

Statement of income (P&L)

For its first submission of the template (financial year 2023), JT is only expected to provide the outputs for the current financial year
Blue cells are those where JT's inputs are required, grey cells are those where the Authority considers inputs are not relevant, white cells are calculations based on JT inputs
Outputs colour-coded in red will not be made public i.e. those for market groupings 5-8

Current financial year										
	Unit	Total	Markets where JT has SMP					Markets where JT does not have SMP		
			1. Wholesale voice access	2. Wholesale BB access	3. Wholesale on-island LL	4. Wholesale voice interconnect	5. Retail voice	6. Wholesale residual	7. Mobile	8. Other
Revenues										
External revenues	GBP '000	6,674	1,930	3,078	1,040	626				
Internal revenues	GBP '000	12,668	4,692	4,430	3,318	228				
Total revenues	GBP '000	19,342	6,622	7,508	4,357	854				
Costs										
Operating costs (including transfer charges)	GBP '000	11,442	3,837	4,174	2,460	971				
Depreciation	GBP '000	5,758	2,252	2,313	867	327				
Total costs	GBP '000	17,200	6,089	6,486	3,327	1,298				
Return	GBP '000	2,142	533	1,022	1,031	-444				
Mean capital employed	GBP '000	60,003	26,314	23,764	6,365	3,561				
Return on capital employed	%		2.03%	4.30%	16.19%	-12.47%				

Previous financial year										
	Unit	Total	Markets where JT has SMP					Markets where JT does not have SMP		
			1. Wholesale voice access	2. Wholesale BB access	3. Wholesale on-island LL	4. Wholesale voice interconnect	5. Retail voice	6. Wholesale residual	7. Mobile	8. Other
Revenues										
External revenues	GBP '000	6,780	1,818	3,195	1,149	617				
Internal revenues	GBP '000	13,338	4,790	4,673	3,615	259				
Total revenues	GBP '000	20,118	6,609	7,869	4,764	876				
Costs										
Operating costs (including transfer charges)	GBP '000	11,088	3,700	3,652	2,541	1,195				
Depreciation	GBP '000	6,294	2,380	2,461	1,175	278				
Total costs	GBP '000	17,382	6,080	6,114	3,716	1,473				
Return	GBP '000	2,736	529	1,755	1,049	-597				
Mean capital employed	GBP '000	65,640	27,874	25,108	8,417	4,240				
Return on capital employed	%		1.90%	6.99%	12.46%	-14.07%				

Statement of Capital Employed

The Authority understands that working capital will be included within the categories outlined in the tables below. If however easier to report this separately, please include the relevant rows

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Statement of capital employed at end of current financial year										
			Markets where JT has SMP					Markets where JT does not have SMP		
	Unit	Total	1. Wholesale voice access	2. Wholesale BB access	3. Wholesale on-island LL	4. Wholesale voice interconnect	5. Retail voice	6. Wholesale residual	7. Mobile	8. Other
Non Current Assets										
Tangible assets (Property, Plant and Equipment)	GBP '000	48,127	22,943	20,387	3,869	928				
Intangible assets (Software assets and licenses)	GBP '000	707	7	11	10	679				
Goodwill	GBP '000	0	0	0	0	0				
Other non current assets	GBP '000	4,813	1,697	1,662	558	897				
Total Non Current Assets	GBP '000	53,647	24,647	22,060	4,437	2,504				
Current Assets										
Inventories	GBP '000	533	201	206	91	35				
Trades and other receivables	GBP '000	33,882	12,787	13,069	5,804	2,221				
Cash at bank and in hand	GBP '000	1,247	471	481	214	82				
Total Current Assets	GBP '000	35,662	13,459	13,756	6,109	2,338				
Total Assets	GBP '000	288,185	38,105	35,816	10,546	4,842				
Liabilities										
Current liabilities (payables due within one year for identifiable assets)	GBP '000	34,413	12,987	13,274	5,895	2,256				

Statement of capital employed at end of previous financial year										
	Unit	Total	Markets where JT has SMP					Markets where JT does not have SMP		
			1. Wholesale voice access	2. Wholesale BB access	3. Wholesale on-island LL	4. Wholesale voice interconnect	5. Retail voice	6. Wholesale residual	7. Mobile	8. Other
Non Current Assets										
Tangible assets (Property, Plant and Equipment)	GBP '000	50,786	23,892	21,073	5,285	535				
Intangible assets (software assets and licenses)	GBP '000	147	46	51	39	12				
Goodwill	GBP '000	0	0	0	0	0				
Other non current assets	GBP '000	8,794	1,720	2,011	1,554	3,509				
Total Non Current Assets	GBP '000	59,726	25,658	23,135	6,878	4,056				
Current Assets										
Inventories	GBP '000	590	203	203	132	53				
Trades and other receivables	GBP '000	23,721	8,154	8,155	5,292	2,121				
Cash at bank and in hand	GBP '000	1,108	381	381	247	99				
Total Current Assets	GBP '000	25,419	8,737	8,739	5,671	2,272				
Total Assets	GBP '000	25,419	34,395	31,874	12,548	6,329				
Liabilities										
Current liabilities (payables due within one year for identifiable assets)	GBP '000	20,035	6,886	6,887	4,469	1,793				

Mean Capital Employed										
	Unit	Total	Markets where JT has SMP					Markets where JT does not have SMP		
			1. Wholesale voice access	2. Wholesale BB access	3. Wholesale on-island LL	4. Wholesale voice interconnect	5. Retail voice	6. Wholesale residual	7. Mobile	8. Other
Total Non Current Assets	GBP '000	56,687	25,152	22,598	5,657	3,280				
Total Current Assets	GBP '000	30,540	11,098	11,247	5,890	2,305				
Total Assets	GBP '000	87,227	36,250	33,845	11,547	5,585				
Liabilities										
Current liabilities (payables due within one year for identifiable assets)	GBP '000	27,224	9,937	10,081	5,182	2,025				
Mean Capital Employed for the period	GBP '000	60,003	26,314	23,764	6,365	3,561				

Operating costs

The operating cost categories in the tables below reflect an updated set of categories vs the Draft Decision following engagement with JT. JT is permitted to adjust the list of categories within its submission, but must note this and provide an explanation for the change in its accompanying Explanatory Note.

For its first submission of the template (financial year 2023), JT is only expected to provide the outputs for the current financial year

Blue cells are those where JT's inputs are required, grey cells are those where the Authority considers inputs are not relevant, white cells are calculations based on JT inputs

Outputs colour-coded in red will not be made public i.e. those for market groupings 5-8

Current financial year										
Operating cost category	Unit	Total	Markets where JT has SMP					Markets where JT does not have SMP		
			1. Wholesale voice access	2. Wholesale BB access	3. Wholesale on-island LL	4. Wholesale voice interconnect	5. Retail voice	6. Wholesale residual	7. Mobile	8. Other
Operating Costs										
General management	GBP '000	2,306	837	883	438	148				
IT	GBP '000	1,540	654	625	167	95				
Property	GBP '000	428	157	170	85	16				
Electricity	GBP '000	1,071	287	411	313	60				
Network operations	GBP '000	5,888	1,882	2,046	1,354	605				
Commercial	GBP '000	41	3	14	21	3				
Bad debt	GBP '000	0	0	0	0	0				
Cost of sales	GBP '000	168	17	25	82	44				
Other	GBP '000	0								
Transfer charges from wholesale	GBP '000									
Total Operating costs	GBP '000	11,442	3,837	4,174	2,460	971				

Previous financial year										
Operating cost category	Unit	Total	Markets where JT has SMP					Markets where JT does not have SMP		
			1. Wholesale voice access	2. Wholesale BB access	3. Wholesale on-island LL	4. Wholesale voice interconnect	5. Retail voice	6. Wholesale residual	7. Mobile	8. Other
Operating Costs										
General management	GBP '000	2,569	885		874		574		235	
IT	GBP '000	1,618	729		657		153		78	
Property	GBP '000	314	84		114		98		17	
Electricity	GBP '000	793	171		294		294		34	
Network operations	GBP '000	5,483	1,815		1,668		1,218		781	
Commercial	GBP '000	48	1		15		32		0	
Bad debt	GBP '000	1	0		0		0		0	
Cost of sales	GBP '000	262	13		30		171		48	
Other	GBP '000	0								
Transfer charges to wholesale	GBP '000									
Total Operating costs	GBP '000	11,088	3,700		3,652		2,541		1,195	

Capital costs

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The capital cost categories in the table below reflect an updated set of categories vs the Draft Decision following engagement with JT. JT is permitted to adjust the list of categories within its submission, but must note this and provide an explanation for the change in its accompanying Explanatory Note.

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Blue cells are those where JT's inputs are required, grey cells are those where the Authority considers inputs are not relevant, white cells are calculations based on JT inputs

Outputs colour-coded in red will not be made public i.e. all outputs for market groupings 5-8, and the GBV, NBV, and Asset life outputs for all market groupings

Values at end of the current financial year

Annual Depreciation										
Asset type	Unit	Total	Markets where JT has SMP					Markets where JT does not have SMP		
			1. Wholesale voice access	2. Wholesale BB access	3. Wholesale on-island LL	4. Wholesale voice interconnect	5. Retail voice	6. Wholesale residual	7. Mobile	8. Other
Buildings	GBP '000	431	91	154	147	38				
Optical Line Terminal	GBP '000	338	130	208	0	0				
Optical Network Terminal	GBP '000	251	140	111	0	0				
Fibre cabling	GBP '000	1,967	1,056	858	52	0				
Subsea cabling	GBP '000	11	0	0	0	11				
Network Site Infrastructure	GBP '000	237	62	91	71	14				
Mobile Core, Switching, and Control Platforms	GBP '000	129	2	4	0	122				
Transport Network	GBP '000	389	0	145	244	0				
Radio Access Network	GBP '000	1	0	0	0	1				
Customer Premise Equipment	GBP '000	131	0	0	131	0				
IT Equipment (incl. OSS and BSS)	GBP '000	636	191	252	149	44				
Outside Plant	GBP '000	974	512	424	39	0				
Vehicles	GBP '000	81	38	31	12	0				
Intangible assets	GBP '000	150	11	21	20	98				
Other	GBP '000	31	18	14	0	-1				
Total	GBP '000	5,758	2,252	2,313	867	327				

Values at end of previous financial year

Annual Depreciation										
Asset type	Unit	Total	Markets where JT has SMP					Markets where JT does not have SMP		
			1. Wholesale voice access	2. Wholesale BB access	3. Wholesale on-island LL	4. Wholesale voice interconnect	5. Retail voice	6. Wholesale residual	7. Mobile	8. Other
Buildings	GBP '000	363	60	129		147	27			
Optical Line Terminal	GBP '000	402	158	244		0	0			
Optical Network Terminal	GBP '000	256	144	112		0	0			
Fibre cabling	GBP '000	1,900	1,032	809		58	0			
Subsea cabling	GBP '000	1	0	0		0	1			
Network Site Infrastructure	GBP '000	286	69	108		93	16			
Mobile Core, Switching, Signalling, and Control Platforms	GBP '000	228	4	6		0	218			
Transport Network	GBP '000	441	0	137		303	0			
Radio Access Network	GBP '000	1	0	0		0	1			
Customer Premise Equipment	GBP '000	245	60	46		138	0			
IT Equipment (incl. OSS and BSS)	GBP '000	907	233	349		314	10			
Outside Plant	GBP '000	1,084	577	459		48	0			
Vehicles	GBP '000	52	21	16		14	0			
Intangible assets	GBP '000	115	15	39		56	5			
Other	GBP '000	14	6	5		1	1			
Total	GBP '000	6,294	2,380	2,461		1,175	278			