

# Airline Annual Financial Appropriation 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>AirlineFinancialAppropriationnnnnnyyyy</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.

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
1 Profit (or Loss) before Exceptional Items and Taxation	Enter the Profit (or Loss) before exceptional items and taxation for the year as shown in the airlines' annual accounts. This must equate to Item 45 on the Airline Financial Profit & Loss Form.
2a-d Exceptional Items	Specify in 2a to 2d any exceptional items.
3 Taxation	Enter the amount of taxation for the financial year.

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Item Number and Description	Instruction
4 Profit (or Loss) after Taxation	Auto-sum of (Items 1 to 2d) minus Item 3.
5 Available for Appropriation	Auto-completed with the value recorded against Item 4.
6 Dividends	Enter the amount of dividends paid.
7a-d Prior Year Adjustments	Specify in 7a to 7d any prior year adjustments.
8a-d Transfers to Reserves	Specify in 8a to 8d any transfers to reserves.
9a-d Transfers from Reserves	Specify in 9a to 9d any transfers from reserves.
10 Total Movement in Reserves	Auto-sum of Item 5 - Item 6 + (Item 7a to 7d) + (Item 8a to 8d) – (Item 9a to 9d).