

Consumer Protection Group Air Travel Organisers' Licensing

Annual Accountants' Report - Part 2

Annual Return – completion required in accordance with ATOL Standard Terms



This Form should be completed on-line.

Please complete this form using Internet Explorer 9 or higher (do not use Chrome).

ATOL holder: ATOL No:

Period from: to: Type of ATOL holder:.....
Start date (dd/mm/yyyy) End date (dd/mm/yyyy)

Have your financial statements been restated? (If Yes, please complete the restated column)

All ATOL Holders need to complete section 1,2,3 & 7. Section 4 to be completed by Small Business ATOL (SBA)'s only. Standard ATOLs to complete section 5 or 6 depending on the format of their financial statements.

Currency used

1. REVENUE RECOGNITION AND DEFERRED INCOME (CUSTOMER DEPOSITS)

Please state your revenue recognition policy for licensable gross revenue:

Customer Date Basis: Basis for Total Revenue:

What generally accepted accounting practice (GAAP) has been followed for the preparation of the financial statements?

ATOL licensable revenue shown within deferred income
Non - ATOL licensable revenue shown within deferred income:
ATOL licensable revenue shown within Turnover:
Non - ATOL licensable revenue shown within Turnover:

2. TURNOVER RECONCILIATION

Turnover per licensable gross revenue on departure date basis. (As per CPG3030A Part 1, Section 1)

Turnover per non-licensable gross revenue on departure date basis

.....

.....

.....

Total

Turnover per Financial Statements

Difference

Please provide an explanation for the difference:

Current Financial Year Total Projected Revenue

Note this relates to what the ATOL holder projected last year (and recorded on last year's application form) in respect of the revenue for the current year.

Revenue (UKGAAP, FRS105, FRS102 and FRS 101 or IFRS)

Include total revenue for the prior financial year

3. SUBORDINATED LOANS AND RESTRICTED CASH		
Do you have any loans in the balance sheet subordinated to the CAA?	If Yes' for what amount	.....
if Yes, is the liability included in short or long-term liabilities on the balance sheet		
Restricted cash	Include amounts that are included in cash and cash equivalents and which are restricted	.....

4. FINANCIAL INFORMATION FROM SMALL BUSINESS ATOL HOLDERS ONLY TO COMPLETE THIS FORM		
	Current	Prior year if Restated
Net profit (loss)		
Total assets		
Current assets		
Cash		
Current liabilities		
Total liabilities		

5. INFORMATION FROM FINANCIAL STATEMENTS (UKGAAP, FRS102 or FRS105 format) STANDARD ATOL HOLDERS ONLY TO COMPLETE THIS SECTION			
Financial statements status:			
PROFIT AND LOSS STATEMENT		Current	Prior year if Restated
Period End:			
Revenue	Include total revenue for the financial year being reported on.	.....	.....
Profit/loss from operations after tax	Include the profit or loss, or net income for the financial year after tax but before other items, such as minority interest or dividends	.....	.....
Tax		.....	.....
Interest		.....	.....
Depreciation	Include the amount provided within the profit and loss account for the year for tangible owned fixed assets.	.....	.....
Amortisation	Include the amount provided within profit and loss account for the year, e.g. amortisation of goodwill or deferred research and development and development expenditure.	.....	.....
Impairment of assets	Include the amount provided within profit and loss account for the year for impairment of assets.	.....	.....
BALANCE SHEET			
Total Assets	Include fixed assets (including tangible and intangible fixed assets and investments) and current assets	.....	.....
Current Assets		.....	.....
Prepayments and accrued income	Only include if it is a separate line in the balance sheet and not included within Current Assets. Do not include prepayments and accrued income that is included in the financial statements as receivable after more than one year.	.....	.....
Cash at bank and in hand		.....	.....
Creditors: amounts falling due within one year		.....	.....
Accruals and deferred income	Only include if it is a separate line in the balance sheet and not included within Current Liabilities. Do not include accruals and deferred income that is included in the financial statements as amounts falling due after more than one year.	.....	.....
Total liabilities	Include accruals and deferred income, creditors: amounts due within one year, creditors: amounts falling due after more than one year, provisions for liabilities and defined benefit liability.	.....	.....