

Airport Annual Financials Guidance Notes



CAA Business Intelligence

General Instructions

This form is to be completed annually, based on results for the financial year. Airports will be advised if they are required to submit this form by the end of June each year.

Data is due no later than the end of August following the financial year end. E.g. if your financial year end is 30th April then the data should be submitted no later than 31st August.

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.

File Naming Instructions

	Instruction
File Naming Convention	<p>Files should be named as:</p> <p>AirportFinancialsnnnnnyyyymm</p> <p>nnnnn is the reporting airport's CAA code number (with leading zeroes) yyymm is the reporting period (where y=year and m=month of financial year end)</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). Enter '*' in Column D if the amount entered in Column C is estimated. Any remarks should be listed against the relevant item number in Column E.

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
INCOME	
1 Air Traffic Operations	
1.1 Aircraft Related Charges	<p>Include income from:</p> <ul style="list-style-type: none"> • Landing/Take-off and other runway-related charges • Use of apron/ramp areas and lighting charges • Parking and the housing of aircraft charges • Rental from the leasing of hangars • Towing charges.

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Item Number and Description	Instruction
<p>1.2 Passenger Related Charges</p>	<p>Include income from:</p> <ul style="list-style-type: none"> • Departing/arriving passenger charges • Passenger facilities and security charges • Other passenger-processing charges <p>Exclude rentals of facilities such as check-in counters, these should be included under Item 4.</p>
<p>1.3 Other Charges On Air Traffic Operations</p>	<p>Include any other income for facilities and services provided at the airport for the operation of aircraft.</p> <p>Exclude fuel charges, this should be included under Item 3.1. Also exclude income from commercial enterprises providing independent services, these should be included under Items 3.1 to 3.5.</p>
<p>2 Ground Handling Charges</p>	<p>Exclude income from commercial enterprises providing services independently to the airport, these should be included under Items 3.1 to 3.5.</p>
<p>3 Concessions</p>	
<p>3.1 Fuel and Oil</p>	<p>Include income from commercial enterprises for the right to sell aviation fuel and lubricants at the airport.</p>
<p>3.2 Restaurants, Bars, Cafeterias and Catering Services</p>	<p>Include income from commercial enterprises for the right to operate restaurants, bars, cafeterias and catering services at the airport, including aircraft catering. Also include revenue from these facilities operated by the airport itself.</p>
<p>3.3 Duty-Free Shops</p>	<p>Include income from commercial enterprises for the right to operate duty-free shop(s) at the airport, and for off-airport duty-free shops to deliver goods sold at the airport. Also include revenue from these facilities operated by the airport itself.</p>
<p>3.4 Automobile Parking</p>	<p>Include income from commercial enterprises for the right to operate automobile parking facilities at the airport. Also include revenue from these facilities operated by the airport itself.</p>
<p>3.5 Other Concessions</p>	<p>Include any other concessions not reported under Items 3.1 to 3.4.</p>

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4 Rentals	<p>Include rental income for the use of airport-owned building space, land or equipment. This also includes charges for using airport-owned premises and facilities (e.g. check-in and sales counters, car rental counters and administrative offices).</p> <p>Exclude anything already included under Items 1.1 to 1.3.</p>
5 Other Revenues	<p>Include any other income not already included under Items 1.1 to 4.</p>
6 Total Revenues (sum of items 1 through 5)	<p>Auto-sum of Items 1.1 to 5.</p>
7 Operating Subsidies	<p>Include any payments received and set against expenses. This does not include capital investments or receipts requiring the provision of services in return.</p>
8 Total Income (sum of items 6 and 7)	<p>Auto-sum of Items 6 and 7.</p>
EXPENSES	
9 Operations & Maintenance (including labour)	
9.1 Personnel Costs	<p>Include:</p> <ul style="list-style-type: none"> • Direct remuneration to personnel • Expenses for social and medical insurance, pensions • Remuneration in kind (e.g. board and accommodation) • Allowances (e.g. travel subsistence) • Any other such costs that may be associated with employee compensation or development.
9.2 Supplies	<p>Include:</p> <ul style="list-style-type: none"> • The cost of spare parts and consumable materials needed for the provision of facilities or services • The operation and maintenance of fixed assets (e.g. vehicles, machinery, fixtures and fittings) provided such items are not also listed as depreciable assets • The cost of services and supplies (e.g. utilities, laundry, sanitation)

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Item Number and Description	Instruction
9.3 Services – Contracted	Include payments made to others for the provision of airport facilities and services.
10 Administrative Overheads	<p>Include the cost of common administrative services, such as overall management, economic planning.</p> <p>Exclude actual personnel costs, these should be included under Item 9.1.</p>
11 Other Non-Capital Costs	<p>Include any other non-capital costs such as property and income taxes payable by the airport.</p> <p>Do not include sales or other taxes collected from third parties on behalf of government-taxing authorities (e.g. sales tax on goods sold in airport-operated shops or income tax deductions from staff salaries).</p>
12 Capital Costs	
12.1 Depreciation and/or Amortisation	Enter the amount of depreciation on any capital assets and/or the amount of amortisation on intangible assets.
12.2 Interest	Include all interest paid/payable on debts and capital assets.
12.3 Other Capital Costs	Include any other capital costs not reported under Items 12.1 and 12.2.
13 Total Expenses (sum of items 9 through 12)	Auto-sum of Items 9.1 to 12.3.

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Item Number and Description	Instruction
<p>Total Expenses by Function</p> <p>For Items 13.1 to 13.8 below (the different functions of an airport) enter the breakdown of expenses included under Items 9.1 to 12.3.</p>	
<p>13.1 Aircraft Movement Areas and their Associated Lighting</p>	<p>Include aircraft movement areas and those parts of an airport used for take-off, landing, taxiing and aprons.</p>
<p>13.2 Passengers and Cargo Terminal Facilities</p>	<p>Include total expenses for this function.</p>
<p>13.3 Hangar and Maintenance Areas</p>	<p>Include total expenses for this function.</p>
<p>13.4 Approach and Aerodrome Control (incl. Communication, Navigation & Surveillance)</p>	<p>Include total expenses for this function.</p>
<p>13.5 Meteorological Services</p>	<p>Include total expenses for this function.</p>
<p>13.6 Security</p>	<p>Include total expenses for this function.</p>
<p>13.7 Crash, Firefighting & Rescue Services</p>	<p>Include total expenses for this function.</p>
<p>13.8 Other (specify)</p>	<p>Specify in 13.8.1 to 13.8.4 any other expenses not included under items 13.1 to 13.7.</p>

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Item Number and Description	Instruction
<p>INVESTMENTS</p> <p>Where a capital investment project is being carried out over a period of years, only the capital expenditure incurred during the year should be entered rather than the accumulated total once the asset is put into commission</p>	
<p>14.1 Aircraft Movement Areas</p>	<p>Include aircraft movement areas and those parts of an airport used for take-off, landing, taxiing and aprons.</p>
<p>14.2 Terminal Buildings (Owned by airport)</p>	<p>Include capital expenditure incurred during the year for this function.</p>
<p>14.3 Equipment and Vehicles</p>	<p>Include capital expenditure incurred during the year for this function.</p>
<p>14.4 Other Facilities</p>	<p>Include capital expenditure incurred during the year for this function.</p>
<p>14.5 Land</p>	<p>Include capital expenditure incurred during the year for this function.</p>
<p>14.6 Total Gross Capital Investments</p>	<p>Auto-sum of Items 14.1 to 14.5.</p>

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Item Number and Description	Instruction
<p>EMPLOYMENT</p> <p>Personnel numbers should be reported as “full-time equivalent” (FTE) i.e. the equivalent of a single person carrying out a particular job or activity working on a full-time basis during a year. A part-time employee working half time would be counted as a 0.5 FTE</p> <p>In cases where an employee performs tasks related to both aeronautical and non-aeronautical activities, the employee should be reported in the category of his/her main duties</p>	
<p>15 Personnel of Airport Operator (in full-time equivalents)</p>	
<p>15.1 Aeronautical Activities</p>	<p>Enter the number of employees of the airport operator involved in aeronautical activities.</p>
<p>15.2 Non-Aeronautical Activities</p>	<p>Enter the number of employees of the airport operator involved in non-aeronautical activities.</p>
<p>16 Personnel of Other Airport-Based Entities (in full-time equivalents)</p>	
<p>16.1 Aeronautical Activities (e.g. air carriers, sub- contractors)</p>	<p>Enter, if known, the number of personnel not directly employed by the airport operator involved in aeronautical activities.</p>
<p>16.2 Non-Aeronautical Activities</p>	<p>Enter, if known, the number of personnel not directly employed by the airport operator involved in non-aeronautical activities.</p>
<p>17 Total Airport- Based Personnel (sum of 15 + 16 in full-time equivalents)</p>	<p>Auto-sum of Items 15.1 to 16.2.</p>