



Change Control Notification

31 March 2021

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Section 1

Introduction to the Change Control Notification

Section 1 – Introduction to the Change Control Notification

Section 1.1 Introduction

The legal conditions and directions pursuant to which we are releasing this Change Control Notification (CCN) are:

- Promoting competition and investment in fibre networks - review of the Physical Infrastructure and Business Connectivity Markets Final Statement dated 28 June 2019, conditions 11.21 (BCMR) and 11.21 (PIMR).
- Wholesale Broadband Access Market Review 2018 Final Statement dated 31 July 2018, condition 7.21.
- Wholesale Local Access Market Review Final Statement dated 28 March 2018, condition 12.21.
- Narrowband Market Review Final Statement dated 30 November 2017, condition 9.21.

This CCN:

- details all methodology changes that were implemented between the Regulatory Financial Statements (RFS) for the year ended 31 March 2020 and the RFS due to be published for the year ended 31 March 2021;
- is not a replacement for, nor should it be regarded as an alternative to, the published RFS, for the year ended 31 March 2020;
- has not been audited;
- should be read in conjunction with our 2019/20 Accounting Methodology Documentation (AMD), dated 31 July 2020, to ensure that all abbreviations, cost estimations and allocations, and descriptions are understood; and
- has been prepared under the conditions and frameworks set out in Section 2 - 'Basis of Preparation' of the RFS for the year ended 31 March 2020.

Section 1.2 Overall structure of the report

The Report follows the structure and layout detailed in the SMP services conditions listed in Section 1.1.

A description of each section is provided below:

- Section 2 provides the estimated impact of methodology changes at the level of the Markets and Technical Areas (as applicable). It sets out the figures published in the RFS for year ended 31 March 2020, alongside the impacts of methodology changes implemented in 2020/21, to present these figures restated to reflect if such methodology changes had been implemented during 2019/20.
- Section 3 provides an explanation of the reported methodology changes, including a description of each change and the reasons for implementing each change.
- The appendix includes Ofcom's template for the CCN.

Section 2

Impact of each of the changes on the figures at the level of the Markets and Technical Areas

Section 2 – Impact of each of the changes on the figures at the level of the Markets and Technical Areas

Section 2.1 Total revenue impact of each of the changes on the figures at the level of the Markets and Technical Areas for published 2019-20 RFS figures

The figures in this section estimate the impact of each methodology change. Not all methodology changes take into account overlapping effects from other proposed methodology changes.

Figures in £m	PIA	WLA	Business Connectivity					Narrowband			Total Openreach SMP	Openreach Residual	EO/PIA Eliminations	Total Openreach	Narrowband			WBA	Total Rest of BT SMP	Total SMP Markets	Rest of BT Residual	Total Rest of BT	Eliminations	Rounding	Total Markets	
	PIA	WLA	CI Access Services – BT Only Areas	CI Access Services – BT plus One Areas	High Network Reach Areas outside CLA	Technical Area – Interexchange Connectivity (Non-Dark Fibre Circuits)	Technical Area – Interexchange Connectivity (Dark Fibre Circuits)	WFAEL	ISDN2	ISDN30					Fixed Call Origination	Fixed Geographic Call Termination	Technical Areas	WBA Market A								
2019/20 Published RFS figures	604	2,434	400	154	19	155	-	1,556	64	115	5,501	212	(573)	5,140	119	8	5	127	259	5,760	22,265	22,524	(4,759)	-	22,905	
Market definition changes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other methodology changes proposed by Ofcom	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Methodology changes proposed by BT	1	-	-	-	-	-	-	-	-	-	1	-	(1)	-	-	-	-	-	-	1	(2)	(2)	2	-	-	-
Total effect of methodology changes	1	-	-	-	-	-	-	-	-	-	1	-	(1)	-	-	-	-	-	-	1	(2)	(2)	2	-	-	-
2019/20 RFS market figures reflecting all methodology changes	605	2,434	400	154	19	155	-	1,556	64	115	5,502	212	(574)	5,140	119	8	5	127	259	5,761	22,263	22,522	(4,757)	-	22,905	

Section 2 – Impact of each of the changes on the figures at the level of the Markets and Technical Areas

Section 2.1 Total revenue impact of each of the changes on the figures at the level of the Markets and Technical Areas for published 2019-20 RFS figures (continued)

Figures in £m	PIA	WLA	Business Connectivity				Narrowband			Total Openreach SMP	Openreach Residual	EOIPIA Eliminations	Total Openreach	Narrowband			WBA	Total Rest of BT SMP	Total SMP Markets	Rest of BT Residual	Total Rest of BT	Eliminations	Rounding	Total Markets		
	PIA	WLA	CI Access Services - BT Only Areas	CI Access Services - BT plus One Areas	High Network Reach Areas outside CLA	Technical Area - Interexchange Connectivity (Non-Dark Fibre Circuits)	Technical Area - Interexchange Connectivity (Dark Fibre Circuits)	WFAEL	ISDN2					ISDN30	Fixed Call Origination	Fixed Geographic Call Termination	Technical Areas								WBA Market A	
2019/20 Published RFS figures	604	2,434	400	154	19	155	-	1,556	64	115	5,501	212	(573)	5,140	119	8	5	127	259	5,760	22,265	22,524	(4,759)	-	22,905	
Methodology changes proposed by BT																										
Section 3.01 BT security costs	1	-	-	-	-	-	-	-	-	-	1	-	(1)	-	-	-	-	-	-	1	2	2	(2)	-	-	
Section 3.02 Allocation of LMC assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Section 3.03 Core and backhaul fibre	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(4)	(4)	4	-	-	
Section 3.04 Business Reorganisations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total effect of methodology changes	1	-	-	-	-	-	-	-	-	-	1	-	(1)	-	-	-	-	-	-	1	(2)	(2)	2	-	-	
2019/20 RFS market figures reflecting all methodology changes	605	2,434	400	154	19	155	-	1,556	64	115	5,502	212	(574)	5,140	119	8	5	127	259	5,761	22,263	22,522	(4,757)	-	22,905	

Section 2 – Impact of each of the changes on the figures at the level of the Markets and Technical Areas

Section 2.2 Total CCA operating cost impact of each of the changes on the figures at the level of the Markets and Technical Areas for published 2019-20 RFS figures

The figures in this section estimate the impact of each methodology change. Not all methodology changes take into account overlapping effects from other proposed methodology changes.

Figures in £m	PIA	WLA	Business Connectivity				Narrowband			Total Openreach SMP	Openreach Residual	EOI PIA Eliminations	Total Openreach	Narrowband			WBA	Total Rest of BT SMP	Total SMP Markets	Rest of BT Residual	Total Rest of BT	Eliminations	Rounding	Total Markets	
	PIA	WLA	CI Access Services - BT Only Areas	CI Access Services - BT plus One Area	High Network Reach Areas outside CLA	Technical Area - Interexchange Connectivity (Non-Dark Fibre Circuits)	Technical Area - Interexchange Connectivity (Dark Fibre Circuits)	WFAEL	ISDN2					ISDN30	Fixed Call Origination	Fixed Geographic Call Termination	Technical Areas								WBA Market A
2019/20 Published RFS figures	253	2,092	371	125	14	86	-	1,216	36	77	4,270	103	(573)	3,800	81	86	4	42	213	4,483	20,546	20,759	(4,823)	1	19,737
Market definition changes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other methodology changes directed by Ofcom	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Methodology changes proposed by BT	1	5	3	-	-	1	-	-	-	-	10	1	(1)	10	-	-	-	-	-	10	(14)	(14)	3	1	-
Total effect of methodology changes	1	5	3	-	-	1	-	-	-	-	10	1	(1)	10	-	-	-	-	-	10	(14)	(14)	3	1	-
2019/20 RFS market figures reflecting all methodology changes	254	2,097	374	125	14	87	-	1,216	36	77	4,280	104	(574)	3,810	81	86	4	42	213	4,493	20,532	20,745	(4,820)	2	19,737

Section 2 – Impact of each of the changes on the figures at the level of the Markets and Technical Areas

Section 2.2 Total CCA operating cost impact of each of the changes on the figures at the level of the Markets and Technical Areas for published 2019-20 RFS figures (continued)

Figures in £m

	PIA	WLA	Business Connectivity					Narrowband			Total Openreach SMP	Openreach Residual	EOI PIA Eliminations	Total Openreach	Narrowband			WBA	Total Rest of BT SMP	Total SMP Markets	Rest of BT Residual	Total Rest of BT	Eliminations	Rounding	Total Markets	
	PIA	WLA	CI Access Services – BT Only Areas	CI Access Services – BT plus One Areas	High Network Reach Areas outside CLA	Technical Area – Interexchange Connectivity (Non-Dark Fibre Circuits)	Technical Area – Interexchange Connectivity (Dark Fibre Circuits)	WFAEL	ISDN2	ISDN30					Fixed Call Origination	Fixed Geographic Call Termination	Technical Areas	WBA Market A								
2019/20 Published RFS figures	253	2,092	371	125	14	86	-	1,216	36	77	4,270	103	(573)	3,800	81	86	4	42	213	4,483	20,546	20,759	(4,823)	1	19,737	
Methodology changes proposed by BT																										
Section 3.01 BT security costs	1	1	1	-	-	-	-	1	-	-	4	-	(1)	3	-	-	-	-	-	4	(3)	(3)	-	-	-	-
Section 3.02 Allocation of LMC assets	-	1	-	-	-	-	-	(1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 3.03 Core and backhaul fibre	-	3	2	-	-	1	-	-	-	-	6	1	-	7	-	-	-	-	-	6	(11)	(11)	3	1	-	-
Section 3.04 Business Reorganisations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total effect of methodology changes	1	5	3	-	-	1	-	-	-	-	10	1	(1)	10	-	-	-	-	-	10	(14)	(14)	3	1	-	
2019/20 RFS market figures reflecting all methodology changes	254	2,097	374	125	14	87	-	1,216	36	77	4,280	104	(574)	3,810	81	86	4	42	213	4,493	20,532	20,745	(4,820)	2	19,737	

Section 2 – Impact of each of the changes on the figures at the level of the Markets and Technical Areas

Section 2.3 Total MCE impact of each of the changes on the figures at the level of the Markets and Technical Areas for published 2019-20 RFS figures

The figures in this section estimate the impact of each methodology change. Not all methodology changes take into account overlapping effects from other proposed methodology changes.

Figures in £m	PIA	WLA	Business Connectivity					Narrowband			Total Openreach SMP	Openreach Residual	EOI PIA Eliminations	Total Openreach	Narrowband			WBA	Total Rest of BT SMP	Total SMP Markets	Rest of BT Residual	Total Rest of BT	Eliminations	Rounding	Total Markets	
	PIA	WLA	CI Access Services - BT Only Areas	CI Access Services - BT plus One A Areas	High Network Reach Areas outside CLA	Technical Area - Interexchange Connectivity (Non-Dark Fibre Circuits)	Technical Area - Interexchange Connectivity (Dark Fibre Circuits)	WFAEL	ISDN2	ISDN30					Fixed Call Origination	Fixed Geographic Call Termination	Technical Areas	WBA Market A								
2019/20 Published RFS figures	4,939	4,814	867	281	29	146	-	2,383	67	168	13,694	441	-	14,135	115	123	5	56	299	13,993	23,036	23,335	(114)	-	37,356	
Market definition changes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other methodology changes directed by Ofcom	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Methodology changes proposed by BT	-	17	7	1	-	5	-	(8)	-	-	22	7	-	29	1	1	-	1	3	25	(22)	(19)	(7)	(3)	-	-
Total effect of methodology changes	-	17	7	1	-	5	-	(8)	-	-	22	7	-	29	1	1	-	1	3	25	(22)	(19)	(7)	(3)	-	-
2019/20 RFS market figures reflecting all methodology changes	4,939	4,831	874	282	29	151	-	2,375	67	168	13,716	448	-	14,164	116	124	5	57	302	14,018	23,014	23,316	(121)	(3)	37,356	

Section 2 – Impact of each of the changes on the figures at the level of the Markets and Technical Areas

Section 2.3 Total MCE impact of each of the changes on the figures at the level of the Markets and Technical Areas for published 2019-20 RFS figures (continued)

Figures in £m	PIA	WLA	Business Connectivity				Narrowband			Total Openreach SMP	Openreach Residual	EO/PIA Eliminations	Total Openreach	Narrowband			WBA	Total Rest of BT SMP	Total SMP Markets	Rest of BT Residual	Total Rest of BT	Eliminations	Rounding	Total Markets	
	PIA	WLA	CI Access Services - BT Only Areas	CI Access Services - BT plus One Areas	High Network Reach Areas outside CLA	Technical Area - Interexchange Connectivity (Non-Dark Fibre Circuits)	Technical Area - Interexchange Connectivity (Dark Fibre Circuits)	WFAEL	ISDN2					ISDN30	Fixed Call Origination	Fixed Geographic Call Termination	Technical Areas								WBA Market A
2019/20 Published RFS figures	4,939	4,814	867	281	29	146	-	2,383	67	168	13,694	441	-	14,135	115	123	5	56	299	13,993	23,036	23,335	(114)	-	37,356
Methodology changes proposed by BT																									
Section 3.01 BT security costs	-	(2)	-	-	-	-	-	(1)	-	-	(3)	-	-	(3)	-	-	-	-	-	(3)	5	5	-	(2)	-
Section 3.02 Allocation of LMC assets	-	6	-	-	-	-	-	(7)	-	-	(1)	2	-	1	-	-	-	-	-	(1)	2	2	(2)	(1)	-
Section 3.03 Core and backhaul fibre	-	13	7	1	-	5	-	-	-	-	26	5	-	31	1	1	-	1	3	29	(29)	(26)	(5)	-	-
Section 3.04 Business Reorganisations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total effect of methodology changes	-	17	7	1	-	5	-	(8)	-	-	22	7	-	29	1	1	-	1	3	25	(22)	(19)	(7)	(3)	-
2019/20 RFS market figures reflecting all methodology changes	4,939	4,831	874	282	29	151	-	2,375	67	168	13,716	448	-	14,164	116	124	5	57	302	14,018	23,014	23,316	(121)	(3)	37,356

Section 2 – Impact of each of the changes on the figures at the level of the Markets and Technical Areas

Section 2.4 Total returns impact of each of the changes on the figures at the level of the Markets and Technical Areas for published 2019-20 RFS figures

The figures in this section estimate the impact of each methodology change. Not all methodology changes take into account overlapping effects from other proposed methodology changes.

Figures in £m	PIA	WLA	Business Connectivity					Narrowband			Total Openreach SMP	Openreach Residual	EOI PIA Eliminations	Total Openreach	Narrowband			WBA	Total Rest of BT SMP	Total SMP Markets	Rest of BT Residual	Total Rest of BT	Eliminations	Rounding	Total Markets	
	PIA	WLA	CI Access Services - BT Only Areas	CI Access Services - BT plus One Areas	High Network Reach Areas outside CLA	Technical Area - Interexchange Connectivity (Non-Dark Fibre Circuits)	Technical Area - Interexchange Connectivity (Dark Fibre Circuits)	WFAEL	ISDN2	ISDN30					Fixed Call Origination	Fixed Geographic Call Termination	Technical Areas	WBA Market A								
2019/20 Published RFS figures	351	342	29	29	5	69	-	340	28	38	1,231	109	-	1,340	38	(78)	1	85	46	1,277	1,719	1,765	64	(1)	3,168	
Market definition changes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other methodology changes directed by Ofcom	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Methodology changes proposed by BT	-	(5)	(3)	-	-	(1)	-	-	-	-	(9)	(1)	(1)	(11)	-	-	-	-	-	(9)	12	12	(1)	-	-	-
Total effect of methodology changes	-	(5)	(3)	-	-	(1)	-	-	-	-	(9)	(1)	(1)	(11)	-	-	-	-	-	(9)	12	12	(1)	-	-	-
2019/20 RFS market figures reflecting all methodology changes	351	337	26	29	5	68	-	340	28	38	1,222	108	(1)	1,329	38	(78)	1	85	46	1,268	1,731	1,777	63	(1)	3,168	

Section 2 – Impact of each of the changes on the figures at the level of the Markets and Technical Areas

Section 2.4 Total returns impact of each of the changes on the figures at the level of the Markets and Technical Areas for published 2019-20 RFS figures (continued)

Figures in £m	PIA	WLA	Business Connectivity					Narrowband			Total Openreach SMP	Openreach Residual	EOI PIA Eliminations	Total Openreach	Narrowband			WBA	Total Rest of BT SMP	Total SMP Markets	Rest of BT Residual	Total Rest of BT	Eliminations	Rounding	Total Markets	
	PIA	WLA	CI Access Services – BT Only Areas	CI Access Services – BT plus One Areas	High Network Reach Areas outside CLA	Technical Area – Interexchange Connectivity (Non-Dark Fibre Circuits)	Technical Area – Interexchange Connectivity (Dark Fibre Circuits)	WFAEL	ISDN2	ISDN30					Fixed Call Origination	Fixed Geographic Call Termination	Technical Areas	WBA Market A								
2019/20 Published RFS figures	351	342	29	29	5	69	-	340	28	38	1,231	109	-	1,340	38	(78)	1	85	46	1,277	1,719	1,765	64	(1)	3,168	
Methodology changes proposed by BT																										
Section 3.01 BT security costs	-	(1)	(1)	-	-	-	-	(1)	-	-	(3)	-	(1)	(4)	-	-	-	-	-	(3)	5	5	(2)	1	-	
Section 3.02 Allocation of LMC assets	-	(1)	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Section 3.03 Core and backhaul fibre	-	(3)	(2)	-	-	(1)	-	-	-	-	(6)	(1)	-	(7)	-	-	-	-	-	(6)	7	7	1	(1)	-	
Section 3.04 Business Reorganisations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total effect of methodology changes	-	(5)	(3)	-	-	(1)	-	-	-	-	(9)	(1)	(1)	(11)	-	-	-	-	-	(9)	12	12	(1)	-	-	
2019/20 RFS market figures reflecting all methodology changes	351	337	26	29	5	68	-	340	28	38	1,222	108	(1)	1,329	38	(78)	1	85	46	1,268	1,731	1,777	63	(1)	3,168	

Section 3

Explanation of methodology changes

Section 3 – Explanation of methodology changes

Section 3.01 BT security costs

Type	Change in allocation basis
Key driver for change	Causality
Trigger for change	BT judgement
Description of change	<p>The majority of security costs were previously allocated to Rest of BT Residual.</p> <p>We will revise the methodology to more closely align with the activities of the department. BT Protect costs, which relate to testing the cyber security of the network, will be allocated via Group PAC. Other security costs will be allocated to Rest of BT Residual.</p>
Effect of change	<p>This change will result in a £3m decrease in costs and a £5m increase in MCE recognised within the Rest of BT Residual market.</p> <p>The total rise in costs and MCE will be offset across all other markets in the RFS.</p>
Support for change	This change will improve the accuracy of our attribution methodology.
Key changes in accounting documents	<p>The following sections of the AMD will be updated for this methodology change:</p> <ul style="list-style-type: none">• Business and System Overview: amendment to ‘Organisational Unit Codes’ section• Organisational driven bases: amendment to ‘Global – OUC V Security’

Section 3 – Explanation of methodology changes

Section 3.02 Allocation of LMC Assets

Type	Change in allocation basis
Key driver for change	Accuracy
Trigger for change	BT judgement
Description of change	<p>We will improve the accuracy of how we allocate LMC assets by more closely aligning the allocation basis to the cost types. To achieve this we will exclude BDUK cost and capital employed associated with the LMC class of work when calculating allocations, in particular for WLA Tie Cables.</p>
Effect of change	<p>This change will lead to a £1m increase in cost and £6m increase in MCE allocated to services in the WLA market. Offsetting movements are mainly in the WFAEL market.</p> <p>At a component level, there will be a net £10m decrease in MCE allocated to the E side Copper Capital components. This will be offset by a £6m increase allocated to the WLA Tie Cable component, £2m to the EVOTAM Testing System component and a further £2m increase to the MFP Line Testing System component.</p>
Support for change	This change will improve the accuracy of our reporting.
Key changes in accounting documents	<p>The following sections of the AMD will be updated for this change:</p> <ul style="list-style-type: none"> • Apportionment Bases: amendment to PDTLMC-Q

Section 3 – Explanation of methodology changes

Section 3.03 Core and backhaul fibre

Type	Change in source data
Key driver for change	Accuracy
Trigger for change	Change in available evidence
Description of change	<p>We will change how we allocate fibre costs and MCE between core and backhaul.</p> <p>We will now be using the current year fibre circuit length volumes to determine the allocation, rather than using a fixed allocation based on historical fibre circuit length volumes.</p>
Effect of change	<p>This change will result in a £26m increase in MCE in Openreach SMP markets, including WLA (£13m), CI Access Services – BT Only Areas (£7m), Technical Areas Inter Exchange Connectivity (£5m) and CI Access Services - BT Plus One Areas (£1m), offset predominantly within Rest of BT Residual.</p> <p>There will also be a £6m increase in cost across the aforementioned regulated markets, offset within Rest of BT Residual.</p> <p>At a component level the most significant MCE increases will be £12m for Ethernet Mainlinks, £7m for GEA FTTP Access Fibre Spine and £6m for GEA FTTC Access Fibre Spine. The most significant offsetting decreases will be for PC Rentals 2Mbps Regional Trunk (£3m) and Residual components.</p>
Support for change	This change will improve the accuracy of data used in our reporting.
Key changes in accounting documents	<p>The following sections of the AMD will be updated for this change:</p> <ul style="list-style-type: none">• Apportionment Bases: Removal of PDTCJF-B and PDTCJF-T• Apportionment Bases: Creation of PDTCJF-Q

Section 3 – Explanation of methodology changes

Section 3.04 Business reorganisations

Type	Other - Business reorganisation
Key driver for change	Consistency
Trigger for change	Other - Business reorganisation
Description of change	<p>Openreach and Enterprise changed their organisational structure from 1 April 2020, resulting in amendments to:</p> <ol style="list-style-type: none">1. Openreach project services related OUCs2. Openreach offshore service centre related OUCs3. Enterprise call centre OUCs4. Supply chain management OUCs <p>We will update our cost attributions accordingly and these organisational changes will have minimal impact.</p>
Effect of change	There will be no restatement impact as the new organisational structure was introduced in 2020/21.
Support for change	This change will reflect the amendment to organisational structures.
Key changes in accounting documents	<p>The AMD will be updated for this methodology change in the following sections:</p> <ul style="list-style-type: none">• Organisational Driven Bases: Amendments to OUC B, OUC N and OUC Y.

Appendix

Appendix

Appendix 1 - Template for change control provided in Ofcom's Regulatory Financial Reporting Final Statement (May 2014)

Title	Short title for each change.
Type	Select from : 1) Change in allocation basis; 2) change in valuation methodology; 3) change in source data; or 4) other.
Key driver for change	State key driver based on Regulatory Accounting Principles Select from: 1) more complete; 2) more accurate; 3) more objective; 4) more consistent with regulatory decisions; 5) more cost causal; 6) more compliant with statutory accounting standards; or 7) more consistent.
Trigger for change	Select from: 1) BT judgment; 2) Regulatory decision; 3) changes in available evidence; or 4) other.
Description of change	A short explanation of the new methodology and how it differs from the old methodology.
Effect of the change	A description of the impact of the change in terms of the components most affected and the general impact of the change and the markets and services that are most affected by the changes.
Support for the change	A detailed justification for the change and the evidence taken into account to support the change.
Key changes in accounting documents	Set out key changes to accounting documents.