

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										
			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
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%				

Previous 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
Revenues										
External revenues	GBP '000	6,838	1,761	3,354	1,055	669				
Internal revenues	GBP '000	14,463	4,922	4,970	4,310	260				
Total revenues	GBP '000	21,300	6,683	8,324	5,365	929				
Costs										
Operating costs (including transfer charges)	GBP '000	10,699	3,211	3,356	2,945	1,186				
Depreciation	GBP '000	6,996	2,630	2,699	1,340	326				
Total costs	GBP '000	17,695	5,841	6,056	4,286	1,513				
Return	GBP '000	3,605	842	2,268	1,079	-584				
Mean capital employed	GBP '000	66,168	28,239	25,229	8,755	3,946				
Return on capital employed	%		2.98%	8.99%	12.32%	-14.80%				

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	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	85,146	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			

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	53,370	25,038	21,752	5,848	733				
Intangible assets (software assets and licenses)	GBP '000	237	49	77	96	14				
Goodwill	GBP '000	0	0	0	0	0				
Other non current assets	GBP '000	5,878	981	1,191	1,096	2,609				
Total Non Current Assets	GBP '000	59,484	26,068	23,020	7,040	3,357				
Current Assets										
Inventories	GBP '000	1,115	362	369	286	98				
Trades and other receivables	GBP '000	23,815	7,735	7,871	6,110	2,099				
Cash at bank and in hand	GBP '000	1,011	328	334	259	89				
Total Current Assets	GBP '000	25,941	8,426	8,574	6,655	2,286				
Total Assets	GBP '000	85,425	34,494	31,594	13,695	5,643				
Liabilities										
Current liabilities (payables due within one year for identifiable assets)	GBP '000	19,257	6,255	6,365	4,940	1,697				

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	59,605	25,863	23,078	6,959	3,706				
Total Current Assets	GBP '000	25,680	8,582	8,656	6,163	2,279				
Total Assets	GBP '000	85,285	34,444	31,734	13,122	5,986				
Liabilities										
Current liabilities (payables due within one year for identifiable assets)	GBP '000	19,646	6,570	6,626	4,705	1,745				
Mean Capital Employed for the period	GBP '000	65,640	27,874	25,108	8,417	4,240				

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

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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	2,569	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 from wholesale	GBP '000	0								
Total Operating costs	GBP '000	11,088	3,700	3,652	2,541	1,195				

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	2,690	868	884	690	248				
IT	GBP '000	1,119	489	442	126	62				
Property	GBP '000	399	113	143	120	23				
Electricity	GBP '000	673	137	240	267	29				
Network operations	GBP '000	5,630	1,589	1,595	1,684	763				
Commercial	GBP '000	43	1	14	28	0				
Bad debt	GBP '000	0	0	0	0	0				
Cost of sales	GBP '000	145	13	39	31	61				
Other	GBP '000	0								
Transfer charges to wholesale	GBP '000	0								
Total Operating costs	GBP '000	10,699	3,211	3,356	2,945	1,186				

Capital costs

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.

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. 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	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, 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			

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	365	60	126	149	30				
Optical Line Terminal	GBP '000	528	209	318	0	0				
Optical Network Terminal	GBP '000	432	246	187	0	0				
Fibre cabling	GBP '000	1,867	1,019	785	63	0				
Subsea cabling	GBP '000	0	0	0	0	0				
Network Site Infrastructure	GBP '000	278	67	102	93	16				
Mobile Core, Switching, Signalling, and Control Platforms	GBP '000	269	5	5	1	258				
Transport Network	GBP '000	518	0	153	364	0				
Radio Access Network	GBP '000	2	0	0	0	2				
Customer Premise Equipment	GBP '000	304	102	77	125	0				
IT Equipment (incl. OSS and BSS)	GBP '000	961	249	358	339	16				
Outside Plant	GBP '000	1,185	633	495	56	0				
Vehicles	GBP '000	57	24	18	15	0				
Intangible assets	GBP '000	229	16	74	135	4				
Other	GBP '000	0	0	0	0	0				
Total	GBP '000	6,996	2,630	2,699	1,340	326				