

# Airline Annual Financial Balance Sheet Guidance Notes



CAA Business Intelligence

## General Instructions

This form is to be completed annually based on audited results for the financial year. Airlines will be advised if they are required to submit this form each year.

Data is due no later than 3 months following the year end.

If any adjustments have been made to the previous financial year's figures, you may need to resubmit the form for the previous year.

If you need any additional guidance please contact a member of the CAA Business Intelligence team by calling 0207 453 6400 or via email us at [AvStatsSupplierEnquiry@caa.co.uk](mailto:AvStatsSupplierEnquiry@caa.co.uk).

## File Naming Instructions

	Instruction
File Naming Convention	<p><b>AirlineFinancialBalanceSheetnnnnnyyyy</b></p> <p>nnnnn is the reporting operators' CAA code number (with leading zeroes) yyyy is the reporting period (where y=year)</p> <p>This file naming convention must be used or the file will be returned.</p>

## Completion Instructions

Report in Column C of the form against each of the items listed in Column B the amount in £ rounded to the nearest thousand (£000). Any remarks should be listed against the relevant item number in Column D. In Column F enter the date of the Financial Year End in the format DD/MM/YYYY and specify whether the figures reported as based on draft or audited accounts.

NOTE: Do not move, insert, delete or amend any of the following parts of the file format or the file will be returned: Column Headers, Item Numbers and Descriptions and the Worksheet Tab.

Item Number and Description	Instruction
Assets Employed	
Operating Equipment and Property Owned (Items 1 – 7)	
1 Aircraft Fleet (including spares)	<p>Include the cost of aircraft, engines, components and spare parts that have been purchased outright by the reporting operator.</p> <p>Exclude payments on account of aircraft under construction, these should be included under Item 7.</p>
2 Less: Provision for Depreciation	Enter the amount of depreciation on any assets reported under Item 1.

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Item Number and Description	Instruction
3 Aircraft Fleet After Depreciation	Auto-sum of Item 1 minus Item 2.
4 Property and Other Equipment	Include the cost of property and passenger service equipment owned by the reporting operator.
5 Less: Provision for Depreciation	Enter the amount of depreciation on any assets reported under Item 4.
6 Property and Other Equipment After Depreciation	Auto-sum of Item 4 minus Item 5.
7 Payments on Account of Aircraft under Construction	Enter the amount spent on aircraft owned by the reporting operator but not yet fully built.  Exclude amounts already included under Item 1.
<b>Operating Equipment and Property Under Capital Leases (Items 8 – 14)</b>	
8 Aircraft Fleet (including spares)	Include the cost of flight equipment acquired by the reporting operator under a capital or finance lease.  Do not include flight equipment acquired under an operating or short-term lease or flight equipment that is the property of the reporting operator but which is leased out under a capital or finance lease arrangement.  Exclude payments on account of leased aircraft under construction, these should be included under Item 14.
9 Less: Provision for Depreciation	Enter the amount of depreciation on any assets reported under Item 8.
10 Aircraft Fleet After Depreciation	Auto-sum of Item 8 minus Item 9.

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Item Number and Description	Instruction
11 Property and other Equipment	Include the cost of ground property acquired by the reporting operator under a capital or finance lease.
12 Less: Provision for Depreciation	Enter the amount of depreciation on any assets reported under Item 11.
13 Property and Other Equipment After Depreciation	Auto-sum of Item 11 minus Item 12.
14 Payments on Account of Aircraft under Construction	Enter the amount spent on aircraft acquired by the reporting operator under a capital or finance lease but not yet fully built.  Exclude amounts already included under Item 8.
15 Total	Auto-sum of Items 3, 6, 7, 10, 13 and 14.
<b>Investments (Items 16 – 17)</b>	
16 Group	Include investments in stocks, bonds and long-term notes, and advances to group/ affiliated companies.
17 Others	Include funds set aside solely for the purchase of equipment. This should also include investments in securities at cost less permanent impairment. Also include any other funds not reported under Item 16.  Exclude any impairment on securities and exclude funds in which the operator has no beneficial interest and which it holds purely as a trustee, these should be included in the retained earning statement.
Total	Auto-sum of Items 16 and 17.

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Item Number and Description	Instruction
Current Assets (Items 18 – 24)	
<p>18 Stocks and Work in Progress</p>	<p>Include the cost of any stocks, uncompleted work on store stock, consumables etc.</p> <p>Do not include the cost of aircraft spare parts or flight equipment, this should be included in Item 1 if owned or Item 8 if capital or finance leased.</p>
<p>19 Debtors and Prepayments</p>	<p>Include current accounts and traffic balances receivable, including net balances, subject to current settlement.</p> <p>Exclude notes receivable from group/affiliated companies, these should be included under Item 22.</p>
<p>20 Short Term Deposits</p>	<p>Include short-term investments due within one year from the date of the balance sheet.</p>
<p>21 Bank Balance and Cash</p>	<p>Include cash and bank balances, including working funds, deposits in transit, special deposits for the payment of debts, dividends and interest, etc.</p> <p>Exclude short-term deposits/investments, these should be included under Item 20.</p>
<p>22 Group Companies Advances and Debts Currently Receivable</p>	<p>Include current accounts and traffic balances receivable from group/affiliated companies.</p>
<p>23a - d Other Items</p>	<p>Include any other current assets not reported under Items 18 to 22.</p>
<p>24 Total Current Assets</p>	<p>Auto-sum of Items 18 to 23d.</p>

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Item Number and Description	Instruction
Current Liabilities (Items 25 – 33)	
<p>25 Creditors and Accruals</p>	<p>Include the current accounts and traffic balances payable and notes payable on demand.</p> <p>Do not include balances subject to current settlement and payable to group/affiliated companies, these should be included under Item 31.</p>
<p>26 Traffic Revenue Received in Advance</p>	<p>Include the amount for passenger tickets sold by the operator but not yet used or refunded. Also include pre-paid amounts for the carriage of baggage, freight and mail.</p>
<p>27 Taxation &amp; Social Security</p>	<p>Include taxes and social security liabilities accrued and unpaid.</p>
<p>28 Dividends</p>	<p>Include dividends accrued and unpaid.</p>
<p>29 Bank Overdrafts and Short Term Loans</p>	<p>Self-explanatory.</p>
<p>30 Instalments of Borrowings and Hire Purchase Liabilities Repayable Within One Year</p>	<p>Self-explanatory.</p>
<p>31 Group Companies Advances and Debts Currently Payable</p>	<p>Include balances subject to current settlement and payable to group/affiliated companies.</p>
<p>32a-d Other Items</p>	<p>Enter any other current liabilities not reported under Items 25 – 31. This may include salaries and wages accrued and unpaid.</p>

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Item Number and Description	Instruction
33 Total Current Liabilities	Auto-sum of Items 25 to 32d.
34 Total Net Assets / Liabilities	Auto-sum of Item 24 minus Item 33.
Intangible Assets (Items 35 – 37)	
35 Pre-operational Training and Development	Include extraordinary training not expended through the Profit and Loss but which is deferred beyond a year less any amounts amortised.
36 Goodwill Net Book Value	Do not include payments for patents or copywrites, these should be included under Item 37.
37a-d Other Items	Enter any other intangible assets not reported under Items 35 and 36
38 Total	Auto-sum of Items 35 to 37d.
39a-d Other Assets	Enter any other assets not already included.  Do not include amounts due from group/affiliated companies beyond a year or anything which may be reported under Item 42.
40 Total	Auto-sum of Items 39a to 39d.
Amounts Receivable (More Than One Year) (Items 41 – 42)	
41 Group	Include amounts receivable (more than one year) from group/affiliated companies.
42 Other	Enter any other amounts receivable (more than one year) not reported under Item 41.

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Item Number and Description	Instruction
43 Total Assets	Auto-sum of Items 15, total (item between 17 and 18), 34, 38, 40, 41 and 42.
Financed By	
Shareholders Fund (Items 44 – 45)	
44 Share Capital	Include fully paid up share capital.
45 Share Premium Account	Include over the nominal value.
Reserves (Items 46 – 49)	
46 Capital	Include capital reserves.  NOTE: This is not share capital, which should be included under Item 44.
47 Revenue	Include retained earnings for current and previous year after distributions and dividends.
48 Revaluation	Include revaluation reserves on property owned.
49 Other	Include any other reserves not reported under Items 46 to 48.
Borrowings Etc (Repayable More Than One Year Ahead) (Items 50 – 53)	
50 Advances from Other Group Companies	Include advances from group/affiliated companies.
51 Bank Loans	Include mortgages, bonds, notes and other long term debts.
52 Other Loans	Include long term capital / finance leases for the acquisition of aircraft.

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Item Number and Description	Instruction
53 Hire Purchase Liabilities	Self-explanatory.
Deferred Liabilities (Items 54 – 55)	
54 Taxation	Self-explanatory.
55a-d Other	Include any other long term liabilities not already reported under Items 50 to 54.
56 Total Finance	Auto-sum of Items 44 to 55d.