);
- Sales and maintenance of land and buildings.

3.3 TOTAL TURNOVER BROKEN DOWN BY RESIDENCY OF CLIENT

(a) CLIENTS RESIDENT WITHIN THE UNITED KINGDOM

The United Kingdom consists of England, Wales, Scotland and Northern Ireland and excludes the Channel Islands and the Isle of Man.

(b) CLIENTS RESIDENT WITHIN THE REST OF THE EUROPEAN UNION

Include all member states of the EU, excluding the UK

These member states are Austria, Belgium, Bulgaria, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain and Sweden

3.4 OTHER INCOME

None of the following inclusions should be reported in 3.1 Total Turnover.

(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.

3.4 OTHER INCOME (Continued)

(b) VALUE OF ANY "OTHER OPERATING INCOME"

INCLUDE:

- Any "Other Operating Income" recorded in your profit and loss and/or income and expenditure accounts;
- 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.

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

4.1 EMPLOYMENT COSTS

(a) GROSS WAGES AND SALARIES

Wages and salaries are defined as the total compensation in cash or in kind payable to all **employees** (e.g. permanent, temporary, full-time, part-time, casual and seasonal workers). 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. National Insurance, pension and redundancy contributions should be recorded under questions 4.1 (b), (c) & (d) respectively;
- 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);
- 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 (g);
- Payments to homeworkers on piecework rates. Include these in 4.2 (o);
- Redundancy and severance payments. Include these in 4.1 (d);
- Payments to employment agencies for the services of agency staff. Include these in 4.2 (n);
- All National Insurance contributions. Include Employers' National Insurance contributions in 4.1 (b);
- Contributions to other pension and welfare schemes. Include these in 4.1 (c).

(b) EMPLOYERS' NATIONAL INSURANCE CONTRIBUTIONS

EXCLUDE:

- Employees' National Insurance contributions.

(c) CONTRIBUTIONS TO PENSION FUNDS

Employers' pension contributions should represent actual net amounts rather than notional values.

INCLUDE:

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

EXCLUDE:

- Employers' National Insurance contributions. Include these in 4.1 (b);
- 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. **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).

ENERGY AND MATERIALS FOR BUSINESS USE

(a) ENERGY USED IN THE RUNNING OF YOUR BUSINESS

INCLUDE:

- All fuels (**e.g.** electricity, gas, oil, coal, coke, petrol, diesel) purchased for use in the running of your business.

(b) WATER USED IN THE RUNNING OF YOUR BUSINESS

INCLUDE:

- Water abstraction application charges;
- Water rates.

EXCLUDE:

- Waste disposal, sewerage and effluent disposal charges. Include these in 4.2 (c);
- Bottled water;
- Water abstraction licence fees. **These should not be recorded anywhere in this questionnaire.**

(c) SEWERAGE CHARGES AND OTHER COSTS OF WASTE DISPOSAL

INCLUDE:

- Sewerage charges and other costs of effluent and waste disposal.

(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:

- Goods or services purchased for resale without processing. Include these in 4.2 (e) or 4.2 (f);
- 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 AND SERVICES 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" as part of a service (**e.g.** drugs, medicines and general supplies **including** those administered by vets during treatment). Include these in 4.2 (d).
- The full value of any transfer fees paid out;
- Excise duties paid by yourselves. Include these in 3.1 and 4.3 (d).

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

GOODS AND SERVICES FOR RESALE (Continued)

(f) SERVICES PURCHASED FOR RESALE WITHOUT PROCESSING

INCLUDE:

- Sales of services purchased and then sold on to a customer without actually changing the service sold (e.g. conference organisers: when a conference hall is hired by yourself but the cost passed on to your client).

SERVICES FOR BUSINESS USE

(g) 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.

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

INCLUDE:

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

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).

(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 3.4 (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;
- Cost of repair, maintenance and installation of office and computing machinery.

EXCLUDE:

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

(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.

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

SERVICES FOR BUSINESS USE (Continued)

(m) AMOUNTS PAYABLE FOR ADVERTISING AND MARKETING SERVICES (Continued)

EXCLUDE:

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

(n) AMOUNTS PAYABLE TO EMPLOYMENT AGENCIES FOR AGENCY STAFF

INCLUDE:

- Payments to employment agencies for the services of agency staff (not to be included in 4.1).

(o) AMOUNTS PAYABLE FOR OTHER SERVICES PURCHASED

INCLUDE:

- 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;
- Postage (**including** parcel services);
- 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;
- Bank charges (**excluding** interest payments);
- Rent paid on buildings or dwellings;
- 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;
- 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

Total amount payable in rates, duties, levies and taxes to government.

(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).

(b) AMOUNTS PAYABLE FOR VEHICLE EXCISE DUTY (MOTOR VEHICLE DUTY OR ROAD FUND TAX) PAID

INCLUDE:

Vehicle Excise Duty (also known road, car or vehicle tax).

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

(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.

(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;
- Consumer and Credit Act fees;
- Franchise payments.

EXCLUDE:

- VAT;
- Corporation Tax;
- Vehicle Excise Duty (road fund licences);
- Operators' licences;
- Capital Gains Tax;
- Income tax and tax on franked investment income;
- Taxes already included in the purchase price of goods and services purchased;
- Net payments to trade associations and similar bodies;
- Inheritance Tax;
- Air Passenger Duty;
- 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. WORK IN PROGRESS (EXCLUDING VAT)

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. **Work in Progress consists of** goods and services that have been partially processed, fabricated or assembled by the producer but that are not usually sold or turned over to others without further processing. These products **include** Work in Progress belonging to the unit, even if the products in question are in the possession of third parties. Equally, products held by the unit which belong to third parties are **excluded** as are partially completed structures for which the ultimate owner is deemed to have taken ownership, either by the existence of a contract of sale/purchase or because the production is for own use.

INCLUDE:

- Products that you own title to in intermediate stages of completion;
- Long term business contract balances (with progress payments treated in line with UK GAAP or International GAAP);
- 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.

EXCLUDE:

- Products in intermediate stages of completion that do not belong to you.

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. Values should **include** non-deductible VAT but **exclude** deductible VAT.

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 they are 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;
- Assets acquired in taking over an existing business or sold as part of a going concern;
- 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 3.4 (a);
- 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.

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.**

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, **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.

6.1 (e) TOTAL AMOUNT FOR INVESTMENT IN PURCHASED COMPUTER SOFTWARE

INCLUDE:

- Network ware;
- Large databases;
- Word processing packages;
- Spreadsheet packages;
- Specialist packages.

7. INTERNATIONAL TRADE IN SERVICES: EXPORTS AND IMPORTS (EXCLUDING GOODS)

This section relates to imported/exported **services** only. **Exclude** the value of any **goods** imported/exported. Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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);
- 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:

- Trade in goods;
- 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)

This section relates to imported/exported **goods** that change ownership between UK residents and non-residents.

Exclude any **services** imported/exported.

Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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:

- Semi and finished manufactured goods;
- Food, beverages and tobacco;
- Basic materials;
- Oil and other fuel.

EXCLUDE:

- Trade in services.

9. RESEARCH AND DEVELOPMENT

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



Annual Business Survey 2012

Please do not discard this important document - your response is legally required

00001 70229 PO
CONTACT NAME
OFFICE FOR NATIONAL STATISTICS
GOVERNMENT BUILDINGS
CARDIFF ROAD
NEWPORT
NP10 8XG
***** EXAMPLE PRINT *****

Please write any changes to your name and address in the box below, using black ink

To be completed for: THE BUSINESS NAMED ABOVE

**Please complete and return by 4 May 2013
or within 2 months of your business year end**

Dear Sir or Madam,

Please find the 2012 questionnaire for the Annual Business Survey (ABS) attached. 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.

The ABS, produced by the Office for National Statistics (ONS), is the key resource for understanding the detailed structure, conduct and performance of businesses across the UK. The information you supply contributes to the National Accounts, which measure the state of the UK economy and are used by government to determine economic policy. The data also influences decisions on company and personal taxation and on interest rates. They affect our contributions to and from the European Community and our regional policies.

We guarantee that while your employment is less than 10, you will be included in just this one ONS business survey and receive no more than 1 questionnaire. You must complete and return this questionnaire, after which you will be excluded from all our business surveys for at least 3 years. The Annual Survey of Hours and Earnings is not covered by this guarantee.

You are required by law to complete this questionnaire. If you do not complete and return this questionnaire by 4 May 2013, penalties may be incurred (under section 4 of the Statistics of Trade Act 1947). All the information you provide is kept strictly confidential. It is illegal for us to reveal your data or identify your business to unauthorised persons.

Thank you for your co-operation,
Office for National Statistics

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

Er mwyn gwneud cais am ffurflen Gymraeg (To request a questionnaire in Welsh) 0300 1234 921

If you would like to use our Minicom service for the Deaf 01633 815 044

To complete the questionnaire in Euros 0300 1234 937

For any other queries, please contact the **Respondent Relations Team** **0300 1234 937**
or go to www.ons.gov.uk/surveys

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

Survey code: 202 **Reference number:** 4990 0004 036 **Period:** 201212

- Telephone calls may be recorded for training and quality purposes



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 or zeros
- round your answer to the nearest £ or € thousand for example £1,702,700 = £

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 2012**. (If no figures are available for that period, your return should relate to a business year that ends between **6 April 2012 and 5 April 2013**).

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	
<input type="text"/>	<input type="text"/>	<input type="text"/>	11

Period covered by the return: to

Day	Month	Year	
<input type="text"/>	<input type="text"/>	<input type="text"/>	12

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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, for the sale of goods or services (**including** progress payments on work in progress and fees receivable)

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PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

7. INTERNATIONAL TRADE IN SERVICES; EXPORTS AND IMPORTS (excluding Goods) see note 7

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

Exclude:

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

Include:

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

- (a) Amounts *receivable from* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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- (b) Amounts *payable to* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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8. INTERNATIONAL TRADE IN GOODS; EXPORTS AND IMPORTS (excluding Services) see note 8

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.

Exclude:

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

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.

- (a) 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
If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

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ABC

- (b) 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 manufactured goods
If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

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ABC

9. RESEARCH AND DEVELOPMENT see note 9

During the next two years, does the business plan to carry out any in-house Research and Development

If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

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NOTES TO HELP YOU COMPLETE THE QUESTIONNAIRE

Please read these notes before completing this questionnaire

1. WHAT YOUR ANNUAL BUSINESS SURVEY QUESTIONNAIRE SHOULD COVER

All activities carried out in the United Kingdom (UK) **except** where the coverage is specified as Great Britain underneath your address on the front page. 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

Your return should be made for the year ended 31 December 2012. If no figures are available for that period, the return may be made for your business year. If the business year figures are supplied, they should relate to a 12 month period which ends at any time between 6 April 2012 and 5 April 2013.

If you commenced trading during 2012, then your return should cover the period from the commencement of your business until 31 December 2012 or, alternatively, any date up to 5 April 2013.

If you ceased trading during 2012, then your return should cover the period 1 January 2012 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

Turnover consists of total takings or invoiced sales and receipts of the business in connection with the sale of goods and services. Interest and similar income, "Other Operating Income" and extra-ordinary income should be **excluded** from the **total turnover** figure, as should net proceeds on sales of capital items.

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;
- Progress payments received for Work in Progress on long-term contracts which have not been identified as stocks on the balance sheet;
- Income derived from the renting of property. Income derived from the renting of land (if recorded separately within your accounts) should be **included** in 3.4 (b);
- 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 **included** here are costs incurred and passed on to the customer;
- The value of second-hand goods taken in part exchange (such 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.

3.1 TOTAL TURNOVER (Continued)

EXCLUDE:

- VAT;
- Output for own final use;
- Income recorded as extra-ordinary income in your accounts;
- Amounts received from the sale of fixed capital assets;
- Amounts received from the sale of patents, trade marks, copyrights etc.;
- Grants from any source;
- Subsidies from UK public authorities and the European Union (EU);
- Value of insurance claims received. Include these in 3.4 (a);
- Income recorded as "Other Operating Income" in your accounts. Include this in 3.4 (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 3.4 (b);
- Interest payments received and other similar income;
- Dividends received;
- Amounts arising from donations and fundraising activities;
- The full value of any transfer fees received.

3.2 BREAKDOWN OF TOTAL TURNOVER (3.1) BY PRODUCT/SERVICES

Product descriptions

(a) PUBLIC RELATION AND COMMUNICATION SERVICES

INCLUDE:

This subcategory includes:

- advisory, guidance and operational assistance services, including lobbying, concerning methods to improve the image and relations of an organization or individual with the general public, government, voters, shareholders and others

EXCLUDE:

- planning and creating services of advertising
- market research and public opinion polling services

(b) BUSINESS AND OTHER MANAGEMENT CONSULTING SERVICES PROVIDED BY YOUR BUSINESS STRATEGIC MANAGEMENT CONSULTING SERVICES

INCLUDE:

advisory, guidance and operational assistance services concerning business policy and strategy and the overall planning, structuring and control of an organization. More specifically, general management consulting assignments may deal with one or a combination of the following:

- policy formulation
 - determination of the organizational structure (decision-making system) that will most effectively meet the objectives of the organization
 - legal organization
 - strategic business plans
 - corporate development and restructuring consulting services, such as on mergers, acquisitions, joint ventures, strategic alliances, diversification, privatization
 - defining a management information system
 - development of management reports and controls
 - business turnaround plans
 - management audits
 - development of profit improvement programmes
- and other matters that are of particular interest to the higher management of an organization

EXCLUDE:

- legal advisory and representation services
- services of counsellors and negotiators arranging mergers and acquisitions

(c) FINANCIAL MANAGEMENT CONSULTING SERVICES (EXCEPT CORPORATE TAX)

INCLUDE:

- advisory, guidance and operational assistance services concerning decision areas that are financial in nature, such as:
 - working capital and liquidity management, determination of an appropriate capital structure
 - analysis of capital investment proposals
 - asset management
 - development of accounting systems and budgeting and budgetary controls
 - financial consulting services related to mergers, acquisitions, etc. such as advice on methods of valuations, methods of payment, methods of control, international finance

3.2 BREAKDOWN OF TOTAL TURNOVER (3.1) BY PRODUCT/SERVICES (Continued)

Product descriptions (Continued)

(c) FINANCIAL MANAGEMENT CONSULTING SERVICES (EXCEPT CORPORATE TAX) (Continued)

EXCLUDE:

- design and development services for computer software for accounting systems
- security brokerage services
- portfolio and fund management services
- accounting, bookkeeping and financial auditing services

(d) MARKETING MANAGEMENT CONSULTING SERVICES

INCLUDE:

- advisory, guidance and operational assistance services concerning the marketing strategy and marketing operation of an organization. Marketing management consulting assignments may deal with one or a combination of the following:
 - analysis and formulation of a marketing strategy
 - formulation of customer service programmes, pricing, advertising and distribution channels
 - sales management and sales staff training
 - organisation of marketing channels (sale to wholesalers or directly to retailers, direct mail, franchise, etc.), package design and other matters related to the marketing strategy and operations of an organisation

EXCLUDE:

- public relations and communication services
- advertising services

(e) HUMAN RESOURCES MANAGEMENT CONSULTING SERVICES

INCLUDE:

- advisory, guidance and operational assistance services concerning the human resources strategies, policies, practices and procedures of an organisation. Human resources consulting assignments may deal with one or more of the following:
 - recruitment, compensation, benefits, performance measurement and appraisal
 - organisational development (improving functioning within and between groups)
 - employee training and development needs
 - outplacement procedures and plans for assistance to employees
 - succession planning
 - compliance with government regulations in areas such as health, safety, workers' compensation and employment equity
 - labour-management relations
 - human resources audits

EXCLUDE:

- executive placement or search consulting services
- educational consulting services

(f) PRODUCTION MANAGEMENT CONSULTING SERVICES

INCLUDE:

- consulting on systems and procedures improvements
- office and service operations improvements such as:
 - office layout
 - workflow planning and work standards
 - office automation, such as the selection and installation of automated systems
 - product development, quality assurance and quality management
 - plant safety, security and protection

EXCLUDE:

- supply chain consulting services
- engineering advisory and design services for industrial and manufacturing facilities and processes
- services provided by agronomists and agricultural economists

(g) SUPPLY CHAIN AND OTHER MANAGEMENT CONSULTING SERVICES

INCLUDE:

- integrated supply chain management consulting services
- Integrated supply chain management consulting is a bundled product that includes inventory management, warehousing and storage and distribution services.

3.2 BREAKDOWN OF TOTAL TURNOVER (3.1) BY PRODUCT/SERVICES (Continued)

Product descriptions (Continued)

(g) SUPPLY CHAIN AND OTHER MANAGEMENT CONSULTING SERVICES (Continued)

INCLUDE: (Continued)

- logistic management consulting services, such as:
 - inventory management logistic consulting, that is keeping track of the existing inventory, determining the most effective inventory requirements for a client
 - distribution and transportation logistic consulting, including the processes used by a client to store, handle and move goods within an organisation, to ship goods from the client to the customers
 - warehousing and storage logistic consulting including the processes of receiving, storing and issuing an item
 - maintenance logistic consulting
- other management consulting services, n.e.c.

EXCLUDE:

- architectural advisory services
- engineering advisory services
- environmental consulting services
- other scientific and technical consulting services n.e.c.

(h) BUSINESS PROCESS MANAGEMENT SERVICES

INCLUDE:

- financial business process such as financial transaction processing, credit card processing, payment services, lending services
- human resource business process such as benefits administration, payroll processing, personnel administration
- supply chain management business process such as inventory management, procurement services, logistics services, production scheduling and order processing
- customer relations management business process such as help desk, call centre, customer service
- vertical market business process, conducted by specific industries such as electric, chemical, petroleum
- other business processes for a client

(j) OTHER PROJECT MANAGEMENT SERVICES, EXCLUDING CONSTRUCTION

INCLUDE:

- co-ordination and supervision services for resources in preparing, running and completing a project on behalf of the client
- project management services, which can involve budgeting, accounting and cost control, procurement, planning of time scales and other operating conditions, co-ordination of subcontractors' work, inspection and quality control, etc.
- project management services that include management and office management services, with or without the provision of their own staff

EXCLUDE:

- construction project management services

(k) OTHER BUSINESS CONSULTING SERVICES

INCLUDE:

- regional, industrial or tourism development services

(l) TRADEMARKS AND FRANCHISES

INCLUDE:

- original trademarks and franchises, i.e. the legally registered ownership of a certain brand name
These products are produced on own account with the intent of deriving benefits from allowing others to use these trademarks or franchises.

EXCLUDE:

- licensing services for the right to use trademarks and franchises
- research and development work leading to a product or concept that is being trademarked
- advisory services for the organisation of marketing channels (including franchises)
- management services for rights to trademarks and franchises

(m) RETAIL INCOME – THE IDENTIFIABLE AMOUNT ATTRIBUTABLE TO SALE OF GOODS DIRECT TO THE GENERAL PUBLIC (AND NOT BUSINESSES) FOR PERSONAL OR HOUSEHOLD USE

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.;
- Repair and installation work on domestic and household appliances only, whether or not in combination with sale of goods;
- Retail sale by commission agents;
- Commission on lottery sales;

3.2 BREAKDOWN OF TOTAL TURNOVER (3.1) BY PRODUCT/SERVICES (Continued)

Product descriptions (Continued)

(m) RETAIL INCOME – THE IDENTIFIABLE AMOUNT ATTRIBUTABLE TO SALE OF GOODS DIRECT TO THE GENERAL PUBLIC (AND NOT BUSINESSES) FOR PERSONAL OR HOUSEHOLD USE (Continued)

INCLUDE: (Continued)

- 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).

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 by other businesses operating on your premises (as well as any commission received on such sales);
- Sales and maintenance of land and buildings.

3.3 TOTAL TURNOVER BROKEN DOWN BY RESIDENCY OF CLIENT

(a) CLIENTS RESIDENT WITHIN THE UNITED KINGDOM

The United Kingdom consists of England, Wales, Scotland and Northern Ireland and excludes the Channel Islands and the Isle of Man.

(b) CLIENTS RESIDENT WITHIN THE REST OF THE EUROPEAN UNION

Include all member states of the EU, excluding the UK

These member states are Austria, Belgium, Bulgaria, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain and Sweden

3.4 OTHER INCOME

None of the following inclusions should be reported in 3.1 Total Turnover.

(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:

- Any "Other Operating Income" recorded in your profit and loss and/or income and expenditure accounts;
- 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.

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

4.1 EMPLOYMENT COSTS

(a) GROSS WAGES AND SALARIES

Wages and salaries are defined as the total compensation in cash or in kind payable to all **employees** (e.g. permanent, temporary, full-time, part-time, casual and seasonal workers). 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. National Insurance, pension and redundancy contributions should be recorded under questions 4.1 (b), (c) & (d) respectively;

4.1 EMPLOYMENT COSTS (Continued)

(a) GROSS WAGES AND SALARIES (Continued)

INCLUDE: (Continued)

- 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);
- 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 (g);
- Payments to homeworkers on piecework rates. Include these in 4.2 (o);
- Redundancy and severance payments. Include these in 4.1 (d);
- Payments to employment agencies for the services of agency staff. Include these in 4.2 (n);
- All National Insurance contributions. Include Employers' National Insurance contributions in 4.1 (b);
- Contributions to other pension and welfare schemes. Include these in 4.1 (c).

(b) EMPLOYERS' NATIONAL INSURANCE CONTRIBUTIONS

EXCLUDE:

- Employees' National Insurance contributions.

(c) CONTRIBUTIONS TO PENSION FUNDS

Employers' pension contributions should represent actual net amounts rather than notional values.

INCLUDE:

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

EXCLUDE:

- Employers' National Insurance contributions. Include these in 4.1 (b);
- 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. **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).

ENERGY AND MATERIALS FOR BUSINESS USE

(a) ENERGY USED IN THE RUNNING OF YOUR BUSINESS

INCLUDE:

- All fuels (e.g. electricity, gas, oil, coal, coke, petrol, diesel) purchased for use in the running of your business.

(b) WATER USED IN THE RUNNING OF YOUR BUSINESS

INCLUDE:

- Water abstraction application charges;
- Water rates.

EXCLUDE:

- Waste disposal, sewerage and effluent disposal charges. Include these in 4.2 (c);
- 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)

(c) SEWERAGE CHARGES AND OTHER COSTS OF WASTE DISPOSAL

INCLUDE:

- Sewerage charges and other costs of effluent and waste disposal.

(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:

- Goods or services purchased for resale without processing. Include these in 4.2 (e) or 4.2 (f);
- 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.

(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);
- Any other goods "sold" as part of a service (e.g. drugs, medicines and general supplies **including** those administered by vets during treatment). Include these in 4.2 (d).
- The full value of any transfer fees paid out;
- Excise duties paid by yourselves. Include these in 3.1 and 4.3 (d).

(f) SERVICES PURCHASED FOR RESALE WITHOUT PROCESSING

INCLUDE:

- Sales of services purchased and then sold on to a customer without actually changing the service sold (e.g. conference organisers: when a conference hall is hired by yourself but the cost passed on to your client);

SERVICES FOR BUSINESS USE

(g) 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.

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

INCLUDE:

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

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).

(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).

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

SERVICES FOR BUSINESS USE (Continued)

(i) AMOUNTS PAYABLE FOR COMMERCIAL INSURANCE PREMIUMS (Continued)

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 3.4 (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;
- Cost of repair, maintenance and installation of office and computing machinery.

EXCLUDE:

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

(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

INCLUDE:

- Payments to employment agencies for the services of agency staff (not to be included in 4.1).

(o) AMOUNTS PAYABLE FOR OTHER SERVICES PURCHASED

INCLUDE:

- 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;
- Postage (**including** parcel services);
- 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;
- Bank charges (**excluding** interest payments);
- Rent paid on buildings or dwellings;
- Payments to homeworkers on piecework rates;
- Payments for film and programme rights;
- Amounts paid for licensing, inspection and monitoring;

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

SERVICES FOR BUSINESS USE (Continued)

(o) AMOUNTS PAYABLE FOR OTHER SERVICES PURCHASED (Continued)

INCLUDE: (Continued)

- 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;
- 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;
- Mortgage Interest and Mortgage Loan Payments.
- National non-domestic (business) rates. Include these in section 4.3 (a).

4.3 RATES, DUTIES, LEVIES AND TAXES PAID

Total amount payable in rates, duties, levies and taxes to government.

(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).

(b) AMOUNTS PAYABLE FOR VEHICLE EXCISE DUTY (MOTOR VEHICLE DUTY OR ROAD FUND TAX) PAID

INCLUDE: Vehicle Excise Duty (also known as road, car or vehicle tax).

(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.

(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;
- Consumer and Credit Act fees;
- Franchise payments.

EXCLUDE:

- VAT;
- Corporation Tax;
- Vehicle Excise Duty (road fund licences);
- Operators' licences;
- Capital Gains Tax;
- Income tax and tax on franked investment income;
- Taxes already included in the purchase price of goods and services purchased;

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

EXCLUDE: (Continued)

- Net payments to trade associations and similar bodies;
- Inheritance Tax;
- Air Passenger Duty;
- 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. WORK IN PROGRESS (EXCLUDING VAT)

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. **Work in Progress consists of** goods and services that have been partially processed, fabricated or assembled by the producer but that are not usually sold or turned over to others without further processing. These products **include** Work in Progress belonging to the unit, even if the products in question are in the possession of third parties. Equally, products held by the unit which belong to third parties are excluded as are partially completed structures for which the ultimate owner is deemed to have taken ownership, either by the existence of a contract of sale/purchase or because the production is for own use.

INCLUDE:

- Products that you own title to in intermediate stages of completion;
- Long term business contract balances (with progress payments treated in line with UK GAAP or International GAAP);
- 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.

EXCLUDE:

- Products in intermediate stages of completion that do not belong to you.

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. Values should **include** non-deductible VAT but **exclude** deductible VAT.

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;

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

INCLUDE: (Continued)

- 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 they are 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;
- Assets acquired in taking over an existing business or sold as part of a going concern;
- 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 3.4 (a);
- 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.

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.**

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, **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.

6.1 (e) TOTAL AMOUNT FOR INVESTMENT IN PURCHASED COMPUTER SOFTWARE

INCLUDE:

- Network ware;
- Large databases;
- Word processing packages;
- Spreadsheet packages;
- Specialist packages.

7. INTERNATIONAL TRADE IN SERVICES: EXPORTS AND IMPORTS (EXCLUDING GOODS)

This section relates to imported/exported **services** only. **Exclude** the value of any **goods** imported/exported. Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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);
- 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.

7. INTERNATIONAL TRADE IN SERVICES: EXPORTS AND IMPORTS (EXCLUDING GOODS) (Continued)

EXCLUDE:

- Trade in goods;
- 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)

This section relates to imported/exported **goods** that change ownership between UK residents and non-residents.

Exclude any services imported/exported.

Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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:

- Semi and finished manufactured goods;
- Food, beverages and tobacco;
- Basic materials;
- Oil and other fuel.

EXCLUDE:

- Trade in services.

9. RESEARCH AND DEVELOPMENT

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



Annual Business Survey 2012

Please do not discard this important document - your response is legally required

00001 62012 PO
CONTACT NAME
OFFICE FOR NATIONAL STATISTICS
GOVERNMENT BUILDINGS
CARDIFF ROAD
NEWPORT
NP10 8XG
***** EXAMPLE PRINT *****

Please write any changes to your name and address in the box below, using black ink

To be completed for: THE BUSINESS NAMED ABOVE

**Please complete and return by 4 May 2013
or within 2 months of your business year end**

Dear Sir or Madam,

Please find the 2012 questionnaire for the Annual Business Survey (ABS) attached. 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.

The ABS, produced by the Office for National Statistics (ONS), is the key resource for understanding the detailed structure, conduct and performance of businesses across the UK. The information you supply contributes to the National Accounts, which measure the state of the UK economy and are used by government to determine economic policy. The data also influences decisions on company and personal taxation and on interest rates. They affect our contributions to and from the European Community and our regional policies.

We guarantee that while your employment is less than 10, you will be included in just this one ONS business survey and receive no more than 1 questionnaire. You must complete and return this questionnaire, after which you will be excluded from all our business surveys for at least 3 years. The Annual Survey of Hours and Earnings is not covered by this guarantee.

You are required by law to complete this questionnaire. If you do not complete and return this questionnaire by 4 May 2013, penalties may be incurred (under section 4 of the Statistics of Trade Act 1947). All the information you provide is kept strictly confidential. It is illegal for us to reveal your data or identify your business to unauthorised persons.

Thank you for your co-operation,
Office for National Statistics

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

Er mwyn gwneud cais am ffurflen Gymraeg (To request a questionnaire in Welsh) 0300 1234 921

If you would like to use our Minicom service for the Deaf 01633 815 044

To complete the questionnaire in Euros 0300 1234 937

For any other queries, please contact the **Respondent Relations Team** **0300 1234 937**
or go to www.ons.gov.uk/surveys

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

Survey code: 202 **Reference number:** 4990 0004 041 **Period:** 201212

- Telephone calls may be recorded for training and quality purposes



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

4.3 RATES, DUTIES, LEVIES AND TAXES PAID *see note 4.3*

Total amount payable in rates, duties, levies and taxes to government

(**Exclude:** VAT; taxes already included in the purchases of goods, materials and services; corporation tax; income tax and capital gains tax)

(a)	Amounts payable in national non-domestic (business) rates	<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 2	EFG	
(b)	Amounts payable for vehicle excise duty (also known as road, car or vehicle tax)	<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 1	EFG
(c)	Amounts payable directly to government under the Climate Change Levy (net of any agreed reductions). Exclude any charge recorded on your gas, electric or other fuel bills	<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 5 5	EFG
(d)	Other amounts paid for rates, duties, levies and taxes	<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 3	EFG
(e)	Total rates, duties, levies and taxes paid	<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 0	EFG

4.4 SUBSIDIES RECEIVABLE *see note 4.4*

(a)	Total amounts received in subsidies from UK government sources and the EU	<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 4	EFG
	Of which:													
(b)	Subsidies received under The Work Programme	<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 2	EFG

5. WORK IN PROGRESS (excluding VAT) *see note 5*

The work in progress figures for the beginning and the end of the period should be on the same basis in terms of valuation and business units covered (work carried out by yourselves, not sub-contracted)

(a)	Total value of work in progress at beginning of the period	<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	5 0 1	EFG
(b)	Total value of work in progress at end of the period	<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	5 0 2	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 | <input style="width: 100%; height: 20px; border: 1px solid black;" type="text" value="000"/> | 7 6 3 | EFG |
| (b) | Acquisitions of existing buildings | <input style="width: 100%; height: 20px; border: 1px solid black;" type="text" value="000"/> | 7 6 4 | EFG |
| <p>Exclude: Construction of new buildings and extensions; refurbishment and improvements to existing buildings. This should be recorded under question 6.1 (f)</p> | | | | |
| (c) | Computer software developed by your own staff to be used for more than one year | <input style="width: 100%; height: 20px; border: 1px solid black;" type="text" value="000"/> | 7 7 1 | EFG |
| (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 | <input style="width: 100%; height: 20px; border: 1px solid black;" type="text" value="000"/> | 6 0 2 | EFG |
| (e) | Total amount for investment in acquired computer software (including network ware, large databases, specialist packages, word processing or spreadsheet packages) <i>see note 6.1 (e)</i> | <input style="width: 100%; height: 20px; border: 1px solid black;" type="text" value="000"/> | 6 1 0 | EFG |
| (f) | Any other acquisitions
Include: machinery, equipment, vehicles, construction of new buildings and extensions, refurbishment and improvements to existing buildings | <input style="width: 100%; height: 20px; border: 1px solid black;" type="text" value="000"/> | 1 1 0 8 | EFG |
| (g) | Total acquisitions
This should be the sum of 6.1 (a) to 6.1 (f) | <input style="width: 100%; height: 20px; border: 1px solid black;" type="text" value="000"/> | 6 0 0 | EFG |

6.2 DISPOSALS

- | | | | | |
|-----|--|--|---------|-----|
| (a) | Proceeds from the disposal of land | <input style="width: 100%; height: 20px; border: 1px solid black;" type="text" value="000"/> | 7 6 5 | EFG |
| (b) | Proceeds from the disposal of existing buildings | <input style="width: 100%; height: 20px; border: 1px solid black;" type="text" value="000"/> | 7 6 6 | EFG |
| (c) | Proceeds from any other disposals
Include: machinery, equipment and vehicles | <input style="width: 100%; height: 20px; border: 1px solid black;" type="text" value="000"/> | 1 1 0 9 | EFG |
| (d) | Total disposals
This should be the sum of 6.2 (a) to 6.2 (c) | <input style="width: 100%; height: 20px; border: 1px solid black;" type="text" value="000"/> | 6 9 9 | EFG |



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

7. INTERNATIONAL TRADE IN SERVICES; EXPORTS AND IMPORTS (excluding Goods) see note 7

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

Exclude:

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

Include:

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

(a) Amounts *receivable from* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

										000
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(b) Amounts *payable to* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

										000
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8. INTERNATIONAL TRADE IN GOODS; EXPORTS AND IMPORTS (excluding Services) see note 8

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.

Exclude:

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

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.

(a) 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

If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

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(b) 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 manufactured goods

If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

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9. RESEARCH AND DEVELOPMENT see note 9

During the next two years, does the business plan to carry out any in-house Research and Development

If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

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NOTES TO HELP YOU COMPLETE THE QUESTIONNAIRE

Please read these notes before completing this questionnaire

1. WHAT YOUR ANNUAL BUSINESS SURVEY QUESTIONNAIRE SHOULD COVER

All activities carried out in the United Kingdom (UK) **except** where the coverage is specified as Great Britain underneath your address on the front page. 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

Your return should be made for the year ended 31 December 2012. If no figures are available for that period, the return may be made for your business year. If the business year figures are supplied, they should relate to a 12 month period which ends at any time between 6 April 2012 and 5 April 2013.

If you commenced trading during 2012, then your return should cover the period from the commencement of your business until 31 December 2012 or, alternatively, any date up to 5 April 2013.

If you ceased trading during 2012, then your return should cover the period 1 January 2012 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

Turnover consists of total takings or invoiced sales and receipts of the business in connection with the sale of goods and services. Interest and similar income, "Other Operating Income" and extra-ordinary income should be **excluded** from the **total turnover** figure, as should net proceeds on sales of capital items.

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;
- Progress payments received for Work in Progress on long-term contracts which have not been identified as stocks on the balance sheet;
- Income derived from the renting of property. Income derived from the renting of land (if recorded separately within your accounts) should be **included** in 3.4 (b);
- 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 **included** here are costs incurred and passed on to the customer;
- The value of second-hand goods taken in part exchange (such 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.

3.1 TOTAL TURNOVER (Continued)

EXCLUDE:

- VAT;
- Output for own final use;
- Income recorded as extra-ordinary income in your accounts;
- Amounts received from the sale of fixed capital assets;
- Amounts received from the sale of patents, trade marks, copyrights etc.;
- Grants from any source;
- Subsidies from UK public authorities and the European Union (EU);
- Value of insurance claims received. Include these in 3.4 (a);
- Income derived from the renting of land (if recorded separately within your accounts). Include this in 3.4 (b);
- Income recorded as "Other Operating Income" in your accounts. Include this in 3.4 (b);
- All trade, cash or other discounts and rebates (i.e. record turnover net of these);
- Interest payments received and other similar income;
- Sales by other businesses operating on your premises (as well as any commission received on such sales);
- Dividends received;
- Amounts arising from donations and fundraising activities;
- The full value of any transfer fees received.

3.2 BREAKDOWN OF TOTAL TURNOVER (3.1) BY PRODUCT/SERVICES

Product descriptions

(a) COMPUTER PROGRAMMING SERVICES:

INCLUDE:

- services of designing the structure and/or writing the computer code necessary to create and/or implement a software application, such as:
- designing the structure and content of a web page and/or of writing the computer code necessary to create and implement a web page
- designing the structure and content of a database and/or of writing the computer code necessary to create and implement a database (data warehouse)
- designing the structure and writing the computer code as necessary to design and develop a custom software application, other than programming for websites, databases, or packaged software integration
- customization and integration, adapting (modifying, configuring, etc.) and installing an existing application so that it is functional within the clients' information system environment
- designing, developing and implementing customer's networks such as intranets, extranets and virtual private networks
- network security design and development services, i.e. designing, developing and implementing software, hardware and procedures to control access to data and programs and to allow for the safe exchange of information over a network
- copyrighted intellectual property produced without contract for outright sale (i.e. with all-attendant property rights)
- intellectual properties for sale that are implicitly or explicitly protected by copyright (e.g. computer software)

EXCLUDE:

- service contracts where the design and development of a web page is bundled with the hosting of the web page
- service contracts where the design and development of the application is bundled with the hosting and management of the application on an on-going basis
- service contracts where the design and development of a database is bundled with the on-going management of the data holdings
- service contracts where this service is bundled with the day-to-day management of the client's network
- software produced under contract for others
- wholesale and retail sale services of software

(b) COMPUTER CONSULTANCY SERVICES

INCLUDE:

- provision of advice or expert opinion on IT matters related to the hardware, such as advice on matters such as hardware requirements and procurement
- provision of expert testimony on hardware related issues
- the combined service of assessing an organisation's computer requirements, advising on hardware and software acquisitions, developing system specification and putting the new system in place
- computer systems integration services, i.e. an analysis of the client's current computer system, present and future computing requirements, the purchase of new equipment and software, and the integration of the new and old systems components to create a new integrated system
- provision of advice or expert opinion on IT matters related to the IT systems and software, such as:
- advice on matters such as software requirements and procurement

3.2 BREAKDOWN OF TOTAL TURNOVER (3.1) BY PRODUCT/SERVICES (Continued)

Product descriptions (Continued)

(b) COMPUTER CONSULTANCY SERVICES (Continued)

INCLUDE: (Continued)

- systems security
- provision of technical expertise to solve problems for the client in using software, hardware, or entire computer system, such as:
 - the provision of customer support in using or troubleshooting the software
 - upgrade services and the provision of patches and updates
- the provision of customer support in using or troubleshooting the computer hardware, including testing and cleaning on a routine basis and repair of IT equipment
- technical assistance in moving a client's computer system to a new location
- the provision of customer support in using or troubleshooting the computer hardware and software in combination
- the provision of technical expertise to solve specialized problems for the client in using a computer system, such as services of auditing or assessing computer operations without providing advice or other follow-up action including auditing, assessing and documenting a server, network or process for components, capabilities, performance, or security

EXCLUDE:

- service contracts where advice is bundled with the design and development of an IT solution (website, database, specific application, network, etc.), see to the appropriate information technology (IT) design and development services
- advice on issues related to business strategy, such as advising on developing an e-commerce strategy
- computer disaster recovery services, see 3.2 (d)

(c) COMPUTER FACILITIES MANAGEMENT SERVICES

INCLUDE:

- services of managing and monitoring communication networks and connected hardware to diagnose networking problems and gather capacity and usage statistics for the administration and fine-tuning of network traffic. These services also remotely manage security systems or provide security related services.
- provision of day-to-day management and operation of a client's computer system

(d) OTHER INFORMATION TECHNOLOGY AND COMPUTER SERVICES

INCLUDE:

- data recovery services, i.e. retrieving a client's data from a damaged or unstable hard drive or other storage medium, or providing standby computer equipment and duplicate software in a separate location to enable a client to relocate regular staff to resume and maintain routine computerised operations in event of a disaster such as a fire or flood
- software installation services
- other IT technical support services, n.e.c.

EXCLUDE:

- installation services of mainframe computers
- computer programming services
- IT consultancy services
- data processing and hosting services

(e) DATA PROCESSING, HOSTING AND RELATED SERVICES

INCLUDE:

- complete processing services and specialized reports from data supplied by clients or providing automatised data processing and data entry services, including database running services
- provision of the infrastructure to host a customer's website and related files in a location that provides fast, reliable connection to the Internet, which may be:
 - limited to storage on a single server, in either shared or dedicated capacity, without the service provider managing or integrating software applications (Software hosted on the server is the client's responsibility and service level guarantees are standardised and limited in scope)
- a bundled service package that consists of the hosting and management of the website and related applications. An important characteristic of this service is the promise of a secure and reliable site and internet connections that can be quickly scaled to accommodate variations in traffic use. Frequently, consulting, customization and systems integration are part of the package. Applications are frequently e-commerce related and enable online storefronts, shopping carts and catalogues with advanced and complex features such as order processing, fulfilment, procurement, invoicing, transaction processing, customer relational management and back-end database and data warehouse integration and migration services.

3.2 BREAKDOWN OF TOTAL TURNOVER (3.1) BY PRODUCT/SERVICES (Continued)

Product descriptions (Continued)

(e) DATA PROCESSING, HOSTING AND RELATED SERVICES (Continued)

INCLUDE: (Continued)

- provision of leased software applications from a centralised, hosted, and managed computing environment:
 - with integration to the systems and infrastructure of the client (Frequently, consulting, customisation and systems integration services are bundled with the hosting and management of the application)
 - where the leased application is not customised and not integrated with other applications of the client (The application is usually accessed over the Word Wide Web. A common example is office suite software applications.)
- collocation services, **i.e.** the provision of rack space within a secured facility for the placement of servers and enterprise platforms (The service includes the space for the client's hardware and software, connection to the Internet or other communication networks, and routine monitoring of servers. Clients are responsible for the management of the operating system, hardware, and software.)
- data storage services, **i.e.** the service of managing or administrating the storage and back-up management of data such as remote back-up services, storage, or hierarchical storage management (migration)
- data management services, **i.e.** the on-going management and administration of data as an organisational resource (Services may include performing data modelling, data mobilisation, data mapping/rationalisation, data mining and system architecture.)
- streamed video data sent over the Internet

EXCLUDE:

- advertising space in internet books, newspapers, journals and periodicals

(f) WEB PORTAL CONTENT

INCLUDE:

- content provided on web search portals, **i.e.** extensive databases of Internet addresses and content in an easily searchable format

EXCLUDE:

- published on-line directories and mailing lists

(g) PUBLISHING OF COMPUTER GAMES

INCLUDE:

- electronic files containing computer games that can be downloaded and stored on a local device

This subcategory includes:

- provision of games that are intended to be played on the Internet such as provision of:
 - role-playing games (RPGs)
 - strategy games
 - action games
 - card games
 - children's games

Payment may be by methods such as subscription or pay-per-play.

- licensing services for the right to reproduce, distribute or incorporate computer programs, program descriptions and supporting materials for computer games

EXCLUDE:

- on-line gambling services
- acquisition of rights and publishing services
- off the shelf (packaged) software
- limited end-user licenses as part of packaged software

OTHER SOFTWARE PUBLISHING SERVICES PROVIDED BY YOUR BUSINESS:

(h) SYSTEMS AND APPLICATION SOFTWARE, PACKAGED

INCLUDE:

- low-level software which handles the interface to peripheral hardware, schedules tasks, allocates storage, and presents a default interface to the user when no application program is running. Includes all client and network operating systems.
- software that is used to control, monitor, manage and communicate with operating systems, networks, network services, databases, storage and networked applications in an integrated and cooperative fashion across a network from a central location. Includes all network management software, server software, security and encryption software, middleware, etc.
- collection/suite of software programs that enables storage, modification and extraction information from a database. There are many different types of DBMSs ranging from small systems that run on computers to huge systems that run on mainframes, **e.g.** Oracle.

3.2 BREAKDOWN OF TOTAL TURNOVER (3.1) BY PRODUCT/SERVICES (Continued)

Product descriptions (Continued)

OTHER SOFTWARE PUBLISHING SERVICES PROVIDED BY YOUR BUSINESS: (Continued)

(h) SYSTEMS AND APPLICATION SOFTWARE, PACKAGED (Continued)

INCLUDE: (Continued)

- software used to assist in the development and/or authoring of computer programs. Software products that support the professional developer in the design, development, and implementation of a variety of software systems and solutions.
- software used for general business purposes to improve productivity, or at home for entertainment, reference or educational purposes. (Includes office suite applications such as word processors, spreadsheets, simple databases; graphics applications; project management software, computer-based training software, reference, home education, etc.)
- cross-industry application software, i.e. software that is designed to perform and/or manage a specific business function or process that is not unique to a particular industry. (Includes professional accounting software, human resource management, customer relations management software, Geographic Information System software, web page/website design software, etc.)
- vertical market application software, i.e. software that performs a wide range of business functions for a specific industry such as manufacturing, retail, health care, engineering, restaurants.
- utilities software, i.e. a small computer program that performs a very specific task, such as compression programs, antivirus, search engines, font, file viewers, and voice recognition software (Utilities differ from other applications software in terms of size, cost and complexity)
- application software n.e.c.

(i) ONLINE SOFTWARE AND SOFTWARE DOWNLOADS

INCLUDE:

- electronic files containing software that can be downloaded and stored on a local device for a later execution/installation
- software that is intended to be executed on-line

EXCLUDE:

- on-line games
- software downloads
- on-line gambling services

(j) LICENSING SERVICES FOR THE RIGHT TO USE COMPUTER SOFTWARE

INCLUDE:

- licensing services for the right to reproduce, distribute or incorporate computer programs, program descriptions and supporting materials for both systems and applications software. This applies to various levels of licensing rights:
- rights to reproduce and distribute the software
- rights to use software components for the creation of and inclusion in other software products

EXCLUDE:

- limited end-user licenses as part of packaged software

(m) RESALE (WHOLESALE)

This should include all resale of software and hardware which are not developed by the enterprise.

(n) RETAIL INCOME – THE IDENTIFIABLE AMOUNT ATTRIBUTABLE TO SALE OF GOODS DIRECT TO THE GENERAL PUBLIC (AND NOT BUSINESSES) FOR PERSONAL OR HOUSEHOLD USE

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.;
- Repair and installation work on domestic and household appliances only, whether or not in combination with sale of goods;
- Retail sale by commission agents;
- Commission on lottery sales;
- Commission from sales of telephone top-up cards;
- 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).

3.2 BREAKDOWN OF TOTAL TURNOVER (3.1) BY PRODUCT/SERVICES (Continued)

Product descriptions (Continued)

(n) RETAIL INCOME – THE IDENTIFIABLE AMOUNT ATTRIBUTABLE TO SALE OF GOODS DIRECT TO THE GENERAL PUBLIC (AND NOT BUSINESSES) FOR PERSONAL OR HOUSEHOLD USE (Continued)

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 by other businesses operating on your premises (as well as any commission received on such sales);
- Sales and maintenance of land and buildings.

3.3 TOTAL TURNOVER BROKEN DOWN BY RESIDENCY OF CLIENT

(a) CLIENTS RESIDENT WITHIN THE UNITED KINGDOM

The United Kingdom consists of England, Wales, Scotland and Northern Ireland and excludes the Channel Islands and the Isle of Man.

(b) CLIENTS RESIDENT WITHIN THE REST OF THE EUROPEAN UNION

Include all member states of the EU, excluding the UK

These member states are Austria, Belgium, Bulgaria, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain and Sweden

3.4 OTHER INCOME

None of the following inclusions should be reported in 3.1 Total Turnover.

(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:

- Any “Other Operating Income” recorded in your profit and loss and/or income and expenditure accounts;
- 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.

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

4.1 EMPLOYMENT COSTS

(a) GROSS WAGES AND SALARIES

Wages and salaries are defined as the total compensation in cash or in kind payable to all **employees** (**e.g.** permanent, temporary, full-time, part-time, casual and seasonal workers). 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. National Insurance, pension and redundancy contributions should be recorded under questions 4.1 (b), (c) & (d) respectively;
- 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);
- Any “signing on fees” paid to employees;
- Accrued holiday pay.

4.1 EMPLOYMENT COSTS (Continued)

(a) GROSS WAGES AND SALARIES (Continued)

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 (g);
- Payments to homeworkers on piecework rates. Include these in 4.2 (o);
- Redundancy and severance payments. Include these in 4.1 (d);
- Payments to employment agencies for the services of agency staff. Include these in 4.2 (n);
- All National Insurance contributions. Include Employers' National Insurance contributions in 4.1 (b);
- Contributions to other pension and welfare schemes. Include these in 4.1 (c).

(b) EMPLOYERS' NATIONAL INSURANCE CONTRIBUTIONS

EXCLUDE:

- Employees National Insurance contributions.

(c) CONTRIBUTIONS TO PENSION FUNDS

Employers' pension contributions should represent actual net amounts rather than notional values.

INCLUDE:

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

EXCLUDE:

- Employers' National Insurance contributions. Include these in 4.1 (b);
- 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. **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).

ENERGY AND MATERIALS FOR BUSINESS USE

(a) ENERGY USED IN THE RUNNING OF YOUR BUSINESS

INCLUDE:

- All fuels (e.g. electricity, gas, oil, coal, coke, petrol, diesel) purchased for use in the running of your business.

(b) WATER USED IN THE RUNNING OF YOUR BUSINESS

INCLUDE:

- Water abstraction application charges;
- Water rates.

EXCLUDE:

- Waste disposal, sewerage and effluent disposal charges. Include these in 4.2 (c);
- Bottled water;
- Water abstraction licence fees. **These should not be recorded anywhere in this questionnaire.**

(c) SEWERAGE CHARGES AND OTHER COSTS OF WASTE DISPOSAL

INCLUDE:

- Sewerage charges and other costs of effluent and waste disposal.

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:

- Goods or services purchased for resale without processing. Include these in 4.2 (e) or 4.2 (f);
- 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 AND SERVICES 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);
- 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 3.1 and 4.3 (d).

(f) SERVICES FOR RESALE WITHOUT PROCESSING

INCLUDE:

- Sales of services purchased and then sold on to a customer without actually changing the service sold (e.g. detective agency services purchased and sold by lawyers/solicitors);
- Computer and related costs which are passed on to customers – **Computer and related sectors only**.

SERVICES FOR BUSINESS USE

(g) 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.

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

INCLUDE:

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

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 3.4 (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;
- Cost of repair, maintenance and installation of office and computing machinery.

EXCLUDE:

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

(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

INCLUDE:

- Payments to employment agencies for the services of agency staff (not to be included in 4.1).

EXCLUDE:

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

(o) AMOUNTS PAYABLE FOR OTHER SERVICES PURCHASED

INCLUDE:

- 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 for labour they have supplied;
- Postage (**including** parcel services);
- 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;

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

SERVICES FOR BUSINESS USE (Continued)

(o) AMOUNTS PAYABLE FOR OTHER SERVICES PURCHASED (Continued)

INCLUDE: (Continued)

- Building repairs, maintenance and contract cleaning services;
- Bank charges (**excluding** interest payments);
- Rent paid on buildings or dwellings;
- 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;
- The cost of computer hardware purchased and modified by you (**i.e.** installation of software) before resale;
- 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 4.3 (a);
- Computer and related costs which are passed on to customers. Include these in 4.2 (g) – **Computer and related sectors only**;
- Mortgage Interest and Mortgage Loan Payments.

4.3 RATES, DUTIES, LEVIES AND TAXES PAID

Total amount payable in rates, duties, levies and taxes to government.

(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).

(b) AMOUNTS PAYABLE FOR VEHICLE EXCISE DUTY (MOTOR VEHICLE DUTY OR ROAD FUND TAX) PAID

INCLUDE:

- Vehicle Excise Duty (also known as road, car or vehicle tax)

(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.

(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;

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

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

INCLUDE: (Continued)

- Gas levies;
- Taxes on production e.g. hydrocarbon oil duty;
- Consumer and Credit Act fees;
- Franchise payments.

EXCLUDE:

- VAT;
- Corporation Tax;
- Vehicle Excise Duty (road fund licences);
- Operators' licences;
- Capital Gains Tax;
- Petroleum Revenue Tax;
- Income tax and tax on franked investment income;
- Taxes already included in the purchase price of goods and services purchased;
- 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. WORK IN PROGRESS (EXCLUDING VAT)

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. **Work in Progress consists of** goods and services that have been partially processed, fabricated or assembled by the producer but that are not usually sold or turned over to others without further processing. These products **include** Work in Progress belonging to the unit, even if the products in question are in the possession of third parties. Equally, products held by the unit which belong to third parties are **excluded** as are partially completed structures for which the ultimate owner is deemed to have taken ownership, either by the existence of a contract of sale/purchase or because the production is for own use.

INCLUDE:

- Products that you own title to in intermediate stages of completion;
- Long term business contract balances (with progress payments treated in line with UK GAAP or International GAAP);
- 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.

EXCLUDE:

- Products in intermediate stages of completion that do not belong to you.

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. Values should **include** non-deductible VAT but **exclude** deductible VAT.

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 they are 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;
- Assets acquired in taking over an existing business or sold as part of a going concern;
- 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 3.4 (a);
- 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.

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.**

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, **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.

6.1(e) TOTAL AMOUNT FOR INVESTMENT IN PURCHASED COMPUTER SOFTWARE

INCLUDE:

- Network ware;
- Large databases;
- Word processing packages;
- Spreadsheet packages;
- Specialist packages.

7. INTERNATIONAL TRADE IN SERVICES: EXPORTS AND IMPORTS (EXCLUDING GOODS)

This section relates to imported/exported **services** only. **Exclude** the value of any **goods** imported/exported. Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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);
- 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:

- Trade in goods;
- 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)

This section relates to imported/exported **goods** that change ownership between UK residents and non-residents. **Exclude** any **services** imported/exported.

Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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:

- Semi and finished manufactured goods;
- Food, beverages and tobacco;
- Basic materials;
- Oil and other fuel.

EXCLUDE:

- Trade in services.

9. RESEARCH AND DEVELOPMENT

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



Annual Business Survey 2012

Please do not discard this important document - your response is legally required

00001 11050 PO
CONTACT NAME
OFFICE FOR NATIONAL STATISTICS
GOVERNMENT BUILDINGS
CARDIFF ROAD
NEWPORT
NP10 8XG
***** EXAMPLE PRINT *****

Please write any changes to your name and address in the box below, using black ink

To be completed for: THE BUSINESS NAMED ABOVE

**Please complete and return by 4 May 2013
or within 2 months of your business year end**

Dear Sir or Madam,

Please find the 2012 questionnaire for the Annual Business Survey (ABS) attached. 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.

The ABS, produced by the Office for National Statistics (ONS), is the key resource for understanding the detailed structure, conduct and performance of businesses across the UK. The information you supply contributes to the National Accounts, which measure the state of the UK economy and are used by government to determine economic policy. The data also influences decisions on company and personal taxation and on interest rates. They affect our contributions to and from the European Community and our regional policies.

We guarantee that while your employment is less than 10, you will be included in just this one ONS business survey and receive no more than 1 questionnaire. You must complete and return this questionnaire, after which you will be excluded from all our business surveys for at least 3 years. The Annual Survey of Hours and Earnings is not covered by this guarantee.

You are required by law to complete this questionnaire. If you do not complete and return this questionnaire by 4 May 2013, penalties may be incurred (under section 4 of the Statistics of Trade Act 1947). All the information you provide is kept strictly confidential. It is illegal for us to reveal your data or identify your business to unauthorised persons.

Thank you for your co-operation,
Office for National Statistics

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

Er mwyn gwneud cais am ffurflen Gymraeg (To request a questionnaire in Welsh) 0300 1234 921

If you would like to use our Minicom service for the Deaf 01633 815 044

To complete the questionnaire in Euros 0300 1234 937

For any other queries, please contact the **Respondent Relations Team** **0300 1234 937**
or go to www.ons.gov.uk/surveys

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

Survey code: 202

Reference number: 4990 0004 102

Period: 201212

- Telephone calls may be recorded for training and quality purposes



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 or zeros
- round your answer to the nearest £ or € thousand for example £1,702,700 = £

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 2012**. (If no figures are available for that period, your return should relate to a business year that ends between **6 April 2012 and 5 April 2013**).

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	
<input type="text"/>	<input type="text"/>	<input type="text"/>	11

DJK

Period covered by the return: to

Day	Month	Year	
<input type="text"/>	<input type="text"/>	<input type="text"/>	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 | <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 | 3 0 1 | EFG |
| (b) | Value of work done on customers' materials (including value of any additional materials provided by you) | <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 | 3 0 8 | EFG |
| (c) | Value of industrial services such as repairs, maintenance and installation, provided by you | <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 | 3 0 9 | EFG |
| (d) | Value of non-industrial services provided by you (including advertising revenue; transport and delivery charges) | <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 | 3 1 0 | EFG |
| (e) | Value of sales of goods purchased and resold without further processing (merchanted or factored goods) | <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 | 3 1 1 | EFG |
| (f) | Total turnover | <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 | 3 9 9 | EFG |



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] EFG

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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) EFG

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3.3 RETAIL TURNOVER *see note 3.3*

Retail turnover relates to receipts from the **general public** (and not businesses) for the sale of goods, **including** installation.

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. EFG

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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) EFG

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- (b) Employers' National Insurance contributions EFG

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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 EFG

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- (d) Amounts payable to employees through redundancy and severance EFG

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- (e) **Total employment costs** EFG

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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.) EFG

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- (b) Water used in the running of your business EFG

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- (c) Sewerage charges and other costs of waste disposal EFG

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- (d) Goods and all raw materials used in the running of your business (**including** stationery and consumables) EFG

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This section continues overleaf



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

7. INTERNATIONAL TRADE IN SERVICES; EXPORTS AND IMPORTS (excluding Goods) see note 7

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

Exclude:

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

Include:

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

Transactions with a subsidiary or parent of your company based outside the UK

- (a) Amounts *receivable from* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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- (b) Amounts *payable to* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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8. INTERNATIONAL TRADE IN GOODS; EXPORTS AND IMPORTS (excluding Services) see note 8

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.

Exclude:

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

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.

- (a) 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
If yes, please enter '1' in the box provided. If no, please enter '2' in the box provided

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- (b) 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 manufactured goods
If yes, please enter '1' in the box provided. If no, please enter '2' in the box provided

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NOTES TO HELP YOU COMPLETE THE QUESTIONNAIRE

Please read these notes before completing this questionnaire

1. WHAT YOUR ANNUAL BUSINESS SURVEY QUESTIONNAIRE SHOULD COVER

All activities carried out in the United Kingdom (UK) **except** where the coverage is specified as Great Britain underneath your address on the front page. 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

Your return should be made for the year ended 31 December 2012. If no figures are available for that period, the return may be made for your business year. If the business year figures are supplied, they should relate to a 12 month period which ends at any time between 6 April 2012 and 5 April 2013.

If you commenced trading during 2012, then your return should cover the period from the commencement of your business until 31 December 2012 or, alternatively, any date up to 5 April 2013.

If you ceased trading during 2012, then your return should cover the period 1 January 2012 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

Turnover consists of total takings or invoiced sales and receipts of the business in connection with the sale of goods and services. Interest and similar income, "Other Operating Income" and extra-ordinary income should be **excluded** from the **total turnover** figure, as should net proceeds on sales of capital items. 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). The value stated should **include** duty if the goods are sold duty paid but **exclude** duty if they are sold in bond or exported.

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);
- Progress payments received for Work in Progress on long term contracts which have not been identified as stocks in the balance sheet.

EXCLUDE:

- VAT;
- 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.;
- Grants from any source;
- 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);
- Dividends received;
- Amounts arising from donations and fundraising activities;
- The full value of any transfer fees received.

3.1 TOTAL TURNOVER (Continued)

(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;
- Transport and delivery charges where possible. Include these in 3.1 (d);
- 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).

(b) VALUE OF WORK DONE ON CUSTOMERS' MATERIALS

INCLUDE:

- Value of any additional materials provided by you.

(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;
- Any repairs, maintenance and installation provided by you to customers.

(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;
- Transport and delivery charges where possible.

EXCLUDE:

- Sales of patents, trademarks, copyrights etc.

3.2 OTHER INCOME

None of the following inclusions should be reported in 3.1 Total Turnover.

(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:

- Any "Other Operating Income" recorded in your profit and loss and/or income and expenditure accounts;
- 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)

Retail turnover is the identifiable amount attributable to sale (**including** installation) of goods to the **general public** (and not businesses) for personal or household use.

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, whether or not in combination with sale of goods;
- Retail sale by commission agents;

3.3 RETAIL TURNOVER (Continued)

INCLUDE: (Continued)

- Commission on lottery sales;
- Commission from sales of telephone top-up cards;
- 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);
- Over the counter supply of drugs, medicines and general supplies.

EXCLUDE:

- Income (**including** repair and maintenance) from other businesses;
- Sales, repair and maintenance of motor vehicles, motorcycles, their parts and accessories and of fuel for these;
- 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 by other businesses operating on your premises (as well as any commission received on such sales);
- Sales and maintenance of land and buildings.

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

4.1 EMPLOYMENT COSTS

(a) GROSS WAGES AND SALARIES

Wages and salaries are defined as the total compensation in cash or in kind payable to all **employees** (e.g. permanent, temporary, full-time, part-time, casual and seasonal workers). 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. National Insurance, pension and redundancy contributions should be recorded under questions 4.1 (b), (c) & (d) respectively;
- 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);
- 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);
- Redundancy and severance payments. Include these in 4.1 (d);
- Payments to employment agencies for the services of agency staff. Include these in 4.2 (n);
- All National Insurance contributions. Include Employers' National Insurance contributions in 4.1 (b);
- Contributions to other pension and welfare schemes. Include these in 4.1 (c).

(b) EMPLOYERS' NATIONAL INSURANCE CONTRIBUTIONS

EXCLUDE:

- Employees' National Insurance contributions.

(c) CONTRIBUTIONS TO PENSION FUNDS

Employers' pension contributions should represent actual net amounts rather than notional values.

INCLUDE:

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

EXCLUDE:

- Employers' National Insurance contributions. Include these in 4.1 (b);
- 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.

4.1 EMPLOYMENT COSTS (Continued)

(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. **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).

ENERGY AND MATERIALS FOR BUSINESS USE

(a) ENERGY USED IN THE RUNNING OF YOUR BUSINESS

INCLUDE:

- All fuels (e.g. electricity, gas, oil, coal, coke, petrol, diesel) purchased for use in the running of your business.

(b) WATER USED IN THE RUNNING OF YOUR BUSINESS

INCLUDE:

- Water abstraction application charges;
- Water rates.

EXCLUDE:

- Waste disposal, sewerage and effluent disposal charges. Include these in 4.2 (c);
- Bottled water;
- Water abstraction licence fees. **These should not be recorded anywhere in this questionnaire.**

(c) SEWERAGE CHARGES AND OTHER COSTS OF WASTE DISPOSAL

INCLUDE:

- Sewerage charges and other costs of effluent and waste disposal.

(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:

- Goods purchased for resale without further processing. Include these in 4.2 (e);
- 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. merchantable 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 3.1 and 4.3 (d).

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

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 printing services provided;
- Amounts payable for hire, repairs, installation and maintenance of plant, machinery and vehicles;
- 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:

- Cost of repair and installation of office or computing machinery. Include these in 4.2 (l);
- Payments to homeworkers on piecework rates. Include these in 4.2 (o);
- Sewerage charges. Include these in 4.2 (c);
- 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 (INCLUDING SCAFFOLDING), MACHINERY AND VEHICLES

INCLUDE:

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

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).

(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).

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

SERVICES FOR BUSINESS USE (CONTINUED)

(l) AMOUNTS PAYABLE FOR COMPUTER AND RELATED SERVICES

INCLUDE:

- Consultancy charges on computer software and hardware;
- Cost of repair, maintenance and installation of office and computing machinery.

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

INCLUDE:

- Payments to employment agencies for the services of agency staff (not to be included in 4.1).

EXCLUDE:

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

(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;
- Postage (**including** parcel services);
- 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;
- Bank charges (**excluding** interest payments);
- Rent paid on buildings or dwellings;
- 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

Total amount payable in rates, duties, levies and taxes to government.

(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).

(b) AMOUNTS PAYABLE FOR VEHICLE EXCISE DUTY (ALSO KNOWN AS ROAD, CAR OR VEHICLE TAX) PAID

INCLUDE:

- Vehicle Excise Duty (also known as road, car or vehicle tax).

(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.

(d) HM REVENUE AND CUSTOMS DUTY PAYABLE

These are amounts payable **directly** to HM Revenue and Customs and included in the total turnover figure at 3.1.

INCLUDE DUTIES ON:

- The amount of duty payable during the year on goods of your own manufacture which were sold duty paid;
- If you are in the tobacco industry, **include** the amount of End Product Tax or import duty payable;
- Tobacco, cigarettes and cigars;
- Alcoholic drinks;
- Petroleum and petroleum products;
- Import duties

EXCLUDE:

- Rebate for VAT;
- Vehicle Excise Duty (also known as road, car or vehicle tax). Include these in 4.3 (b);
- Deposits. Include these in 4.3 (e).

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

INCLUDE:

- Stamp duties;
- Council tax (rates payable via local authorities in respect of your rented property);
- Export levies (e.g. under the EU's Common Agricultural Policy);
- 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:

- Excise duties (e.g. on alcohol, tobacco, petrol) when paid **directly** to government by your business;
- VAT;
- Corporation Tax;
- Vehicle Excise Duty (road fund licences);
- Operators' licences;
- Capital Gains Tax;
- Petroleum Revenue Tax;
- Income tax and tax on franked investment income;
- Taxes already included in the purchase price of goods and services purchased;
- 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.

4.5 HM REVENUE AND CUSTOMS DRAWBACK

(See note 4.3 (d) HM Revenue and Customs duty payable)

INCLUDE:

- The amount of drawback and allowances receivable from Revenue and Customs for goods exported, deposited or delivered for home use during the year.

EXCLUDE:

- Rebate for VAT.

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;
- 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;
- VAT, whether paid on purchases or chargeable on sales;
- 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. Values should **include** non-deductible VAT but **exclude** deductible VAT. 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 the Public Private Partnerships (PPP's), where they are separately identified and relevant to the PPP. If finance costs cannot be separated provide estimates assuming the costs are included.

EXCLUDE:

- Expenditure on work carried out by sub-contractors that does not relate to capital expenditure;
- Assets acquired in taking over an existing business or sold as part of a going concern;
- 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, **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.

6.1 (e) TOTAL AMOUNT FOR INVESTMENT IN PURCHASED COMPUTER SOFTWARE

INCLUDE:

- Network ware;
- Large databases;
- Word processing packages;
- Spreadsheet packages;
- Specialist packages.

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

6.1 (h) TOTAL AMOUNT OF ASSETS REQUIRED 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.**

6.3 GROSS INVESTMENTS IN CONCESSIONS, PATENTS, LICENCES, TRADE MARKS AND SIMILAR RIGHTS

INCLUDE:

- Gross investments in concessions;
- Patents;
- Licences;
- Trade marks and similar rights.

7. SERVICES: EXPORTS AND IMPORTS (EXCLUDING GOODS)

This section relates to imported/exported **services** only. **Exclude** the value of any **goods** imported/exported. Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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);
- 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:

- Trade in goods;
- 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)

This section relates to imported/exported **goods** that change ownership between UK residents and non-residents.

Exclude any **services** imported/exported.

Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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:

- Semi and finished manufactured goods;
- Food, beverages and tobacco;
- Basic materials;
- Oil and other fuel.

EXCLUDE:

- Trade in services.

9. RESEARCH AND DEVELOPMENT

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



Annual Business Survey 2012

Please do not discard this important document - your response is legally required

00001 11050
CONTACT NAME
OFFICE FOR NATIONAL STATISTICS
GOVERNMENT BUILDINGS
CARDIFF ROAD
NEWPORT
NP10 8XG
***** EXAMPLE PRINT *****

Please write any changes to your name and address in the box below, using black ink

To be completed for: THE BUSINESS NAMED ABOVE

**Please complete and return by 4 May 2013
or within 2 months of your business year end**

Dear Sir or Madam,

Please find the 2012 questionnaire for the Annual Business Survey (ABS) attached. 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.

The ABS, produced by the Office for National Statistics (ONS), is the key resource for understanding the detailed structure, conduct and performance of businesses across the UK. The information you supply contributes to the National Accounts, which measure the state of the UK economy and are used by government to determine economic policy. The data also influences decisions on company and personal taxation and on interest rates. They affect our contributions to and from the European Community and our regional policies.

We guarantee that while your employment is less than 10, you will be included in just this one ONS business survey and receive no more than 1 questionnaire. You must complete and return this questionnaire, after which you will be excluded from all our business surveys for at least 3 years. The Annual Survey of Hours and Earnings is not covered by this guarantee.

You are required by law to complete this questionnaire. If you do not complete and return this questionnaire by 4 May 2013, penalties may be incurred (under section 4 of the Statistics of Trade Act 1947). All the information you provide is kept strictly confidential. It is illegal for us to reveal your data or identify your business to unauthorised persons.

Thank you for your co-operation,
Office for National Statistics

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

Er mwyn gwneud cais am ffurflen Gymraeg (To request a questionnaire in Welsh) 0300 1234 921

If you would like to use our Minicom service for the Deaf 01633 815 044

To complete the questionnaire in Euros 0300 1234 937

For any other queries, please contact the **Respondent Relations Team** **0300 1234 937**
or go to www.ons.gov.uk/surveys

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

Survey code: 202 **Reference number:** 4990 0003 103 **Period:** 201212

- Telephone calls may be recorded for training and quality purposes



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 or zeros
- round your answer to the nearest £ or € thousand for example £1,702,700 = £

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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 2012**. (If no figures are available for that period, your return should relate to a business year that ends between **6 April 2012 and 5 April 2013**).

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
<input type="text"/>	<input type="text"/>	<input type="text"/>

11

Period covered by the return: to

Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

12

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).

Include:

- Sales of goods of own production;
- Work done on customer's materials;
- Income from industrial and non-industrial services provided;
- Sales of goods purchased and resold without further processing.

Exclude:

- VAT;
- Sales of fixed assets;
- Output for own final use;
- Grants.

Total turnover

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EFG



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

4. EXPENDITURE

(excluding deductible VAT but including non-deductible VAT)

4.1 EMPLOYMENT COSTS *see note 4.1*

Include:

- Gross wages and salaries (in cash or kind);
- Employers' National Insurance contributions;
- Contributions to pension funds (including lump sum contributions);
- Redundancy and severance payments.

Total employment costs

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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.

Total costs of energy, goods, materials and services (include raw materials)

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4.3 RATES, DUTIES, LEVIES AND TAXES PAID *see note 4.3*

Total amount payable in rates, duties, levies and taxes to government.

(Exclude: VAT; taxes already included in the purchases of goods; materials and services; corporation tax; income tax and capital gains tax)

(a) Amounts payable in national non-domestic (business) rates

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(b) Amounts payable for vehicle excise duty (also known as road, car or vehicle tax)

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(c) Amounts payable directly to government under the Climate Change Levy (net of any agreed reductions). **Exclude** any charge recorded on your gas, electric or other fuel bills

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(d) HM Revenue and Customs duty payable (the amount of duty payable **excluding** VAT and deposits)

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(e) Other amounts paid for rates, duties, levies and taxes

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EFG

(f) **Total rates, duties, levies and taxes paid**

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4.4 SUBSIDIES RECEIVABLE *see note 4.4*

Total amounts received in subsidies from UK government sources and the EU

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4.5 HM REVENUE AND CUSTOMS DRAWBACK *see note 4.5*

Total amount of excise drawback and allowances receivable from HM Revenue and Customs (**exclude** rebate for VAT)

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PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

5. VALUE OF STOCKS HELD *see note 5*

Value of stocks held **including** Work in Progress but **excluding** VAT and progress payments on long-term contracts

The figures for the beginning and end of the period should be on the same basis in terms of valuation and business units covered.

(a) Total value of all stocks at the beginning of the period

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(b) Total value of all stocks at the end of the period

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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.

(a) Total acquisitions

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(b) Total disposals

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7. INTERNATIONAL TRADE IN SERVICES; EXPORTS AND IMPORTS (excluding Goods) *see note 7*

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

Exclude:

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

Include:

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

Transactions with a subsidiary or parent of your company based outside the UK

(a) Amounts *receivable from* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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(b) Amounts *payable to* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

8. INTERNATIONAL TRADE IN GOODS; EXPORTS AND IMPORTS (excluding Services) see note 8

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.

Exclude:

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

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.

(a) 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
If yes, please enter **'1'** in the box provided. If no, please enter **'2'** in the box provided

15

ABC

(b) 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 manufactured goods
If yes, please enter **'1'** in the box provided. If no, please enter **'2'** in the box provided

16

ABC

9. RESEARCH AND DEVELOPMENT see note 9

During the next two years, does the business plan to carry out any in-house Research and Development

If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

9

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10. TIME TAKEN TO COMPLETE SECTIONS 2 TO 9 (over and above normal accounting operations)

This question is voluntary

(a) Number of hours

 hrs

1 4 4

CDE

Plus

(b) Number of minutes

 mins

1 4 5

BCD



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

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

LMN

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

Please use BLOCK CAPITALS

Contact name	<input type="text"/>																											
Position in business	<input type="text"/>																											
Name of business	<input type="text"/>																											
Telephone Number	<input type="text"/>	<input type="text"/>	Ext.	<input type="text"/>																								
Fax Number	<input type="text"/>	<input type="text"/>																										

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

All activities carried out in the United Kingdom (UK) **except** where the coverage is specified as Great Britain underneath your address on the front page. 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

Your return should be made for the year ended 31 December 2012. If no figures are available for that period, the return may be made for your business year. If the business year figures are supplied, they should relate to a 12 month period which ends at any time between 6 April 2012 and 5 April 2013.

If you commenced trading during 2012, then your return should cover the period from the commencement of your business until 31 December 2012 or, alternatively, any date up to 5 April 2013.

If you ceased trading during 2012, then your return should cover the period 1 January 2012 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

Turnover consists of total takings or invoiced sales and receipts of the business in connection with the sale of goods and services. Interest and similar income, "Other Operating Income" and extra-ordinary income should be **excluded** from the **total turnover** figure, as should net proceeds on sales of capital items. 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). The value stated should **include** duty if the goods are sold duty paid but **exclude** duty if they are sold in bond or exported.

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

INCLUDE:

- Sales of goods of your own production;
- Sales of goods purchased and resold without further processing (**i.e.** merchanted or factored goods);
- Sales of goods made by you or for you by others from materials supplied by you;
- Sales of waste products, residues and scrap;
- Work done on customers' materials (**including** the value of any additional materials provided by you);
- Income from industrial services such as installation, provided by you;
- Income from non-industrial services provided by you, such as rents for commercial and industrial buildings, 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;
- 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);
- Progress payments received for Work in Progress on long term contracts which have not been identified as stocks in the balance sheet;
- Income derived from the renting of property.

3.1 TOTAL TURNOVER (Continued):

EXCLUDE:

- VAT;
- 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.;
- Grants from any source;
- 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);
- 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;
- Export rebates received under the EC's Common Agricultural Policy.

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

4.1 EMPLOYMENT COSTS

INCLUDE:

- Wages and salaries are defined as the total compensation in cash or in kind payable to all **employees** (e.g. permanent, temporary, full-time, part-time, casual and seasonal workers). State the amount paid before deductions but less any amounts for which you are reimbursed from government sources;
- Accrued holiday pay;
- 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);
- 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:

- 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;
- Amounts paid to sub-contractors. Include these in 4.2;
- Payments to homeworkers on piecework rates. Include these in 4.2;
- Payments to employment agencies for the services of agency staff. Include these in 4.2;
- 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.

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. **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;
- 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;
- Exam costs and amounts payable for training packages;

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

INCLUDE: (Continued)

- 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.

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;
- 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 6;
- National non-domestic (business) rates. Include these in section 4.3;
- 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.

4.3 RATES, DUTIES, LEVIES AND TAXES PAID

Total amount payable in rates, duties, levies and taxes to government.

(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;
- Sewerage charges. Include these in 4.2

(b) AMOUNTS PAYABLE FOR VEHICLE EXCISE DUTY (ALSO KNOWN AS ROAD, CAR OR VEHICLE TAX) PAID

INCLUDE:

- Vehicle Excise Duty (also known as road, car or vehicle tax) (e.g. tax discs bought for company vehicles as well as those on the sale of vehicles).

(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.

(d) HM REVENUE AND CUSTOMS DUTY PAYABLE

These are amounts payable **directly** to HM Revenue and Customs and included in the total turnover figure at 3.1.

INCLUDE DUTIES ON:

- The amount of duty payable during the year on goods of your own manufacture which were sold duty paid;
- If you are in the tobacco industry, **include** the amount of End Product Tax or import duty payable;
- Tobacco, cigarettes and cigars;
- Alcoholic drinks;
- Petroleum and petroleum products;
- Import duties

EXCLUDE:

- Rebate for VAT;
- Vehicle Excise Duty (also known as road, car or vehicle tax). Include these in 4.3 (b);
- Deposits. Include these in 4.3 (e).

4.3 RATES, DUTIES, LEVIES AND TAXES (Continued)

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

INCLUDE:

- Stamp duties;
- Council tax (rates payable via local authorities in respect of your rented property);
- 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:

- Excise duties (e.g. on alcohol, tobacco, petrol) when paid **directly** to government by your business;
- VAT;
- Corporation Tax;
- Vehicle Excise Duty (road fund licences);
- Operators' licences;
- Capital Gains Tax;
- Petroleum Revenue Tax;
- Income tax and tax on franked investment income;
- Taxes already included in the purchase price of goods and services purchased;
- 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);
- Subsidies on payroll or workforce [e.g. through The Work Programme (formerly known as The Welfare to Work Programme)].

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;
- 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.

4.5 HM REVENUE AND CUSTOMS DRAWBACK

(See note 4.3 (d) HM Revenue and Customs duty payable)

INCLUDE:

- The amount of drawback and allowances receivable from Revenue and Customs for goods exported, deposited or delivered for home use during the year.

EXCLUDE:

- Rebate for VAT.

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;
- 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;
- VAT, whether paid on purchases or chargeable on sales;
- 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. Values should **include** non-deductible VAT but **exclude** deductible VAT. 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.

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

EXCLUDE:

- Expenditure on work carried out by sub-contractors that does not relate to capital expenditure;
- Assets acquired in taking over an existing business or sold as part of a going concern;
- 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.

7. SERVICES: EXPORTS AND IMPORTS (EXCLUDING GOODS)

This section relates to imported/exported **services** only. **Exclude** the value of any **goods** imported/exported. Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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);
- Royalties and licence fees;
- Telecommunications services;
- Computer services (**excluding** hardware);
- Advertising and commission as an agent (**excluding** the value of imports/exports of goods);
- Merchating profits and losses (on goods bought and sold abroad without entering the UK);
- Management fees;
- Insurance and finance services.

EXCLUDE:

- Trade in goods;
- 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)

This section relates to imported/exported **goods** that change ownership between UK residents and non-residents.

Exclude any **services** imported/exported.

Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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:

- Semi and finished manufactured goods;
- Food, beverages and tobacco;
- Basic materials;
- Oil and other fuel.

EXCLUDE:

- Trade in services.

9. RESEARCH AND DEVELOPMENT

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



Annual Business Survey 2012

Please do not discard this important document - your response is legally required

00001 22110 PO
CONTACT NAME
OFFICE FOR NATIONAL STATISTICS
GOVERNMENT BUILDINGS
CARDIFF ROAD
NEWPORT
NP10 8XG
***** EXAMPLE PRINT *****

Please write any changes to your name and address in the box below, using black ink

To be completed for: THE BUSINESS NAMED ABOVE

**Please complete and return by 4 May 2013
or within 2 months of your business year end**

Dear Sir or Madam,

Please find the 2012 questionnaire for the Annual Business Survey (ABS) attached. 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.

The ABS, produced by the Office for National Statistics (ONS), is the key resource for understanding the detailed structure, conduct and performance of businesses across the UK. The information you supply contributes to the National Accounts, which measure the state of the UK economy and are used by government to determine economic policy. The data also influences decisions on company and personal taxation and on interest rates. They affect our contributions to and from the European Community and our regional policies.

We guarantee that while your employment is less than 10, you will be included in just this one ONS business survey and receive no more than 1 questionnaire. You must complete and return this questionnaire, after which you will be excluded from all our business surveys for at least 3 years. The Annual Survey of Hours and Earnings is not covered by this guarantee.

You are required by law to complete this questionnaire. If you do not complete and return this questionnaire by 4 May 2013, penalties may be incurred (under section 4 of the Statistics of Trade Act 1947). All the information you provide is kept strictly confidential. It is illegal for us to reveal your data or identify your business to unauthorised persons.

Thank you for your co-operation,
Office for National Statistics

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

Er mwyn gwneud cais am ffurflen Gymraeg (To request a questionnaire in Welsh) 0300 1234 921

If you would like to use our Minicom service for the Deaf 01633 815 044

To complete the questionnaire in Euros 0300 1234 937

For any other queries, please contact the **Respondent Relations Team** **0300 1234 937**
or go to www.ons.gov.uk/surveys

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

Survey code: 202

Reference number: 4990 0004 104

Period: 201212

- Telephone calls may be recorded for training and quality purposes



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 or zeros
- round your answer to the nearest £ or € thousand for example £1,702,700 = £

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 2012**. (If no figures are available for that period, your return should relate to a business year that ends between **6 April 2012 and 5 April 2013**).

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	
<input type="text"/>	<input type="text"/>	<input type="text"/>	11

DJK

Period covered by the return: to

Day	Month	Year	
<input type="text"/>	<input type="text"/>	<input type="text"/>	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 | <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 | 3 0 1 | EFG |
| (b) | Value of work done on customers' materials (including value of any additional materials provided by you) | <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 | 3 0 8 | EFG |
| (c) | Value of industrial services such as repairs, maintenance and installation, provided by you | <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 | 3 0 9 | EFG |
| (d) | Value of non-industrial services provided by you (including advertising revenue; transport and delivery charges) | <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 | 3 1 0 | EFG |
| (e) | Value of sales of goods purchased and resold without further processing (merchanted or factored goods) | <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 | 3 1 1 | EFG |
| (f) | Total turnover | <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 | 3 9 9 | EFG |



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] EFG

	000	3 1 7
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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) EFG

	000	3 2 5
--	-----	-------

3.3 RETAIL TURNOVER *see note 3.3*

Retail turnover relates to receipts from the **general public** (and not businesses) for the sale of goods, **including** repairs and installation.

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

	000	3 0 0
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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) EFG

	000	4 4 6
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(b) Employers' National Insurance contributions EFG

	000	4 4 8
--	-----	-------

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

	000	4 4 9
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(d) Amounts payable to employees through redundancy and severance EFG

	000	4 4 7
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(e) **Total employment costs** EFG

	000	4 5 0
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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.) EFG

	000	4 2 7
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(b) Water used in the running of your business EFG

	000	4 2 8
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(c) Sewerage charges and other costs of waste disposal EFG

	000	4 3 5
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(d) Goods and all raw materials used in the running of your business (**including** stationery and consumables) EFG

	000	4 0 2
--	-----	-------

This section continues overleaf



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

4.3 RATES, DUTIES, LEVIES AND TAXES PAID *see note 4.3*

Total amount payable in rates, duties, levies and taxes to government.

(**Exclude:** VAT; taxes already included in the purchases of goods, materials and services; corporation tax; income tax and capital gains tax)

(a)	Amounts payable in national non-domestic (business) rates	<input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/>	4 1 2	EFG
(b)	Amounts payable for vehicle excise duty (also known as road, car or vehicle tax)	<input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/>	4 3 1	EFG
(c)	Amounts payable directly to government under the Climate Change Levy (net of any agreed reductions). Exclude any charge recorded on your gas, electric or other fuel bills	<input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/>	4 5 5	EFG
(d)	Other amounts paid for rates, duties, levies and taxes	<input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/>	4 1 3	EFG
(e)	Total rates, duties, levies and taxes paid	<input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/>	4 0 0	EFG

4.4 SUBSIDIES RECEIVABLE *see note 4.4*

(a)	Total amounts received in subsidies from UK government sources and the EU	<input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/>	4 1 4	EFG
Of which:				
(b)	Subsidies received under The Work Programme	<input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/>	4 3 2	EFG

5. VALUE OF STOCKS HELD *see note 5*

Value of stocks held **including** Work in Progress but **excluding** VAT and progress payments on long-term contracts

The figures for the beginning and the end of the period should be on the same basis in terms of valuation and business units covered.

(a)	Total value of all stocks at the beginning of the period	<input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/>	5 0 0	EFG
Of which: stocks of goods/energy bought for resale without further processing (merchanted or factored goods)				
		<input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/>	5 0 3	EFG
(b)	Total value of all stocks at the end of the period	<input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/>	5 9 9	EFG
Of which: stocks of goods/energy bought for resale without further processing (merchanted or factored goods)				
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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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EFG

(b) Acquisitions of existing buildings

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7 6 4

EFG

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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EFG

(e) Total amount for investment in acquired computer software (including network ware, large databases, specialist packages, word processing or spreadsheet packages) **see note 6.1 (e)**

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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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EFG

(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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EFG

6.2 DISPOSALS

(a) Proceeds from the disposal of land

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EFG

(b) Proceeds from the disposal of existing buildings

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7 6 6

EFG

(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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6 5 3

EFG



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

7. INTERNATIONAL TRADE IN SERVICES; EXPORTS AND IMPORTS (excluding Goods) see note 7

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

Exclude:

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

Include:

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

- (a) Amounts *receivable from* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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1 6 3

EFG

- (b) Amounts *payable to* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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EFG

8. INTERNATIONAL TRADE IN GOODS; EXPORTS AND IMPORTS (excluding Services) see note 8

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.

Exclude:

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

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.

- (a) 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
If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

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- (b) 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 manufactured goods
If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

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9. RESEARCH AND DEVELOPMENT see note 9

During the next two years, does the business plan to carry out any in-house Research and Development

If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

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NOTES TO HELP YOU COMPLETE THE QUESTIONNAIRE

Please read these notes before completing this questionnaire

1. WHAT YOUR ANNUAL BUSINESS SURVEY QUESTIONNAIRE SHOULD COVER

All activities carried out in the United Kingdom (UK) **except** where the coverage is specified as Great Britain underneath your address on the front page. 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

Your return should be made for the year ended 31 December 2012. If no figures are available for that period, the return may be made for your business year. If the business year figures are supplied, they should relate to a 12 month period which ends at any time between 6 April 2012 and 5 April 2013.

If you commenced trading during 2012, then your return should cover the period from the commencement of your business until 31 December 2012 or, alternatively, any date up to 5 April 2013.

If you ceased trading during 2012, then your return should cover the period 1 January 2012 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

Turnover consists of total takings or invoiced sales and receipts of the business in connection with the sale of goods and services. Interest and similar income, "Other Operating Income" and extra-ordinary income should be **excluded** from the **total turnover** figure, as should net proceeds on sales of capital items. 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);
- Progress payments received for Work in Progress on long term contracts which have not been identified as stocks in the balance sheet.

EXCLUDE:

- VAT;
- 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.;
- Grants from any source. Include these in 3.2 (b);
- Subsidies from UK public authorities and the European Community (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.

3.1 TOTAL TURNOVER (Continued)

(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;
- Transport and delivery charges where possible. Include these in 3.1 (d);
- 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).

(b) VALUE OF WORK DONE ON CUSTOMERS' MATERIALS

INCLUDE:

- Value of any additional materials provided by you.

(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;
- Any repairs, maintenance and installation provided by you to customers;
- 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;
- Transport and delivery charges where possible.

EXCLUDE:

- Sales of patents, trademarks, copyrights etc.

3.2 OTHER INCOME

None of the following inclusions should be reported in 3.1 Total Turnover.

(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:

- Any "Other Operating Income" recorded in your profit and loss and/or income and expenditure accounts;
- 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)

Retail turnover is the identifiable amount attributable to sale (including installation) of goods to the **general public** (and not businesses) for personal or household use.

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.;
- Repair and installation work on domestic and household appliances only, whether or not 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).

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 by other businesses operating on your premises (as well as any commission received on such sales);
- Sales and maintenance of land and buildings.

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

4.1 EMPLOYMENT COSTS

(a) GROSS WAGES AND SALARIES

Wages and salaries are defined as the total compensation in cash or in kind payable to all **employees** (e.g. permanent, temporary, full-time, part-time, casual and seasonal workers). 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. National Insurance, pension and redundancy contributions should be recorded under questions 4.1 (b), (c) & (d) respectively;
- 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);
- Redundancy and severance payments. Include these in 4.1 (d);
- Payments to employment agencies for the services of agency staff. Include these in 4.2 (n);
- All National Insurance contributions. Include Employers' National Insurance contributions in 4.1 (b);
- Contributions to other pension and welfare schemes. Include these in 4.1 (c).

(b) EMPLOYERS' NATIONAL INSURANCE CONTRIBUTIONS

EXCLUDE:

- Employers' National Insurance contributions.

4.1 EMPLOYMENT COSTS (Continued)

(c) CONTRIBUTIONS TO PENSION FUNDS

Employers' pension contributions should represent actual net amounts rather than notional values.

INCLUDE:

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

EXCLUDE:

- Employers' National Insurance contributions. Include these in 4.1 (b);
- 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. **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).

ENERGY AND MATERIALS FOR BUSINESS USE

(a) ENERGY USED IN THE RUNNING OF YOUR BUSINESS

INCLUDE:

- All fuels (e.g. electricity, gas, oil, coal, coke, petrol, diesel) purchased for use in the running of your business.

(b) WATER USED IN THE RUNNING OF YOUR BUSINESS

INCLUDE:

- Water abstraction application charges;
- Water rates.

EXCLUDE:

- Waste disposal, sewerage and effluent disposal charges. Include these in 4.2 (c);
- Bottled water;
- Water abstraction licence fees. **These should not be recorded anywhere in this questionnaire.**

(c) SEWERAGE CHARGES AND OTHER COSTS OF WASTE DISPOSAL

INCLUDE:

- Sewerage charges and other costs of effluent and waste disposal.

(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:

- Goods purchased for resale without further processing. Include these in 4.2 (e);
- 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.

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

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 3.1 and 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 printing services provided;
- Amounts payable for waste management and remediation services;
- Amounts payable for hire, 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:

- Cost of repair and installation of office or computing machinery. Include these in 4.2 (l);
- Payments to homeworkers on piecework rates. Include these in 4.2 (o);
- Sewerage charges. Include these in 4.2 (c);
- 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 (INCLUDING SCAFFOLDING), MACHINERY AND VEHICLES

INCLUDE:

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

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).

(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).

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

SERVICES FOR BUSINESS USE (Continued)

(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;
- Cost of repair, maintenance and installation of office and computing machinery.

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

INCLUDE:

- Payments to employment agencies for the services of agency staff (not to be included in 4.1).

EXCLUDE:

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

(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;
- Postage (**including** parcel services);
- 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;
- Bank charges (**excluding** interest payments);
- Rent paid on buildings or dwellings;
- 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;

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

SERVICES FOR BUSINESS USE (Continued)

(o) AMOUNTS PAYABLE FOR OTHER SERVICES PURCHASED (Continued)

INCLUDE: (Continued)

- 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;
- Purchases of goods for resale.

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

Total amount payable in rates, duties, levies and taxes to government.

(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).

(b) AMOUNTS PAYABLE FOR VEHICLE EXCISE DUTY (ALSO KNOWN AS ROAD, CAR OR VEHICLE TAX) PAID

INCLUDE:

- Vehicle Excise Duty (also known as road, car or vehicle tax).

(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.

(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:

- VAT;
- Corporation Tax;

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

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

EXCLUDE: (Continued)

- Vehicle Excise Duty (road fund licences);
- Operators' licences;
- Capital Gains Tax;
- Petroleum Revenue Tax;
- Income tax and tax on franked investment income;
- Taxes already included in the purchase price of goods and services purchased;
- 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;
- 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;
- VAT, whether paid on purchases or chargeable on sales;
- 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. Values should **include** non-deductible VAT but **exclude** deductible VAT. 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;
- Assets acquired in taking over an existing business or sold as part of a going concern;
- 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, **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.

6.1 (e) TOTAL AMOUNT FOR INVESTMENT IN PURCHASED COMPUTER SOFTWARE

INCLUDE:

- Network ware;
- Large databases;
- Word processing packages;
- Spreadsheet packages;
- Specialist packages.

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.**

6.3 GROSS INVESTMENTS IN CONCESSIONS, PATENTS, LICENCES, TRADE MARKS AND SIMILAR RIGHTS

INCLUDE:

- Gross investments in concessions;
- Patents;
- Licences;
- Trade marks and similar rights.

7. INTERNATIONAL TRADE IN SERVICES: EXPORTS AND IMPORTS (EXCLUDING GOODS)

This section relates to imported/exported **services** only. **Exclude** the value of any **goods** imported/exported. Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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);
- 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:

- Trade in goods;
- 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)

This section relates to imported/exported **goods** that change ownership between UK residents and non-residents.

Exclude any services imported/exported.

Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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:

- Semi and finished manufactured goods;
- Food, beverages and tobacco;
- Basic materials;
- Oil and other fuel.

EXCLUDE:

- Trade in services.

9. RESEARCH AND DEVELOPMENT

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



Annual Business Survey 2012

Please do not discard this important document - your response is legally required

00001 28110
CONTACT NAME
OFFICE FOR NATIONAL STATISTICS
GOVERNMENT BUILDINGS
CARDIFF ROAD
NEWPORT
NP10 8XG
***** EXAMPLE PRINT *****

Please write any changes to your name and address in the box below, using black ink

To be completed for: THE BUSINESS NAMED ABOVE

**Please complete and return by 4 May 2013
or within 2 months of your business year end**

Dear Sir or Madam,

Please find the 2012 questionnaire for the Annual Business Survey (ABS) attached. 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.

The ABS, produced by the Office for National Statistics (ONS), is the key resource for understanding the detailed structure, conduct and performance of businesses across the UK. The information you supply contributes to the National Accounts, which measure the state of the UK economy and are used by government to determine economic policy. The data also influences decisions on company and personal taxation and on interest rates. They affect our contributions to and from the European Community and our regional policies.

We guarantee that while your employment is less than 10, you will be included in just this one ONS business survey and receive no more than 1 questionnaire. You must complete and return this questionnaire, after which you will be excluded from all our business surveys for at least 3 years. The Annual Survey of Hours and Earnings is not covered by this guarantee.

You are required by law to complete this questionnaire. If you do not complete and return this questionnaire by 4 May 2013, penalties may be incurred (under section 4 of the Statistics of Trade Act 1947). All the information you provide is kept strictly confidential. It is illegal for us to reveal your data or identify your business to unauthorised persons.

Thank you for your co-operation,
Office for National Statistics

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

Er mwyn gwneud cais am ffurflen Gymraeg (To request a questionnaire in Welsh) 0300 1234 921

If you would like to use our Minicom service for the Deaf 01633 815 044

To complete the questionnaire in Euros 0300 1234 937

For any other queries, please contact the **Respondent Relations Team** **0300 1234 937**
or go to www.ons.gov.uk/surveys

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

Survey code: 202 **Reference number:** 4990 0003 105 **Period:** 201212

- Telephone calls may be recorded for training and quality purposes



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 0 0 0

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 2012. (If no figures are available for that period, your return should relate to a business year that ends between 6 April 2012 and 5 April 2013).

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

Period covered by the return: to

Day Month Year 12

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).

Include:

- Sales of goods of own production;
• Work done on customer's materials;
• Income from industrial and non-industrial services provided;
• Sales of goods purchased and resold without further processing.

Exclude:

- VAT;
• Sales of fixed assets;
• Output for own final use;
• Grants.

Total turnover

000 399

DJK

DJK

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.

- | | | | | | | | | | | | | | | | |
|-----|--------------------|---|--|--|--|--|--|--|--|-----|--|--|-----|-------|-----|
| (a) | Total acquisitions | <table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 6 0 0 | EFG |
| | | | | | | | | | | 000 | | | | | |
| (b) | Total disposals | <table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 6 9 9 | EFG |
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7. INTERNATIONAL TRADE IN SERVICES; EXPORTS AND IMPORTS (excluding Goods) *see note 7*

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

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

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

- | | | | | | | | | | | | | | | | |
|-----|---|---|--|--|--|--|--|--|--|-----|--|--|-----|-------|-----|
| (a) | Amounts <i>receivable from</i> individuals, enterprises or other organisations based outside the UK for services provided e.g. on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences. | <table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 1 6 3 | EFG |
| | | | | | | | | | | 000 | | | | | |
| (b) | Amounts <i>payable to</i> individuals, enterprises or other organisations based outside the UK for services provided e.g. on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences. | <table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 1 6 4 | EFG |
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PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

8. INTERNATIONAL TRADE IN GOODS; EXPORTS AND IMPORTS (excluding Services) see note 8

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.

Exclude:

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

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.

(a) 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
If yes, please enter **'1'** in the box provided. If no, please enter **'2'** in the box provided

15

ABC

(b) 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 manufactured goods
If yes, please enter **'1'** in the box provided. If no, please enter **'2'** in the box provided

16

ABC

9. RESEARCH AND DEVELOPMENT see note 9

During the next two years, does the business plan to carry out any in-house Research and Development

If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

9

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10. TIME TAKEN TO COMPLETE SECTIONS 2 TO 9 (over and above normal accounting operations)

This question is voluntary

(a) Number of hours

 hrs

1 4 4

CDE

Plus

(b) Number of minutes

 mins

1 4 5

BCD



NOTES TO HELP YOU COMPLETE THE QUESTIONNAIRE

Please read these notes before completing this questionnaire

1. WHAT YOUR ANNUAL BUSINESS SURVEY QUESTIONNAIRE SHOULD COVER

All activities carried out in the United Kingdom (UK) **except** where the coverage is specified as Great Britain underneath your address on the front page. 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

Your return should be made for the year ended 31 December 2012. If no figures are available for that period, the return may be made for your business year. If the business year figures are supplied, they should relate to a 12 month period which ends at any time between 6 April 2012 and 5 April 2013.

If you commenced trading during 2012, then your return should cover the period from the commencement of your business until 31 December 2012 or, alternatively, any date up to 5 April 2013.

If you ceased trading during 2012, then your return should cover the period 1 January 2012 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

Turnover consists of total takings or invoiced sales and receipts of the business in connection with the sale of goods and services. Interest and similar income, "Other Operating Income" and extra-ordinary income should be **excluded** from the **total turnover** figure, as should net proceeds on sales of capital items. 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). The value stated should **include** duty if the goods are sold duty paid but **exclude** duty if they are sold in bond or exported.

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

INCLUDE:

- Sales of goods of your own production;
- Sales of goods purchased and resold without further processing (i.e. merchanted or factored goods);
- Sales of goods made by you or for you by others from materials supplied by you;
- Sales of waste products, residues and scrap;
- Work done on customer's materials (**including** the value of any additional materials provided by you);
- Income from industrial services such as repairs, maintenance and installation, provided by you;
- Income from non-industrial services provided by you, such as rents for commercial and industrial buildings, 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;
- 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);
- Progress payments received for Work in Progress on long term contracts which have not been identified as stocks in the balance sheet;
- Income derived from the renting of property.

EXCLUDE:

- VAT;
- 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;

3.1 TOTAL TURNOVER (Continued)

EXCLUDE: (Continued)

- Amounts received from the sale of fixed capital assets;
- Amounts received from the sale of patents, trade marks, copyrights etc.;
- Grants from any source;
- 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);
- 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;
- Export rebates received under the EU's Common Agricultural Policy.

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

4.1 EMPLOYMENT COSTS

INCLUDE:

- Wages and salaries are defined as the total compensation in cash or in kind payable to all **employees** (**e.g.** permanent, temporary, full-time, part-time, casual and seasonal workers). State the amount paid before deductions but less any amounts for which you are reimbursed from government sources;
- Accrued holiday pay;
- 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);
- 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:

- 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;
- Amounts paid to sub-contractors. Include these in 4.2;
- Payments to homeworkers on piecework rates. Include these in 4.2;
- Payments to employment agencies for the services of agency staff. Include these in 4.2;
- 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.

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. **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;

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

INCLUDE: (Continued)

- 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;
- 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;
- 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;
- Purchases of goods for resale.

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;
- 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 6;

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

EXCLUDE: (Continued)

- National non-domestic (business) rates. Include these in section 4.3;
- 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.

4.3 RATES, DUTIES, LEVIES AND TAXES PAID

Total amount payable in rates, duties, levies and taxes 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;
- Vehicle Excise Duty, also known as road, car or vehicle tax (e.g. tax discs bought for company vehicles as well as those on the sale of vehicles);
- Export levies (e.g. under the EU's Common Agricultural Policy);
- 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;
- Taxes on production e.g. hydrocarbon oil duty.

EXCLUDE:

- Water rates and sewerage charges. Include these in section 4.2.
- VAT;
- Corporation Tax;
- Operators' licences;
- Capital Gains Tax;
- Petroleum Revenue Tax;
- Income tax and tax on franked investment income;
- Taxes already included in the purchase price of goods and services purchased;
- 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);
- Subsidies on payroll or workforce [e.g. through The Work Programme (formerly known as The Welfare to Work Programme)].

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;
- 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;
- VAT, whether paid on purchases or chargeable on sales;
- 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. Values should **include** non-deductible VAT but **exclude** deductible VAT. 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.

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

EXCLUDE:

- Expenditure on work carried out by sub-contractors that does not relate to capital expenditure;
- Assets acquired in taking over an existing business or sold as part of a going concern;
- 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.

7. SERVICES: EXPORTS AND IMPORTS (EXCLUDING GOODS)

This section relates to imported/exported **services** only. **Exclude** the value of any **goods** imported/exported. Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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);
- 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:

- Trade in goods;
- 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)

This section relates to imported/exported **goods** that change ownership between UK residents and non-residents.

Exclude any **services** imported/exported.

Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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:

- Semi and finished manufactured goods;
- Food, beverages and tobacco;
- Basic materials;
- Oil and other fuel.

EXCLUDE:

- Trade in services.

9. RESEARCH AND DEVELOPMENT

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



Annual Business Survey 2012

Please do not discard this important document - your response is legally required

00001 35110 PO
CONTACT NAME
OFFICE FOR NATIONAL STATISTICS
GOVERNMENT BUILDINGS
CARDIFF ROAD
NEWPORT
NP10 8XG
***** EXAMPLE PRINT *****

Please write any changes to your name and address in the box below, using black ink

To be completed for: THE BUSINESS NAMED ABOVE

**Please complete and return by 4 May 2013
or within 2 months of your business year end**

Dear Sir or Madam,

Please find the 2012 questionnaire for the Annual Business Survey (ABS) attached. 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.

The ABS, produced by the Office for National Statistics (ONS), is the key resource for understanding the detailed structure, conduct and performance of businesses across the UK. The information you supply contributes to the National Accounts, which measure the state of the UK economy and are used by government to determine economic policy. The data also influences decisions on company and personal taxation and on interest rates. They affect our contributions to and from the European Community and our regional policies.

We guarantee that while your employment is less than 10, you will be included in just this one ONS business survey and receive no more than 1 questionnaire. You must complete and return this questionnaire, after which you will be excluded from all our business surveys for at least 3 years. The Annual Survey of Hours and Earnings is not covered by this guarantee.

You are required by law to complete this questionnaire. If you do not complete and return this questionnaire by 4 May 2013, penalties may be incurred (under section 4 of the Statistics of Trade Act 1947). All the information you provide is kept strictly confidential. It is illegal for us to reveal your data or identify your business to unauthorised persons.

Thank you for your co-operation,
Office for National Statistics

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

Er mwyn gwneud cais am ffurflen Gymraeg (To request a questionnaire in Welsh) 0300 1234 921

If you would like to use our Minicom service for the Deaf 01633 815 044

To complete the questionnaire in Euros 0300 1234 937

For any other queries, please contact the **Respondent Relations Team** **0300 1234 937**
or go to www.ons.gov.uk/surveys

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

Survey code: 202

Reference number: 4990 0004 106

Period: 201212

- Telephone calls may be recorded for training and quality purposes



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 or zeros
- round your answer to the nearest £ or € thousand for example £1,702,700 = £

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 2012**. (If no figures are available for that period, your return should relate to a business year that ends between **6 April 2012 and 5 April 2013**).

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 <input type="text"/> <input type="text"/>	Month <input type="text"/> <input type="text"/>	Year <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	11
Period covered by the return: to	Day <input type="text"/> <input type="text"/>	Month <input type="text"/> <input type="text"/>	Year <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	12

DJK

DJK



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

8. INTERNATIONAL TRADE IN GOODS; EXPORTS AND IMPORTS (excluding Services) see note 8

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.

Exclude:

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

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.

(a) 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
If yes, please enter '1' in the box provided. If no, please enter '2' in the box provided

15

ABC

(b) 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 manufactured goods
If yes, please enter '1' in the box provided. If no, please enter '2' in the box provided

16

ABC

9. RESEARCH AND DEVELOPMENT see note 9

During the next two years, does the business plan to carry out any in-house Research and Development

If yes, please enter '1' in the box provided. If no, please enter '2' in the box provided

9

ABC

10. TIME TAKEN TO COMPLETE SECTIONS 2 TO 9 (over and above normal accounting operations)

This question is voluntary

(a) Number of hours

 hrs

144

CDE

Plus

(b) Number of minutes

 mins

145

BCD



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

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

LMN

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

Please use BLOCK CAPITALS

Contact name	<input type="text"/>																													
Position in business	<input type="text"/>																													
Name of business	<input type="text"/>																													
Telephone Number	<input type="text"/>	<input type="text"/>	Ext.	<input type="text"/>																										
Fax Number	<input type="text"/>	<input type="text"/>																												

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



202 4106 35110

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NOTES TO HELP YOU COMPLETE THE QUESTIONNAIRE

Please read these notes before completing this questionnaire

1. WHAT YOUR ANNUAL BUSINESS SURVEY QUESTIONNAIRE SHOULD COVER

All activities carried out in the United Kingdom (UK) **except** where the coverage is specified as Great Britain underneath your address on the front page. 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

Your return should be made for the year ended 31 December 2012. If no figures are available for that period, the return may be made for your business year. If the business year figures are supplied, they should relate to a 12 month period which ends at any time between 6 April 2012 and 5 April 2013.

If you commenced trading during 2012, then your return should cover the period from the commencement of your business until 31 December 2012 or, alternatively, any date up to 5 April 2013.

If you ceased trading during 2012, then your return should cover the period 1 January 2012 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

Turnover consists of total takings or invoiced sales and receipts of the business in connection with the sale of goods and services. Interest and similar income, "Other Operating Income" and extra-ordinary income should be **excluded** from the **total turnover** figure, as should net proceeds on sales of capital items. 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 gas, electricity, 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);
- Progress payments received for Work in Progress on long term contracts which have not been identified as stocks in the balance sheet.

EXCLUDE:

- VAT;
- 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.;
- Grants from any source;
- 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.

3.1 TOTAL TURNOVER (Continued)

(a) & (b) VALUE OF SALES OF ELECTRICITY AND GAS, WHETHER GENERATED, TRANSMITTED OR DISTRIBUTED

EXCLUDE:

- Electricity and gas for own final use;
- Payments received for entry, exit, system and infrastructure charges. Include these in 3.1 (e);
- Sales of domestic appliances.

(c) VALUE OF OTHER 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;
- Transport and delivery charges where possible. Include these in 3.1 (f);
- Export rebates received under the EU Common Agricultural Policy.

(d) VALUE OF WORK DONE ON CUSTOMERS' MATERIALS

INCLUDE:

- Value of any additional materials provided by you.

(e) 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;
- Any repairs, maintenance and installation provided by you to customers.

(f) 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;
- Transport and delivery charges where possible.

EXCLUDE:

- Sales of patents, trademarks, copyrights etc.

3.2 OTHER INCOME

None of the following inclusions should be reported in 3.1 Total Turnover.

(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:

- Any "Other Operating Income" recorded in your profit and loss and/or income and expenditure accounts;
- 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.

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

4.1 EMPLOYMENT COSTS

(a) GROSS WAGES AND SALARIES

Wages and salaries are defined as the total compensation in cash or in kind payable to all **employees** (e.g. permanent, temporary, full-time, part-time, casual and seasonal workers). 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. National Insurance, pension and redundancy contributions should be recorded under questions 4.1 (b), (c) & (d) respectively;
- 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);
- 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 (q);
- Amounts paid to sub-contractors. Include these in 4.2 (h);
- Payments to homeworkers on piecework rates. Include these in 4.2 (q);
- Redundancy and severance payments. Include these in 4.1 (d);
- Payments to employment agencies for the services of agency staff. Include these in 4.2 (p);
- All National Insurance contributions. Include Employers' National Insurance contributions in 4.1 (b);
- Contributions to other pension and welfare schemes. Include these in 4.1 (c).

(b) EMPLOYERS' NATIONAL INSURANCE CONTRIBUTIONS

EXCLUDE:

- Employees' National Insurance contributions.

(c) CONTRIBUTIONS TO PENSION FUNDS

Employers' pension contributions should represent actual net amounts rather than notional values.

INCLUDE:

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

EXCLUDE:

- Employers' National Insurance contributions. Include these in 4.1 (b);
- 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. **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).

ENERGY AND MATERIALS FOR BUSINESS USE

(a) ENERGY USED IN THE RUNNING OF YOUR BUSINESS

INCLUDE:

- All fuels (e.g. electricity, gas, oil, coal, coke, petrol, diesel) purchased for use in the running of your business.

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

ENERGY AND MATERIALS FOR BUSINESS USE (Continued)

(b) WATER USED IN THE RUNNING OF YOUR BUSINESS

INCLUDE:

- Water abstraction application charges;
- Water rates.

EXCLUDE:

- Waste disposal, sewerage and effluent disposal charges. Include these in 4.2 (c);
- Bottled water;
- Water abstraction licence fees. **These should not be recorded anywhere in this questionnaire.**

(c) SEWERAGE CHARGES AND OTHER COSTS OF WASTE DISPOSAL

INCLUDE:

- Sewerage charges and other costs of effluent and waste disposal.

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

INCLUDE:

- Cost of crude petroleum and feedstocks and petroleum and coal tar products for blending;
- Cost of indigenous and imported feedstocks and petroleum and coal tar products. **Include** all imported crude and process oils (whether or not originating from the company's own resources overseas); all indigenous crude oil;
- 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.

EXCLUDE:

- Electricity and gas for resale and distribution. Include these in 4.2 (e) or 4.2 (f) as appropriate;
- The crude and process oils which you have received for refining or blending on commission;
- Goods purchased for resale without further processing. Include these in 4.2 (g);
- Transport costs on purchases paid to a third party. Include these in 4.2 (l) or 4.2 (q) as appropriate;
- Amounts charged to capital account. Include these in section 6.

GOODS AND ENERGY FOR RESALE

(e) ELECTRICITY FROM OTHER UNDERTAKINGS FOR RESALE AND DISTRIBUTION

EXCLUDE:

- Electricity used in the running of your business.

(f) GAS FROM OTHER UNDERTAKINGS FOR RESALE AND DISTRIBUTION

EXCLUDE:

- Gas used in the running of your business.

SERVICES FOR BUSINESS USE

(h) 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.

(i) VALUE OF INDUSTRIAL SERVICES PURCHASED

INCLUDE:

- Amounts payable for printing services provided;
- Amounts payable for hire, 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;
- Vaccination services, purification of shellfish services, capturing of sea mammals (**e.g.** walruses, seals, whales);
- Amounts paid for water abstraction or water discharge consent services.

EXCLUDE:

- Cost of repair and installation of office or computing machinery. Include these in 4.2 (n);
- Payments to homeworkers on piecework rates. Include these in 4.2 (q);
- Sewerage charges. Include these in 4.2 (c);
- Building repairs, maintenance and cleaning. Include these in 4.2 (q);
- Amounts payable for repairs and maintenance of household and domestic equipment.

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

SERVICES FOR BUSINESS USE (Continued)

(j) AMOUNTS PAYABLE FOR HIRING, LEASING OR RENTING PLANT (INCLUDING SCAFFOLDING), MACHINERY AND VEHICLES

INCLUDE:

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

EXCLUDE:

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

(k) 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).

(l) 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 (j).

(m) 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 (j).

(n) AMOUNTS PAYABLE FOR COMPUTER AND RELATED SERVICES

INCLUDE:

- Consultancy charges on computer software and hardware;
- Cost of repair, maintenance and installation of office and computing machinery.

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.

(o) 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.

(p) AMOUNTS PAYABLE TO EMPLOYMENT AGENCIES FOR AGENCY STAFF

INCLUDE:

- Payments to employment agencies for the services of agency staff (not to be included in 4.1).

EXCLUDE:

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

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

SERVICES FOR BUSINESS USE

(q) 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;
- Postage (**including** parcel services);
- 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;
- Bank charges (**excluding** interest payments);
- Rent paid on buildings or dwellings;
- 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

Total amount payable in rates, duties, levies and taxes to government.

(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).

(b) AMOUNTS PAYABLE FOR VEHICLE EXCISE DUTY (ALSO KNOWN AS ROAD, CAR OR VEHICLE TAX) PAID

INCLUDE:

- Vehicle Excise Duty (also known road, car or vehicle tax).

(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).

INCLUDE:

- Only the Climate Change Levy on energy directly used by the business.

EXCLUDE:

- Any Climate Change Levy collected from other companies;
- 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 Common Agricultural Policy);
- Import duties;
- 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:

- VAT;
- Corporation Tax;
- Vehicle Excise Duty (road fund licences);
- Operators' licences;
- Capital Gains Tax;
- Petroleum Revenue Tax;
- Income tax and tax on franked investment income;
- Taxes already included in the purchase price of goods and services purchased;
- 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;

5. VALUE OF STOCKS HELD (Continued)

INCLUDE: (Continued)

- 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;
- 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;
- VAT, whether paid on purchases or chargeable on sales;
- 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. Values should **include** non-deductible VAT but **exclude** deductible VAT.

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 (PPP's), where they are separately identified and relevant to the PPP. If finance costs cannot be separated provide estimates assuming the costs are included.

EXCLUDE:

- Expenditure on work carried out by sub-contractors that does not relate to capital expenditure;
- Assets acquired in taking over an existing business or sold as part of a going concern;
- 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, **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.

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

6.1 (e) TOTAL AMOUNT FOR INVESTMENT IN PURCHASED COMPUTER SOFTWARE

INCLUDE:

- Network ware;
- Large databases;
- Word processing packages;
- Spreadsheet packages;
- Specialist packages.

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.**

6.3 GROSS INVESTMENTS IN CONCESSIONS, PATENTS, LICENCES, TRADE MARKS AND SIMILAR RIGHTS

INCLUDE:

- Gross investments in concessions;
- Patents;
- Licences;
- Trade marks and similar rights.

7. SERVICES: EXPORTS AND IMPORTS (EXCLUDING GOODS)

This section relates to imported/exported services only. Exclude the value of any goods imported/exported. Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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);
- 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:

- Trade in goods;
- 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)

This section relates to imported/exported goods that change ownership between UK residents and non-residents. Exclude any services imported/exported.

Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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:

- Semi and finished manufactured goods;
- Food, beverages and tobacco;
- Basic materials;
- Oil and other fuel.

EXCLUDE:

- Trade in services.

9. RESEARCH AND DEVELOPMENT

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



Annual Business Survey 2012

Please do not discard this important document - your response is legally required

00001 30120 PO
CONTACT NAME
OFFICE FOR NATIONAL STATISTICS
GOVERNMENT BUILDINGS
CARDIFF ROAD
NEWPORT
NP10 8XG
***** EXAMPLE PRINT *****

Please write any changes to your name and address in the box below, using black ink

To be completed for: THE BUSINESS NAMED ABOVE

**Please complete and return by 4 May 2013
or within 2 months of your business year end**

Dear Sir or Madam,

Please find the 2012 questionnaire for the Annual Business Survey (ABS) attached. 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.

The ABS, produced by the Office for National Statistics (ONS), is the key resource for understanding the detailed structure, conduct and performance of businesses across the UK. The information you supply contributes to the National Accounts, which measure the state of the UK economy and are used by government to determine economic policy. The data also influences decisions on company and personal taxation and on interest rates. They affect our contributions to and from the European Community and our regional policies.

We guarantee that while your employment is less than 10, you will be included in just this one ONS business survey and receive no more than 1 questionnaire. You must complete and return this questionnaire, after which you will be excluded from all our business surveys for at least 3 years. The Annual Survey of Hours and Earnings is not covered by this guarantee.

You are required by law to complete this questionnaire. If you do not complete and return this questionnaire by 4 May 2013, penalties may be incurred (under section 4 of the Statistics of Trade Act 1947). All the information you provide is kept strictly confidential. It is illegal for us to reveal your data or identify your business to unauthorised persons.

Thank you for your co-operation,
Office for National Statistics

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

Er mwyn gwneud cais am ffurflen Gymraeg (To request a questionnaire in Welsh) 0300 1234 921

If you would like to use our Minicom service for the Deaf 01633 815 044

To complete the questionnaire in Euros 0300 1234 937

For any other queries, please contact the **Respondent Relations Team** **0300 1234 937**
or go to www.ons.gov.uk/surveys

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

Survey code: 202

Reference number: 4990 0004 107

Period: 201212

- Telephone calls may be recorded for training and quality purposes



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

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) 000 4 4 6 EFG
- (b) Employers' National Insurance contributions 000 4 4 8 EFG
- (c) Contributions to pension funds (including lump sum contributions). Employers' pension contributions should represent actual net amounts rather than notional values 000 4 4 9 EFG
- (d) Amounts payable to employees through redundancy and severance 000 4 4 7 EFG
- (e) **Total employment costs** 000 4 5 0 EFG

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.) 000 4 2 7 EFG
- (b) Water used in the running of your business 000 4 2 8 EFG
- (c) Sewerage charges and other costs of waste disposal 000 4 3 5 EFG
- (d) Goods and all raw materials used in the running of your business (including stationery and consumables) 000 4 0 2 EFG

COSTS OF GOODS AND SERVICES BOUGHT FOR RESALE

- (e) Goods **bought for resale** without further processing [these purchases relate to turnover in section 3.1 (f)] 000 4 0 3 EFG

This section continues overleaf



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

SERVICES FOR BUSINESS USE

(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"/>	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"/>	000	4 0 4	EFG
(h)	Amounts payable for hiring, leasing or renting plant (including scaffolding), 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"/>	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"/>	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"/>	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"/>	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"/>	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"/>	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"/>	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"/>	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"/>	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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EFG

(b) Acquisitions of existing buildings

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EFG

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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EFG

(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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EFG

(e) Total amount for investment in acquired computer software (including network ware, large databases, specialist packages, word processing or spreadsheet packages) *see note 6.1 (e)*

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EFG

(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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EFG

(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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EFG

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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7 6 6

EFG

(c) Proceeds from any other disposals

Include: machinery, equipment and vehicles

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EFG

(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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6 5 3

EFG



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

7. INTERNATIONAL TRADE IN SERVICES; EXPORTS AND IMPORTS (excluding Goods) see note 7

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

Exclude:

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

Include:

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

- (a) Amounts *receivable from* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

										000
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1 6 3

EFG

- (b) Amounts *payable to* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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EFG

8. INTERNATIONAL TRADE IN GOODS; EXPORTS AND IMPORTS (excluding Services) see note 8

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.

Exclude:

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

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.

- (a) 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
If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

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- (b) 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 manufactured goods
If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

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ABC

9. RESEARCH AND DEVELOPMENT see note 9

During the next two years, does the business plan to carry out any in-house Research and Development

If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

9

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NOTES TO HELP YOU COMPLETE THE QUESTIONNAIRE

Please read these notes before completing this questionnaire

1. WHAT YOUR ANNUAL BUSINESS SURVEY QUESTIONNAIRE SHOULD COVER

All activities carried out in the United Kingdom (UK) **except** where the coverage is specified as Great Britain underneath your address on the front page. 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

Your return should be made for the year ended 31 December 2012. If no figures are available for that period, the return may be made for your business year. If the business year figures are supplied, they should relate to a 12 month period which ends at any time between 6 April 2012 and 5 April 2013.

If you commenced trading during 2012, then your return should cover the period from the commencement of your business until 31 December 2012 or, alternatively, any date up to 5 April 2013.

If you ceased trading during 2012, then your return should cover the period 1 January 2012 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

Turnover consists of total takings or invoiced sales and receipts of the business in connection with the sale of goods and services. Interest and similar income, "Other Operating Income" and extra-ordinary income should be **excluded** from the **total turnover** figure, as should net proceeds on sales of capital items. 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);
- Progress payments received for Work in Progress on long term contracts which have not been identified as stocks in the balance sheet.

EXCLUDE:

- VAT;
- 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.;
- Grants from any source. Include these in 3.2 (b);
- 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.

3.1 TOTAL TURNOVER (Continued)

(a) VALUE OF VESSELS AND FLOATING EQUIPMENT SOLD IN THE PERIOD OF THIS RETURN

The value of vessels and floating equipment sold in the period of this return should be the contract value or the amount charged.

(b) VALUE OF OTHER 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;
- Transport and delivery charges where possible. Include these in 3.1 (e);
- Export rebates received under the EU's Common Agricultural Policy.

(c) VALUE OF WORK DONE ON CUSTOMERS' MATERIALS

INCLUDE:

- Sub-contract work on new vessels etc. not included in 3.1 (a).

(d) 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;
- Any repairs, maintenance and installation provided by you to customers.

(e) 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;
- Transport and delivery charges where possible.

EXCLUDE:

- Sales of patents, trademarks, copyrights etc.

3.2 OTHER INCOME

None of the following inclusions should be reported in 3.1 Total Turnover.

(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:

- Any "Other Operating Income" recorded in your profit and loss and/or income and expenditure accounts;
- 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)

Retail turnover is the identifiable amount attributable to sale (**including** installation) of goods to the **general public** (and not businesses) for personal or household use.

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, whether or not 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);
- Service and similar public services;
- Income from retail sales over the Internet (where you hold title to the goods sold).

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 by other businesses operating on your premises (as well as any commission received on such sales);
- Sales and maintenance of land and buildings.

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

4.1 EMPLOYMENT COSTS

(a) GROSS WAGES AND SALARIES

Wages and salaries are defined as the total compensation in cash or in kind payable to all **employees** (**e.g.** permanent, temporary, full-time, part-time, casual and seasonal workers). 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. National Insurance, pension and redundancy contributions should be recorded under questions 4.1 (b), (c) & (d) respectively;
- 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 (d)];
- 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);
- Redundancy and severance payments. Include these in 4.1 (d);
- Payments to employment agencies for the services of agency staff. Include these in 4.2 (n);
- All National Insurance contributions. Include Employers' National Insurance contributions in 4.1 (b);
- Contributions to other pension and welfare schemes. Include these in 4.1 (c).

(b) EMPLOYERS' NATIONAL INSURANCE CONTRIBUTIONS

EXCLUDE:

- Employees' National Insurance contributions.

4.1 EMPLOYMENT COSTS (Continued)

(c) CONTRIBUTIONS TO PENSION FUNDS

Employers' pension contributions should represent actual net amounts rather than notional values.

INCLUDE:

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

EXCLUDE:

- Employers' National Insurance contributions. Include these in 4.1 (b);
- 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. **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).

ENERGY AND MATERIALS FOR BUSINESS USE

(a) ENERGY USED IN THE RUNNING OF YOUR BUSINESS

INCLUDE:

- All fuels (**e.g.** electricity, gas, oil, coal, coke, petrol, diesel) purchased for use in the running of your business.

(b) WATER USED IN THE RUNNING OF YOUR BUSINESS

INCLUDE:

- Water abstraction application charges;
- Water rates.

EXCLUDE:

- Waste disposal, sewerage and effluent disposal charges. Include these in 4.2 (c);
- Bottled water;
- Water abstraction licence fees. **These should not be recorded anywhere in this questionnaire.**

(c) SEWERAGE CHARGES AND OTHER COSTS OF WASTE DISPOSAL

INCLUDE:

- Sewerage charges and other costs of effluent and waste disposal.

(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;
- Building materials you have purchased for your own use.

EXCLUDE:

- Goods purchased for resale without further processing. Include these in 4.2 (e);
- 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.

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

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 3.1 and 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 printing services provided;
- Amounts payable for hire, 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:

- Cost of repair and installation of office or computing machinery. Include these in 4.2 (l);
- Payments to homeworkers on piecework rates. Include these in 4.2 (o);
- Sewerage charges. Include these in 4.2 (c);
- 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 (INCLUDING SCAFFOLDING), MACHINERY AND VEHICLES

INCLUDE:

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

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).

(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).

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

SERVICES FOR BUSINESS USE (Continued)

(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;
- Cost of repair, maintenance and installation of office and computing machinery.

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

INCLUDE:

- Payments to employment agencies for the services of agency staff (not to be included in 4.1).

EXCLUDE:

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

(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;
- Postage (**including** parcel services);
- 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;
- Bank charges (**excluding** interest payments);
- Rent paid on buildings or dwellings;
- 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;

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

SERVICES FOR BUSINESS USE (Continued)

(o) AMOUNTS PAYABLE FOR OTHER SERVICES PURCHASED (Continued)

INCLUDE: (Continued)

- 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

Total amount payable in rates, duties, levies and taxes to government.

(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).

(b) AMOUNTS PAYABLE FOR VEHICLE EXCISE DUTY (ALSO KNOWN AS ROAD, CAR OR VEHICLE TAX) PAID

INCLUDE:

- Vehicle Excise Duty (also known as road, car or vehicle tax).

(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.

(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;
- 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.

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

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

EXCLUDE:

- VAT;
- Corporation Tax;
- Vehicle Excise Duty (road fund licences);
- Operators' licences;
- Capital Gains Tax;
- Petroleum Revenue Tax;
- Income tax and tax on franked investment income;
- Taxes already included in the purchase price of goods and services purchased;
- 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.** merchantable 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;
- 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.

5. VALUE OF STOCKS HELD (Continued)

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;
- VAT, whether paid on purchases or chargeable on sales;
- 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. Values should **include** non-deductible VAT but **exclude** deductible VAT.

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;
- Assets acquired in taking over an existing business or sold as part of a going concern;
- 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, **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.

6.1 (e) TOTAL AMOUNT FOR INVESTMENT IN PURCHASED COMPUTER SOFTWARE

INCLUDE:

- Network ware;
- Large databases;
- Word processing packages;
- Spreadsheet packages;
- Specialist packages.

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.**

6.3 GROSS INVESTMENTS IN CONCESSIONS, PATENTS, LICENCES, TRADE MARKS AND SIMILAR RIGHTS

INCLUDE:

- Gross investments in concessions;
- Patents;
- Licences;
- Trade marks and similar rights.

7. INTERNATIONAL TRADE IN SERVICES: EXPORTS AND IMPORTS (EXCLUDING GOODS)

This section relates to imported/exported **services** only. **Exclude** the value of any **goods** imported/exported. Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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);
- 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:

- Trade in goods;
- 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)

This section relates to imported/exported **goods** that change ownership between UK residents and non-residents.

Exclude any **services** imported/exported.

Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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:

- Semi and finished manufactured goods;
- Food, beverages and tobacco;
- Basic materials;
- Oil and other fuel.

EXCLUDE:

- Trade in services.

9. RESEARCH AND DEVELOPMENT

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



Annual Business Survey 2012

Please do not discard this important document - your response is legally required

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CARDIFF ROAD
NEWPORT
NP10 8XG
***** EXAMPLE PRINT *****

Please write any changes to your name and address in the box below, using black ink

To be completed for: THE BUSINESS NAMED ABOVE

**Please complete and return by 4 May 2013
or within 2 months of your business year end**

Dear Sir or Madam,

Please find the 2012 questionnaire for the Annual Business Survey (ABS) attached. 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.

The ABS, produced by the Office for National Statistics (ONS), is the key resource for understanding the detailed structure, conduct and performance of businesses across the UK. The information you supply contributes to the National Accounts, which measure the state of the UK economy and are used by government to determine economic policy. The data also influences decisions on company and personal taxation and on interest rates. They affect our contributions to and from the European Community and our regional policies.

We guarantee that while your employment is less than 10, you will be included in just this one ONS business survey and receive no more than 1 questionnaire. You must complete and return this questionnaire, after which you will be excluded from all our business surveys for at least 3 years. The Annual Survey of Hours and Earnings is not covered by this guarantee.

You are required by law to complete this questionnaire. If you do not complete and return this questionnaire by 4 May 2013, penalties may be incurred (under section 4 of the Statistics of Trade Act 1947). All the information you provide is kept strictly confidential. It is illegal for us to reveal your data or identify your business to unauthorised persons.

Thank you for your co-operation,
Office for National Statistics

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

Er mwyn gwneud cais am ffurflen Gymraeg (To request a questionnaire in Welsh) 0300 1234 921

If you would like to use our Minicom service for the Deaf 01633 815 044

To complete the questionnaire in Euros 0300 1234 937

For any other queries, please contact the **Respondent Relations Team** **0300 1234 937**
or go to www.ons.gov.uk/surveys

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

Survey code: 202 **Reference number:** 4990 0004 109 **Period:** 201212

- Telephone calls may be recorded for training and quality purposes



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 or zeros
- round your answer to the nearest £ or € thousand for example £1,702,700 = £

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 2012**. (If no figures are available for that period, your return should relate to a business year that ends between **6 April 2012 and 5 April 2013**).

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	
<input type="text" value=""/> <input type="text" value=""/>	<input type="text" value=""/> <input type="text" value=""/>	<input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/>	11

DJK

Period covered by the return: to

Day	Month	Year	
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DJK



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

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 water supply charges, environmental services charges and drainage precepts	<table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table>													000	3 0 5	EFG
												000					
(b)	Value of sales of electricity , whether generated, transmitted or distributed	<table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table>													000	3 0 2	EFG
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(c)	Value of sales of gas , whether generated, transmitted or distributed	<table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table>													000	3 0 3	EFG
												000					
(d)	Value of other sales of goods of own production	<table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table>													000	3 1 2	EFG
												000					
(e)	Value of work done on customers' materials (including value of any additional materials provided by you)	<table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table>													000	3 0 8	EFG
												000					
(f)	Value of industrial services such as repairs, maintenance and installation, provided by you	<table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table>													000	3 0 9	EFG
												000					
(g)	Value of non-industrial services provided by you (including advertising revenue; transport and delivery charges)	<table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table>													000	3 1 0	EFG
												000					
(h)	Value of sales of goods purchased and resold without further processing (merchanted or factored goods)	<table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table>													000	3 1 1	EFG
												000					
(i)	Total turnover	<table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table>													000	3 9 9	EFG
												000					

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]	<table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table>													000	3 1 7	EFG
												000					
(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).	<table border="1" style="border-collapse: collapse; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table>													000	3 2 5	EFG
												000					



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

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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4 4 6

EFG

(b) Employers' National Insurance contributions

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4 4 8

EFG

(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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4 4 9

EFG

(d) Amounts payable to employees through redundancy and severance

										000
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4 4 7

EFG

(e) **Total employment costs**

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4 5 0

EFG

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.)

										000
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4 2 7

EFG

(b) Water used in the running of your business

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4 2 8

EFG

(c) Sewerage charges and other costs of waste disposal

										000
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4 3 5

EFG

(d) Goods and all raw materials used in the running of your business (including stationery and consumables)

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4 0 2

EFG

COSTS OF GOODS AND ENERGY BOUGHT FOR RESALE

(e) **Water** from other undertakings for resale and distribution (excluding that used in the running of your business)

										000
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4 2 4

EFG

(f) **Electricity** from other undertakings for resale and distribution (excluding that used in the running of your business)

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4 1 7

EFG

(g) **Gas** from other undertakings for resale and distribution (excluding that used in the running of your business)

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4 1 8

EFG

(h) Other **goods bought for resale** without further processing [these purchases relate to turnover in section 3.1 (h)]

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4 2 2

EFG

This section continues overleaf



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

SERVICES FOR BUSINESS USE

(i)	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"/>	000	4 2 1	EFG	
(j)	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"/>	000	4 0 4	EFG
(k)	Amounts payable for hiring, leasing or renting plant (including scaffolding), 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"/>	000	4 0 5	EFG
(l)	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"/>	000	4 0 6	EFG
(m)	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"/>	000	4 0 7	EFG
(n)	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"/>	000	4 0 8	EFG
(o)	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"/>	000	4 0 9	EFG
(p)	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"/>	000	4 1 0	EFG
(q)	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"/>	000	4 3 0	EFG
(r)	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"/>	000	4 1 1	EFG
(s)	Total purchases of energy, goods, materials and services This should be the sum of 4.2 (a) to 4.2 (r)	<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

4.3 RATES, DUTIES, LEVIES AND TAXES PAID *see note 4.3*

Total amount payable in rates, duties, levies and taxes to government.

(Exclude: VAT; taxes already included in the purchases of goods, materials and services; corporation tax; income tax and capital gains tax)

(a)	Amounts payable in national non-domestic (business) rates	000	4 1 2	EFG
(b)	Amounts payable for vehicle excise duty (also known as road, car or vehicle tax)	000	4 3 1	EFG
(c)	Amounts payable directly to government under the Climate Change Levy (net of any agreed reductions). Exclude any charge recorded on your gas, electric or other fuel bills	000	4 5 5	EFG
(d)	Other amounts paid for rates, duties, levies and taxes	000	4 1 3	EFG
(e)	Total rates, duties, levies and taxes paid	000	4 0 0	EFG

4.4 SUBSIDIES RECEIVABLE *see note 4.4*

(a)	Total amounts received in subsidies from UK government sources and the EU	000	4 1 4	EFG
Of which:				
(b)	Subsidies received under The Work Programme	000	4 3 2	EFG

5. VALUE OF STOCKS HELD *see note 5*

Value of stocks held **including** Work in Progress but **excluding** VAT and progress payments on long-term contracts

The figures for the beginning and the end of the period should be on the same basis in terms of valuation and business units covered.

(a)	Total value of all stocks at the beginning of the period	000	5 0 0	EFG
Of which: stocks of goods/energy bought for resale without further processing (merchanted or factored goods)				
		000	5 0 3	EFG
(b)	Total value of all stocks at the end of the period	000	5 9 9	EFG
Of which: stocks of goods/energy bought for resale without further processing (merchanted or factored goods)				
		000	5 0 4	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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7 6 3

EFG

(b) Acquisitions of existing buildings

										000
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7 6 4

EFG

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

										000
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7 7 1

EFG

(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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6 0 2

EFG

(e) Total amount for investment in acquired computer software (**including** network ware, large databases, specialist packages, word processing or spreadsheet packages) **see note 6.1 (e)**

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6 1 0

EFG

(f) Any other acquisitions

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

										000
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1 1 0 8

EFG

(g) **Total acquisitions**

This should be the sum of 6.1 (a) to 6.1 (f)

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6 0 0

EFG

(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 0 1

EFG

6.2 DISPOSALS

(a) Proceeds from the disposal of land

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7 6 5

EFG

(b) Proceeds from the disposal of existing buildings

										000
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7 6 6

EFG

(c) Proceeds from any other disposals

Include: machinery, equipment and vehicles

										000
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1 1 0 9

EFG

(d) **Total disposals**

This should be the sum of 6.2 (a) to 6.2 (c)

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6 9 9

EFG

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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6 5 3

EFG



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

7. INTERNATIONAL TRADE IN SERVICES; EXPORTS AND IMPORTS (excluding Goods) see note 7

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

Exclude:

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

Include:

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

- (a) Amounts *receivable from* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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- (b) Amounts *payable to* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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8. INTERNATIONAL TRADE IN GOODS; EXPORTS AND IMPORTS (excluding Services) see note 8

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.

Exclude:

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

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.

- (a) 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
If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

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- (b) 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 manufactured goods
If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

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9. RESEARCH AND DEVELOPMENT see note 9

During the next two years, does the business plan to carry out any in-house Research and Development

If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

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NOTES TO HELP YOU COMPLETE THE QUESTIONNAIRE

Please read these notes before completing this questionnaire

1. WHAT YOUR ANNUAL BUSINESS SURVEY QUESTIONNAIRE SHOULD COVER

All activities carried out in the United Kingdom (UK) **except** where the coverage is specified as Great Britain underneath your address on the front page. 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

Your return should be made for the year ended 31 December 2012. If no figures are available for that period, the return may be made for your business year. If the business year figures are supplied, they should relate to a 12 month period which ends at any time between 6 April 2012 and 5 April 2013.

If you commenced trading during 2012, then your return should cover the period from the commencement of your business until 31 December 2012 or, alternatively, any date up to 5 April 2013.

If you ceased trading during 2012, then your return should cover the period 1 January 2012 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

Turnover consists of total takings or invoiced sales and receipts of the business in connection with the sale of goods and services. Interest and similar income, "Other Operating Income" and extra-ordinary income should be **excluded** from the **total turnover** figure, as should net proceeds on sales of capital items. 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);
- Progress payments received for Work in Progress on long term contracts which have not been identified as stocks in the balance sheet.

EXCLUDE:

- VAT;
- 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.;
- Grants from any source. Include these in 3.2 (b);
- 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.

3.1 TOTAL TURNOVER (Continued)

(a) VALUE OF WATER SUPPLY CHARGES, ENVIRONMENTAL SERVICE CHARGES AND DRAINAGE PRECEPTS

WATER SUPPLY CHARGES

Give the value of the water supplied in the year of this return, **including** that supplied to other water undertakings. The value should be the net amount charged, less discounts, irrespective of how the charge was levied. Where a separate water rate was not levied, the value should be the estimated proportion of the total amount levied by rate which was attributable to the water supply. **Include** meter rents with the value of the water.

ENVIRONMENTAL SERVICES CHARGES AND LAND DRAINAGE PRECEPTS

INCLUDE INCOME ARISING FROM:

- Charges for any environmental or water quality regulation services for which you are responsible;
- Precepts levied on local authorities and internal drainage boards;
- Requisition charges.

EXCLUDE:

- Income from charges for sewerage and sewerage treatment and disposal services.

(b) & (c) VALUE OF SALES OF ELECTRICITY AND GAS, WHETHER GENERATED, TRANSMITTED OR DISTRIBUTED

EXCLUDE:

- Electricity and gas for own final use;
- Payments received for entry, exit, system and infrastructure charges. Include these in 3.1 (f);
- Sales of domestic appliances.

(d) VALUE OF OTHER 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;
- Transport and delivery charges where possible. Include these in 3.1 (g);
- Export rebates received under the EU's Common Agricultural Policy.

(e) VALUE OF WORK DONE ON CUSTOMERS' MATERIALS

INCLUDE:

- Value of any additional materials provided by you.

(f) 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;
- Any repairs, maintenance and installation provided by you to customers.

(g) 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;
- Transport and delivery charges where possible.

EXCLUDE:

- Sales of patents, trademarks, copyrights etc.

3.2 OTHER INCOME

None of the following inclusions should be reported in 3.1 Total Turnover.

(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:

- Any "Other Operating Income" recorded in your profit and loss and/or income and expenditure accounts;
- 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.

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

4.1 EMPLOYMENT COSTS

(a) GROSS WAGES AND SALARIES

Wages and salaries are defined as the total compensation in cash or in kind payable to all **employees** (e.g. permanent, temporary, full-time, part-time, casual and seasonal workers). 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. National Insurance, pension and redundancy contributions should be recorded under questions 4.1 (b), (c) & (d) respectively;
- 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);
- 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 (r);
- Amounts paid to sub-contractors. Include these in 4.2 (i);
- Payments to homeworkers on piecework rates. Include these in 4.2 (r);
- Redundancy and severance payments. Include these in 4.1 (d);
- Payments to employment agencies for the services of agency staff. Include these in 4.2 (q);
- All National Insurance contributions. Include Employers' National Insurance contributions in 4.1 (b);
- Contributions to other pension and welfare schemes. Include these in 4.1 (c).

(b) EMPLOYERS' NATIONAL INSURANCE CONTRIBUTIONS

EXCLUDE: Employers' National Insurance contributions.

(c) CONTRIBUTIONS TO PENSION FUNDS

Employers' pension contributions should represent actual net amounts rather than notional values.

INCLUDE:

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

EXCLUDE:

- Employers' National Insurance contributions. Include these in 4.1 (b);
- 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.

4.1 EMPLOYMENT COSTS (Continued)

(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. **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).

ENERGY AND MATERIALS FOR BUSINESS USE

(a) ENERGY USED IN THE RUNNING OF YOUR BUSINESS

INCLUDE:

- All fuels (e.g. electricity, gas, oil, coal, coke, petrol, diesel etc.) purchased for use in the running of your business.

(b) WATER USED IN THE RUNNING OF YOUR BUSINESS

INCLUDE:

- Water abstraction application charges;
- Water rates.

EXCLUDE:

- Waste disposal, sewerage and effluent disposal charges. Include these in 4.2 (c);
- Bottled water;
- Water abstraction licence fees. **These should not be recorded anywhere in this questionnaire.**

(c) SEWERAGE CHARGES AND OTHER COSTS OF WASTE DISPOSAL

INCLUDE:

- Sewerage charges and other costs of effluent and waste disposal.

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

INCLUDE:

- Cost of crude petroleum and feedstocks and petroleum and coal tar products for blending;
- Cost of indigenous and imported feedstocks and petroleum and coal tar products. **Include** all imported crude and process oils (whether or not originating from the company's own resources overseas); all indigenous crude oil;
- 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.

EXCLUDE:

- Electricity and gas for resale and distribution. Include these in 4.2 (f) or 4.2 (g) as appropriate;
- The crude and process oils which you have received for refining or blending on commission;
- Goods purchased for resale without further processing. Include these in 4.2 (h);
- Transport costs on purchases paid to a third party. Include these in 4.2 (m) or 4.2 (r) as appropriate;
- Amounts charged to capital account. Include these in section 6.

GOODS AND ENERGY FOR RESALE

(e) WATER FROM OTHER UNDERTAKINGS FOR RESALE AND DISTRIBUTION

EXCLUDE:

- Water used in the running of your business.

(f) ELECTRICITY FROM OTHER UNDERTAKINGS FOR RESALE AND DISTRIBUTION

EXCLUDE:

- Electricity used in the running of your business.

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

GOODS AND ENERGY FOR RESALE (Continued)

(g) GAS FROM OTHER UNDERTAKINGS FOR RESALE AND DISTRIBUTION

EXCLUDE:

- Gas used in the running of your business.

(h) OTHER GOODS PURCHASED 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);
- 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 3.1 and 4.3 (d).

SERVICES FOR BUSINESS USE

(i) 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.

(j) VALUE OF INDUSTRIAL SERVICES PURCHASED

INCLUDE:

- Amounts payable for printing services provided;
- Amounts payable for hire, 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:

- Cost of repair and installation of office or computing machinery. Include these in 4.2 (o);
- Payments to homeworkers on piecework rates. Include these in 4.2 (r);
- Sewerage charges. Include these in 4.2 (c);
- Building repairs, maintenance and cleaning. Include these in 4.2 (r);
- Amounts payable for repairs and maintenance of household and domestic equipment.

(k) AMOUNTS PAYABLE FOR HIRING, LEASING OR RENTING PLANT (INCLUDING SCAFFOLDING), MACHINERY AND VEHICLES

INCLUDE:

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

EXCLUDE:

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

(l) 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).

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

SERVICES FOR BUSINESS USE (Continued)

(m) 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 (k).

(n) 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 (k).

(o) AMOUNTS PAYABLE FOR COMPUTER AND RELATED SERVICES

INCLUDE:

- Consultancy charges on computer software and hardware;
- Cost of repair, maintenance and installation of office and computing machinery.

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.

(p) 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.

(q) AMOUNTS PAYABLE TO EMPLOYMENT AGENCIES FOR AGENCY STAFF

INCLUDE:

- Payments to employment agencies for the services of agency staff (not to be included in 4.1).

EXCLUDE:

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

(r) 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;
- Postage (**including** parcel services);
- 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;
- Bank charges (**excluding** interest payments);
- Rent paid on buildings or dwellings;
- 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;

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

SERVICES FOR BUSINESS USE (Continued)

(r) AMOUNTS PAYABLE FOR OTHER SERVICES PURCHASED (Continued)

INCLUDE: (Continued)

- 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

Total amount payable in rates, duties, levies and taxes to government.

(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).

(b) AMOUNTS PAYABLE FOR VEHICLE EXCISE DUTY (ALSO KNOWN AS ROAD, CAR OR VEHICLE TAX) PAID

INCLUDE: Vehicle Excise Duty (also known as road, car or vehicle tax).

(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.

(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;
- 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.

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

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

EXCLUDE:

- VAT;
- Corporation Tax;
- Vehicle Excise Duty (road fund licences);
- Operators' licences;
- Capital Gains Tax;
- Petroleum Revenue Tax;
- Income tax and tax on franked investment income;
- Taxes already included in the purchase price of goods and services purchased;
- 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.** merchantable 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;
- 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.

5. VALUE OF STOCKS HELD (Continued)

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;
- VAT, whether paid on purchases or chargeable on sales;
- 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. Values should **include** non-deductible VAT but **exclude** deductible VAT.

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;
- Assets acquired in taking over an existing business or sold as part of a going concern;
- 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, **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.

6.1 (e) TOTAL AMOUNT FOR INVESTMENT IN PURCHASED COMPUTER SOFTWARE

INCLUDE:

- Network ware;
- Large databases;
- Word processing packages;
- Spreadsheet packages;
- Specialist packages.

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.**

6.3 GROSS INVESTMENTS IN CONCESSIONS, PATENTS, LICENCES, TRADE MARKS AND SIMILAR RIGHTS

INCLUDE:

- Gross investments in concessions;
- Patents;
- Licences;
- Trade marks and similar rights.

7. INTERNATIONAL TRADE IN SERVICES: EXPORTS AND IMPORTS (EXCLUDING GOODS)

This section relates to imported/exported **services** only. **Exclude** the value of any **goods** imported/exported. Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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);
- 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:

- Trade in goods;
- 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)

This section relates to imported/exported **goods** that change ownership between UK residents and non-residents.

Exclude any **services** imported/exported.

Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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:

- Semi and finished manufactured goods;
- Food, beverages and tobacco;
- Basic materials;
- Oil and other fuel.

EXCLUDE:

- Trade in services.

9. RESEARCH AND DEVELOPMENT

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



Annual Business Survey 2012

Please do not discard this important document - your response is legally required

00001 19209 PO
CONTACT NAME
OFFICE FOR NATIONAL STATISTICS
GOVERNMENT BUILDINGS
CARDIFF ROAD
NEWPORT
NP10 8XG
***** EXAMPLE PRINT *****

Please write any changes to your name and address in the box below, using black ink

To be completed for: THE BUSINESS NAMED ABOVE

**Please complete and return by 4 May 2013
or within 2 months of your business year end**

Dear Sir or Madam,

Please find the 2012 questionnaire for the Annual Business Survey (ABS) attached. 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.

The ABS, produced by the Office for National Statistics (ONS), is the key resource for understanding the detailed structure, conduct and performance of businesses across the UK. The information you supply contributes to the National Accounts, which measure the state of the UK economy and are used by government to determine economic policy. The data also influences decisions on company and personal taxation and on interest rates. They affect our contributions to and from the European Community and our regional policies.

We guarantee that while your employment is less than 10, you will be included in just this one ONS business survey and receive no more than 1 questionnaire. You must complete and return this questionnaire, after which you will be excluded from all our business surveys for at least 3 years. The Annual Survey of Hours and Earnings is not covered by this guarantee.

You are required by law to complete this questionnaire. If you do not complete and return this questionnaire by 4 May 2013, penalties may be incurred (under section 4 of the Statistics of Trade Act 1947). All the information you provide is kept strictly confidential. It is illegal for us to reveal your data or identify your business to unauthorised persons.

Thank you for your co-operation,
Office for National Statistics

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

Er mwyn gwneud cais am ffurflen Gymraeg (To request a questionnaire in Welsh) 0300 1234 921

If you would like to use our Minicom service for the Deaf 01633 815 044

To complete the questionnaire in Euros 0300 1234 937

For any other queries, please contact the **Respondent Relations Team** **0300 1234 937**
or go to www.ons.gov.uk/surveys

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

Survey code: 202 **Reference number:** 4990 0004 110 **Period:** 201212

- Telephone calls may be recorded for training and quality purposes



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 or zeros
- round your answer to the nearest £ or € thousand for example £1,702,700 = £

<input type="text"/>	<input type="text"/>	<input type="text" value="1"/>	<input type="text" value="7"/>	<input type="text" value="0"/>	<input type="text" value="3"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
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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 2012**. (If no figures are available for that period, your return should relate to a business year that ends between **6 April 2012 and 5 April 2013**).

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
<input type="text"/>	<input type="text"/>	<input type="text"/>

11

DJK

Period covered by the return: to

Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

12

DJK



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

SERVICES FOR BUSINESS USE

(h)	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"/>	000	4 2 1	EFG	
(i)	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"/>	000	4 0 4	EFG
(j)	Amounts payable for hiring, leasing or renting plant (including scaffolding), 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"/>	000	4 0 5	EFG
(k)	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"/>	000	4 0 6	EFG
(l)	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"/>	000	4 0 7	EFG
(m)	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"/>	000	4 0 8	EFG
(n)	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"/>	000	4 0 9	EFG
(o)	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"/>	000	4 1 0	EFG
(p)	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"/>	000	4 3 0	EFG
(q)	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 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"/>	000	4 1 1	EFG
(r)	Total purchases of energy, goods, materials and services This should be the sum of 4.2 (a) to 4.2 (q)	<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

4.3 RATES, DUTIES, LEVIES AND TAXES PAID *see note 4.3*

Total amount payable in rates, duties, levies and taxes to government

(Exclude: VAT; taxes already included in the purchases of goods, materials and services; corporation tax; income tax and capital gains tax)

(a)	Amounts payable in national non-domestic (business) rates	<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"/>	<input type="text"/>	000	4 1 2	EFG		
(b)	Amounts payable for vehicle excise duty (also known as road, car or vehicle tax)	<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"/>	<input type="text"/>	<input type="text"/>	000	4 3 1	EFG	
(c)	Amounts payable directly to government under the Climate Change Levy (net of any agreed reductions). Exclude any charge recorded on your gas, electric or other fuel bills	<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"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	000	4 5 5	EFG
(d)	HM Revenue and Customs duty payable (the amount of duty payable excluding VAT, import duty and deposits)	<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"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	000	4 1 5	EFG
(e)	Other amounts paid for rates, duties, levies and taxes	<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"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	000	4 1 9	EFG
(f)	Total rates, duties, levies and taxes paid	<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"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	000	4 0 0	EFG

4.4 SUBSIDIES RECEIVABLE *see note 4.4*

(a)	Total amounts received in subsidies from UK government sources and the EU	<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"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	000	4 1 4	EFG
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Of which:

(b)	Subsidies received under The Work Programme	<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"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	000	4 3 2	EFG
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4.5 HM REVENUE AND CUSTOMS DRAWBACK *see note 4.5*

Total amount of excise drawback and allowances receivable from Customs and Excise (**exclude** rebate for VAT)

<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"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	000	4 1 6	EFG
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5. VALUE OF STOCKS HELD *see note 5*

Value of stocks held **including** Work in Progress but **excluding** VAT and progress payments on long-term contracts

The figures for the beginning and the end of the period should be on the same basis in terms of valuation and business units covered.

(a)	Total value of all stocks at the beginning of the period	<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"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	000	5 0 0	EFG
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Of which: stocks of goods/energy bought for resale without further processing (merchanted or factored goods)

<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"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	000	5 0 3	EFG
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(b)	Total value of all stocks at the end of the period	<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"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	000	5 9 9	EFG
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Of which: stocks of goods/energy bought for resale without further processing (merchanted or factored goods)

<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"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	000	5 0 4	EFG
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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 7 6 3 EFG

(b) Acquisitions of existing buildings 7 6 4 EFG

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 7 7 1 EFG

(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 6 0 2 EFG

(e) Total amount for investment in acquired computer software (**including** network ware, large databases, specialist packages, word processing or spreadsheet packages) *see note 6.1 (e)* 6 1 0 EFG

(f) Any other acquisitions
Include: machinery, equipment, vehicles, construction of new buildings and extensions, refurbishment and improvements to existing buildings 1 1 0 8 EFG

(g) **Total acquisitions**
This should be the sum of 6.1 (a) to 6.1 (f) 6 0 0 EFG

(h) Of Total Acquisitions 6.1(g) what was the value of assets acquired under finance leasing arrangements *see note 6.1 (h)* 6 0 1 EFG

6.2 DISPOSALS

(a) Proceeds from the disposal of land 7 6 5 EFG

(b) Proceeds from the disposal of existing buildings 7 6 6 EFG

(c) Proceeds from any other disposals
Include: machinery, equipment and vehicles 1 1 0 9 EFG

(d) **Total disposals**
This should be the sum of 6.2 (a) to 6.2 (c) 6 9 9 EFG

6.3 Gross investments in concessions, patents, licences and trade marks and similar rights [**not to be included in 6.1 (g)**] 6 5 3 EFG



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

7. INTERNATIONAL TRADE IN SERVICES; EXPORTS AND IMPORTS (excluding Goods) see note 7

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

Exclude:

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

Include:

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

- (a) Amounts *receivable from* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

										000
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1 6 3

EFG

- (b) Amounts *payable to* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

										000
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1 6 4

EFG

8. INTERNATIONAL TRADE IN GOODS; EXPORTS AND IMPORTS (excluding Services) see note 8

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.

Exclude:

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

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.

- (a) 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
If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

15

ABC

- (b) 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 manufactured goods
If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

16

ABC

9. RESEARCH AND DEVELOPMENT see note 9

During the next two years, does the business plan to carry out any in-house Research and Development

If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

9

ABC



202 4110 19209

49900004110 D 00000000 A 202 201212 010



NOTES TO HELP YOU COMPLETE THE QUESTIONNAIRE

Please read these notes before completing this questionnaire

1. WHAT YOUR ANNUAL BUSINESS SURVEY QUESTIONNAIRE SHOULD COVER

All activities carried out in the United Kingdom (UK) **except** where the coverage is specified as Great Britain underneath your address on the front page. 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

Your return should be made for the year ended 31 December 2012. If no figures are available for that period, the return may be made for your business year. If the business year figures are supplied, they should relate to a 12 month period which ends at any time between 6 April 2012 and 5 April 2013.

If you commenced trading during 2012, then your return should cover the period from the commencement of your business until 31 December 2012 or, alternatively, any date up to 5 April 2013.

If you ceased trading during 2012, then your return should cover the period 1 January 2012 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

Turnover consists of total takings or invoiced sales and receipts of the business in connection with the sale of goods and services. Interest and similar income, "Other Operating Income" and extra-ordinary income should be **excluded** from the **total turnover** figure, as should net proceeds on sales of capital items. 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). The value stated should **include** duty if the goods are sold duty paid but **exclude** duty if they are sold in bond or exported.

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

INCLUDE:

- Provision of gas, electricity, 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);
- Progress payments received for Work in Progress on long term contracts which have not been identified as stocks in the balance sheet.

EXCLUDE:

- VAT;
- 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.;
- Grants from any source;
- 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);
- Dividends received;
- Amounts arising from donations and fundraising activities;
- The full value of any transfer fees received.

3.1 TOTAL TURNOVER (Continued)

(a) VALUE OF SALES OF PETROLEUM PRODUCTS

INCLUDE:

- Transfers of unfinished petroleum products and unfinished materials sent out.

(b)&(c) VALUE OF SALES OF ELECTRICITY AND GAS, WHETHER GENERATED, TRANSMITTED OR DISTRIBUTED

EXCLUDE:

- Electricity and gas for own final use;
- Payments received for entry, exit, system and infrastructure charges. Include these in 3.1 (g).

(d) VALUE OF OTHER 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;
- Transport and delivery charges where possible. Include these in 3.1 (h);
- Export rebates received under the EU's Common Agricultural Policy.

(f) VALUE OF OTHER WORK DONE ON CUSTOMERS' MATERIALS

INCLUDE:

- Value of any additional materials provided by you.

(g) 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;
- Any repairs, maintenance and installation provided by you to customers.

(h) 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;
- Transport and delivery charges where possible.

EXCLUDE:

- Sales of patents, trademarks, copyrights etc.

3.2 OTHER INCOME

None of the following inclusions should be reported in 3.1 Total Turnover.

(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:

- Any "Other Operating Income" recorded in your profit and loss and/or income and expenditure accounts;
- 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 10, of the main retail products sold)

Retail turnover is the identifiable amount attributable to sale (**including** installation) of goods to the **general public** (and not businesses) for personal or household use.

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, whether or not 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).

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 by other businesses operating on your premises (as well as any commission received on such sales);
- Sales and maintenance of land and buildings.

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

4.1 EMPLOYMENT COSTS

(a) GROSS WAGES AND SALARIES

Wages and salaries are defined as the total compensation in cash or in kind payable to all **employees** (e.g. permanent, temporary, full-time, part-time, casual and seasonal workers). 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. National Insurance, pension and redundancy contributions should be recorded under questions 4.1 (b), (c) & (d) respectively;
- 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);
- 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 (q);
- Amounts paid to sub-contractors. Include these in 4.2 (h);
- Payments to homeworkers on piecework rates. Include these in 4.2 (q);
- Redundancy and severance payments. Include these in 4.1 (d);
- Payments to employment agencies for the services of agency staff. Include these in 4.2 (p);
- All National Insurance contributions. Include Employers' National Insurance contributions in 4.1 (b);
- Contributions to other pension and welfare schemes. Include these in 4.1 (c).

(b) EMPLOYERS' NATIONAL INSURANCE CONTRIBUTIONS

EXCLUDE:

- Employees' National Insurance contributions.

(c) CONTRIBUTIONS TO PENSION FUNDS

Employers' pension contributions should represent actual net amounts rather than notional values.

INCLUDE:

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

4.1 EMPLOYMENT COSTS (Continued)

(c) CONTRIBUTIONS TO PENSION FUNDS (Continued)

EXCLUDE:

- Employers' National Insurance contributions. Include these in 4.1 (b);
- 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. **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).

ENERGY AND MATERIALS FOR BUSINESS USE

(a) ENERGY USED IN THE RUNNING OF YOUR BUSINESS

INCLUDE:

- All fuels (e.g. electricity, gas, oil, coal, coke, petrol, diesel) purchased for use in the running of your business.

(b) WATER USED IN THE RUNNING OF YOUR BUSINESS

INCLUDE:

- Water abstraction application charges;
- Water rates.

EXCLUDE:

- Waste disposal, sewerage and effluent disposal charges. Include these in 4.2 (c);
- Bottled water;
- Water abstraction licence fees. **These should not be recorded anywhere in this questionnaire.**

(c) SEWERAGE CHARGES AND OTHER COSTS OF WASTE DISPOSAL

INCLUDE:

- Sewerage charges and other costs of effluent and waste disposal.

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

INCLUDE:

- Cost of crude petroleum and feedstocks and petroleum and coal tar products for blending;
- Cost of indigenous and imported feedstocks and petroleum and coal tar products. **Include** all imported crude and process oils (whether or not originating from the company's own resources overseas); all indigenous crude oil;
- 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.

EXCLUDE:

- Electricity and gas for resale and distribution. Include these in 4.2 (e) or 4.2 (f) as appropriate;
- The crude and process oils which you have received for refining or blending on commission;
- Goods purchased for resale without further processing. Include these in 4.2 (g);
- Transport costs on purchases paid to a third party. Include these in 4.2 (l) or 4.2 (q) as appropriate;
- Amounts charged to capital account. Include these in section 6.

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

GOODS AND ENERGY FOR RESALE

(e) ELECTRICITY FROM OTHER UNDERTAKINGS FOR RESALE AND DISTRIBUTION

EXCLUDE:

- Electricity used in the running of your business.

(f) GAS FROM OTHER UNDERTAKINGS FOR RESALE AND DISTRIBUTION

EXCLUDE:

- Gas used in the running of your business.

SERVICES FOR BUSINESS USE

(h) 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.

(i) VALUE OF INDUSTRIAL SERVICES PURCHASED

INCLUDE:

- Amounts payable for printing services provided;
- Amounts payable for hire, 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:

- Cost of repair and installation of office or computing machinery. Include these in 4.2 (n);
- Payments to homeworkers on piecework rates. Include these in 4.2 (q);
- Sewerage charges. Include these in 4.2 (c);
- Building repairs, maintenance and cleaning. Include these in 4.2 (q);
- Amounts payable for repairs and maintenance of household and domestic equipment.

(j) AMOUNTS PAYABLE FOR HIRING, LEASING OR RENTING PLANT (INCLUDING SCAFFOLDING), MACHINERY AND VEHICLES

INCLUDE:

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

EXCLUDE:

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

(k) 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).

(l) 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 (j).

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

SERVICES FOR BUSINESS USE (Continued)

(m) 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 (j).

(n) AMOUNTS PAYABLE FOR COMPUTER AND RELATED SERVICES

INCLUDE:

- Consultancy charges on computer software and hardware;
- Cost of repair, maintenance and installation of office and computing machinery.

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.

(o) 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.

(p) AMOUNTS PAYABLE TO EMPLOYMENT AGENCIES FOR AGENCY STAFF

INCLUDE:

- Payments to employment agencies for the services of agency staff (not to be included in 4.1).

EXCLUDE:

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

(q) 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;
- Postage (**including** parcel services);
- 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;
- Bank charges (**excluding** interest payments);
- Rent paid on buildings or dwellings;
- 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;

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

SERVICES FOR BUSINESS USE (Continued)

(q) AMOUNTS PAYABLE FOR OTHER SERVICES PURCHASED (Continued)

EXCLUDE: (Continued)

- 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

Total amount payable in rates, duties, levies and taxes to government.

(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).

(b) AMOUNTS PAYABLE FOR VEHICLE EXCISE DUTY (ALSO KNOWN AS ROAD, CAR OR VEHICLE TAX) PAID

INCLUDE:

- Vehicle Excise Duty (also known as road, car or vehicle tax).

(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.

(d) HM REVENUE AND CUSTOMS DUTY PAYABLE

These are amounts payable **directly** to HM Revenue and Customs and included in the total turnover figure at 3.1.

INCLUDE DUTIES ON:

- The amount of duty payable during the year on goods of your own manufacture which were sold duty paid;
- If you are in the tobacco industry, **include** the amount of End Product Tax or import duty payable;
- Tobacco, cigarettes and cigars;
- Alcoholic drinks;
- Petroleum and petroleum products.

EXCLUDE:

- Rebate for VAT;
- Vehicle Excise Duty (also known as 'motor vehicle duty' or 'road fund tax'). Include these in 4.3 (b);
- Import duties and deposits. Include these in 4.3 (e).

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

INCLUDE:

- Stamp duties;
- Council tax (rates payable via local authorities in respect of your rented property);
- 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.

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

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

EXCLUDE:

- Excise duties (e.g. on alcohol, tobacco, petrol etc.) when paid **directly** to government by your business;
- VAT;
- Corporation Tax;
- Vehicle Excise Duty (road fund licences);
- Operators' licences;
- Capital Gains Tax;
- Petroleum Revenue Tax;
- Income tax and tax on franked investment income;
- Taxes already included in the purchase price of goods and services purchased;
- 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.

4.5 HM REVENUE AND CUSTOMS DRAWBACK

(See note 4.3 (d) HM Revenue and Customs duty payable)

INCLUDE:

- The amount of drawback and allowances receivable from Revenue and Customs for goods exported, deposited or delivered for home use during the year.

EXCLUDE:

- Rebate for VAT.

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. merchantable 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;
- VAT, whether paid on purchases or chargeable on sales;
- 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 and/or allowances from government sources, statutory bodies or local authorities. Values should **include** non-deductible VAT but **exclude** deductible VAT.

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;
- Assets acquired in taking over an existing business or sold as part of a going concern;
- 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, **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.

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

6.1 (e) TOTAL AMOUNT FOR INVESTMENT IN PURCHASED COMPUTER SOFTWARE

INCLUDE:

- Network ware;
- Large databases;
- Word processing packages;
- Spreadsheet packages;
- Specialist packages.

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.**

6.3 GROSS INVESTMENTS IN CONCESSIONS, PATENTS, LICENCES, TRADE MARKS AND SIMILAR RIGHTS

INCLUDE:

- Gross investments in concessions;
- Patents;
- Licences;
- Trade marks and similar rights.

7. INTERNATIONAL TRADE IN SERVICES: EXPORTS AND IMPORTS (EXCLUDING GOODS)

This section relates to imported/exported services only. Exclude the value of any goods imported/exported. Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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);
- 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:

- Trade in goods;
- 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)

This section relates to imported/exported **goods** that change ownership between UK residents and non-residents.

Exclude any **services** imported/exported.

Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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:

- Semi and finished manufactured goods;
- Food, beverages and tobacco;
- Basic materials;
- Oil and other fuel.

EXCLUDE:

- Trade in services.

9. RESEARCH AND DEVELOPMENT

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



Annual Business Survey 2012

Please do not discard this important document - your response is legally required

00001 41202 PO
CONTACT NAME
OFFICE FOR NATIONAL STATISTICS
GOVERNMENT BUILDINGS
CARDIFF ROAD
NEWPORT
NP10 8XG
***** EXAMPLE PRINT *****

Please write any changes to your name and address in the box below, using black ink

To be completed for: THE BUSINESS NAMED ABOVE

**Please complete and return by 4 May 2013
or within 2 months of your business year end**

Dear Sir or Madam,

Please find the 2012 questionnaire for the Annual Business Survey (ABS) attached. 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.

The ABS, produced by the Office for National Statistics (ONS), is the key resource for understanding the detailed structure, conduct and performance of businesses across the UK. The information you supply contributes to the National Accounts, which measure the state of the UK economy and are used by government to determine economic policy. The data also influences decisions on company and personal taxation and on interest rates. They affect our contributions to and from the European Community and our regional policies.

We guarantee that while your employment is less than 10, you will be included in just this one ONS business survey and receive no more than 1 questionnaire. You must complete and return this questionnaire, after which you will be excluded from all our business surveys for at least 3 years. The Annual Survey of Hours and Earnings is not covered by this guarantee.

You are required by law to complete this questionnaire. If you do not complete and return this questionnaire by 4 May 2013, penalties may be incurred (under section 4 of the Statistics of Trade Act 1947). All the information you provide is kept strictly confidential. It is illegal for us to reveal your data or identify your business to unauthorised persons.

Thank you for your co-operation,
Office for National Statistics

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

Er mwyn gwneud cais am ffurflen Gymraeg (To request a questionnaire in Welsh) 0300 1234 921

If you would like to use our Minicom service for the Deaf 01633 815 044

To complete the questionnaire in Euros 0300 1234 937

For any other queries, please contact the **Respondent Relations Team** **0300 1234 937**
or go to www.ons.gov.uk/surveys

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

Survey code: 202 **Reference number:** 4990 0004 111 **Period:** 201212

- Telephone calls may be recorded for training and quality purposes



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 or zeros
- round your answer to the nearest £ or € thousand for example £1,702,700 = £

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 2012**. (If no figures are available for that period, your return should relate to a business year that ends between **6 April 2012 and 5 April 2013**).

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	
<input type="text"/>	<input type="text"/>	<input type="text"/>	11

DJK

Period covered by the return: to

Day	Month	Year	
<input type="text"/>	<input type="text"/>	<input type="text"/>	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).

Include:

- Turnover from development, construction and related activities carried out by your own staff;
- Work done on customer's materials;
- Income from work done for you by sub-contractors;
- Income from services provided by you (e.g. repairs, maintenance, installation and rents)

Exclude:

- Grants.

(a) **Total turnover**

<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	3 9 9
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EFG

Of which:

(b) Value of sales of goods purchased and resold without further processing (merchanted or factored goods)

<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	3 1 1
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EFG

(c) Income received for sub-contracting

<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	6 7 9
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This section continues overleaf



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.) | <table border="1" style="border-collapse: collapse; width: 150px; height: 20px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 4 2 7 | EFG |
| | | | | | | | | | | 000 | | | | | |
| (b) | Water used in the running of your business | <table border="1" style="border-collapse: collapse; width: 150px; height: 20px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 4 2 8 | EFG |
| | | | | | | | | | | 000 | | | | | |
| (c) | Sewerage charges and other costs of waste disposal | <table border="1" style="border-collapse: collapse; width: 150px; height: 20px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 4 3 5 | EFG |
| | | | | | | | | | | 000 | | | | | |
| (d) | Goods and materials used in the running of your business (including raw materials, stationery, components and consumables) | <table border="1" style="border-collapse: collapse; width: 150px; height: 20px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 4 0 2 | EFG |
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COSTS OF GOODS BOUGHT FOR RESALE

- | | | | | | | | | | | | | | | | |
|-----|---|---|--|--|--|--|--|--|--|-----|--|--|-----|-------|-----|
| (e) | Goods bought for resale without further processing [these purchases relate to turnover in section 3.1 (b)] | <table border="1" style="border-collapse: collapse; width: 150px; height: 20px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 4 0 3 | EFG |
| | | | | | | | | | | 000 | | | | | |

SERVICES FOR BUSINESS USE

- | | | | | | | | | | | | | | | | |
|-----|---|---|--|--|--|--|--|--|--|-----|--|--|-----|-------|-----|
| (f) | Amounts payable to sub-contractors | <table border="1" style="border-collapse: collapse; width: 150px; height: 20px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 4 2 1 | EFG |
| | | | | | | | | | | 000 | | | | | |
| (g) | Amounts payable for hiring, leasing or renting plant (including scaffolding), machinery and vehicles | <table border="1" style="border-collapse: collapse; width: 150px; height: 20px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 4 0 5 | EFG |
| | | | | | | | | | | 000 | | | | | |
| (h) | Amounts payable for commercial insurance premiums | <table border="1" style="border-collapse: collapse; width: 150px; height: 20px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 4 0 6 | EFG |
| | | | | | | | | | | 000 | | | | | |
| (i) | Amounts payable for road transport services | <table border="1" style="border-collapse: collapse; width: 150px; height: 20px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 4 0 7 | EFG |
| | | | | | | | | | | 000 | | | | | |
| (j) | Amounts payable for telecommunication services | <table border="1" style="border-collapse: collapse; width: 150px; height: 20px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 4 0 8 | EFG |
| | | | | | | | | | | 000 | | | | | |
| (k) | 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 | <table border="1" style="border-collapse: collapse; width: 150px; height: 20px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 4 0 9 | EFG |
| | | | | | | | | | | 000 | | | | | |
| (l) | Amounts payable for advertising and marketing services | <table border="1" style="border-collapse: collapse; width: 150px; height: 20px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 4 1 0 | EFG |
| | | | | | | | | | | 000 | | | | | |
| (m) | Amounts payable to employment agencies for agency staff | <table border="1" style="border-collapse: collapse; width: 150px; height: 20px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 4 3 0 | EFG |
| | | | | | | | | | | 000 | | | | | |
| (n) | 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) | <table border="1" style="border-collapse: collapse; width: 150px; height: 20px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 4 1 1 | EFG |
| | | | | | | | | | | 000 | | | | | |
| (o) | Total purchases of energy, goods, materials and services
This should be the sum of 4.2 (a) to 4.2 (n) | <table border="1" style="border-collapse: collapse; width: 150px; height: 20px;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">000</td> </tr> </table> | | | | | | | | | | | 000 | 4 9 9 | EFG |
| | | | | | | | | | | 000 | | | | | |



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

6. CAPITAL EXPENDITURE *see note 6*
(including non-deductible VAT but excluding deductible VAT)

6.1 ACQUISITIONS

(a)	Acquisitions of land	<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	7 6 3	EFG
(b)	Acquisitions of existing buildings	<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	7 9 5	EFG
(c)	Computer software developed by your own staff to be used for more than one year	<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	7 7 1	EFG
(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 total acquisitions, please give an explanation for this at section 11	<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	6 0 2	EFG
(e)	Total amount for investment in acquired computer software (including network ware, large databases, specialist packages, word processing or spreadsheet packages) see note 6.1 (e)	<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	6 1 0	EFG
(f)	Any other acquisitions Include: machinery, equipment, vehicles, construction of new buildings and extensions, refurbishment and improvements to existing buildings	<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	1 1 0 8	EFG
(g)	Total acquisitions This should be the sum of 6.1 (a) to 6.1 (f)	<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	6 0 0	EFG
(h)	Of Total Acquisitions 6.1(g) what was the value of assets acquired under finance leasing arrangements see note 6.1 (h)	<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	6 0 1	EFG

6.2 DISPOSALS

(a)	Proceeds from the disposal of land	<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	7 6 5	EFG
(b)	Proceeds from the disposal of existing buildings	<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	7 9 7	EFG
(c)	Proceeds from any other disposals Include: machinery, equipment 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"/>	000	1 1 0 9	EFG
(d)	Total disposals This should be the sum of 6.1 (a) to 6.1 (c)	<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	6 9 9	EFG
6.3	Gross investments in concessions, patents, licences and trade marks and similar rights [not to be included in 6.1 (g)]	<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	6 5 3	EFG



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

7. INTERNATIONAL TRADE IN SERVICES; EXPORTS AND IMPORTS (excluding Goods) see note 7

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

Exclude:

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

Include:

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

- (a) Amounts *receivable from* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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- (b) Amounts *payable to* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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8. INTERNATIONAL TRADE IN GOODS; EXPORTS AND IMPORTS (excluding Services) see note 8

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.

Exclude:

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

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.

- (a) 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
If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

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- (b) 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 manufactured goods
If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

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9. RESEARCH AND DEVELOPMENT see note 9

During the next two years, does the business plan to carry out any in-house Research and Development

If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

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NOTES TO HELP YOU COMPLETE THE QUESTIONNAIRE

Please read these notes before completing this questionnaire

1. WHAT YOUR ANNUAL BUSINESS SURVEY QUESTIONNAIRE SHOULD COVER

All activities carried out in the United Kingdom (UK) **except** where the coverage is specified as Great Britain underneath your address on the front page. 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

Your return should be made for the year ended 31 December 2012. If no figures are available for that period, the return may be made for your business year. If the business year figures are supplied, they should relate to a 12 month period which ends at any time between 6 April 2012 and 5 April 2013.

If you commenced trading during 2012, then your return should cover the period from the commencement of your business until 31 December 2012 or, alternatively, any date up to 5 April 2013.

If you ceased trading during 2012, then your return should cover the period 1 January 2012 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

Turnover consists of total takings or invoiced sales and receipts of the business in connection with the sale of goods and services. Interest and similar income, "Other Operating Income" and extra-ordinary income should be **excluded** from the **total turnover** figure, as should net proceeds on sales of capital items. Give the value of construction work and all sales made in the year of this return whether carried out by your own staff, or for you by sub-contractors. 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.

Where work is done by one Authority for another, such work should be reported only by the Authority doing the work. The value stated should be a sum calculated to cover the cost of materials used, labour costs and the establishment charges attributable to the work carried out.

INCLUDE:

- Income from construction activity (even if sub-contracted). Construction work **includes** building new structures, site preparation, demolition, improvements, major alterations and extensions;
- Sales of houses to the **general public**;
- Sales of goods of your own production;
- Sales of goods purchased and resold without further processing (i.e. merchanted or factored goods);
- Sales of waste products, residues and scrap, **including** sales of residues of demolition;
- Work done on customers' materials (**including** the value of any additional materials provided by you);
- Income from industrial services such as repairs, maintenance and installation, provided by you;
- Income from non-industrial services provided by you, such as rents for commercial and industrial buildings, amounts charged for hiring out plant, machinery, scaffolding and other goods, the provision of transport, computer processing, technical research and studies;
- 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);
- Amounts received for the right to use patents, trade marks, copyrights etc., manufacturing rights, technical know-how and advertising revenue;
- Royalty payments received;
- 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);
- Progress payments received for Work in Progress on long term contracts which have not been identified as stocks in balance sheet.

3.1 TOTAL TURNOVER (Continued)

EXCLUDE:

- VAT;
- 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. Include these in 6.4;
- Grants from any source;
- 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);
- The value of any work done on buildings for your own use, carried out by your own employees;
- The capitalised value of land and buildings acquired for development and subsequently disposed of. Include this in section 6.2;
- Dividends received;
- Amounts arising from donations and fundraising activities;
- The full value of any transfer fees received.

3.2 OTHER INCOME

None of the following inclusions should be reported in 3.1 Total Turnover.

(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:

- Any "Other Operating Income" recorded in your profit and loss and/or income and expenditure accounts;
- 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)

Retail turnover is the identifiable amount attributable to sale (including installation) of goods to the **general public** (and not businesses) for personal or household use.

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, whether or not 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).

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);

3.3 RETAIL TURNOVER (Continued)

EXCLUDE: (Continued)

- Sales by other businesses operating on your premises (as well as any commission received on such sales);
- Turnover from work on the structure of a building (e.g. decorating, plumbing);
- Sales and maintenance of land and buildings.

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

4.1 EMPLOYMENT COSTS

(a) GROSS WAGES AND SALARIES

Wages and salaries are defined as the total compensation in cash or in kind payable to all **employees** (e.g. permanent, temporary, full-time, part-time, casual and seasonal workers). State the amount paid before deductions but less any amounts for which you are reimbursed from government sources.

INCLUDE:

- **For local authorities: all persons employed in connection with the building and civil engineering work undertaken by your direct labour department, including such a proportion of the total office and management staff attributable to such work;**
- 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. National Insurance, pension and redundancy contributions should be recorded under questions 4.1 (b), (c) & (d) respectively;
- 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);
- Any "signing on fees" paid to employees;
- Accrued holiday pay;
- Sub-contractors to include third party payments.

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 (n);
- Amounts paid to sub-contractors. Include these in 4.2 (f);
- Payments to homeworkers on piecework rates. Include these in 4.2 (n);
- Redundancy and severance payments. Include these in 4.1 (d);
- Payments to employment agencies for the services of agency staff. Include these in 4.2 (m);
- All National Insurance contributions. Include Employers' National Insurance contributions in 4.1 (b);
- Contributions to other pension and welfare schemes. Include these in 4.1 (c);
- Contractors to exclude third party payments taken under the CIS Scheme (Construction Industry Scheme) and passed onto HMRC government;
- **For local authorities: park and green keepers, persons employed on the collection and disposal of house refuse, day to day maintenance work on street lighting, snow clearing etc.**

(b) EMPLOYERS' NATIONAL INSURANCE CONTRIBUTIONS

EXCLUDE:

- Employees' National Insurance contributions.

(c) CONTRIBUTIONS TO PENSION FUNDS

Employers' pension contributions should represent actual net amounts rather than notional values.

INCLUDE:

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

EXCLUDE:

- Employers' National Insurance contributions. Include these in 4.1 (b);
- 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. **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).

ENERGY AND MATERIALS FOR BUSINESS USE

(a) ENERGY USED IN THE RUNNING OF YOUR BUSINESS

INCLUDE:

- All fuels (e.g. electricity, gas, oil, coal, coke, petrol, diesel) purchased for use in the running of your business.

(b) WATER USED IN THE RUNNING OF YOUR BUSINESS

INCLUDE:

- Water abstraction application charges;
- Water rates.

EXCLUDE:

- Waste disposal, sewerage and effluent disposal charges. Include these in 4.2 (c);
- Bottled water;
- Water abstraction licence fees. **These should not be recorded anywhere in this questionnaire.**

(c) SEWERAGE CHARGES AND OTHER COSTS OF WASTE DISPOSAL

INCLUDE:

- Sewerage charges and other costs of effluent and waste disposal.

(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:

- Goods purchased for resale without processing. Include these in 4.2 (e);
- Transport costs on purchases paid to a third party. Include these in 4.2 (i) or 4.2 (n) 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. merchantable 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 3.1 and 4.3 (d).

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

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

INCLUDE:

- Rental of telephone handsets and modems;
- Car hire or other vehicle hire without drivers;
- Payments for long term rental and operational leasing of goods;
- Hiring of scaffolding.

EXCLUDE:

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

(h) 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).

(i) 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 (g).

(j) 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 (g).

(k) AMOUNTS PAYABLE FOR COMPUTER AND RELATED SERVICES

INCLUDE:

- Consultancy charges on computer software and hardware;
- Cost of repair, maintenance and installation of office and computing machinery.

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 6.4.

(l) 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.

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

SERVICES FOR BUSINESS USE (Continued)

(m) AMOUNTS PAYABLE TO EMPLOYMENT AGENCIES FOR AGENCY STAFF

INCLUDE:

- Payments to employment agencies for the services of agency staff (not to be included in 4.1).

EXCLUDE:

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

(n) 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;
- Postage (**including** parcel services);
- 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;
- Bank charges (**excluding** interest payments);
- Rent paid on buildings or dwellings;
- 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

Total amount payable in rates, duties, levies and taxes to government.

(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).

(b) AMOUNTS PAYABLE FOR VEHICLE EXCISE DUTY (ALSO KNOWN AS ROAD, CAR OR VEHICLE TAX) PAID

INCLUDE:

Vehicle Excise Duty (also known as road, car or vehicle tax).

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

(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.

(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;
- 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;
- Landfill Tax;
- Consumer and Credit Act fees;
- Franchise payments.

EXCLUDE:

- VAT;
- Corporation Tax;
- Vehicle Excise Duty (road fund licences);
- Operators' licences;
- Capital Gains Tax;
- Petroleum Revenue Tax;
- Income tax and tax on franked investment income;
- Taxes already included in the purchase price of goods and services purchased;
- Net payments to trade associations and similar bodies;
- Inheritance Tax;
- Insurance Premium Tax;
- Air Passenger Duty;
- 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;

5. VALUE OF STOCKS HELD (Continued)

INCLUDE: (Continued)

- 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;
- 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;
- 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:

- 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;
- VAT, whether paid on purchases or chargeable on sales;
- 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. Values should **include** non-deductible VAT but **exclude** deductible VAT.

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;
- All land intended for new dwellings;
- 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;
- Assets acquired in taking over an existing business or sold as part of a going concern;
- 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);

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

EXCLUDE: (Continued)

- 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 (a) LAND

INCLUDE:

- All income/expenditure on land purchased/sold for new building work, **including** that for new dwellings;
- The capital cost of freeholds and leaseholds purchased/sold and the value of any leasehold premiums paid;
- Architects' and surveyors' fees and any legal charges, stamp duties, agents' commissions, etc. associated with the transactions;
- The cost of mineral rights, forests and inland waters.

6.1 (b) EXISTING BUILDINGS

INCLUDE:

- The capital cost of freeholds and leaseholds purchased/sold and the value of any leasehold premiums;
- Architects' and surveyors' fees and any legal charges, stamp duties, agents' commissions, etc. associated with the transactions.

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, **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.

6.1 (e) TOTAL AMOUNT FOR INVESTMENT IN PURCHASED COMPUTER SOFTWARE

INCLUDE:

- Network ware;
- Large databases;
- Word processing packages;
- Spreadsheet packages;
- Specialist packages.

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.**

6.3 GROSS INVESTMENTS IN CONCESSIONS, PATENTS, LICENCES, TRADE MARKS AND SIMILAR RIGHTS

INCLUDE:

- Gross investments in concessions;
- Patents;
- Licences;
- Trade marks and similar rights.

7. INTERNATIONAL TRADE IN SERVICES: EXPORTS AND IMPORTS (EXCLUDING GOODS)

This section relates to imported/exported services only. Exclude the value of any goods imported/exported. Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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);
- 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:

- Trade in goods;
- 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)

This section relates to imported/exported goods that change ownership between UK residents and non-residents. Exclude any services imported/exported.

Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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:

- Semi and finished manufactured goods;
- Food, beverages and tobacco;
- Basic materials;
- Oil and other fuel.

EXCLUDE:

- Trade in services.

9. RESEARCH AND DEVELOPMENT

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



Annual Business Survey 2012

Please do not discard this important document - your response is legally required

00001 41100
CONTACT NAME
OFFICE FOR NATIONAL STATISTICS
GOVERNMENT BUILDINGS
CARDIFF ROAD
NEWPORT
NP10 8XG
***** EXAMPLE PRINT *****

Please write any changes to your name and address in the box below, using black ink

To be completed for: THE BUSINESS NAMED ABOVE

**Please complete and return by 4 May 2013
or within 2 months of your business year end**

Dear Sir or Madam,

Please find the 2012 questionnaire for the Annual Business Survey (ABS) attached. 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.

The ABS, produced by the Office for National Statistics (ONS), is the key resource for understanding the detailed structure, conduct and performance of businesses across the UK. The information you supply contributes to the National Accounts, which measure the state of the UK economy and are used by government to determine economic policy. The data also influences decisions on company and personal taxation and on interest rates. They affect our contributions to and from the European Community and our regional policies.

We guarantee that while your employment is less than 10, you will be included in just this one ONS business survey and receive no more than 1 questionnaire. You must complete and return this questionnaire, after which you will be excluded from all our business surveys for at least 3 years. The Annual Survey of Hours and Earnings is not covered by this guarantee.

You are required by law to complete this questionnaire. If you do not complete and return this questionnaire by 4 May 2013, penalties may be incurred (under section 4 of the Statistics of Trade Act 1947). All the information you provide is kept strictly confidential. It is illegal for us to reveal your data or identify your business to unauthorised persons.

Thank you for your co-operation,
Office for National Statistics

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

Er mwyn gwneud cais am ffurflen Gymraeg (To request a questionnaire in Welsh) 0300 1234 921

If you would like to use our Minicom service for the Deaf 01633 815 044

To complete the questionnaire in Euros 0300 1234 937

For any other queries, please contact the **Respondent Relations Team** **0300 1234 937**
or go to www.ons.gov.uk/surveys

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

Survey code: 202

Reference number: 4990 0003 112

Period: 201212

- Telephone calls may be recorded for training and quality purposes



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.

(a) Total acquisitions

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(b) Total disposals

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7. INTERNATIONAL TRADE IN SERVICES; EXPORTS AND IMPORTS (excluding Goods) *see note 7*

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

Exclude:

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

Include:

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

Transactions with a subsidiary or parent or your company based outside the UK.

(a) Amounts *receivable from* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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(b) Amounts *payable to* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

8. INTERNATIONAL TRADE IN GOODS; EXPORTS AND IMPORTS (excluding Services) see note 8

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.

Exclude:

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

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.

(a) 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
If yes, please enter '1' in the box provided. If no, please enter '2' in the box provided 15 ABC

(b) 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 manufactured goods
If yes, please enter '1' in the box provided. If no, please enter '2' in the box provided 16 ABC

9. RESEARCH AND DEVELOPMENT see note 9

During the next two years, does the business plan to carry out any in-house Research and Development

If yes, please enter '1' in the box provided. If no, please enter '2' in the box provided 9 ABC

10. TIME TAKEN TO COMPLETE SECTIONS 2 TO 9 (over and above normal accounting operations)

This question is voluntary

(a) Number of hours hrs 144 CDE

Plus

(b) Number of minutes mins 145 BCD



NOTES TO HELP YOU COMPLETE THE QUESTIONNAIRE

Please read these notes before completing this questionnaire

1. WHAT YOUR ANNUAL BUSINESS SURVEY QUESTIONNAIRE SHOULD COVER

All activities carried out in the United Kingdom (UK) **except** where the coverage is specified as Great Britain underneath your address on the front page. 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

Your return should be made for the year ended 31 December 2012. If no figures are available for that period, the return may be made for your business year. If the business year figures are supplied, they should relate to a 12 month period which ends at any time between 6 April 2012 and 5 April 2013.

If you commenced trading during 2012, then your return should cover the period from the commencement of your business until 31 December 2012 or, alternatively, any date up to 5 April 2013.

If you ceased trading during 2012, then your return should cover the period 1 January 2012 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

Turnover consists of total takings or invoiced sales and receipts of the business in connection with the sale of goods and services. Interest and similar income, "Other Operating Income" and extra-ordinary income should be **excluded** from the **total turnover** figure, as should net proceeds on sales of capital items. Give the value of construction work and all sales made in the year of this return whether carried out by your own staff or for you by sub-contractors. 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.

Where work is done by one Authority for another, such work should be reported only by the Authority doing the work. The value stated should be a sum calculated to cover the cost of materials used, labour costs and the establishment charges attributable to the work carried out.

INCLUDE:

- Income from construction activity (even if sub-contracted). Construction work **includes** building new structures, site preparation, demolition, improvements, major alterations and extensions;
- Sales of houses to the **general public**;
- Sales of goods of your own production;
- Sales of goods purchased and resold without further processing (i.e. merchanted or factored goods);
- Sales of waste products, residues and scrap, **including** sales of residues of demolition;
- Work done on customers' materials (**including** the value of any additional materials provided by you);
- Income from industrial services such as installation, provided by you;
- Income from non-industrial services provided by you, such as rents for commercial and industrial buildings, amounts charged for hiring out plant, machinery, scaffolding and other goods, the provision of transport, computer processing, technical research and studies;
- Income derived from the renting of property;
- Amounts received for the right to use patents, trade marks, copyrights etc., manufacturing rights, technical know-how and advertising revenue;
- Royalty payments received;
- 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);
- Progress payments received for Work in Progress on long term contracts which have not been identified as stocks in the balance sheet.

3.1 TOTAL TURNOVER (Continued)

EXCLUDE:

- VAT;
- 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.;
- Grants from any source;
- 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);
- The value of any work done on buildings for your own use, carried out by your own employees. Include this in section 6;
- Export rebates received under the EU's Common Agricultural Policy;
- The capitalised value of land and buildings acquired for development and subsequently disposed of. Include this in section 6 (b);
- Dividends received;
- Amounts arising from donations and fundraising activities;
- The full value of any transfer fees received.

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

4.1 EMPLOYMENT COSTS

INCLUDE:

- **For local authorities: all persons employed in connection with the building and civil engineering work undertaken by your direct labour department, including such a proportion of the total office and management staff attributable to such work;**
- Wages and salaries are defined as the total compensation in cash or in kind payable to all **employees** (e.g. permanent, temporary, full-time, part-time, casual and seasonal workers). State the amount paid before deductions but less any amounts for which you are reimbursed from government sources;
- Accrued holiday pay;
- 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);
- 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 benefits or death benefits for employees, **including** former employees or their dependants;
- Redundancy and severance payments to employees (**including** golden handshakes);
- Sub-contractors to include third party payments;
- Any "signing on" fees paid to employees.

4.1 EMPLOYMENT COSTS (Continued)

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 section 4.2;
- Amounts paid to sub-contractors. Include these in section 4.2;
- Payments to homeworkers on piecework rates. Include these in section 4.2;
- Payments to employment agencies for the services of agency staff. Include these in 4.2;
- Contractors to exclude third party payments taken under the CIS Scheme (Construction Industry Scheme) and passed onto HMRC government.
- 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;
- **For local authorities: park and green keepers, persons employed in the collection and disposal of house refuse, day to day maintenance work on street lighting, snow clearing etc.**

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. **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;
- 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;

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

INCLUDE: (Continued)

- 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;
- 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.

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;
- 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 6;
- National non-domestic (business) rates. Include these in section 4.3;
- 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.

4.3 RATES, DUTIES, LEVIES AND TAXES PAID

Total amount payable in rates, duties, levies and taxes 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;
- Vehicle Excise Duty, also known as road, car or vehicle tax (**e.g.** tax discs bought for company vehicles as well as those on the sale of vehicles);
- Export levies (**e.g.** under the EU's Common Agricultural Policy);
- 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;
- Taxes on production **e.g.** hydrocarbon oil duty.

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

EXCLUDE:

- Water rates and sewerage charges. Include these in section 4.2;
- VAT;
- Corporation Tax;
- Operators' licences;
- Capital Gains Tax;
- Petroleum Revenue Tax;
- Income tax and tax on franked investment income;
- Taxes already included in the purchase price of goods and services purchased;
- 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);
- Subsidies on payroll or workforce [**e.g.** through The Work Programme (formerly known as The Welfare to Work Programme)].

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;
- 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.

5. VALUE OF STOCKS HELD (Continued)

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;
- VAT, whether paid on purchases or chargeable on sales;
- 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. Values should **include** non-deductible VAT but **exclude** deductible VAT.

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;
- All land intended for new dwellings but **excluding** all expenditure on dwellings;
- 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;
- Assets acquired in taking over an existing business or sold as part of a going concern;
- 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.

7. SERVICES: EXPORTS AND IMPORTS (EXCLUDING GOODS)

This section relates to imported/exported **services** only. **Exclude** the value of any **goods** imported/exported. Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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);
- 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:

- Trade in goods;
- 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)

This section relates to imported/exported **goods** that change ownership between UK residents and non-residents.

Exclude any **services** imported/exported.

Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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:

- Semi and finished manufactured goods;
- Food, beverages and tobacco;
- Basic materials;
- Oil and other fuel.

EXCLUDE:

- Trade in services.

9. RESEARCH AND DEVELOPMENT

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



Annual Business Survey 2012

Please do not discard this important document - your response is legally required

00001 03220 PO
CONTACT NAME
OFFICE FOR NATIONAL STATISTICS
GOVERNMENT BUILDINGS
CARDIFF ROAD
NEWPORT
NP10 8XG
***** EXAMPLE PRINT *****

Please write any changes to your name and address in the box below, using black ink

To be completed for: THE BUSINESS NAMED ABOVE

**Please complete and return by 4 May 2013
or within 2 months of your business year end**

Dear Sir or Madam,

Please find the 2012 questionnaire for the Annual Business Survey (ABS) attached. 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.

The ABS, produced by the Office for National Statistics (ONS), is the key resource for understanding the detailed structure, conduct and performance of businesses across the UK. The information you supply contributes to the National Accounts, which measure the state of the UK economy and are used by government to determine economic policy. The data also influences decisions on company and personal taxation and on interest rates. They affect our contributions to and from the European Community and our regional policies.

We guarantee that while your employment is less than 10, you will be included in just this one ONS business survey and receive no more than 1 questionnaire. You must complete and return this questionnaire, after which you will be excluded from all our business surveys for at least 3 years. The Annual Survey of Hours and Earnings is not covered by this guarantee.

You are required by law to complete this questionnaire. If you do not complete and return this questionnaire by 4 May 2013, penalties may be incurred (under section 4 of the Statistics of Trade Act 1947). All the information you provide is kept strictly confidential. It is illegal for us to reveal your data or identify your business to unauthorised persons.

Thank you for your co-operation,
Office for National Statistics

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

Er mwyn gwneud cais am ffurflen Gymraeg (To request a questionnaire in Welsh) 0300 1234 921

If you would like to use our Minicom service for the Deaf 01633 815 044

To complete the questionnaire in Euros 0300 1234 937

For any other queries, please contact the **Respondent Relations Team** **0300 1234 937**
or go to www.ons.gov.uk/surveys

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

Survey code: 202 **Reference number:** 4990 0004 124 **Period:** 201212

- Telephone calls may be recorded for training and quality purposes



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 or zeros
- round your answer to the nearest £ or € thousand for example £1,702,700 = £

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 2012**. (If no figures are available for that period, your return should relate to a business year that ends between **6 April 2012 and 5 April 2013**).

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	
<input type="text"/>	<input type="text"/>	<input type="text"/>	11

DJK

Period covered by the return: to

Day	Month	Year	
<input type="text"/>	<input type="text"/>	<input type="text"/>	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)	Sales of fresh fish and shellfish (including chilled) <i>see note 3.1(a), (b), (c)</i>	<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	3 3 6	EFG
(b)	Sales of processed, frozen and preserved fish <i>see note 3.1(a), (b), (c)</i>	<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	3 7 0	EFG
(c)	Sales of other goods <i>see note 3.1(a), (b), (c)</i>	<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	3 9 8	EFG
(d)	Value of industrial services such as repairs, maintenance and installation, provided by you.	<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	3 0 9	EFG
(e)	Value of non-industrial services provided by you (including advertising revenue; transport and delivery charges)	<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	3 1 0	EFG
(f)	Value of sales of goods purchased and resold without further processing (merchanted or factored goods)	<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	3 1 1	EFG
(g)	Total turnover	<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	3 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) *see note 6.1 (e)*

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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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PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

7. INTERNATIONAL TRADE IN SERVICES; EXPORTS AND IMPORTS (excluding Goods) see note 7

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

Exclude:

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

Include:

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

- (a) Amounts *receivable from* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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EFG

- (b) Amounts *payable to* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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8. INTERNATIONAL TRADE IN GOODS; EXPORTS AND IMPORTS (excluding Services) see note 8

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.

Exclude:

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

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.

- (a) 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
If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

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ABC

- (b) 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 manufactured goods
If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

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16

ABC

9. RESEARCH AND DEVELOPMENT see note 9

During the next two years, does the business plan to carry out any in-house Research and Development

If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

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9

ABC



NOTES TO HELP YOU COMPLETE THE QUESTIONNAIRE

Please read these notes before completing this questionnaire

1. WHAT YOUR ANNUAL BUSINESS SURVEY QUESTIONNAIRE SHOULD COVER

All activities carried out in the United Kingdom (UK) **except** where the coverage is specified as Great Britain underneath your address on the front page. 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

Your return should be made for the year ended 31 December 2012. If no figures are available for that period, the return may be made for your business year. If the business year figures are supplied, they should relate to a 12 month period which ends at any time between 6 April 2012 and 5 April 2013.

If you commenced trading during 2012, then your return should cover the period from the commencement of your business until 31 December 2012 or, alternatively, any date up to 5 April 2013.

If you ceased trading during 2012, then your return should cover the period 1 January 2012 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

Turnover consists of total takings or invoiced sales and receipts of the business in connection with the sale of goods and services. Interest and similar income, "Other Operating Income" and extra-ordinary income should be **excluded** from the **total turnover** figure, as should net proceeds on sales of capital items. 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);
- Progress payments received for Work in Progress on long term contracts which have not been identified as stocks in the balance sheet.

EXCLUDE:

- VAT;
- 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.;
- Grants from any source. Include these in 3.2 (b);
- 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 (c);
- 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 (c);
- 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.

3.1 TOTAL TURNOVER (Continued)

(a), (b), (c) SALES OF FISH AND OTHER GOODS OF OWN PRODUCTION

INCLUDE:

- Sales of fish and shellfish caught at sea by UK registered boats or farmed in the UK;
- Sales of laver and other edible seaweed, marine materials (e.g. sponges, algae);
- Sales of aquatic animals, tunicates, sea-squirts, sea urchins etc.;
- Sales of nets, crab pots etc. made by you;
- 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;
- Transport and delivery charges where possible. Include these in 3.1 (e);
- Export rebates received under the EU's Common Agricultural Policy.

(d) VALUE OF INDUSTRIAL SERVICES PROVIDED BY YOU

INCLUDE:

- Service activities incidental to the operation of fish hatcheries and fish farms;
- Repairs and maintenance of ships and machinery;
- Capturing of sea mammals e.g. walruses, seals, whales;
- Processing of fish, crustaceans and molluscs not connected to fishing, i.e. on vessels **only** engaged in processing and preserving fish or in factories ashore.
- Growing on of ova, fingerlings etc. for other institutions;
- Purification of shellfish;
- Administering of vaccines;
- Processing of catches or harvests of other institutions.

(e) 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 (c);
- Services provided to other organisations such as recreational services, amounts charged for hiring out plant, machinery, boats 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;
- Transport and delivery charges where possible.

EXCLUDE:

- Sales of fishing quotas. Include these in 3.2 (b);
- Patents, trademarks, copyrights etc. Include these in 6.3.

3.2 OTHER INCOME

None of the following inclusions should be reported in 3.1 Total Turnover.

(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 GRANTS, DONATIONS, LEGACIES, INVESTMENT INCOME AND GENERAL FUNDING RECEIVED

INCLUDE:

- Grants received from public bodies e.g. for decommissioning of vessels, vessel safety equipment, harbour and port facilities, processing and marketing of fish and fish products;
- Grants received from other charitable organisations etc.;
- All gifts of cash and other financial assets received (e.g. the value of stocks and shares, marketable debt instruments and foreign currency as valued at the time when taken into your books);
- Income received from the sale of tangible assets received as gifts (e.g. land, works of art);
- Proceeds of raffles, lotteries, jumble sales, sponsored events, door to door and street collections;

3.2 OTHER INCOME (Continued)

(b) VALUE OF GRANTS, DONATIONS, LEGACIES, INVESTMENT INCOME AND GENERAL FUNDING RECEIVED (Continued)

INCLUDE: (Continued)

- Grants and donations made specifically for the financing of capital expenditure and included in the Income and Expenditure Account;
- Legacies;
- Investment income;
- Rent income on land;
- Income from selling fishing quotas, vessel capacity units.

EXCLUDE:

Interest and dividends.

(c) VALUE OF ANY "OTHER OPERATING INCOME"

INCLUDE:

- Any "Other Operating Income" recorded in your profit and loss and/or income and expenditure accounts;
- 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)

Retail turnover is the identifiable amount attributable to sale (including installation) of goods to the **general public** (and not businesses) for personal or household use.

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, whether or not in combination with sale of goods;
- Retail sale by commission agents;
- Commission from sales of telephone top-up cards;
- 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).

EXCLUDE:

- Income (including repair and maintenance) from other businesses;
- Sales, repair and maintenance of motor vehicles, motorcycles, their parts and accessories and of fuel for these;
- 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 by other businesses operating on your premises (as well as any commission received on such sales);
- Sales and maintenance of land and buildings.

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

4.1 EMPLOYMENT COSTS

(a) GROSS WAGES AND SALARIES

Wages and salaries are defined as the total compensation in cash or in kind payable to all **employees** (e.g. permanent, temporary, full-time, part-time, casual and seasonal workers). 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. National Insurance, pension and redundancy contributions should be recorded under questions 4.1 (b), (c) & (d) respectively;

4.1 EMPLOYMENT COSTS (Continued)

(a) GROSS WAGES AND SALARIES (Continued)

INCLUDE: (Continued)

- 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);
- 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 e.g. under share fisherman schemes;
- 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);
- Redundancy and severance payments. Include these in 4.1 (d);
- Payments to employment agencies for the services of agency staff. Include these in 4.2 (n);
- All National Insurance contributions. Include Employers' National Insurance contributions in 4.1 (b);
- Contributions to other pension and welfare schemes. Include these in 4.1 (c).

(b) EMPLOYERS' NATIONAL INSURANCE CONTRIBUTIONS

EXCLUDE:

- Employees' National Insurance contributions.

(c) CONTRIBUTIONS TO PENSION FUNDS

Employers' pension contributions should represent actual net amounts rather than notional values.

INCLUDE:

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

EXCLUDE:

- Employers' National Insurance contributions. Include these in 4.1 (b);
- 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. **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).

ENERGY AND MATERIALS FOR BUSINESS USE

(a) ENERGY USED IN THE RUNNING OF YOUR BUSINESS

INCLUDE:

- All fuels (e.g. electricity, gas, oil, coal, coke, petrol, diesel) purchased for use in the running of your business.

(b) WATER USED IN THE RUNNING OF YOUR BUSINESS

INCLUDE:

- Water abstraction application charges;
- Water rates.

EXCLUDE:

- Waste disposal, sewerage and effluent disposal charges. Include these in 4.2 (c);
- 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)

(c) SEWERAGE CHARGES AND OTHER COSTS OF WASTE DISPOSAL

INCLUDE:

- Sewerage charges and other costs of effluent and waste disposal.

(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:

- Goods purchased for resale without further processing. Include these in 4.2 (e);
- 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) COST OF 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 3.1 and 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 printing services provided;
- Amounts payable for hire, 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;
- Vaccination services, purification of shellfish services, capturing of sea mammals (e.g. walruses, seals, whales);
- Amounts paid for water abstraction or water discharge consent services.

EXCLUDE:

- Cost of repair and installation of office or computing machinery. Include these in 4.2 (l);
- Payments to homeworkers on piecework rates. Include these in 4.2 (o);
- Sewerage charges. Include these in 4.2 (c);
- Building repairs, maintenance and cleaning. Include these in 4.2 (o);
- Amounts payable for repairs and maintenance of household and domestic equipment.

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

SERVICES FOR BUSINESS USE (Continued)

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

INCLUDE:

- Car hire or other vehicle hire without drivers;
- Water vehicles hired without crew;
- Rental of telephone handsets and modems;
- Hiring of scaffolding.

EXCLUDE:

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

(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 WATER TRANSPORT SERVICES

INCLUDE:

- The cost of water transport by water only;
- Water transport services purchased for own staff use e.g. ferries;
- Amounts payable for water vehicles hired with crew.

EXCLUDE:

- Water vehicles hired without crew. Include this 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;
- Cost of repair, maintenance and installation of office and computing machinery.

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

INCLUDE:

- Payments to employment agencies for the services of agency staff (not to be included in 4.1).

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;
- Postage (**including** parcel services);
- 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;
- Bank charges (**excluding** interest payments);
- Rent paid on buildings or dwellings;
- 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;
- 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

Total amount payable in rates, duties, levies and taxes to government.

(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).

(b) AMOUNTS PAYABLE FOR VEHICLE EXCISE DUTY (ALSO KNOWN AS ROAD, CAR OR VEHICLE TAX) PAID

INCLUDE:

- Vehicle Excise Duty (also known as 'motor vehicle duty' or 'road fund tax').

(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;
- 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:

- VAT;
- Corporation Tax;
- Vehicle Excise Duty (road fund licences);
- Operators' licences;
- Capital Gains Tax;
- Petroleum Revenue Tax;
- Income tax and tax on franked investment income;
- Taxes already included in the purchase price of goods and services purchased;
- 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. Include these in 3.2 (b);
- 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;

5. VALUE OF STOCKS HELD (Continued)

INCLUDE: (Continued)

- 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;
- 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;
- VAT, whether paid on purchases or chargeable on sales;
- 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. Values should **include** non-deductible VAT but **exclude** deductible VAT.

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;
- Assets acquired in taking over an existing business or sold as part of a going concern;
- 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. CAPITAL EXPENDITURE (INCLUDING NON-DEDUCTIBLE VAT BUT EXCLUDING DEDUCTIBLE VAT) (Continued)

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, **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.

6.1 (e) TOTAL AMOUNT FOR INVESTMENT IN PURCHASED COMPUTER SOFTWARE

INCLUDE:

- Network ware;
- Large databases;
- Word processing packages;
- Spreadsheet packages;
- Specialist packages.

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.**

6.3 GROSS INVESTMENTS IN CONCESSIONS, PATENTS, LICENCES, TRADE MARKS AND SIMILAR RIGHTS

INCLUDE:

- Gross investments in concessions;
- Patents;
- Licences;
- Trade marks and similar rights.

7. INTERNATIONAL TRADE IN SERVICES: EXPORTS AND IMPORTS (EXCLUDING GOODS)

This section relates to imported/exported services only. Exclude the value of any goods imported/exported. Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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);
- Royalties and licence fees;
- Telecommunications services;
- Computer services (**excluding** hardware);
- Advertising and commission as an agent (**excluding** the value of imports/exports of goods);
- Merchating profits and losses (on goods bought and sold abroad without entering the UK);
- Management fees;
- Insurance and finance services.

EXCLUDE:

- Trade in goods;
- 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)

This section relates to imported/exported **goods** that change ownership between UK residents and non-residents.

Exclude any **services** imported/exported.

Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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:

- Semi and finished manufactured goods;
- Food, beverages and tobacco;
- Basic materials;
- Oil and other fuel.

EXCLUDE:

- Trade in services.

9. RESEARCH AND DEVELOPMENT

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



Annual Business Survey 2012

Please do not discard this important document - your response is legally required

00001 02200 PO
CONTACT NAME
OFFICE FOR NATIONAL STATISTICS
GOVERNMENT BUILDINGS
CARDIFF ROAD
NEWPORT
NP10 8XG
***** EXAMPLE PRINT *****

Please write any changes to your name and address in the box below, using black ink

To be completed for: THE BUSINESS NAMED ABOVE

**Please complete and return by 4 May 2013
or within 2 months of your business year end**

Dear Sir or Madam,

Please find the 2012 questionnaire for the Annual Business Survey (ABS) attached. 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.

The ABS, produced by the Office for National Statistics (ONS), is the key resource for understanding the detailed structure, conduct and performance of businesses across the UK. The information you supply contributes to the National Accounts, which measure the state of the UK economy and are used by government to determine economic policy. The data also influences decisions on company and personal taxation and on interest rates. They affect our contributions to and from the European Community and our regional policies.

We guarantee that while your employment is less than 10, you will be included in just this one ONS business survey and receive no more than 1 questionnaire. You must complete and return this questionnaire, after which you will be excluded from all our business surveys for at least 3 years. The Annual Survey of Hours and Earnings is not covered by this guarantee.

You are required by law to complete this questionnaire. If you do not complete and return this questionnaire by 4 May 2013, penalties may be incurred (under section 4 of the Statistics of Trade Act 1947). All the information you provide is kept strictly confidential. It is illegal for us to reveal your data or identify your business to unauthorised persons.

Thank you for your co-operation,
Office for National Statistics

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

Er mwyn gwneud cais am ffurflen Gymraeg (To request a questionnaire in Welsh) 0300 1234 921

If you would like to use our Minicom service for the Deaf 01633 815 044

To complete the questionnaire in Euros 0300 1234 937

For any other queries, please contact the **Respondent Relations Team** **0300 1234 937**
or go to www.ons.gov.uk/surveys

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

Survey code: 202 **Reference number:** 4990 0004 125 **Period:** 201212

- Telephone calls may be recorded for training and quality purposes



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 or zeros
- round your answer to the nearest £ or € thousand for example £1,702,700 = £

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 2012**. (If no figures are available for that period, your return should relate to a business year that ends between **6 April 2012 and 5 April 2013**).

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	
<input type="text"/>	<input type="text"/>	<input type="text"/>	11

DJK

Period covered by the return: to

Day	Month	Year	
<input type="text"/>	<input type="text"/>	<input type="text"/>	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; rent income on land.

(a) Value of sales of own production

<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	3 0 1
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EFG

(b) Value of work done on customers' materials (**including** value of any additional materials provided by you)

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EFG

(c) Value of industrial services such as repairs, maintenance and installation, provided by you

<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	3 0 9
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EFG

(d) Value of non-industrial services provided by you (**including** advertising revenue; transport and delivery charges)

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EFG

(e) Value of sales of goods purchased and resold without further processing (merchanted or factored goods)

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EFG

(f) **Total turnover**

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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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7 6 3

EFG

(b) Acquisitions of existing buildings

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7 6 4

EFG

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) **see note 6.1 (e)**

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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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PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

7. INTERNATIONAL TRADE IN SERVICES; EXPORTS AND IMPORTS (excluding Goods) see note 7

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

Exclude:

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

Include:

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

- (a) Amounts *receivable from* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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- (b) Amounts *payable to* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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8. INTERNATIONAL TRADE IN GOODS; EXPORTS AND IMPORTS (excluding Services) see note 8

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.

Exclude:

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

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.

- (a) 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
If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

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- (b) 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 manufactured goods
If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

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9. RESEARCH AND DEVELOPMENT see note 9

During the next two years, does the business plan to carry out any in-house Research and Development

If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

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NOTES TO HELP YOU COMPLETE THE QUESTIONNAIRE

Please read these notes before completing this questionnaire

1. WHAT YOUR ANNUAL BUSINESS SURVEY QUESTIONNAIRE SHOULD COVER

All activities carried out in the United Kingdom (UK) **except** where the coverage is specified as Great Britain underneath your address on the front page. 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

Your return should be made for the year ended 31 December 2012. If no figures are available for that period, the return may be made for your business year. If the business year figures are supplied, they should relate to a 12 month period which ends at any time between 6 April 2012 and 5 April 2013.

If you commenced trading during 2012, then your return should cover the period from the commencement of your business until 31 December 2012 or, alternatively, any date up to 5 April 2013.

If you ceased trading during 2012, then your return should cover the period 1 January 2012 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

Turnover consists of total takings or invoiced sales and receipts of the business in connection with the sale of goods and services. Interest and similar income, "Other Operating Income" and extra-ordinary income should be **excluded** from the **total turnover** figure, as should net proceeds on sales of capital items. 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);
- Progress payments received for Work in Progress on long term contracts which have not been identified as stocks in the balance sheet;
- Income received from sports fishing licences.

EXCLUDE:

- VAT;
- 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.;
- Grants from any source. Include these in 3.2 (b);
- 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 (c);
- 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 (c);
- Sales by other businesses operating on your premises (as well as any commission received on such sales);
- Dividends received;
- Amounts arising from donations and fundraising activities;
- The full value of any transfer fees received;
- Rent of land for agriculture, radio masts etc. Include these in 3.2 (c).

3.1 TOTAL TURNOVER (Continued)

(a) VALUE OF SALES OF OWN PRODUCTION

INCLUDE:

- Sales of own produced timber (standing, harvested, windthrown), wood chips, logs, rough produced props, split poles, pickets, fuelwood;
- Sales of own produced Christmas trees, nursery plants, seedlings, saplings and trees;
- Sales of other natural materials **e.g.** wild berries, vegetable hair, eel grass, acorns, horse-chestnuts, mosses, lichens, lac, resins;
- 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;
- Transport and delivery charges where possible. Include these in 3.1 (d);
- Export rebates received under the EU's Common Agricultural Policy.

(b) VALUE OF WORK DONE ON CUSTOMERS' MATERIALS

INCLUDE:

- Cutting down, harvesting, thinning, planting in forests not belonging to you, for which you have been paid.

(c) VALUE OF INDUSTRIAL SERVICES PROVIDED BY YOU

INCLUDE:

- Management work done in forests not belonging to you, fertilizing forests;
- Pest inspections carried out for a fee.

(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 (c);
- 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;
- Recreational services provided by you **e.g.** provision of space for car rallying, cross country running, concerts, hunting, camping, caravanning, youth sites, visitors' entrance fees, renting of bicycles;
- Sales of forest designs;
- Catering activities (**e.g.** tea-shops, restaurants);
- Surveying, civil engineering activities;
- Income received from sports fishing licences;
- Transport and delivery charges where possible.

EXCLUDE:

- Sales of patents, trademarks, copyrights etc.;
- Rent of land for agriculture, radio masts etc. Include these in 3.2 (c).

3.2 OTHER INCOME

None of the following inclusions should be reported in 3.1 Total Turnover.

(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 GRANTS, DONATIONS, LEGACIES, INVESTMENT INCOME AND GENERAL FUNDING RECEIVED

INCLUDE:

- Grants received from public bodies, other charitable organisations etc.;
- All gifts of cash and other financial assets received (**e.g.** the value of stocks and shares, marketable debt instruments and foreign currency as valued at the time when taken into your books);
- Income received from the sale of tangible assets received as gifts (**e.g.** land, works of art);
- Proceeds of raffles, lotteries, jumble sales, sponsored events, door to door and street collections;

3.2 OTHER INCOME (Continued)

(b) VALUE OF GRANTS, DONATIONS, LEGACIES, INVESTMENT INCOME AND GENERAL FUNDING RECEIVED (Continued)

INCLUDE: (Continued)

- Grants and donations made specifically for the financing of capital expenditure and **included** in the Income and Expenditure Account;
- Legacies;
- Investment income.

EXCLUDE:

- Interest and dividends.

(c) VALUE OF ANY "OTHER OPERATING INCOME"

INCLUDE:

- Any "Other Operating Income" recorded in your profit and loss and/or income and expenditure accounts;
- Income derived from the renting of land (if recorded separately within your accounts);
- Interest and dividends;
- Rent of land for agriculture, radio masts etc;
- 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)

Retail turnover is the identifiable amount attributable to sale (**including** installation) of goods to the **general public** (and not businesses) for personal or household use.

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, whether or not in combination with sale of goods;
- Retail sale by commission agents;
- Commission from the sale of telephone top-up cards;
- 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).

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 by other businesses operating on your premises (as well as any commission received on such sales);
- Sales and maintenance of land and buildings.

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

4.1 EMPLOYMENT COSTS

(a) GROSS WAGES AND SALARIES

Wages and salaries are defined as the total compensation in cash or in kind payable to all **employees** (**e.g.** permanent, temporary, full-time, part-time, casual and seasonal workers). 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. National Insurance, pension and redundancy contributions should be recorded under questions 4.1 (b), (c) & (d) respectively;
- 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);
- Any "signing on fees" paid to employees;
- Accrued holiday pay.

4.1 EMPLOYMENT COSTS (Continued)

(a) GROSS WAGES AND SALARIES (Continued)

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);
- Redundancy and severance payments. Include these in 4.1 (d);
- Payments to employment agencies for the services of agency staff. Include these in 4.2 (n);
- All National Insurance contributions. Include Employers' National Insurance contributions in 4.1 (b);
- Contributions to other pension and welfare schemes. Include these in 4.1 (c).

(b) EMPLOYERS' NATIONAL INSURANCE CONTRIBUTIONS

EXCLUDE:

- Employees' National Insurance contributions.

(c) CONTRIBUTIONS TO PENSION FUNDS

Employers' pension contributions should represent actual net amounts rather than notional values.

INCLUDE:

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

EXCLUDE:

- Employers' National Insurance contributions. Include these in 4.1 (b);
- 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. **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).

ENERGY AND MATERIALS FOR BUSINESS USE

(a) ENERGY USED IN THE RUNNING OF YOUR BUSINESS

INCLUDE:

- All fuels (e.g. electricity, gas, oil, coal, coke, petrol, diesel) purchased for use in the running of your business.

(b) WATER USED IN THE RUNNING OF YOUR BUSINESS

INCLUDE:

- Water abstraction application charges;
- Water rates.

EXCLUDE:

- Waste disposal, sewerage and effluent disposal charges. Include these in 4.2 (c);
- Bottled water;
- Water abstraction licence fees. **These should not be recorded anywhere in this questionnaire.**

(c) SEWERAGE CHARGES AND OTHER COSTS OF WASTE DISPOSAL

INCLUDE:

- Sewerage charges and other costs of effluent and waste disposal.

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:

- Goods purchased for resale without further processing. Include these in 4.2 (e);
- 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) COST OF GOODS BOUGHT FOR RESALE

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 3.1 and 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 printing services provided;
- Amounts payable for hire, 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:

- Cost of repair and installation of office or computing machinery. Include these in 4.2 (l);
- Payments to homeworkers on piecework rates. Include these in 4.2 (o);
- Sewerage charges. Include these in 4.2 (c);
- Building repairs, maintenance and cleaning. Include these in 4.2 (o);
- Amounts payable for repairs and maintenance of household and domestic equipment.

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

SERVICES FOR BUSINESS USE (Continued)

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

INCLUDE:

- Rental of telephone handsets and modems;
- Payments for hire of forestry equipment and vehicles to other institutions without operator;
- Hiring of scaffolding.

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).

(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 **e.g.** transportation of logs, trees, plants etc. and payments to third party included in the price of goods sold to other institutions;
- 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;
- Cost of repair, maintenance and installation of office and computing machinery.

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

INCLUDE:

- Payments to employment agencies for the services of agency staff (not to be included in 4.1).

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;
- Postage (**including** parcel services);
- 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;
- Bank charges (**excluding** interest payments);
- Rent paid on buildings or dwellings;
- 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

Total amount payable in rates, duties, levies and taxes to government.

(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).

(b) AMOUNTS PAYABLE FOR VEHICLE EXCISE DUTY (ALSO KNOWN AS ROAD, CAR OR VEHICLE TAX) PAID

INCLUDE:

- Vehicle Excise Duty (also known as road, car or vehicle tax).

(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;
- 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:

- VAT;
- Corporation Tax;
- Vehicle Excise Duty (road fund licences);
- Operators' licences;
- Capital Gains Tax;
- Petroleum Revenue Tax;
- Income tax and tax on franked investment income;
- Taxes already included in the purchase price of goods and services purchased;
- 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. Include these in 3.2 (b);
- 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 **including** the value of standing timber grown 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;

5. VALUE OF STOCKS HELD (Continued)

INCLUDE: (Continued)

- 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;
- 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;
- VAT, whether paid on purchases or chargeable on sales;
- 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. Values should **include** non-deductible VAT but **exclude** deductible VAT.

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;
- Assets acquired in taking over an existing business or sold as part of a going concern;
- 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. CAPITAL EXPENDITURE (INCLUDING NON-DEDUCTIBLE VAT BUT EXCLUDING DEDUCTIBLE VAT) (Continued)

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, **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.

6.1 (e) TOTAL AMOUNT FOR INVESTMENT IN PURCHASED COMPUTER SOFTWARE INCLUDE:

- Network ware;
- Large databases;
- Word processing packages;
- Spreadsheet packages;
- Specialist packages.

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.**

6.3 GROSS INVESTMENTS IN CONCESSIONS, PATENTS, LICENCES, TRADE MARKS AND SIMILAR RIGHTS

INCLUDE:

- Gross investments in concessions;
- Patents;
- Licences;
- Trade marks and similar rights.

7. INTERNATIONAL TRADE IN SERVICES: EXPORTS AND IMPORTS (EXCLUDING GOODS)

This section relates to imported/exported services only. Exclude the value of any goods imported/exported. Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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);
- 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:

- Trade in goods;
- 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)

This section relates to imported/exported **goods** that change ownership between UK residents and non-residents.

Exclude any **services** imported/exported.

Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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:

- Semi and finished manufactured goods;
- Food, beverages and tobacco;
- Basic materials;
- Oil and other fuel.

EXCLUDE:

- Trade in services.

9. RESEARCH AND DEVELOPMENT

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



Annual Business Survey 2012

Please do not discard this important document - your response is legally required

00001 01610 PO
CONTACT NAME
OFFICE FOR NATIONAL STATISTICS
GOVERNMENT BUILDINGS
CARDIFF ROAD
NEWPORT
NP10 8XG
***** EXAMPLE PRINT *****

Please write any changes to your name and address in the box below, using black ink

To be completed for: THE BUSINESS NAMED ABOVE

**Please complete and return by 4 May 2013
or within 2 months of your business year end**

Dear Sir or Madam,

Please find the 2012 questionnaire for the Annual Business Survey (ABS) attached. 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.

The ABS, produced by the Office for National Statistics (ONS), is the key resource for understanding the detailed structure, conduct and performance of businesses across the UK. The information you supply contributes to the National Accounts, which measure the state of the UK economy and are used by government to determine economic policy. The data also influences decisions on company and personal taxation and on interest rates. They affect our contributions to and from the European Community and our regional policies.

We guarantee that while your employment is less than 10, you will be included in just this one ONS business survey and receive no more than 1 questionnaire. You must complete and return this questionnaire, after which you will be excluded from all our business surveys for at least 3 years. The Annual Survey of Hours and Earnings is not covered by this guarantee.

You are required by law to complete this questionnaire. If you do not complete and return this questionnaire by 4 May 2013, penalties may be incurred (under section 4 of the Statistics of Trade Act 1947). All the information you provide is kept strictly confidential. It is illegal for us to reveal your data or identify your business to unauthorised persons.

Thank you for your co-operation,
Office for National Statistics

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

Er mwyn gwneud cais am ffurflen Gymraeg (To request a questionnaire in Welsh) 0300 1234 921

If you would like to use our Minicom service for the Deaf 01633 815 044

To complete the questionnaire in Euros 0300 1234 937

For any other queries, please contact the **Respondent Relations Team** **0300 1234 937**
or go to www.ons.gov.uk/surveys

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

Survey code: 202 **Reference number:** 4990 0004 129 **Period:** 201212

- Telephone calls may be recorded for training and quality purposes



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

At the Office for National Statistics we are conscious of the load our surveys can impose on businesses and take seriously the need to lighten this where we can.

The Annual Business Survey (ABS) covers a diverse range of business activity including manufacturing and service providers.

If your business has already participated in the Farm Business Survey conducted on behalf of DEFRA, please complete the question below and the contact details on the back page, leaving the remaining sections on the questionnaire **blank**. Return the whole form in the envelope provided, to this office.

If your business has not participated in the Farm Business Survey, please put a '2' in the box below and complete the remainder of this form and return it to this office.

If a Farm Business Survey has already been completed in respect of the business named on the front of this form for the period relating to 1 January 2012 to 31 December 2012, (if no figures are available for the calendar year 2012, your return may cover a business year ending on any date between 6 April 2012 and 5 April 2013) please **enter '1'** in the box provided. If not, please **enter '2'**.

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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 or zeros
- round your answer to the nearest £ or € thousand for example £1,702,700 = £

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 2012**. (If no figures are available for that period, your return should relate to a business year that ends between **6 April 2012 and 5 April 2013**).

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	
<input type="text"/>	<input type="text"/>	<input type="text"/>	11

DJK

Period covered by the return: to

Day	Month	Year	
<input type="text"/>	<input type="text"/>	<input type="text"/>	12

DJK

3. INCOME (excluding VAT)

3.1 TOTAL TURNOVER see note 3.1 for examples

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; rent income on land.

- | | | | | | | | | | | | | | | |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----|-------|-----|
| (a) Value of sales of own production | <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 | 3 0 1 | EFG |
| (b) Value of work done on customers' materials (including value of any additional materials provided by you) | <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 | 3 0 8 | EFG |
| (c) Value of industrial services such as repairs, maintenance, installation and agricultural services, provided by you | <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 | 3 0 9 | EFG |
| (d) Value of non-industrial services provided by you (including advertising revenue; transport and delivery charges) | <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 | 3 1 0 | EFG |
| (e) Value of sales of goods purchased and resold without further processing (merchanted or factored goods) | <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 | 3 1 1 | EFG |
| (f) Total turnover | <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 | 3 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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EFG

(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) *see note 6.1 (e)*

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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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EFG

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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6 5 3

EFG



PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

7. INTERNATIONAL TRADE IN SERVICES; EXPORTS AND IMPORTS (excluding Goods) see note 7

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

Exclude:

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

Include:

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

- (a) Amounts *receivable from* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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EFG

- (b) Amounts *payable to* individuals, enterprises or other organisations based outside the UK for **services** provided **e.g.** on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

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EFG

8. INTERNATIONAL TRADE IN GOODS; EXPORTS AND IMPORTS (excluding Services) see note 8

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.

Exclude:

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

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.

- (a) 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
If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

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ABC

- (b) 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 manufactured goods
If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

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ABC

9. RESEARCH AND DEVELOPMENT see note 9

During the next two years, does the business plan to carry out any in-house Research and Development

If yes, please **enter '1'** in the box provided. If no, please **enter '2'** in the box provided

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NOTES TO HELP YOU COMPLETE THE QUESTIONNAIRE

Please read these notes before completing this questionnaire

1. WHAT YOUR ANNUAL BUSINESS SURVEY QUESTIONNAIRE SHOULD COVER

All activities carried out in the United Kingdom (UK) **except** where the coverage is specified as Great Britain underneath your address on the front page. 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

Your return should be made for the year ended 31 December 2012. If no figures are available for that period, the return may be made for your business year. If the business year figures are supplied, they should relate to a 12 month period which ends at any time between 6 April 2012 and 5 April 2013.

If you commenced trading during 2012, then your return should cover the period from the commencement of your business until 31 December 2012 or, alternatively, any date up to 5 April 2013.

If you ceased trading during 2012, then your return should cover the period 1 January 2012 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

Turnover consists of total takings or invoiced sales and receipts of the business in connection with the sale of goods and services. Interest and similar income, "Other Operating Income" and extra-ordinary income should be **excluded** from the **total turnover** figure, as should net proceeds on sales of capital items. 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);
- Progress payments received for Work in Progress on long term contracts which have not been identified as stocks in the balance sheet;
- Income received from sports fishing licences.

EXCLUDE:

- VAT;
- 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.;
- Grants from any source. Include these in 3.2 (b);
- 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 (c);
- 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 (c);
- Sales by other businesses operating on your premises (as well as any commission received on such sales);
- Dividends received;
- Amounts arising from donations and fundraising activities;
- The full value of any transfer fees received;
- Rent of land for agriculture, radio masts etc. Include these in 3.2 (c).

3.1 TOTAL TURNOVER (Continued)

(a) VALUE OF SALES OF OWN PRODUCTION

INCLUDE:

- Sales of crops, plants and their products;
- Sales of animals for use in research, in zoos or as pets;
- Sales of hides, skins, furs, meat etc. from hunting or trapping;
- 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;
- Transport and delivery charges where possible. Include these in 3.1 (d).

(b) VALUE OF WORK DONE ON CUSTOMERS' MATERIALS

INCLUDE:

- Game propagation;
- Care and management of herds.

(c) VALUE OF INDUSTRIAL SERVICES PROVIDED BY YOU

INCLUDE:

- Agricultural activities on a fee or contract basis;
- Preparation of fields, planting and maintenance of sports fields, ornamental or pleasure gardens;
- Establishing a crop;
- Treatment of crops and crop spraying, including by air;
- Trimming of fruit trees and vines, tree pruning and hedging;
- Thinning of beets;
- Harvesting and preparation of crops for primary markets **i.e.** cleaning, trimming, grading, decorticating, retting, cooling or bulk packaging;
- Pest control (**including** rabbits) in connection with agriculture;
- Provision of agricultural machinery with operator;
- Animal boarding and care (**except** veterinary).

(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 (c);
- 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;
- Amounts received from royalties;
- Recreational services provided by you **e.g.** organisation of hunts for sport, camping and renting of machinery and vehicles without operator;
- Use of system charges;
- Transport and delivery charges where possible;
- Veterinary services;
- Catering activities (**e.g.** teashops, restaurants);
- Surveying, civil engineering activities;
- Income received from sports fishing licences.

EXCLUDE:

- Sales of patents, trademarks, copyrights etc.;
- Rent of land for agriculture, radio masts etc. Include these in 3.2 (c).

3.2 OTHER INCOME

None of the following inclusions should be reported in 3.1 Total Turnover.

(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.

3.2 OTHER INCOME (Continued)

(b) VALUE OF GRANTS, DONATIONS, LEGACIES, INVESTMENT INCOME AND GENERAL FUNDING RECEIVED

INCLUDE:

- Grants received from public bodies, other charitable organisations etc.;
- All gifts of cash and other financial assets received (e.g. the value of stocks and shares, marketable debt instruments and foreign currency as valued at the time when taken into your books);
- Income received from the sale of tangible assets received as gifts (e.g. land, works of art);
- Proceeds of raffles, lotteries, jumble sales, sponsored events, door to door and street collections;
- Grants and donations made specifically for the financing of capital expenditure and **included** in the Income and Expenditure Account;
- Legacies;
- Investment income.

EXCLUDE:

- Interest and dividends.

(c) VALUE OF ANY "OTHER OPERATING INCOME"

INCLUDE:

- Any "Other Operating Income" recorded in your profit and loss and/or income and expenditure accounts;
- Income derived from the renting of land (if recorded separately within your accounts);
- Interest and dividends;
- Rent of land for agriculture, radio masts etc.;
- 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)

Retail turnover is the identifiable amount attributable to sale (**including** installation) of goods to the **general public** (and not businesses) for personal or household use.

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, whether or not 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).

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 by other businesses operating on your premises (as well as any commission received on such sales);
- Sales and maintenance of land and buildings;
- Agricultural merchants - sales to farmers;
- Drugs, medicines and general supplies administered by vets during treatment.

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

4.1 EMPLOYMENT COSTS

(a) GROSS WAGES AND SALARIES

Wages and salaries are defined as the total compensation in cash or in kind payable to all **employees** (e.g. permanent, temporary, full-time, part-time, casual and seasonal workers). 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. National Insurance, pension and redundancy contributions should be recorded under questions 4.1 (b), (c) & (d) respectively;

4.1 EMPLOYMENT COSTS (Continued)

(a) GROSS WAGES AND SALARIES (Continued)

INCLUDE: (Continued)

- 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);
- 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);
- Redundancy and severance payments. Include these in 4.1 (d);
- Payments to employment agencies for the services of agency staff. Include these in 4.2 (n);
- All National Insurance contributions. Include Employers' National Insurance contributions in 4.1 (b);
- Contributions to other pension and welfare schemes. Include these in 4.1 (c).

(b) EMPLOYERS' NATIONAL INSURANCE CONTRIBUTIONS

EXCLUDE:

- Employees' National Insurance contributions.

(c) CONTRIBUTIONS TO PENSION FUNDS

Employers' pension contributions should represent actual net amounts rather than notional values.

INCLUDE:

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

EXCLUDE:

- Employers' National Insurance contributions. Include these in 4.1 (b);
- 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. **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).

ENERGY AND MATERIALS FOR BUSINESS USE

(a) ENERGY USED IN THE RUNNING OF YOUR BUSINESS

INCLUDE:

- All fuels (e.g. electricity, gas, oil, coal, coke, petrol, diesel) purchased for use in the running of your business.

(b) WATER USED IN THE RUNNING OF YOUR BUSINESS

INCLUDE:

- Water abstraction application charges;
- Water rates.

EXCLUDE:

- Waste disposal, sewerage and effluent disposal charges. Include these in 4.2 (c);
- 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)

(c) SEWERAGE CHARGES AND OTHER COSTS OF WASTE DISPOSAL

INCLUDE:

- Sewerage charges and other costs of effluent and waste disposal.

(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;
- Drugs, medicines and general supplies administered by vets during treatment;
- Building materials you have purchased for your own use.

EXCLUDE:

- Goods purchased for resale without further processing. Include these in 4.2 (e);
- 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) COST OF GOODS BOUGHT FOR RESALE

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 3.1 and 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 printing services provided;
- Amounts payable for hire, 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;
- Vaccination services, purification of shellfish services, capturing of sea mammals (**e.g.** walrus, seals, whales);
- Amounts paid for water abstraction or water discharge consent services.

EXCLUDE:

- Cost of repair and installation of office or computing machinery. Include these in 4.2 (l);
- Payments to homeworkers on piecework rates. Include these in 4.2 (o);
- Sewerage charges. Include these in 4.2 (c);
- Building repairs, maintenance and cleaning. Include these in 4.2 (o);
- Amounts payable for repairs and maintenance of household and domestic equipment.

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

SERVICES FOR BUSINESS USE (Continued)

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

INCLUDE:

- Rental of telephone handsets and modems;
- Payments for hire of agriculture and forestry equipment and vehicles without operator;
- Hiring of scaffolding.

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).

(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 e.g. transportation of logs, trees, plants etc. and payments to third party included in the price of goods sold to other institutions;
- 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;
- Cost of repair, maintenance and installation of office and computing machinery.

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

INCLUDE:

- Payments to employment agencies for the services of agency staff (not to be included in 4.1).

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;
- Postage (**including** parcel services);
- 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;
- Bank charges (**excluding** interest payments);
- Rent paid on buildings or dwellings;
- 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

Total amount payable in rates, duties, levies and taxes to government.

(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).

(b) AMOUNTS PAYABLE FOR VEHICLE EXCISE DUTY (ALSO KNOWN AS ROAD, CAR OR VEHICLE TAX) PAID

INCLUDE:

- Vehicle Excise Duty (also known as road, car or vehicle tax).

(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;
- 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:

- VAT;
- Corporation Tax;
- Vehicle Excise Duty (road fund licences);
- Operators' licences;
- Capital Gains Tax;
- Petroleum Revenue Tax;
- Income tax and tax on franked investment income;
- Taxes already included in the purchase price of goods and services purchased;
- 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. Include these in 3.2 (b);
- 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;

5. VALUE OF STOCKS HELD (Continued)

INCLUDE: (Continued)

- 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;
- 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;
- VAT, whether paid on purchases or chargeable on sales;
- 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. Values should **include** non-deductible VAT but **exclude** deductible VAT.

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;
- Assets acquired in taking over an existing business or sold as part of a going concern;
- 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. CAPITAL EXPENDITURE (INCLUDING NON-DEDUCTIBLE VAT BUT EXCLUDING DEDUCTIBLE VAT) (Continued)

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, **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.

6.1 (e) TOTAL AMOUNT FOR INVESTMENT IN PURCHASED COMPUTER SOFTWARE

INCLUDE:

- Network ware;
- Large databases;
- Word processing packages;
- Spreadsheet packages;
- Specialist packages.

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.**

6.3 GROSS INVESTMENTS IN CONCESSIONS, PATENTS, LICENCES, TRADE MARKS AND SIMILAR RIGHTS

INCLUDE:

- Gross investments in concessions;
- Patents;
- Licences;
- Trade marks and similar rights.

7. INTERNATIONAL TRADE IN SERVICES: EXPORTS AND IMPORTS (EXCLUDING GOODS)

This section relates to imported/exported services only. Exclude the value of any goods imported/exported. Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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);
- 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:

- Trade in goods;
- 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)

This section relates to imported/exported **goods** that change ownership between UK residents and non-residents.

Exclude any **services** imported/exported.

Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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:

- Semi and finished manufactured goods;
- Food, beverages and tobacco;
- Basic materials;
- Oil and other fuel.

EXCLUDE:

- Trade in services.

9. RESEARCH AND DEVELOPMENT

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