

**GSA/OP/09/16**

**"PROVISION OF SPECIALISED SUPPORT TO GSA'S MARKET DEVELOPMENT"**

**Lot [ ]**

**Annex I.F – TEMPLATE FINANCIAL STATEMENTS FORM RELATING TO SELECTION STAGE**

Ref: GSA-LEG-2017- 228212

Issue: Version 1.0

Date: 7 December 2015

## **FINANCIAL CAPACITY FORM**

**Explanation – please read carefully before completing the financial capacity forms**

### ***Simplified balance sheet and profit and loss account***

Within the form, financial data based on the company's/organisation's balance sheet are collected in a standardised form. Please find below a correspondence table giving an explanation on the regrouping of different accounts. You should complete this form carefully. Given its complexity, it is recommended that the form be completed by a professional accountant or an auditor. The data reported will be used to evaluate the financial viability of the company/organisation. Thus it is very important that data reported are accurate. The GSA may wish to cross check the data with those reported in the official certified accounts. For this purpose, apart from the present document duly filled-in by each applicant, the GSA requests copies of the full financial statements corresponding to the last three audited years.

Please clarify the currency used in the simplified balance sheet and profit and loss account. Candidates shall finally indicate if they are a profit or a non- profit making organisation. Please fill in the amounts in millions of your presentation currency.

### ***Abbreviations $t_0$ , $t-1$ and $t-2$***

The abbreviation  $t_0$  represents the last certified financial statements;  $t-1$  and  $t-2$  are the two last financial statements prior to the last certified one. Consequently, the *closing date  $t_0$*  is the closing date of the last certified historical balance sheet.

Please fill in the last three columns (AMOUNTS) for the three following tables: ASSETS, LIABILITIES and PROFIT & LOSS ACCOUNT.

SIMPLIFIED BALANCE SHEET			
ASSETS	AMOUNT t0	AMOUNT t-1	AMOUNT t-2
Formation expenses			
Intangible fixed assets			
Tangible fixed assets			
Financial fixed assets			
Amounts receivable after more than 1 year			
<b>FIXED ASSETS</b>			
Stocks and contracts in progress			
Trade receivables due in less than 1 year			
Other receivables due in less than 1 year			
Cash at bank and in hand			
Accrued income			

<b>CURRENT ASSETS</b>			
<b>TOTAL ASSETS</b>			

<b>LIABILITIES</b>	<b>AMOUNT t0</b>	<b>AMOUNT t-1</b>	<b>AMOUNT t-2</b>
Paid-up capital			
Share premiums & gains			
Reserves			

Results carried-over			
Capital subsidies			
<b>EQUITY OR OWN FUNDS CAPITAL</b>			
Provisions and deferred taxation			
Debts payable after more than 1 year			
<b>DEPOSITS &amp; BORROWED FUNDS PAYMENT IN MORE THAN 1 YEAR (NON CURRENT LIABILITIES)</b>			
Current portion of amounts payment after more than 1 year			
Trade debts payable within 1 year			
Other debts payable within 1 year			
Deferred charges			
<b>DEPOSITS &amp; BORROWED FUNDS PAYABLE IN LESS THAN 1 YEAR (CURRENT LIABILITIES)</b>			
<b>TOTAL LIABILITIES</b>			

PROFIT AND LOSS ACCOUNT			
PROFIT & LOSS	AMOUNT t0	AMOUNT t-1	AMOUNT t-2
Turnover			
Financial revenue			
Other operating revenue			
<b>TOTAL OPERATING REVENUE</b>			
Operating costs			
Finance costs			
Other operating charges			
Staff costs			
<b>TOTAL OPERATING EXPENDITURE</b>			
<b>GROSS OPERATING SURPLUS</b>			
Depreciation and amortisation			
Financial products			
Financial charges			

Extraordinary income			
Extraordinary charges			
Tax on profits			
<b>EARNINGS AFTER TAX (PROFIT OR LOSS FOR THE FINANCIAL YEAR)</b>			



## Financial capacity check analysis

**Candidate name**

**Type of company**

☐ Profit making

☐ Non profit making

**Noteworthy values**

To be filled in by the Candidates						
Term	Formula	Values t0	Values t-1	Values t-2	Result	Comment
Own funds	Explicit					





Retained earnings	Own funds – paid up capital					
Working capital	Current assets – deposits & borrowed funds payable in less than 1 year					
Gross operating surplus (GOS)	Explicit					
Earnings after tax	Explicit					
Self-financing capacity (SFC)	Net result + depreciation or amortisation					

## Ratios

To be filled in by the GSA						
Term	Formula	Values t0	Values t-1	Values t-2	Result	Comment
General liquidity	Current assets / deposits & borrowed funds payable in less than 1 year					
Financial independence	Own funds / total liabilities + total equity					
Indebtedness	own funds / own funds + deposits & borrowed funds payable in more than 1 year					
Long term coverage	Deposits & borrowed funds payable in more than 1 year / Self financing capacity					
Profitability	Gross operating surplus / operating revenue					



European  
Global Navigation  
Satellite Systems  
Agency

## Opinion