

Section 7 : Financial Model Inputs

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| Table | 1 | Base historic data: Profit and Loss account |
| Block | A | Historic Cost |
| Line | 1 | Turnover |

Line Definition: Total core business revenue.

Processing Rule: Input field.

AR 07 Ref: M1.1

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| Table | 1 | Base historic data: Profit and Loss account |
| Block | A | Historic Cost |
| Line | 2 | Operating costs (excluding PPP) |

Line Definition: Historical cost operating costs (Excludes PPP costs (see Line 3), infrastructure renewals charge, historical cost depreciation, amortisation of deferred income, amortisation of PPP assets and extraordinary items).

Input as a negative number.

Processing Rule: Input field.

AR 07 Ref: -

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| Table | 1 | Base historic data: Profit and Loss account |
| Block | A | Historic Cost |
| Line | 3 | PPP operating costs |

Line Definition: PPP costs in the year (excludes any SW internal costs related to PPP contracts, for example managing contracts, tankering costs etc).

Input as a negative number.

Processing Rule: Input field.

AR 07 Ref: -

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| Table | 1 | Base historic data: Profit and Loss account |
| Block | A | Historic Cost |
| Line | 4 | Historical Cost Depreciation |

Line Definition: The depreciation charge on non-infrastructure assets in the historic cost accounts.

Input as a negative number.

Processing Rule: Input field.

AR 07 Ref: M1.3

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| Table | 1 | Base historic data: Profit and Loss account |
| Block | A | Historic Cost |
| Line | 5 | Infrastructure Renewals charge |

Line Definition: The infrastructure renewals charge for the year.
Input as a negative number.

Processing Rule: Input field.

AR 07 Ref: M1.4

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| Table | 1 | Base historic data: Profit and Loss account |
| Block | A | Historic Cost |
| Line | 6 | Amortisation of PPP assets |

Line Definition: Amortisation of PPP assets.
Input as a negative number.

Processing Rule: Input field.

AR 07 Ref: M1.5

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| Table | 1 | Base historic data: Profit and Loss account |
| Block | A | Historic Cost |
| Line | 7 | Amortisation of deferred income |

Line Definition: Historic cost amortisation of deferred income.

Processing Rule: Input field.

AR 07 Ref: M1.6

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| Table | 1 | Base historic data: Profit and Loss account |
| Block | A | Historic Cost |
| Line | 8 | Historic cost profit or loss on disposal of fixed assets |

Line Definition: Historic cost profit or loss on disposal of fixed assets.
Input as a positive number if profit or as a negative number if loss.

Processing Rule: Input field.

AR 07 Ref: -

Section 7 : Financial Model Inputs

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| Table | 1 | Base historic data: Profit and Loss account |
| Block | A | Historic Cost |
| Line | 9 | Operating income |

Line Definition: Historical cost operating income. Include exceptional items are defined in paragraph 5 of FRS3 'Reporting financial performance'. Excludes profits or loss on disposal of fixed assets.

Input as a positive number if profit or as a negative number if loss.

Processing Rule: Input field.

AR 07 Ref: M1.7

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| Table | 1 | Base historic data: Profit and Loss account |
| Block | A | Historic Cost |
| Line | 10 | Operating profit |

Line Definition: Historical cost operating profit.

Processing Rule: Calculated field: sum of lines 1 to 9.

AR 07 Ref: M1.8

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| Table | 1 | Base historic data: Profit and Loss account |
| Block | A | Historic Cost |
| Line | 11 | Other income |

Line Definition: Includes rental income and income from investments (e.g. share income); excludes net interest and profit on disposals on fixed assets.

Input as a positive number if profit, or a negative number if loss

Processing Rule: Input field.

AR 07 Ref: M1.9

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| Table | 1 | Base historic data: Profit and Loss account |
| Block | A | Historic Cost |
| Line | 12 | Net interest receivable less payable |

Line Definition: Interest receivable less interest payable.

Input as a positive number for interest income or as a negative number for interest expenses.

Processing Rule: Input field.

AR 07 Ref: M1.10

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Section 7 : Financial Model Inputs

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| Table | 1 | Base historic data: Profit and Loss account |
| Block | A | Historic Cost |
| Line | 13 | Profit on ordinary activities before taxation |

Line Definition: Historical cost profit on ordinary activities before taxation.

Processing Rule: Calculated field: sum of lines 10 to 12.

AR 07 Ref: M1.12

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| Table | 1 | Base historic data: Profit and Loss account |
| Block | A | Historic Cost |
| Line | 14 | Taxation - current |

Line Definition: The current tax charge on profits from ordinary activities. This will include mainstream corporation tax, income and other taxes.

Exclude any provision for the deferred tax charge.

Input as a negative number.

Processing Rule: Input field.

AR 07 Ref: M1.13

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| Table | 1 | Base historic data: Profit and Loss account |
| Block | A | Historic Cost |
| Line | 15 | Taxation - deferred |

Line Definition: The deferred tax charge.

Input as a negative number.

Processing Rule: Input field.

AR 07 Ref: M1.14

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| Table | 1 | Base historic data: Profit and Loss account |
| Block | A | Historic Cost |
| Line | 16 | Profit on ordinary activities after taxation |

Line Definition: Historical cost profit on ordinary activities after taxation.

Processing Rule: Calculated field: sum of lines 13 to 15.

AR 07 Ref: M1.15

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Section 7 : Financial Model Inputs

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| Table | 1 | Base historic data: Profit and Loss account |
| Block | A | Historic Cost |
| Line | 17 | Extraordinary items |

Line Definition: The sum of extraordinary items (after tax), as defined by UKGAAP; and profits/losses attributable to minority interests.

Input as a positive number if profit or as a negative number if loss.

Processing Rule: Input field.

AR 07 Ref: M1.16

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| Table | 1 | Base historic data: Profit and Loss account |
| Block | A | Historic Cost |
| Line | 18 | Historic cost profit for the year |

Line Definition: Historical cost profit for the year.

Processing Rule: Calculated field: line 16 plus line 17.

AR 07 Ref: M1.17

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| Table | 1 | Base historic data: Profit and Loss account |
| Block | A | Historic Cost |
| Line | 19 | Dividends |

Line Definition: Dividends declared in the year.

Input as a negative number.

Processing Rule: Input field.

AR 07 Ref: M1.18

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| Table | 1 | Base historic data: Profit and Loss account |
| Block | A | Historic Cost |
| Line | 20 | Historic Cost retained profit for the year |

Line Definition: Total historic cost profit retained for the year.

Processing Rule: Calculated field: line 18 plus line 19.

AR 07 Ref: M1.19

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Section 7 : Financial Model Inputs

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| Table | 1 | Base historic data: Profit and Loss account |
| Block | B | Current Cost |
| Line | 21 | Turnover |

Line Definition: Total core business revenue.

Processing Rule: Brought forward: copied from Line 1.

AR 07 Ref: M4.1

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| Table | 1 | Base historic data: Profit and Loss account |
| Block | B | Current Cost |
| Line | 22 | Current cost operating costs (excluding PPP) |

Line Definition: Current cost operating costs (excludes PPP costs (see line 3), infrastructure renewals charge, current cost depreciation, amortisation of deferred income, amortisation of PPP assets and extraordinary items).

Processing Rule: Brought forward: copied from Line 2.

AR 07 Ref: -

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| Table | 1 | Base historic data: Profit and Loss account |
| Block | B | Current Cost |
| Line | 23 | PPP operating costs |

Line Definition: PPP costs in the year (excludes any SW internal costs related to PPP contracts, for example managing contracts, tankering costs, etc).

Processing Rule: Brought forward: copied from Line 3.

AR 07 Ref: -

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| Table | 1 | Base historic data: Profit and Loss account |
| Block | B | Current Cost |
| Line | 24 | Current Cost Depreciation |

Line Definition: Current cost depreciation on above ground assets in the year.

Input as a negative number.

Processing Rule: Input field.

AR 07 Ref: M4.3

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Section 7 : Financial Model Inputs

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| Table | 1 | Base historic data: Profit and Loss account |
| Block | B | Current Cost |
| Line | 25 | Infrastructure Renewals Charge |

Line Definition: The infrastructure renewals charge for the year.

Processing Rule: Brought forward: copied from Line 5.

AR 07 Ref: M4.4

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| Table | 1 | Base historic data: Profit and Loss account |
| Block | B | Current Cost |
| Line | 26 | Amortisation of PPP assets |

Line Definition: Amortisation of PPP assets.

Processing Rule: Brought forward: copied from Line 6.

AR 07 Ref: M4.5

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| Table | 1 | Base historic data: Profit and Loss account |
| Block | B | Current Cost |
| Line | 27 | Amortisation of deferred income |

Line Definition: Current cost amortisation of deferred income.

Processing Rule: Input field.

AR 07 Ref: M4.6

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| Table | 1 | Base historic data: Profit and Loss account |
| Block | B | Current Cost |
| Line | 28 | Current cost profit or loss on disposal of fixed assets |

Line Definition: Current cost profit or loss on disposal of fixed assets.

Input as a positive number if profit or as a negative number if loss.

Processing Rule: Input field.

AR 07 Ref: -

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Section 7 : Financial Model Inputs

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| Table | 1 | Base historic data: Profit and Loss account |
| Block | B | Current Cost |
| Line | 29 | Operating income |

Line Definition: Current cost operating income. Include exceptional items as defined in paragraph 5 of FRS3 'Reporting financial performance'. Excludes profits or loss on disposal of fixed assets.

Processing Rule: Brought forward: copied from Line 9.

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| AR 07 Ref: | M4.7 | £m | 3dp |
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| Table | 1 | Base historic data: Profit and Loss account |
| Block | B | Current Cost |
| Line | 30 | Current cost operating profit before working capital adjustment |

Line Definition: Current cost operating profit before working capital adjustment.

Processing Rule: Calculated field: sum of lines 21 to 29.

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| AR 07 Ref: | M4.8 | £m | 3dp |
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| Table | 1 | Base historic data: Profit and Loss account |
| Block | B | Current Cost |
| Line | 31 | Working capital adjustment |

Line Definition: The adjustment for the impact of general inflation on the real value of working capital to the business.

Input as a positive number if profit or as a negative number if loss.

Processing Rule: Input field.

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| AR 07 Ref: | M4.9 | £m | 3dp |
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| Table | 1 | Base historic data: Profit and Loss account |
| Block | B | Current Cost |
| Line | 32 | Current cost operating profit |

Line Definition: Current cost operating profit before tax, interest and extraordinary items.

Processing Rule: Calculated field: line 30 plus line 31.

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| AR 07 Ref: | M4.10 | £m | 3dp |
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| Table | 1 | Base historic data: Profit and Loss account |
| Block | B | Current Cost |
| Line | 33 | Other income |

Line Definition: Includes rental income and income from investments (e.g. share income); excludes net interest and profit on disposals of fixed assets.

Processing Rule: Brought forward: copied from line 11.

AR 07 Ref: M4.11

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| Table | 1 | Base historic data: Profit and Loss account |
| Block | B | Current Cost |
| Line | 34 | Net interest receivable less payable |

Line Definition: Interest receivable less interest payable. Interest receivable includes interest on cash and other deposits. Interest payable includes interest on loans, leases, debentures, overdrafts and all other borrowings e.g. commercial paper or bills of exchange.

Processing Rule: Brought forward: copied from line 12.

AR 07 Ref: M4.12

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| Table | 1 | Base historic data: Profit and Loss account |
| Block | B | Current Cost |
| Line | 35 | Financing adjustment |

Line Definition: The real gain or loss arising for shareholders from the impact of general inflation on monetary assets and liabilities.

Input as a positive number if profit or as a negative number if loss.

Processing Rule: Input field.

AR 07 Ref: M4.14

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| Table | 1 | Base historic data: Profit and Loss account |
| Block | B | Current Cost |
| Line | 36 | Current cost profit on ordinary activities before taxation |

Line Definition: Current cost profit on ordinary activities before taxation.

Processing Rule: Calculated field: sum of lines 32 to 35.

AR 07 Ref: M4.15

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| Table | 1 | Base historic data: Profit and Loss account |
| Block | B | Current Cost |
| Line | 37 | Taxation - Current taxation |

Line Definition: The current tax charge on profits from ordinary activities. This will include mainstream corporation tax, income and other taxes. Exclude any provision for the deferred tax charge.

Processing Rule: Brought forward: copied from line 14.

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| AR 07 Ref: | M4.16 | £m | 3dp |
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| Table | 1 | Base historic data: Profit and Loss account |
| Block | B | Current Cost |
| Line | 38 | Taxation - Deferred |

Line Definition: The deferred tax charge.

Processing Rule: Brought forward: copied from line 15.

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| AR 07 Ref: | M4.17 | £m | 3dp |
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| Table | 1 | Base historic data: Profit and Loss account |
| Block | B | Current Cost |
| Line | 39 | Current cost profit on ordinary activities |

Line Definition: Current cost profit after taxation but before extraordinary items.

Processing Rule: Calculated field: sum of lines 36 to 38.

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| AR 07 Ref: | M4.18 | £m | 3dp |
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| Table | 1 | Base historic data: Profit and Loss account |
| Block | B | Current Cost |
| Line | 40 | Extraordinary items |

Line Definition: The sum of extraordinary items (after tax), as defined by UKGAAP; and profits/losses attributable to minority interests.

Processing Rule: Brought forward: copied from line 17.

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| AR 07 Ref: | M4.19 | £m | 3dp |
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Section 7 : Financial Model Inputs

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| Table | 1 | Base historic data: Profit and Loss account |
| Block | B | Current Cost |
| Line | 41 | Current cost profit for the year |

Line Definition: Current cost profit for the year after taxation and extraordinary items.

Processing Rule: Calculated field: line 39 plus line 40.

AR 07 Ref: M4.20

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| Table | 1 | Base historic data: Profit and Loss account |
| Block | B | Current Cost |
| Line | 42 | Dividends |

Line Definition: Dividends declared in the year.

Processing Rule: Brought forward: copied from line 19.

AR 07 Ref: M4.21

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| Table | 1 | Base historic data: Profit and Loss account |
| Block | B | Current Cost |
| Line | 43 | Current cost retained profit |

Line Definition: Total current cost profit retained for the year.

Processing Rule: Calculated field: line 41 plus line 42.

AR 07 Ref: M4.22

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| Table | 2 | Base historic data: Balance Sheet - Historic Cost |
| Block | A | Fixed Assets |
| Line | 1 | Tangible Assets |

Line Definition: Historical cost net book value of tangible fixed assets at the end of the financial year. This is stated after deducting grants and contributions received relating to infrastructure assets.

Processing Rule: Input field for 2006-07. Brought forward: copied from Table 8 line 3 for year 2007-08.

AR 07 Ref: M2.1

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Section 7 : Financial Model Inputs

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| Table | 2 | Base historic data: Balance Sheet - Historic Cost |
| Block | A | Fixed Assets |
| Line | 2 | Investment - loan to group company |

Line Definition: All loans to a group company.

Processing Rule: Input field.

AR 07 Ref: M2.2

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| Table | 2 | Base historic data: Balance Sheet - Historic Cost |
| Block | A | Fixed Assets |
| Line | 3 | Investment - Other |

Line Definition: All investments as defined by UKGAAP, excluding those in line 2.

Processing Rule: Input field.

AR 07 Ref: M2.3

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| Table | 2 | Base historic data: Balance Sheet - Historic Cost |
| Block | A | Fixed Assets |
| Line | 4 | Total fixed assets |

Line Definition: Historical cost total fixed assets.

Processing Rule: Calculated field: sum of lines 1 to 3.

AR 07 Ref: M2.4

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| Table | 2 | Base historic data: Balance Sheet - Historic Cost |
| Block | B | Current Assets |
| Line | 5 | Stocks |

Line Definition: Stocks held at the year end. Stocks consist of consumable stores and work in progress, including chemicals, stationery, petrol, backfill materials etc.

Processing Rule: Brought forward: copied from Table 5 line 1.

AR 07 Ref: M2.5

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| Table | 2 | Base historic data: Balance Sheet - Historic Cost |
| Block | B | Current Assets |
| Line | 6 | Debtors |

Line Definition: Debtors consist of all amounts owing to the company at the financial year end including trade debtors, prepayments and accrued income. This includes amounts falling due after more than one year.

Processing Rule: Input field.

AR 07 Ref: M2.6

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| Table | 2 | Base historic data: Balance Sheet - Historic Cost |
| Block | B | Current Assets |
| Line | 7 | Cash (net of overdrafts) |

Line Definition: Cash in hand and at bank (net of overdraft balances).

Processing Rule: Input field.

AR 07 Ref: M2.7 + M2.11

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| Table | 2 | Base historic data: Balance Sheet - Historic Cost |
| Block | B | Current Assets |
| Line | 8 | Short term deposits |

Line Definition: Short term deposits.

Processing Rule: Input field.

AR 07 Ref: M2.8

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| Table | 2 | Base historic data: Balance Sheet - Historic Cost |
| Block | B | Current Assets |
| Line | 9 | Gilts buffer |

Line Definition: Amount transferred to the Gilts buffer.

Processing Rule: Input field.

AR 07 Ref: -

£m

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Section 7 : Financial Model Inputs

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| Table | 2 | Base historic data: Balance Sheet - Historic Cost |
| Block | B | Current Assets |
| Line | 10 | PPP assets |

Line Definition: Assets transferred to PPP contractors.

Processing Rule: Input field.

AR 07 Ref: -

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| Table | 2 | Base historic data: Balance Sheet - Historic Cost |
| Block | B | Current Assets |
| Line | 11 | Infrastructure Renewals prepayment/accrual |

Line Definition: The cumulative difference between the Infrastructure Renewals Expenditure and Infrastructure Renewals Charge.

Input as a positive number if prepayment or negative if accrual.

Processing Rule: Input field.

AR 07 Ref: M2.9 + M2.12

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| Table | 2 | Base historic data: Balance Sheet - Historic Cost |
| Block | B | Current Assets |
| Line | 12 | Total current assets |

Line Definition: Historical cost total current assets.

Processing Rule: Calculated field: sum of lines 5 to 11.

AR 07 Ref: -

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| Table | 2 | Base historic data: Balance Sheet - Historic Cost |
| Block | C | Creditors: amounts falling due within one year |
| Line | 13 | Creditors (including corporation tax and dividends payable) |

Line Definition: Creditors due within one year (also includes corporation tax payable and dividends payable).

Input as a negative number.

Processing Rule: Input field.

AR 07 Ref: M2.13 + M2.15 + M2.16

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| Table | 2 | Base historic data: Balance Sheet - Historic Cost |
| Block | C | Creditors: amounts falling due within one year |
| Line | 14 | Borrowings (excl. Govt. loans) |

Line Definition: Borrowings falling due within one year comprises obligations under finance leases due within the year, loans due to other group companies repayable within one year, redeemable debentures repayable within one year, bonds redeemable within one year, commercial paper due within one year, bills of exchange maturing within one year and any other form of borrowing repayable in less than one year. Accrued interest on borrowings should not be included.

Excludes government loans.

Processing Rule: Input as a negative number. Input field for 2006-07. Brought forward: copied from Table 7 line 26 (column '2008-09') multiplied by -1 for 2007-08.

AR 07 Ref: M2.14

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| Table | 2 | Base historic data: Balance Sheet - Historic Cost |
| Block | C | Creditors: amounts falling due within one year |
| Line | 15 | Total creditors |

Line Definition: Total creditors falling due within one year.

Processing Rule: Calculated field: line 13 plus line 14.

AR 07 Ref: M2.17

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| Table | 2 | Base historic data: Balance Sheet - Historic Cost |
| Block | C | Creditors: amounts falling due within one year |
| Line | 16 | Net current assets |

Line Definition: Historical cost net current assets.

Processing Rule: Calculated field: line 12 plus line 15.

AR 07 Ref: M2.18

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| Table | 2 | Base historic data: Balance Sheet - Historic Cost |
| Block | C | Creditors: amounts falling due within one year |
| Line | 17 | Total assets less current liabilities |

Line Definition: Historic cost assets less current liabilities.

Processing Rule: Calculated field: line 4 plus line 16.

AR 07 Ref: M2.19

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| Table | 2 | Base historic data: Balance Sheet - Historic Cost |
| Block | D | Creditors: amounts falling due after one year |
| Line | 18 | Borrowings (excl. Govt. loans) |

Line Definition: Borrowings falling due after one year comprises obligations under finance leases due after one year, loans due to other group companies repayable after one year, redeemable debentures repayable after one year, bonds redeemable after one year, commercial paper due after one year, bills of exchange maturing after one year and any other form of borrowing repayable after one year. Accrued interest on borrowings should not be included. Excludes government loans.

Processing Rule: Input as a negative number. Input field for 2006-07. Calculated field: Table 7 line 26 (column '2008-09') less Table 7 line 26 (column 'beyond 2023').

AR 07 Ref: M2.20

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| Table | 2 | Base historic data: Balance Sheet - Historic Cost |
| Block | D | Creditors: amounts falling due after one year |
| Line | 19 | Other creditors |

Line Definition: Creditors due after one year (other than items defined as borrowings).
Input as a negative number.

Processing Rule: Input field.

AR 07 Ref: M2.21

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| Table | 2 | Base historic data: Balance Sheet - Historic Cost |
| Block | D | Creditors: amounts falling due after one year |
| Line | 20 | Total creditors |

Line Definition: Total creditors due after one year.

Processing Rule: Calculated field: line 18 plus line 19.

AR 07 Ref: M2.22

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| Table | 2 | Base historic data: Balance Sheet - Historic Cost |
| Block | E | Provision for liabilities & charges |
| Line | 21 | Deferred tax provision |

Line Definition: The deferred tax position as defined under UKGAAP.
Input as a negative number.

Processing Rule: Input field.

AR 07 Ref: M2.23

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| Table | 2 | Base historic data: Balance Sheet - Historic Cost |
| Block | E | Provision for liabilities & charges |
| Line | 22 | Deferred income - grants and contributions |

Line Definition: Deferred income received which is to be credited to the profit and loss account over a number of future years. This arises from grants and contributions on capital expenditure.

Input as a negative number.

Processing Rule: Input field.

AR 07 Ref: M2.24

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| Table | 2 | Base historic data: Balance Sheet - Historic Cost |
| Block | E | Provision for liabilities & charges |
| Line | 23 | Post employment assets/(liabilities) |

Line Definition: The excess/shortfall of the pension scheme assets over/below the pension scheme assets over/below the present value of the scheme liabilities (as defined in FRS17 'Retirement Benefits').

Input as a negative number if liability or positive if asset.

Processing Rule: Input field.

AR 07 Ref: M2.25

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|--------------|-----------|---|
| Table | 2 | Base historic data: Balance Sheet - Historic Cost |
| Block | E | Provision for liabilities & charges |
| Line | 24 | Other provisions |

Line Definition: All provisions including restructuring or reorganisation provisions but excluding the deferred tax provision.

Input as a negative number.

Processing Rule: Input field.

AR 07 Ref: M2.26

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| Table | 2 | Base historic data: Balance Sheet - Historic Cost |
| Block | E | Provision for liabilities & charges |
| Line | 25 | Net Assets employed |

Line Definition: Total assets less total liabilities (Historic Cost).

Processing Rule: Calculated field: line 4 plus line 15 plus line 20 plus line 21 plus line 22 plus line 23 plus line 24 plus line 25.

AR 07 Ref: M2.27

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Section 7 : Financial Model Inputs

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| Table | 2 | Base historic data: Balance Sheet - Historic Cost |
| Block | F | Capital and reserves |
| Line | 26 | Government loans |

Line Definition: Government loans.

Processing Rule: Input field for 2006-07. Brought forward: copied from Table 7 Line 18 (column 'Total') for year 2007-08.

AR 07 Ref: M2.28

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| Table | 2 | Base historic data: Balance Sheet - Historic Cost |
| Block | F | Capital and reserves |
| Line | 27 | Income and Expenditure account |

Line Definition: Cumulative balance of profits retained under the historical cost accounting convention.

Processing Rule: Input field.

AR 07 Ref: M2.29

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| Table | 2 | Base historic data: Balance Sheet - Historic Cost |
| Block | F | Capital and reserves |
| Line | 28 | Other reserves |

Line Definition: Non-distributable reserves (other than share capital and share premium). It will include capital redemption reserves, contingency reserves and other capital reserves. Amounts attributable to minority interests (if applicable) should also be included in this category.

Processing Rule: Input field.

AR 07 Ref: M2.30

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| Table | 2 | Base historic data: Balance Sheet - Historic Cost |
| Block | F | Capital and reserves |
| Line | 29 | Capital & reserves |

Line Definition: Total historic cost capital and reserves.

Processing Rule: Calculated field: sum of lines 26 to 28.

AR 07 Ref: M2.31

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Section 7 : Financial Model Inputs

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| Table | 3 | Base historic data: Balance Sheet - Current Cost |
| Block | A | Fixed Assets |
| Line | 1 | Tangible assets |

Line Definition: The current cost net book value of tangible fixed assets before third party contributions.

Processing Rule: Input field for 2006-07. Brought forward: copied from Table 7.8 line 8 for 2007-08.

AR 07 Ref: M5.1

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| Table | 3 | Base historic data: Balance Sheet - Current Cost |
| Block | A | Fixed Assets |
| Line | 2 | Third party contributions |

Line Definition: Grants and third party contributions received in respect of infrastructure assets and the balance of deferred income relating to grants and third party contribution for non-infrastructure assets.

Input as a negative number.

Processing Rule: Input field.

AR 07 Ref: M5.2

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| Table | 3 | Base historic data: Balance Sheet - Current Cost |
| Block | B | Other Operating assets and liabilities |
| Line | 3 | Working capital |

Line Definition: The total of all the assets and liabilities included in the working capital analysis in table 7.5.

Processing Rule: Brought forward: copied from Table 7.5 line 8.

AR 07 Ref: M5.3

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| Table | 3 | Base historic data: Balance Sheet - Current Cost |
| Block | B | Other Operating assets and liabilities |
| Line | 4 | Cash (net of overdrafts) |

Line Definition: Cash in hand and at bank (net of overdraft balances).

Processing Rule: Brought forward: copied from Table 7.2 line 7.

AR 07 Ref: M5.4 + M5.6

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Section 7 : Financial Model Inputs

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| Table | 3 | Base historic data: Balance Sheet - Current Cost |
| Block | B | Other Operating assets and liabilities |
| Line | 5 | Short term deposits |

Line Definition: Short term deposits.

Processing Rule: Brought forward: copied from Table 7.2 line 8.

AR 07 Ref: M5.5

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| Table | 3 | Base historic data: Balance Sheet - Current Cost |
| Block | B | Other Operating assets and liabilities |
| Line | 6 | Infrastructure renewals prepayment/(accrual) |

Line Definition: The cumulative difference between the Infrastructure Renewals Expenditure and Infrastructure Renewals Charge.

Processing Rule: Brought forward: copied from Table 7.2 line 11.

AR 07 Ref: M5.7

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| Table | 3 | Base historic data: Balance Sheet - Current Cost |
| Block | B | Other Operating assets and liabilities |
| Line | 7 | Net operating assets |

Line Definition: Current cost tangible fixed assets net of third party contributions, and working capital, cash, short term deposits, overdrafts and the infrastructure renewals prepayment or accrual.

Processing Rule: Calculated field: sum of lines 1 to 6.

AR 07 Ref: M5.8

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| Table | 3 | Base historic data: Balance Sheet - Current Cost |
| Block | C | Non-operating assets and liabilities |
| Line | 8 | Borrowings (excl. Govt. loans) |

Line Definition: Borrowings falling due within one year comprises obligations under finance leases due within the year, loans due to other group companies repayable within one year, redeemable debentures repayable within one year, bonds redeemable within one year, commercial paper due within one year, bills of exchange maturing within one year and any other form of borrowing repayable in less than one year. Accrued interest on borrowings should not be included. Excludes government loans.

Processing Rule: Brought forward: copied from Table 7.2 line 14.

AR 07 Ref: M5.9

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Section 7 : Financial Model Inputs

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| Table | 3 | Base historic data: Balance Sheet - Current Cost |
| Block | C | Non-operating assets and liabilities |
| Line | 9 | Gilts buffer |

Line Definition: Amount transferred to the Gilts buffer.

Processing Rule: Brought forward: copied from Table 7.2 line 9.

AR 07 Ref:

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| Table | 3 | Base historic data: Balance Sheet - Current Cost |
| Block | C | Non-operating assets and liabilities |
| Line | 10 | Assets transferred to PPP contractors |

Line Definition: Assets transferred to PPP contractors.

Processing Rule: Brought forward: copied from Table 7.2 line 10.

AR 07 Ref:

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| Table | 3 | Base historic data: Balance Sheet - Current Cost |
| Block | C | Non-operating assets and liabilities |
| Line | 11 | Non-trade debtors |

Line Definition: Debtors other than those included in working capital, but also excluding the infrastructure renewals prepayment/accrual and assets transferred to PPP contractors.

Processing Rule: Input field.

AR 07 Ref:

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| Table | 3 | Base historic data: Balance Sheet - Current Cost |
| Block | C | Non-operating assets and liabilities |
| Line | 12 | Non-trade creditors due within one year |

Line Definition: Creditor balances due to be paid in less than one year excluding amounts included as working capital. Includes customer earnings payable and corporation tax payable.
Input as a negative number.

Processing Rule: Input field.

AR 07 Ref:

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Section 7 : Financial Model Inputs

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| Table | 3 | Base historic data: Balance Sheet - Current Cost |
| Block | C | Non-operating assets and liabilities |
| Line | 13 | Investment - loan to group company |

Line Definition: All loans to a group company.

Processing Rule: Brought forward: copied from Table 7.2 line 2.

AR 07 Ref: M5.12

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| Table | 3 | Base historic data: Balance Sheet - Current Cost |
| Block | C | Non-operating assets and liabilities |
| Line | 14 | Investment - Other |

Line Definition: All investments as defined by UKGAAP, excluding those in line 13.

Processing Rule: Brought forward: copied from Table 7.2 line 3.

AR 07 Ref: M5.13

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| Table | 3 | Base historic data: Balance Sheet - Current Cost |
| Block | C | Non-operating assets and liabilities |
| Line | 15 | Total non-operating assets and liabilities |

Line Definition: Total non-operating assets and liabilities.

Processing Rule: Calculated field: sum of lines 8 to 14.

AR 07 Ref: M5.16

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| Table | 3 | Base historic data: Balance Sheet - Current Cost |
| Block | D | Creditors - amounts falling due after more than one year |
| Line | 16 | Borrowings (excl. Govt. loans) |

Line Definition: Borrowings falling due after one year comprises obligations under finance leases due after one year, loans due to other group companies repayable after one year, redeemable debentures repayable after one year, bonds redeemable after one year, commercial paper due after one year, bills of exchange maturing after one year and any other form of borrowing repayable after one year. Accrued interest on borrowings should not be included. Excludes government loans.

Processing Rule: Input as a negative number. Brought forward: copied from Table 7.2 line 18.

AR 07 Ref: M5.17

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Section 7 : Financial Model Inputs

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| Table | 3 | Base historic data: Balance Sheet - Current Cost |
| Block | D | Creditors - amounts falling due after more than one year |
| Line | 17 | Other Creditors |

Line Definition: Creditors due after one year (other than items defined as borrowings).

Processing Rule: Brought forward: copied from Table 7.2 line 19.

AR 07 Ref: M5.18

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| Table | 3 | Base historic data: Balance Sheet - Current Cost |
| Block | D | Creditors - amounts falling due after more than one year |
| Line | 18 | Total Creditors falling due after more than one year |

Line Definition: Total Creditors falling due after more than one year.

Processing Rule: Calculated field: line 16 plus line 17.

AR 07 Ref: M5.19

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| Table | 3 | Base historic data: Balance Sheet - Current Cost |
| Block | E | Provisions for liabilities & charges |
| Line | 19 | Deferred tax provision |

Line Definition: The deferred tax position as defined under UKGAAP.

Processing Rule: Brought forward: copied from Table 7.2 line 21.

AR 07 Ref: M5.20

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| Table | 3 | Base historic data: Balance Sheet - Current Cost |
| Block | E | Provisions for liabilities & charges |
| Line | 20 | Post employment asset/(liabilities) |

Line Definition: The excess/shortfall of the pension scheme assets over/below the pension scheme assets over/below the present value of the scheme liabilities (as defined in FRS17 'Retirement Benefits').

Processing Rule: Brought forward: copied from Table 7.2 line 23.

AR 07 Ref: M5.21

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Section 7 : Financial Model Inputs

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| Table | 3 | Base historic data: Balance Sheet - Current Cost |
| Block | E | Provisions for liabilities & charges |
| Line | 21 | Other provisions |

Line Definition: All provisions including restructuring or reorganisation provisions but excluding the deferred tax provision.

Processing Rule: Brought forward: copied from Table 7.2 line 24.

AR 07 Ref: M5.22

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| Table | 3 | Base historic data: Balance Sheet - Current Cost |
| Block | E | Provisions for liabilities & charges |
| Line | 22 | Total provisions |

Line Definition: Total provisions for liabilities and charges.

Processing Rule: Calculated field: sum of lines 19 to 21.

AR 07 Ref: M5.23

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| Table | 3 | Base historic data: Balance Sheet - Current Cost |
| Block | E | Provisions for liabilities & charges |
| Line | 23 | Net assets employed |

Line Definition: Total assets less total liabilities.

Processing Rule: Calculated field: line 7 plus line 15 plus line 18 plus line 22.

AR 07 Ref: M5.24

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| Table | 3 | Base historic data: Balance Sheet - Current Cost |
| Block | F | Capital and reserves |
| Line | 24 | Government loans |

Line Definition: Government loans.

Processing Rule: Brought forward: copied from Table 7.2 line 26.

AR 07 Ref: M5.25

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|--------------|-----------|--|
| Table | 3 | Base historic data: Balance Sheet - Current Cost |
| Block | F | Capital and reserves |
| Line | 25 | Income and expenditure account |

Line Definition: Cumulative balance of profits retained under current cost accounting.

Processing Rule: Input field.

AR 07 Ref: M5.26

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Section 7 : Financial Model Inputs

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| Table | 3 | Base historic data: Balance Sheet - Current Cost |
| Block | F | Capital and reserves |
| Line | 26 | Current cost reserve |

Line Definition: The balance on the current cost reserve at the end of the year.

Processing Rule: Input field.

AR 07 Ref: M5.27

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| Table | 3 | Base historic data: Balance Sheet - Current Cost |
| Block | F | Capital and reserves |
| Line | 27 | Other reserves |

Line Definition: Non - distributable reserves (other than share capital, current cost reserves and share premium). It will include capital redemption reserves, contingency reserves and other capital reserves. Amounts attributable to minority interests (if applicable) should also be included in this category.

Processing Rule: Brought forward: copied from Table 7.2 line 29.

AR 07 Ref: M5.28

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| Table | 3 | Base historic data: Balance Sheet - Current Cost |
| Block | F | Capital and reserves |
| Line | 28 | Total capital & reserves |

Line Definition: Total current cost capital and reserves.

Processing Rule: Calculated field: sum of lines 24 to 27.

AR 07 Ref: M5.29

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| Table | 4 | Base historic data: Balance Sheet - Current Cost |
| Block | A | Net cash flow from operating activities |
| Line | 1 | Current cost operating profit |

Line Definition: Current cost operating profit before tax, interest and extraordinary items.

Processing Rule: Brought forward: copied from Table 1 line 32.

AR 07 Ref: M13.1

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Section 7 : Financial Model Inputs

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| Table | 4 | Base historic data: Balance Sheet - Current Cost |
| Block | A | Net cash flow from operating activities |
| Line | 2 | Working capital adjustment |

Line Definition: The adjustment for the impact of general inflation on the real value of working capital to the business between opening and closing balance sheet dates.

Processing Rule: Brought forward: copied from Table 1 line 31.

AR 07 Ref: M13.2

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| Table | 4 | Base historic data: Balance Sheet - Current Cost |
| Block | A | Net cash flow from operating activities |
| Line | 3 | Movement in working capital |

Line Definition: The movement is the total of all of the working capital items, as defined in table 7.5.
Input positive if cash inflow, negative if cash outflow

Processing Rule: Input field.

AR 07 Ref: M13.3

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| Table | 4 | Base historic data: Balance Sheet - Current Cost |
| Block | A | Net cash flow from operating activities |
| Line | 4 | Receipts from other income |

Line Definition: Receipts in the year from other sources of income other than interest. These include rental income and any other income received from any other sources, excluding receipts from the sale of fixed assets.
Input as a positive number if profit or as a negative number if loss.

Processing Rule: Input field.

AR 07 Ref: M13.4

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| Table | 4 | Base historic data: Balance Sheet - Current Cost |
| Block | A | Net cash flow from operating activities |
| Line | 5 | Current Cost depreciation |

Line Definition: Current cost depreciation (as defined in Table 7.1 line 24).

Processing Rule: Brought forward: copied from Table 1 line 24.

AR 07 Ref: M13.5

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Section 7 : Financial Model Inputs

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| Table | 4 | Base historic data: Balance Sheet - Current Cost |
| Block | A | Net cash flow from operating activities |
| Line | 6 | Amortisation of PPP assets |

Line Definition: Amortisation of PPP assets (as defined in Table 7.1 line 26).

Processing Rule: Brought forward: copied from Table 1 line 26.

AR 07 Ref: M13.6

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| Table | 4 | Base historic data: Balance Sheet - Current Cost |
| Block | A | Net cash flow from operating activities |
| Line | 7 | Amortisation of deferred income |

Line Definition: Amortisation of deferred income (as defined in Table 7.1 line 27).

Processing Rule: Brought forward: copied from Table 1 line 27.

AR 07 Ref: M13.7

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| Table | 4 | Base historic data: Balance Sheet - Current Cost |
| Block | A | Net cash flow from operating activities |
| Line | 8 | Current cost profit/(loss) on sale of assets |

Line Definition: Net current cost profit/loss on disposal of fixed assets (as defined in Table 7.1 line 28).

Processing Rule: Brought forward: copied from Table 1 line 28.

AR 07 Ref: M13.8

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| Table | 4 | Base historic data: Balance Sheet - Current Cost |
| Block | A | Net cash flow from operating activities |
| Line | 9 | Infrastructure renewals charge |

Line Definition: The total infrastructure renewals charge (as defined in Table 7.1 line 25).

Processing Rule: Brought forward: copied from Table 1 line 25.

AR 07 Ref: M13.9

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Section 7 : Financial Model Inputs

| | | |
|--------------|-----------|--|
| Table | 4 | Base historic data: Balance Sheet - Current Cost |
| Block | A | Net cash flow from operating activities |
| Line | 10 | Other non-cash profit and loss items |

Line Definition: Any other non-cash profit and loss items which affect operating profit. This will include, but is not restricted to a) movements in provisions; and b) the difference between pension contributions and the FRS17 charge (to operating profit).

Processing Rule: Input field.

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| Table | 4 | Base historic data: Balance Sheet - Current Cost |
| Block | A | Net cash flow from operating activities |
| Line | 11 | Net cash flow from operating activities |

Line Definition: Net cash flow movement from the operating activities of the company.

Processing Rule: Calculated field: sum of lines 1 to 10.

AR 07 Ref:

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| £m | 3dp |
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| Table | 4 | Base historic data: Balance Sheet - Current Cost |
| Block | B | Cash changes in non-operating debtors/creditors and extraordinary items |
| Line | 12 | Cash inflow/outflow from changes in non-trade debtors/creditors |

Line Definition: Changes in non-trade debtors and non-trade creditors within one year and non-trade creditors falling due after more than one year (as defined in Table 7.3 lines 11, 12 and 17 respectively).

Input as a positive number if cash inflow or as a negative number if cash outflow.

Processing Rule: Input field.

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| Table | 4 | Base historic data: Balance Sheet - Current Cost |
| Block | B | Cash changes in non-operating debtors/creditors and extraordinary items |
| Line | 13 | Cash inflow/outflow from extraordinary items |

Line Definition: Receipts from extraordinary items (as defined in Table 7.1 Line 40).

Input as a positive number if cash inflow or as a negative number if cash outflow.

Processing Rule: Input field.

AR 07 Ref:

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Section 7 : Financial Model Inputs

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| Table | 4 | Base historic data: Balance Sheet - Current Cost |
| Block | C | Returns on investments & servicing of finance |
| Line | 14 | Interest received |

Line Definition: The amount of interest received by the company in the year.

Processing Rule: Input field.

AR 07 Ref: M6.2

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| Table | 4 | Base historic data: Balance Sheet - Current Cost |
| Block | C | Returns on investments & servicing of finance |
| Line | 15 | Interest paid |

Line Definition: The amount of interest paid by the company in the year.

Input as a negative number.

Processing Rule: Input field.

AR 07 Ref: M6.3

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| £m | 3dp |
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| Table | 4 | Base historic data: Balance Sheet - Current Cost |
| Block | C | Returns on investments & servicing of finance |
| Line | 16 | Net cash flow from returns on Investment & servicing of finance |

Line Definition: The net financing cost in the year paid by the company.

Processing Rule: Calculated field: line 14 plus line 15.

AR 07 Ref: M6.5

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| Table | 4 | Base historic data: Balance Sheet - Current Cost |
| Block | D | Taxation |
| Line | 17 | Taxation paid |

Line Definition: All cash flows to or from taxation authorities in respect of the company's revenue and capital profits.

Input as a negative number.

Processing Rule: Input field.

AR 07 Ref: M6.6

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Section 7 : Financial Model Inputs

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| Table | 4 | Base historic data: Balance Sheet - Current Cost |
| Block | E | Capital expenditure and financial investment |
| Line | 18 | Gross cost of purchase of fixed assets |

Line Definition: The gross purchase price of fixed assets paid for by the company before any deduction of grants and contributions.
Input as a negative number.

Processing Rule: Input field.

AR 07 Ref: M6.7

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| | | |
|--------------|-----------|--|
| Table | 4 | Base historic data: Balance Sheet - Current Cost |
| Block | E | Capital expenditure and financial investment |
| Line | 19 | Receipt of grants and contributions |

Line Definition: The total amount of grants and other contributions received for fixed asset purchases in the year.

Processing Rule: Input field.

AR 07 Ref: M6.8

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| | | |
|--------------|-----------|--|
| Table | 4 | Base historic data: Balance Sheet - Current Cost |
| Block | E | Capital expenditure and financial investment |
| Line | 20 | Infrastructure renewals expenditure |

Line Definition: Expenditure incurred in maintaining the existing operating capability of infrastructure assets.
Input as a negative number.

Processing Rule: Input field.

AR 07 Ref: M6.9

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| | | |
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| Table | 4 | Base historic data: Balance Sheet - Current Cost |
| Block | E | Capital expenditure and financial investment |
| Line | 21 | Disposal of fixed assets |

Line Definition: Cash proceeds received in the year on the sale of fixed assets.

Processing Rule: Input field.

AR 07 Ref: M6.10

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Section 7 : Financial Model Inputs

| | | |
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| Table | 4 | Base historic data: Balance Sheet - Current Cost |
| Block | E | Capital expenditure and financial investment |
| Line | 22 | Movements on long term loans to group companies |

Line Definition: The movement in the loans advanced to group companies.

Input as a positive number if cash inflow or as a negative number if cash outflow.

Processing Rule: Input field.

AR 07 Ref: M6.11

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| Table | 4 | Base historic data: Balance Sheet - Current Cost |
| Block | E | Capital expenditure and financial investment |
| Line | 23 | Net cashflow from investing activities |

Line Definition: The net cashflow of the company relating to the acquisition or disposal of any asset held as a fixed asset.

Processing Rule: Calculated field: sum of lines 18 to 22.

AR 07 Ref: M6.12

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| Table | 4 | Base historic data: Balance Sheet - Current Cost |
| Block | E | Capital expenditure and financial investment |
| Line | 24 | Acquisitions and disposals |

Line Definition: The cash flows related to acquisition or disposal of any trade or business or any investment.

Input as a positive number if cash inflow or as a negative number if cash outflow.

Processing Rule: Input field.

AR 07 Ref: M6.13

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| Table | 4 | Base historic data: Balance Sheet - Current Cost |
| Block | E | Capital expenditure and financial investment |
| Line | 25 | Dividends paid |

Line Definition: Dividends paid by the company in the year.

Input as a negative number.

Processing Rule: Input field.

AR 07 Ref: M6.14

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Section 7 : Financial Model Inputs

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| Table | 4 | Base historic data: Balance Sheet - Current Cost |
| Block | F | Management of liquid resources |
| Line | 26 | Net cash flow from management of liquid resources |

Line Definition: The net cashflow from the withdrawal/redemption and purchase of short term deposits and other liquid resources.

Input as a positive number if cash inflow or as a negative number if cash outflow.

Processing Rule: Input field.

AR 07 Ref: M6.15

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| Table | 4 | Base historic data: Balance Sheet - Current Cost |
| Block | F | Management of liquid resources |
| Line | 27 | Net Cash flow before financing |

Line Definition: The net cash flow generated from operations, but after returns on investments and servicing of finance, taxation and investing activities.

Processing Rule: Calculated field: line 11 plus line 12 plus line 13 plus line 16 plus line 17 plus line 23 plus line 24 plus line 25 plus line 26.

AR 07 Ref: M6.16

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| Table | 4 | Base historic data: Balance Sheet - Current Cost |
| Block | G | Financing |
| Line | 28 | New Government loans |

Line Definition: The receipts from any government loans taken out in the year.

Processing Rule: Input field.

AR 07 Ref: M6.19

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| Table | 4 | Base historic data: Balance Sheet - Current Cost |
| Block | G | Financing |
| Line | 29 | Non-Government loans repayments |

Line Definition: The amount repaid on any Non-Government loans in the year.

Input as a negative number.

Processing Rule: Input field.

AR 07 Ref: M6.20

£m

3dp

Section 7 : Financial Model Inputs

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| Table | 4 | Base historic data: Balance Sheet - Current Cost |
| Block | G | Financing |
| Line | 30 | Government loans repayments |

Line Definition: The amount repaid on any Government loans in the year.
Input as a negative number.

Processing Rule: Input field.

AR 07 Ref: M6.21

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| Table | 4 | Base historic data: Balance Sheet - Current Cost |
| Block | G | Financing |
| Line | 31 | Gilts buffer |

Line Definition: Changes in the amount held in the gilts buffer.
Input as a positive number if cash inflow or as a negative number if cash outflow.

Processing Rule: Input field.

AR 07 Ref: -

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| Table | 4 | Base historic data: Balance Sheet - Current Cost |
| Block | G | Financing |
| Line | 32 | Net cash inflow from financing |

Line Definition: The net effect on cashflow after raising /repaying loans.

Processing Rule: Calculated field: sum of lines 28 to 31.

AR 07 Ref: M6.22

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| Table | 4 | Base historic data: Balance Sheet - Current Cost |
| Block | G | Financing |
| Line | 33 | Increase (decrease) in cash and cash equivalents |

Line Definition: The net cashflow of the company in the year measured by the change in the level of cash.

Processing Rule: Calculated field: line 27 plus line 32.

AR 07 Ref: M6.23

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| Table | 5 | Base historic data: Working Capital |
| Block | A | Working Capital |
| Line | 1 | Stocks |

Line Definition: Stock held at the year end. Stocks comprise consumable stores and work in progress, including chemicals, stationery, petrol, backfill materials etc.

Processing Rule: Input field.

AR 07 Ref: M11.1

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Section 7 : Financial Model Inputs

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| Table | 5 | Base historic data: Working Capital |
| Block | A | Working Capital |
| Line | 2 | Trade debtors |

Line Definition: Trade debtors at the year end.

Processing Rule: Input field.

AR 07 Ref: M11.2+M11.3+M11.4

£m

3dp

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| Table | 5 | Base historic data: Working Capital |
| Block | A | Working Capital |
| Line | 3 | Prepayments, accruals and other short term debtors |

Line Definition: Prepayments and other debtors which relate to operating activities excluding the infrastructure renewals prepayments.

Processing Rule: Input field.

AR 07 Ref: M11.5 + M11.6

£m

3dp

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| Table | 5 | Base historic data: Working Capital |
| Block | A | Working Capital |
| Line | 4 | Trade creditors |

Line Definition: Trade creditor balances at the year end falling due within one year. Excludes the wholesale charge prepayment.
Input as a negative number.

Processing Rule: Input field.

AR 07 Ref: -

£m

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| Table | 5 | Base historic data: Working Capital |
| Block | A | Working Capital |
| Line | 5 | Wholesale charge prepayment |

Line Definition: Wholesale charge prepayment.
Input as a negative number.

Processing Rule: Input field.

AR 07 Ref: -

£m

3dp

Section 7 : Financial Model Inputs

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| Table | 5 | Base historic data: Working Capital |
| Block | A | Working Capital |
| Line | 6 | Short-term capital creditors |

Line Definition: Creditor balances at the year end for capital goods falling due within one year. This should include any accruals for capital goods.
Input as a negative number.

Processing Rule: Input field.

AR 07 Ref: M11.9

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| Table | 5 | Base historic data: Working Capital |
| Block | A | Working Capital |
| Line | 7 | Accruals and other creditors |

Line Definition: Accruals and non-trade creditors which relate to operating activities, excluding the infrastructure renewals accrual.
Input as a negative number.

Processing Rule: Input field.

AR 07 Ref: M11.8 + M11.10

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| Table | 5 | Base historic data: Working Capital |
| Block | A | Working Capital |
| Line | 8 | Total working capital |

Line Definition: The total of all stock, debtors and creditors which relate to operating items, including short term capital creditors, but excluding any infrastructure renewals prepayment or accrual.

Processing Rule: Calculated field: sum of lines 1 to 7.

AR 07 Ref: M11.11

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| Table | 6 | Base historic data: Tax |
| Block | A | Allocation of capital expenditure for tax purposes |
| Line | 1 | Work in progress - Opening amount |

Line Definition: Total amount for assets considered as work in progress at the beginning of the year.

Processing Rule: Input field.

AR 07 Ref: M21.1

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Section 7 : Financial Model Inputs

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| Table | 6 | Base historic data: Tax |
| Block | A | Allocation of capital expenditure for tax purposes |
| Line | 2 | Work in progress (portion where capital allowances have not been claimed) - opening |

Line Definition: Portion of opening assets considered as work in progress that has not yet been added to the capital allowances pools.

Processing Rule: Input field.

AR 07 Ref: M21.2

£m

3dp

| | | |
|--------------|----------|---|
| Table | 6 | Base historic data: Tax |
| Block | A | Allocation of capital expenditure for tax purposes |
| Line | 3 | Total capitalised expenditure including IRE (outturn prices) excluding grants |

Line Definition: The total of all capitalised expenditure (water and sewerage service) for both base service and enhancement purposes. This expenditure should be reported net of grants and contributions, but excluding adopted assets at nil cost. It should also include infrastructure renewals expenditure. (express in outturn prices)

Processing Rule: Input field.

AR 07 Ref: M21.3

£m

3dp

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|--------------|----------|---|
| Table | 6 | Base historic data: Tax |
| Block | A | Allocation of capital expenditure for tax purposes |
| Line | 4 | Capitalised expenditure allocated for capital allowances (including Work in progress) |

Line Definition: Capital expenditure claimed for capital allowances in the year (this includes any claims on assets classified as work in progress).

Note: this amount should be equal to the sum of lines 6 to 15.

Processing Rule: Input field.

AR 07 Ref: M21.4

£m

3dp

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| Table | 6 | Base historic data: Tax |
| Block | A | Allocation of capital expenditure for tax purposes |
| Line | 5 | Work in progress (portion where capital allowances have not been claimed) - closing |

Line Definition: Portion of assets considered work in progress where capital allowances have not been claimed yet (closing amount).

Processing Rule: Calculated field: line 2 plus line 3 minus line 4.

AR 07 Ref: M21.5

£m

3dp

Section 7 : Financial Model Inputs

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| Table | 6 | Base historic data: Tax |
| Block | A | Allocation of capital expenditure for tax purposes |
| Line | 6 | Assets qualifying for 100% first year allowances |

Line Definition: Portion of assets indicated in line 4 that qualify for 100% first year allowances.

Processing Rule: Input field.

AR 07 Ref: M21.6

£m

3dp

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| Table | 6 | Base historic data: Tax |
| Block | A | Allocation of capital expenditure for tax purposes |
| Line | 7 | Assets to be included in the general (25%) pool |

Line Definition: Portion of assets indicated in line 4 to be included in the general capital allowance pool which will receive capital allowances at 25% p.a. on a reducing balance basis.

Processing Rule: Input field.

AR 07 Ref: M21.7

£m

3dp

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| Table | 6 | Base historic data: Tax |
| Block | A | Allocation of capital expenditure for tax purposes |
| Line | 8 | Assets qualifying for long life (6%) pool |

Line Definition: Portion of assets indicated in line 4 to be included in the long life pool which will receive capital allowances at 6% p.a.

Processing Rule: Input field.

AR 07 Ref: M21.8

£m

3dp

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| Table | 6 | Base historic data: Tax |
| Block | A | Allocation of capital expenditure for tax purposes |
| Line | 9 | Assets qualifying for Industrial Buildings Allowance |

Line Definition: Portion of assets indicated in line 4 classified as industrial buildings for tax purposes.

Processing Rule: Input field.

AR 07 Ref: M21.9

£m

3dp

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| Table | 6 | Base historic data: Tax |
| Block | A | Allocation of capital expenditure for tax purposes |
| Line | 10 | Assets purchased under finance leasing |

Line Definition: Portion of assets indicated in line 4 purchased under finance leasing.

Processing Rule: Input field.

AR 07 Ref: M21.10

£m

3dp

Section 7 : Financial Model Inputs

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| Table | 6 | Base historic data: Tax |
| Block | A | Allocation of capital expenditure for tax purposes |
| Line | 11 | Capitalised revenue expenditure deducted in year of spend |

Line Definition: Portion of assets indicated in line 4 (a) which is of a revenue nature and hence treated as deferred revenue expenditure for tax purposes; and (b) for which a deduction is allowed for tax purposes in year of spend.

Processing Rule: Input field.

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| AR 07 Ref: | M21.11 | £m | 3dp |
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| Table | 6 | Base historic data: Tax |
| Block | A | Allocation of capital expenditure for tax purposes |
| Line | 12 | Capitalised revenue expenditure depreciated - non – infrastructure |

Line Definition: Portion of assets indicated in line 4 which: (a) is of a revenue nature and hence treated as deferred revenue expenditure for tax purposes; and (b) relates to non-infrastructure assets, and for which a deduction in depreciation is allowed.

Processing Rule: Input field.

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|-------------------|--------|-----------|------------|
| AR 07 Ref: | M21.12 | £m | 3dp |
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| Table | 6 | Base historic data: Tax |
| Block | A | Allocation of capital expenditure for tax purposes |
| Line | 13 | Capitalised revenue expenditure depreciated – infrastructure |

Line Definition: Portion of assets indicated in line 4 which: (a) is of a revenue nature and hence treated as deferred revenue expenditure for tax purposes; and (b) relates to infrastructure assets, and a deduction in depreciation is allowed.

Processing Rule: Input field.

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| AR 07 Ref: | M21.13 | £m | 3dp |
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| Table | 6 | Base historic data: Tax |
| Block | A | Allocation of capital expenditure for tax purposes |
| Line | 14 | Capitalised revenue expenditure not depreciated |

Line Definition: Portion of assets indicated in line 4 which: (a) is of a revenue nature and hence treated as deferred revenue expenditure for tax purposes; and (b) is not depreciated and therefore no deduction is allowed.

Processing Rule: Input field.

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| AR 07 Ref: | M21.14 | £m | 3dp |
|-------------------|--------|-----------|------------|

Section 7 : Financial Model Inputs

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| Table | 6 | Base historic data: Tax |
| Block | A | Allocation of capital expenditure for tax purposes |
| Line | 15 | Other assets not qualifying for capital allowances or revenue deductions |

Line Definition: Portion of assets indicated in line 4 in addition to those reported in line 14 which are not of a revenue nature and do not qualify for capital allowances or any other deduction for tax purposes.

Processing Rule: Input field.

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|-------------------|--------|----|-----|
| AR 07 Ref: | M21.15 | £m | 3dp |
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| Table | 6 | Base historic data: Tax |
| Block | A | Allocation of capital expenditure for tax purposes |
| Line | 16 | Grants and contributions taxable on receipt |

Line Definition: Portion of assets indicated in line 4 which relates to grants and contributions which are taxable on receipt.

Processing Rule: Input field.

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| AR 07 Ref: | M21.16 | £m | 3dp |
|-------------------|--------|----|-----|

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| Table | 6 | Base historic data: Tax |
| Block | B | Opening position |
| Line | 17 | Opening pool of capital allowances – asset life < 25 years |

Line Definition: Balance carried forward on capital allowances pool as at the balance sheet date for capital assets with a useful economic life of less than twenty-five years.

Processing Rule: Input field.

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|-------------------|--------|----|-----|
| AR 07 Ref: | M21.19 | £m | 3dp |
|-------------------|--------|----|-----|

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| Table | 6 | Base historic data: Tax |
| Block | B | Opening position |
| Line | 18 | Opening pool of capital allowances – asset life >= 25 years |

Line Definition: Balance carried forward on long life capital allowances pool as at the balance sheet date for capital assets with a useful economic life of greater than or equal to twenty-five years.

Processing Rule: Input field.

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| AR 07 Ref: | M21.20 | £m | 3dp |
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Section 7 : Financial Model Inputs

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| Table | 6 | Base historic data: Tax |
| Block | B | Opening position |
| Line | 19 | Residual IBA's |

Line Definition: Net balance carried forward of Industrial Buildings Allowance assets as at balance sheet date for calculation of IBA's.

Processing Rule: Input field.

AR 07 Ref: M21.21

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| £m | 3dp |
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| Table | 6 | Base historic data: Tax |
| Block | B | Opening position |
| Line | 20 | General provisions – opening balance |

Line Definition: Opening balance of other general provisions, i.e. provisions in the 2005-06 balance sheet, which for tax purposes, are treated as “general”. This should include pensions provisions where the amounts charged to date exceed tax deductions allowed. Where a profit exists and accelerated deductions have been taken.

This figure should be entered as a negative number.

Processing Rule: Input field.

AR 07 Ref: M21.22

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| £m | 3dp |
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| Table | 6 | Base historic data: Tax |
| Block | B | Opening position |
| Line | 21 | Losses brought forward |

Line Definition: Cumulative revenue tax losses carried forward for the appointed business as at the balance sheet date.

Processing Rule: Input field.

AR 07 Ref: M21.23

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| £m | 3dp |
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| Table | 6 | Base historic data: Tax |
| Block | B | Opening position |
| Line | 22 | Average asset life – non-infrastructure |

Line Definition: The average asset life for non-infrastructure assets identified in line 12 and used in the calculation of the depreciation allowance reported in line 31.

Processing Rule: Input field.

AR 07 Ref: M21.17

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| years | 0dp |
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Section 7 : Financial Model Inputs

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| Table | 6 | Base historic data: Tax |
| Block | B | Opening position |
| Line | 23 | Average asset life – infrastructure |

Line Definition: The average asset life for infrastructure assets identified in line 13 and used in the calculation of the depreciation allowance reported in line 32.

Processing Rule: Input field.

AR 07 Ref: M21.18

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| years | 0dp |
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| Table | 6 | Base historic data: Tax |
| Block | C | Calculation of trading profit |
| Line | 24 | HCA Operating profit |

Line Definition: Historical cost operating profit.

Processing Rule: Calculated field: Table 1 line 10 plus Table 1 line 11.

AR 07 Ref: M21.24

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| £m | 3dp |
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| Table | 6 | Base historic data: Tax |
| Block | C | Calculation of trading profit |
| Line | 25 | Total HCA Depreciation |

Line Definition: Total Historical cost depreciation charge for the year to be added back to operating profit to derive trading profit for tax purposes.

Processing Rule: Brought forward: copied from Table 1 line 4 multiplied by -1.

AR 07 Ref: M21.25

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| £m | 3dp |
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| Table | 6 | Base historic data: Tax |
| Block | C | Calculation of trading profit |
| Line | 26 | Infrastructure renewals charge |

Line Definition: Total infrastructure renewals charge for the year to be added back to operating profit to derive trading profit for tax purposes.

Processing Rule: Brought forward: copied from Table 1 line 5 multiplied by -1.

AR 07 Ref: M21.26

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| Table | 6 | Base historic data: Tax |
| Block | C | Calculation of trading profit |
| Line | 27 | Amortisation of PPP assets |

Line Definition: Amortisation of PPP assets.

Processing Rule: Brought forward: copied from Table 1 line 6 multiplied by -1.

AR 07 Ref: M21.27

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| £m | 3dp |
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Section 7 : Financial Model Inputs

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| Table | 6 | Base historic data: Tax |
| Block | C | Calculation of trading profit |
| Line | 28 | Amortisation of grants |

Line Definition: Amortisation of grants.

Processing Rule: Brought forward: copied from Table 1 line 7 multiplied by -1.

AR 07 Ref: M21.28

£m

3dp

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|--------------|-----------|---|
| Table | 6 | Base historic data: Tax |
| Block | C | Calculation of trading profit |
| Line | 29 | Deduction for capitalised revenue expenditure |

Line Definition: Amount of deduction available relating to total capitalised revenue expenditure net of grants. For example IRC.

Processing Rule: Input field.

AR 07 Ref: M21.29

£m

3dp

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|--------------|-----------|-------------------------------|
| Table | 6 | Base historic data: Tax |
| Block | C | Calculation of trading profit |
| Line | 30 | Trading profit |

Line Definition: Trading profit for tax purposes.

Processing Rule: Calculated field: sum of lines 24 to 29.

AR 07 Ref: M21.30

£m

3dp

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| Table | 6 | Base historic data: Tax |
| Block | D | Deductions to trading profit |
| Line | 31 | Depreciation on capitalised revenue expenditure – non – infrastructure |

Line Definition: The amount of depreciation on capital expenditure identified in line 21.12 in this and in previous years, which is allowed as a deduction for tax purposes. This is the total depreciation allowed this year on assets of this type.

Input as a positive number.

Processing Rule: Input field.

AR 07 Ref: M21.31

£m

3dp

Section 7 : Financial Model Inputs

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| Table | 6 | Base historic data: Tax |
| Block | D | Deductions to trading profit |
| Line | 32 | Depreciation on capitalised revenue expenditure – infrastructure |

Line Definition: The amount of depreciation on capital expenditure identified in line 21.13 in this and in previous years, which is allowed as a deduction for tax purposes. This is the total depreciation allowed this year on assets of this type.

Input as a positive number.

Processing Rule: Input field.

AR 07 Ref: M21.32

£m

3dp

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| Table | 6 | Base historic data: Tax |
| Block | D | Deductions to trading profit |
| Line | 33 | Total interest paid |

Line Definition: The net amount of interest payable (interest on overdrafts, loans from all sources and debenture stock by the company in the year) less interest receivable in the year (This includes interest on cash balances, loans to other group companies or third parties, the interest element on finance leases, and other investments). It should exclude any amounts of interest charges calculated under FRS17.

Note: Net interest charged should be input as a positive number.

Processing Rule: Input field.

AR 07 Ref: M21.33

£m

3dp

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| Table | 6 | Base historic data: Tax |
| Block | D | Deductions to trading profit |
| Line | 34 | Capital allowances - asset life <25 years |

Line Definition: Total Capital Allowances utilised in the year relating to the general (25%) pool.

Input as a positive number.

Processing Rule: Input field.

AR 07 Ref: M21.34

£m

3dp

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| Table | 6 | Base historic data: Tax |
| Block | D | Deductions to trading profit |
| Line | 35 | Capital allowances - asset life >=25 years |

Line Definition: Total capital allowances utilised in the year relating to the long life (6%) pool.

Input as a positive number.

Processing Rule: Input field.

AR 07 Ref: M21.35

£m

3dp

Section 7 : Financial Model Inputs

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| Table | 6 | Base historic data: Tax |
| Block | D | Deductions to trading profit |
| Line | 36 | Industrial building allowance utilised |

Line Definition: Industrial building allowance utilised in the year.
Input as a positive number.

Processing Rule: Input field.

AR 07 Ref: M21.36

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| £m |
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| 3dp |
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| Table | 6 | Base historic data: Tax |
| Block | D | Deductions to trading profit |
| Line | 37 | Other deductions |

Line Definition: Deductions allowed from trading profit for tax purposes not covered under lines 31 to 36.
Input as a positive number.

Processing Rule: Input field.

AR 07 Ref: M21.37

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| £m |
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| Table | 6 | Base historic data: Tax |
| Block | D | Deductions to trading profit |
| Line | 38 | Total deductions |

Line Definition: Total deduction from trading profit allowed.

Processing Rule: Calculated field: sum of lines 31 to 37.

AR 07 Ref: M21.38

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| £m |
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| 3dp |
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| Table | 6 | Base historic data: Tax |
| Block | D | Additions to trading profit |
| Line | 39 | Grants and contributions taxable on receipt |

Line Definition: Grants and contributions taxable on receipt.

Processing Rule: Brought forward: copied from line 16.

AR 07 Ref: M21.39

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| £m |
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Section 7 : Financial Model Inputs

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| Table | 6 | Base historic data: Tax |
| Block | D | Additions to trading profit |
| Line | 40 | Other additions |

Line Definition: Other additions required to trading profits for tax purposes, not covered under line 39.

Processing Rule: Input field.

AR 07 Ref: M21.40

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| £m | 3dp |
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| Table | 6 | Base historic data: Tax |
| Block | D | Additions to trading profit |
| Line | 41 | Total additions |

Line Definition: Total additions required to trading profits for tax purposes.

Processing Rule: Calculated field: line 39 plus line 40.

AR 07 Ref: M21.41

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| £m | 3dp |
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| Table | 6 | Base historic data: Tax |
| Block | E | Taxation |
| Line | 42 | Trading profit for tax |

Line Definition: Trading profit for tax taking into account all recognised deductions and additions required in the year.

Processing Rule: Calculated field: line 30 plus line 38 minus line 41.

AR 07 Ref: M21.42

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| £m | 3dp |
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| Table | 6 | Base historic data: Tax |
| Block | E | Taxation |
| Line | 43 | Adjusted trading profit for tax |

Line Definition: Adjusted trading profit for tax. This line should show the effect of any adjustments to trading profit for tax, e.g. losses brought forward or adjustments arising from the previous year.

Processing Rule: Input field.

AR 07 Ref: M21.43

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| £m | 3dp |
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Section 7 : Financial Model Inputs

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| Table | 6 | Base historic data: Tax |
| Block | E | Taxation |
| Line | 44 | Current tax charge |

Line Definition: The current tax charge on profits from ordinary activities in the report year taken from the submitted computation.

Processing Rule: Input field.

AR 07 Ref: M21.44

£m

3dp

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| Table | 6 | Base historic data: Tax |
| Block | E | Taxation |
| Line | 45 | Prior Year adjustments |

Line Definition: Any decrease or increase in the report year's current tax charge caused by prior year adjustments.

Input as a negative number if decrease or a positive number if increase.

Processing Rule: Input field.

AR 07 Ref: M21.45

£m

3dp

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| Table | 6 | Base historic data: Tax |
| Block | E | Taxation |
| Line | 46 | Total current tax charge |

Line Definition: The total current tax charge for the year incorporating the current year's tax charge, prior year's adjustments and payments for group relief.

Processing Rule: Calculated field: lines 44 plus line 45.

AR 07 Ref: M21.46

£m

3dp

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| Table | 7 | Base historic data: Maturity profile of closing (embedded) debt (as of 31 March 2008) |
| Block | A | Government loans |
| Line | 1 | 3-3.99% |

Line Definition: Closing balance for borrowing (Government loans only) undertaken for loans with an interest rate of 3 – 3.99%.

Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns.

AR 07 Ref: 20.1

£m

3dp

Section 7 : Financial Model Inputs

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| Table | 7 | Base historic data: Maturity profile of closing (embedded) debt (as of 31 March 2008) |
| Block | A | Government loans |
| Line | 2 | 4-4.99% |

Line Definition: Closing balance for borrowing (Government loans only) undertaken for loans with an interest rate of 4 – 4.99%.

Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns.

AR 07 Ref: 20.2

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| £m |
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| 3dp |
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| Table | 7 | Base historic data: Maturity profile of closing (embedded) debt (as of 31 March 2008) |
| Block | A | Government loans |
| Line | 3 | 5-5.99% |

Line Definition: Closing balance for borrowing (Government loans only) undertaken for loans with an interest rate of 5– 5.99%.

Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns.

AR 07 Ref: 20.3

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| £m |
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| 3dp |
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| Table | 7 | Base historic data: Maturity profile of closing (embedded) debt (as of 31 March 2008) |
| Block | A | Government loans |
| Line | 4 | 6-6.99% |

Line Definition: Closing balance for borrowing (Government loans only) undertaken for loans with an interest rate of 6 – 6.99%.

Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns.

AR 07 Ref: 20.4

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| £m |
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| 3dp |
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| Table | 7 | Base historic data: Maturity profile of closing (embedded) debt (as of 31 March 2008) |
| Block | A | Government loans |
| Line | 5 | 7-7.99% |

Line Definition: Closing balance for borrowing (Government loans only) undertaken for loans with an interest rate of 7 – 7.99%.

Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns.

AR 07 Ref: 20.5

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Section 7 : Financial Model Inputs

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| Table | 7 | Base historic data: Maturity profile of closing (embedded) debt (as of 31 March 2008) |
| Block | A | Government loans |
| Line | 6 | 8-8.99% |

Line Definition: Closing balance for borrowing (Government loans only) undertaken for loans with an interest rate of 8 – 8.99%.

Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns.

AR 07 Ref: 20.6

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| £m |
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| 3dp |
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| Table | 7 | Base historic data: Maturity profile of closing (embedded) debt (as of 31 March 2008) |
| Block | A | Government loans |
| Line | 7 | 9-9.99% |

Line Definition: Closing balance for borrowing (Government loans only) undertaken for loans with an interest rate of 9 – 9.99%.

Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns.

AR 07 Ref: 20.7

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| £m |
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| 3dp |
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| Table | 7 | Base historic data: Maturity profile of closing (embedded) debt (as of 31 March 2008) |
| Block | A | Government loans |
| Line | 8 | 10-10.99% |

Line Definition: Closing balance for borrowing (Government loans only) undertaken for loans with an interest rate of 10 – 10.99%.

Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns.

AR 07 Ref: 20.8

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| £m |
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| 3dp |
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| Table | 7 | Base historic data: Maturity profile of closing (embedded) debt (as of 31 March 2008) |
| Block | A | Government loans |
| Line | 9 | 11-11.99% |

Line Definition: Closing balance for borrowing (Government loans only) undertaken for loans with an interest rate of 11 – 11.99%.

Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns.

AR 07 Ref: 20.9

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| £m |
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| 3dp |
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Section 7 : Financial Model Inputs

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| Table | 7 | Base historic data: Maturity profile of closing (embedded) debt (as of 31 March 2008) |
| Block | A | Government loans |
| Line | 10 | 12-12.99% |

Line Definition: Closing balance for borrowing (Government loans only) undertaken for loans with an interest rate of 12 – 12.99%.

Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns.

AR 07 Ref: 20.1

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| £m |
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| 3dp |
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| Table | 7 | Base historic data: Maturity profile of closing (embedded) debt (as of 31 March 2008) |
| Block | A | Government loans |
| Line | 11 | 13-13.99% |

Line Definition: Closing balance for borrowing (Government loans only) undertaken for loans with an interest rate of 13 – 13.99%.

Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns.

AR 07 Ref: 20.11

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| £m |
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| 3dp |
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| Table | 7 | Base historic data: Maturity profile of closing (embedded) debt (as of 31 March 2008) |
| Block | A | Government loans |
| Line | 12 | 14-14.99% |

Line Definition: Closing balance for borrowing (Government loans only) undertaken for loans with an interest rate of 14 – 14.99%.

Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns.

AR 07 Ref: 20.12

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| £m |
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| 3dp |
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| Table | 7 | Base historic data: Maturity profile of closing (embedded) debt (as of 31 March 2008) |
| Block | A | Government loans |
| Line | 13 | Total |

Line Definition: Closing balance for borrowing (Government loans only) in the year.

Processing Rule: Calculated field: sum of lines 1 to 12.

AR 07 Ref: 20.14

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| £m |
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| 3dp |
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Section 7 : Financial Model Inputs

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| Table | 7 | Base historic data: Maturity profile of closing (embedded) debt (as of 31 March 2008) |
| Block | B | Non - Government loans |
| Line | 14 | 3-3.99% |

Line Definition: Closing balance for borrowing (Non-government loans only) undertaken for loans with an interest rate of 3 – 3.99%.

Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns.

AR 07 Ref: 20.15

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| £m |
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| 3dp |
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| Table | 7 | Base historic data: Maturity profile of closing (embedded) debt (as of 31 March 2008) |
| Block | B | Non - Government loans |
| Line | 15 | 4-4.99% |

Line Definition: Closing balance for borrowing (Non-government loans only) undertaken for loans with an interest rate of 4 – 4.99%.

Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns.

AR 07 Ref: 20.16

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| £m |
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| 3dp |
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| Table | 7 | Base historic data: Maturity profile of closing (embedded) debt (as of 31 March 2008) |
| Block | B | Non - Government loans |
| Line | 16 | 5-5.99% |

Line Definition: Closing balance for borrowing (Non-government loans only) undertaken for loans with an interest rate of 5– 5.99%.

Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns.

AR 07 Ref: 20.17

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| £m |
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| 3dp |
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| Table | 7 | Base historic data: Maturity profile of closing (embedded) debt (as of 31 March 2008) |
| Block | B | Non - Government loans |
| Line | 17 | 6-6.99% |

Line Definition: Closing balance for borrowing (Non-government loans only) undertaken for loans with an interest rate of 6 – 6.99%.

Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns.

AR 07 Ref: 20.18

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| £m |
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| 3dp |
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Section 7 : Financial Model Inputs

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| Table | 7 | Base historic data: Maturity profile of closing (embedded) debt (as of 31 March 2008) |
| Block | B | Non - Government loans |
| Line | 18 | 7-7.99% |

Line Definition: Closing balance for borrowing (Non-government loans only) undertaken for loans with an interest rate of 7 – 7.99%.

Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns.

AR 07 Ref: 20.19

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| £m |
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| 3dp |
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| Table | 7 | Base historic data: Maturity profile of closing (embedded) debt (as of 31 March 2008) |
| Block | B | Non - Government loans |
| Line | 19 | 8-8.99% |

Line Definition: Closing balance for borrowing (Non-government loans only) undertaken for loans with an interest rate of 8 – 8.99%.

Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns.

AR 07 Ref: 20.20

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| £m |
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| 3dp |
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| Table | 7 | Base historic data: Maturity profile of closing (embedded) debt (as of 31 March 2008) |
| Block | B | Non - Government loans |
| Line | 20 | 9-9.99% |

Line Definition: Closing balance for borrowing (Non-government loans only) undertaken for loans with an interest rate of 9 – 9.99%.

Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns.

AR 07 Ref: 20.21

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| £m |
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| 3dp |
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| Table | 7 | Base historic data: Maturity profile of closing (embedded) debt (as of 31 March 2008) |
| Block | B | Non - Government loans |
| Line | 21 | 10-10.99% |

Line Definition: Closing balance for borrowing (Non-government loans only) undertaken for loans with an interest rate of 10 – 10.99%.

Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns.

AR 07 Ref: 20.22

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| £m |
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| 3dp |
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Section 7 : Financial Model Inputs

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| Table | 7 | Base historic data: Maturity profile of closing (embedded) debt (as of 31 March 2008) |
| Block | B | Non - Government loans |
| Line | 22 | 11-11.99% |

Line Definition: Closing balance for borrowing (Non-government loans only) undertaken for loans with an interest rate of 11 – 11.99%.

Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns.

AR 07 Ref: 20.23

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| £m |
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| 3dp |
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| Table | 7 | Base historic data: Maturity profile of closing (embedded) debt (as of 31 March 2008) |
| Block | B | Non - Government loans |
| Line | 23 | 12-12.99% |

Line Definition: Closing balance for borrowing (Non-government loans only) undertaken for loans with an interest rate of 12 – 12.99%.

Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns.

AR 07 Ref: 20.24

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| £m |
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| 3dp |
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| Table | 7 | Base historic data: Maturity profile of closing (embedded) debt (as of 31 March 2008) |
| Block | B | Non - Government loans |
| Line | 24 | 13-13.99% |

Line Definition: Closing balance for borrowing (Non-government loans only) undertaken for loans with an interest rate of 13 – 13.99%.

Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns.

AR 07 Ref: 20.25

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| £m |
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| 3dp |
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| Table | 7 | Base historic data: Maturity profile of closing (embedded) debt (as of 31 March 2008) |
| Block | B | Non - Government loans |
| Line | 25 | 14-14.99% |

Line Definition: Closing balance for borrowing (Non-government loans only) undertaken for loans with an interest rate of 14 – 14.99%.

Processing Rule: Input field with the exception of the 'Total' which is the sum of all inputs in all the previous columns.

AR 07 Ref: 20.26

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| £m |
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| 3dp |
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Section 7 : Financial Model Inputs

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| Table | 7 | Base historic data: Maturity profile of closing (embedded) debt (as of 31 March 2008) |
| Block | B | Non - Government loans |
| Line | 26 | Total |

Line Definition: Closing balance for borrowing (Government loans only) in the year.

Processing Rule: Calculated field: sum of lines 14 to 25.

AR 07 Ref: 20.28

£m

3dp

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| Table | 8 | Base historic data: Depreciation and amortisation of closing assets |
| Block | A | Historic cost Fixed Assets |
| Line | 1 | Gross Fixed Assets - assets existing at 31 March 2008 |

Line Definition: Gross Historic cost of fixed assets (existing as of 31 March 2008).

Processing Rule: Input field.

AR 07 Ref: -

£m

3dp

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|--------------|----------|---|
| Table | 8 | Base historic data: Depreciation and amortisation of closing assets |
| Block | A | Historic cost Fixed Assets |
| Line | 2 | Accumulated depreciation - assets existing at 31 March 2008 |

Line Definition: Accumulated depreciation of Historic cost fixed assets (existing as of 31 March 2008).
Input as a negative number.

Processing Rule: Input field.

AR 07 Ref: -

£m

3dp

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| Table | 8 | Base historic data: Depreciation and amortisation of closing assets |
| Block | A | Historic cost Fixed Assets |
| Line | 3 | Net book value - assets existing at 31 March 2008 |

Line Definition: Net book value of Historic cost fixed assets (existing as of 31 March 2008).

Processing Rule: Calculated field: line 1 plus line 2.

AR 07 Ref: -

£m

3dp

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| Table | 8 | Base historic data: Depreciation and amortisation of closing assets |
| Block | B | Expected historic cost depreciation |
| Line | 4 | Expected historic cost depreciation on assets existing at 31 March 2007 |

Line Definition: The expected depreciation charge on Historic cost fixed assets (as of 31 March 2008).
Input as a negative number.

Processing Rule: Input field.

AR 07 Ref: -

£m

3dp

Section 7 : Financial Model Inputs

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| Table | 8 | Base historic data: Depreciation and amortisation of closing assets |
| Block | B | Expected Historic Cost amortisation |
| Line | 5 | Amortisation of existing grants and contributions (31 March 2007) |

Line Definition: The expected amortisation charge on Grants and Contributions (existing as of 31 March 2008).

Input as a negative number.

Processing Rule: Input field.

AR 07 Ref: -

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| £m |
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| 3dp |
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| Table | 8 | Base historic data: Depreciation and amortisation of closing assets |
| Block | C | Current cost Fixed Assets |
| Line | 6 | Gross Fixed Assets - assets existing at 31 March 2008 |

Line Definition: Gross Current cost of fixed assets (existing as of 31 March 2008).

Processing Rule: Input field.

AR 07 Ref: -

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| £m |
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| 3dp |
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| Table | 8 | Base historic data: Depreciation and amortisation of closing assets |
| Block | C | Current cost Fixed Assets |
| Line | 7 | Accumulated depreciation - assets existing at 31 March 2008 |

Line Definition: Accumulated depreciation of Current cost fixed assets (existing as of 31 March 2008).

Input as a negative number.

Processing Rule: Input field.

AR 07 Ref: -

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| £m |
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| 3dp |
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| Table | 8 | Base historic data: Depreciation and amortisation of closing assets |
| Block | C | Current cost Fixed Assets |
| Line | 8 | Net book value - assets existing at 31 March 2008 |

Line Definition: Net book value of Current cost fixed assets (existing as of 31 March 2008).

Processing Rule: Calculated field: line 6 plus line 7.

AR 07 Ref: -

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| £m |
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| 3dp |
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Section 7 : Financial Model Inputs

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| Table | 8 | Base historic data: Depreciation and amortisation of closing assets |
| Block | D | Expected current cost depreciation |
| Line | 9 | Expected current cost depreciation on assets existing at 31 March 2007 |

Line Definition: The expected depreciation charge on Current cost fixed assets (existing as of 31 March 2008).

Input as a negative number. Express in base year prices.

Processing Rule: Input field.

AR 07 Ref: -

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| £m |
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| 3dp |
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| Table | 8 | Base historic data: Depreciation and amortisation of closing assets |
| Block | D | Expected current cost depreciation |
| Line | 10 | Current cost depreciation on WIP assets (commissioned after 31 March 2008) |

Line Definition: Expected depreciation on work in progress assets commissioned after 31 March 2008.

Input as a negative number. Express in base year prices.

Processing Rule: Input field.

AR 07 Ref: -

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| £m |
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| 3dp |
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| Table | 8 | Base historic data: Depreciation and amortisation of closing assets |
| Block | E | Amortisation of existing current cost Third Party contributions |
| Line | 11 | Amortisation of existing current cost Third Party Contributions |

Line Definition: The expected amortisation charge on Third Party Contributions (existing as of 31 March 2008).

Input as a negative number.

Processing Rule: Input field.

AR 07 Ref: -

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| £m |
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| 3dp |
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|--------------|----------|--------------------------|
| Table | 9 | Assumptions: Inflation |
| Block | A | Retail Price Index (RPI) |
| Line | 1 | Financial Year Average |

Line Definition: RPI. Financial Year Average (index).

Input Index for years 2003-04 to 2006-07.

Processing Rule: Input field for years 2003-04 to 2006-07. Previous year input multiplied by 1 plus line 2 for years 2007-08 onwards.

AR 07 Ref: -

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| 2dp |
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Section 7 : Financial Model Inputs

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|--------------|----------|--------------------------|
| Table | 9 | Assumptions: Inflation |
| Block | A | Retail Price Index (RPI) |
| Line | 2 | % increase |

Line Definition: Percentage increase of the Financial Year Average RPI.

Input percentage increase from 2007-08 to 2017-18.

Processing Rule: Input field for years 2007-08 onwards. Line 1 divided by the previous year's line 1 minus 1 for years 2004-05 to 2006-07.

AR 07 Ref: -

| | | |
|--------------|----------|--|
| Table | 9 | Assumptions: Inflation |
| Block | B | Construction Output Price Index (COPI) |
| Line | 3 | Financial Year Average |

Line Definition: COPI. Financial Year Average (index).

Input Index for years 2003-04 to 2006-07.

Processing Rule: Input field for years 2003-04 to 2006-07. Previous year input multiplied by 1 plus line 2 for years 2007-08 onwards.

AR 07 Ref: -

| | | |
|--------------|----------|--|
| Table | 9 | Assumptions: Inflation |
| Block | B | Construction Output Price Index (COPI) |
| Line | 4 | % increase |

Line Definition: Percentage increase of the Financial Year Average COPI.

Input percentage increase from 2007-08 to 2017-18.

Processing Rule: Input field for years 2007-08 onwards. Line 1 divided by the previous year's line 1 minus 1 for years 2004-05 to 2006-07.

AR 07 Ref: -

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|--------------|-----------|------------------------|
| Table | 10 | Assumptions: Financing |
| Block | A | Cost of capital |
| Line | 1 | Cost of Debt |

Line Definition: Assumed 'real' cost of debt for cost of capital calculations.

Input one figure to account for the entire 2010 - 14 review period.

Processing Rule: Input field.

AR 07 Ref: -

Section 7 : Financial Model Inputs

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| Table | 10 | Assumptions: Financing |
| Block | A | Cost of capital |
| Line | 2 | Cost of Equity |

Line Definition: Assumed 'real' cost of equity for cost of capital calculations.

Input one figure to account for the entire 2010 - 14 review period.

Processing Rule: Input field.

AR 07 Ref: -

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|--------------|-----------|------------------------|
| Table | 10 | Assumptions: Financing |
| Block | A | Cost of capital |
| Line | 3 | Gearing |

Line Definition: Assumed gearing for cost of capital calculations.

Input one figure to account for the entire 2010 - 14 review period.

Processing Rule: Input field.

AR 07 Ref: -

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|--------------|-----------|-------------------------|
| Table | 10 | Assumptions: Financing |
| Block | B | Financing and borrowing |
| Line | 4 | Financing cost |

Line Definition: Assumed 'real' cost of financing for new government loans.

Processing Rule: Input field.

AR 07 Ref: -

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| Table | 10 | Assumptions: Financing |
| Block | B | Financing and borrowing |
| Line | 5 | New Public Borrowing available |

Line Definition: Borrowing limit allowed by the Scottish Government.

The 2008-09 figure includes any carry-over of unused public borrowing.

Processing Rule: Input field.

AR 07 Ref: -

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| Table | 10 | Assumptions: Financing |
| Block | B | Financing and borrowing |
| Line | 6 | Interest on cash balances/short term investments |

Line Definition: 'Real' interest rate received on cash balances and short term investments.

Processing Rule: Input field.

AR 07 Ref: -

Section 7 : Financial Model Inputs

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|--------------|-----------|--------------------------|
| Table | 10 | Assumptions: Financing |
| Block | B | Financing and borrowing |
| Line | 7 | Interest on gilts buffer |

Line Definition: 'Real' interest rate on the 'gilts buffer' account.

Processing Rule: Input field.

AR 07 Ref: -

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| % |
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| 2dp |
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| Table | 10 | Assumptions: Financing |
| Block | B | Financing and borrowing |
| Line | 8 | Interest paid to licensed retailers |

Line Definition: 'Real' interest rate paid to licensed retailers on the 'Wholesale prepaid charge'.

Processing Rule: Input field.

AR 07 Ref: -

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| % |
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| 2dp |
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| Table | 10 | Assumptions: Financing |
| Block | C | Dividends and Gilts buffer |
| Line | 9 | Dividends forgone by the Scottish Government |

Line Definition: Dividends foregone by the Scottish Government (this amount will be deducted from the Revenue Calculation formula). This is calculated as a percentage of the unleveraged portion of the RCV.

Processing Rule: Input field.

AR 07 Ref: -

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| % |
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| 2dp |
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| Table | 10 | Assumptions: Financing |
| Block | C | Dividends and Gilts buffer |
| Line | 10 | Increase in Gilts buffer |

Line Definition: Increase in the Gilts buffer account.

Processing Rule: Input field.

AR 07 Ref: -

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| £m |
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| 1dp |
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Section 7 : Financial Model Inputs

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| Table | 10 | Assumptions: Financing |
| Block | E | Regulatory Capital Value |
| Line | 11 | Closing RCV (2009-10) |

Line Definition: Closing Regulatory Capital Value as of 31st March 2010.

Processing Rule: Input field.

AR 07 Ref: -

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| £m | 1dp |
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|--------------|-----------|--------------------------|
| Table | 10 | Assumptions: Financing |
| Block | E | Regulatory Capital Value |
| Line | 12 | Adjustments |

Line Definition: Adjustments to RCV (i.e. the logging up/down process).

Processing Rule: Input field.

AR 07 Ref: -

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| £m | 1dp |
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| Table | 11 | Assumptions: Capital expenditure |
| Block | A | Total capital expenditure - post efficiency |
| Line | 1 | Q&S3b - Gross Capital Maintenance (net of grants) |

Line Definition: Capital expenditure in the year: Q&S3b - Gross Capital Maintenance (net of grants).
Express in base year prices.

Processing Rule: Input field.

AR 07 Ref: -

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| £m | 3dp |
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| Table | 11 | Assumptions: Capital expenditure |
| Block | A | Total capital expenditure - post efficiency |
| Line | 2 | Q&S3b - Gross Capital Enhancement (net of grants) |

Line Definition: Capital expenditure in the year: Q&S3b - Gross Capital Enhancement (net of grants).
Express in base year prices.

Processing Rule: Input field.

AR 07 Ref: -

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| £m | 3dp |
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|--------------|-----------|---|
| Table | 11 | Assumptions: Capital expenditure |
| Block | A | Total capital expenditure - post efficiency |
| Line | 3 | Q&S3a - Gross Capital Maintenance (net of grants) |

Line Definition: Capital expenditure in the year: Q&S3a - Gross Capital Maintenance (net of grants).
Express in base year prices.

Processing Rule: Input field.

AR 07 Ref: -

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| £m | 3dp |
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Section 7 : Financial Model Inputs

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| Table | 11 | Assumptions: Capital expenditure |
| Block | A | Total capital expenditure - post efficiency |
| Line | 4 | Q&S3a - Gross Capital Enhancement (net of grants) |

Line Definition: Capital expenditure in the year: Q&S3a - Gross Capital Enhancement (net of grants).
Express in base year prices.

Processing Rule: Input field.

AR 07 Ref: -

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| Table | 11 | Assumptions: Capital expenditure |
| Block | A | Total capital expenditure - post efficiency |
| Line | 5 | Q&S2 - Capital Investment (net of grants) |

Line Definition: Capital expenditure in the year: Q&S2 - Capital Investment (net of grants).
Express in base year prices.

Processing Rule: Input field.

AR 07 Ref: -

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| 3dp |
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| Table | 11 | Assumptions: Capital expenditure |
| Block | A | Total capital expenditure - post efficiency |
| Line | 6 | Gross Other Investment (net of grants) |

Line Definition: Capital expenditure in the year: Gross Other Investment (net of grants).
Express in base year prices.

Processing Rule: Input field.

AR 07 Ref: -

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| 3dp |
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| Table | 11 | Assumptions: Capital expenditure |
| Block | A | Total capital expenditure - post efficiency |
| Line | 7 | Grants and Third Party Contributions |

Line Definition: Capital expenditure in the year: Grants and Third Party Contributions.
Express in base year prices.

Processing Rule: Input field.

AR 07 Ref: -

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| £m |
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| 3dp |
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|--------------|-----------|---|
| Table | 11 | Assumptions: Capital expenditure |
| Block | A | Total capital expenditure - post efficiency |
| Line | 8 | Total Capital Programme |

Line Definition: Total capital expenditure in the year.
Express in base year prices.

Processing Rule: Calculated field: sum of lines 1 to 7.

AR 07 Ref: -

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| £m |
|----|

| |
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| 3dp |
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Section 7 : Financial Model Inputs

| | | |
|--------------|-----------|---|
| Table | 11 | Assumptions: Capital expenditure |
| Block | B | Q&S3b - Allocation of capital maintenance |
| Line | 9 | Very Short |

Line Definition: Proportion of Q&S3b capital maintenance expenditure allocated to the very short asset life category.

Processing Rule: Input field.

AR 07 Ref: -

| | | |
|--------------|-----------|---|
| Table | 11 | Assumptions: Capital expenditure |
| Block | B | Q&S3b - Allocation of capital maintenance |
| Line | 10 | Short |

Line Definition: Proportion of Q&S3b capital maintenance expenditure allocated to the short asset life category.

Processing Rule: Input field.

AR 07 Ref: -

| | | |
|--------------|-----------|---|
| Table | 11 | Assumptions: Capital expenditure |
| Block | B | Q&S3b - Allocation of capital maintenance |
| Line | 11 | Medium |

Line Definition: Proportion of Q&S3b capital maintenance expenditure allocated to the medium asset life category.

Processing Rule: Input field.

AR 07 Ref: -

| | | |
|--------------|-----------|---|
| Table | 11 | Assumptions: Capital expenditure |
| Block | B | Q&S3b - Allocation of capital maintenance |
| Line | 12 | Medium long |

Line Definition: Proportion of Q&S3b capital maintenance expenditure allocated to the medium long asset life category.

Processing Rule: Input field.

AR 07 Ref: -

| | | |
|--------------|-----------|---|
| Table | 11 | Assumptions: Capital expenditure |
| Block | B | Q&S3b - Allocation of capital maintenance |
| Line | 13 | Long |

Line Definition: Proportion of Q&S3b capital maintenance expenditure allocated to the long asset life category.

Processing Rule: Input field.

AR 07 Ref: -

Section 7 : Financial Model Inputs

| | | |
|--------------|-----------|---|
| Table | 11 | Assumptions: Capital expenditure |
| Block | B | Q&S3b - Allocation of capital maintenance |
| Line | 14 | Infinite (land) |

Line Definition: Proportion of Q&S3b capital maintenance expenditure allocated to the infinite asset life category.

Processing Rule: Input field.

AR 07 Ref: -

| | | |
|--------------|-----------|---|
| Table | 11 | Assumptions: Capital expenditure |
| Block | B | Q&S3b - Allocation of capital maintenance |
| Line | 15 | Infrastructure |

Line Definition: Proportion of Q&S3b capital maintenance expenditure allocated to the infrastructure category.

Processing Rule: Input field.

AR 07 Ref: -

| | | |
|--------------|-----------|---|
| Table | 11 | Assumptions: Capital expenditure |
| Block | B | Q&S3b - Allocation of capital maintenance |
| Line | 16 | Total |

Line Definition: Sum of all Q&S3b capital maintenance category allocations. Total must add up to 100%.

Processing Rule: Calculated field: sum of lines 9 to 15.

AR 07 Ref: -

| | | |
|--------------|-----------|---|
| Table | 11 | Assumptions: Capital expenditure |
| Block | C | Q&S3b - Allocation of capital enhancement |
| Line | 17 | Very Short |

Line Definition: Proportion of Q&S3b capital enhancement expenditure allocated to the very short asset life category.

Processing Rule: Input field.

AR 07 Ref: -

| | | |
|--------------|-----------|---|
| Table | 11 | Assumptions: Capital expenditure |
| Block | C | Q&S3b - Allocation of capital enhancement |
| Line | 18 | Short |

Line Definition: Proportion of Q&S3b capital enhancement expenditure allocated to the short asset life category.

Processing Rule: Input field.

AR 07 Ref: -

Section 7 : Financial Model Inputs

| | | |
|--------------|-----------|---|
| Table | 11 | Assumptions: Capital expenditure |
| Block | C | Q&S3b - Allocation of capital enhancement |
| Line | 19 | Medium |

Line Definition: Proportion of Q&S3b capital enhancement expenditure allocated to the medium asset life category.

Processing Rule: Input field.

AR 07 Ref: -

| | | |
|--------------|-----------|---|
| Table | 11 | Assumptions: Capital expenditure |
| Block | C | Q&S3b - Allocation of capital enhancement |
| Line | 20 | Medium long |

Line Definition: Proportion of Q&S3b capital enhancement expenditure allocated to the medium long asset life category.

Processing Rule: Input field.

AR 07 Ref: -

| | | |
|--------------|-----------|---|
| Table | 11 | Assumptions: Capital expenditure |
| Block | C | Q&S3b - Allocation of capital enhancement |
| Line | 21 | Long |

Line Definition: Proportion of Q&S3b capital enhancement expenditure allocated to the long asset life category.

Processing Rule: Input field.

AR 07 Ref: -

| | | |
|--------------|-----------|---|
| Table | 11 | Assumptions: Capital expenditure |
| Block | C | Q&S3b - Allocation of capital enhancement |
| Line | 22 | Infinite (land) |

Line Definition: Proportion of Q&S3b capital enhancement expenditure allocated to the infinite asset life category.

Processing Rule: Input field.

AR 07 Ref: -

| | | |
|--------------|-----------|---|
| Table | 11 | Assumptions: Capital expenditure |
| Block | C | Q&S3b - Allocation of capital enhancement |
| Line | 23 | Infrastructure |

Line Definition: Proportion of Q&S3b capital enhancement expenditure allocated to the infrastructure category.

Processing Rule: Input field.

AR 07 Ref: -

Section 7 : Financial Model Inputs

| | | |
|--------------|-----------|---|
| Table | 11 | Assumptions: Capital expenditure |
| Block | C | Q&S3b - Allocation of capital enhancement |
| Line | 24 | Total |

Line Definition: Sum of all Q&S3b capital enhancement category allocations. Total must add up to 100%.

Processing Rule: Calculated field: sum of lines 17 to 23.

AR 07 Ref: -

| | | |
|--------------|-----------|---|
| Table | 11 | Assumptions: Capital expenditure |
| Block | D | Q&S3a - Allocation of capital maintenance |
| Line | 25 | Very Short |

Line Definition: Proportion of Q&S3a capital maintenance expenditure allocated to the very short asset life category.

Processing Rule: Input field.

AR 07 Ref: -

| | | |
|--------------|-----------|---|
| Table | 11 | Assumptions: Capital expenditure |
| Block | D | Q&S3a - Allocation of capital maintenance |
| Line | 26 | Short |

Line Definition: Proportion of Q&S3a capital maintenance expenditure allocated to the short asset life category.

Processing Rule: Input field.

AR 07 Ref: -

| | | |
|--------------|-----------|---|
| Table | 11 | Assumptions: Capital expenditure |
| Block | D | Q&S3a - Allocation of capital maintenance |
| Line | 27 | Medium |

Line Definition: Proportion of Q&S3a capital maintenance expenditure allocated to the medium asset life category.

Processing Rule: Input field.

AR 07 Ref: -

| | | |
|--------------|-----------|---|
| Table | 11 | Assumptions: Capital expenditure |
| Block | D | Q&S3a - Allocation of capital maintenance |
| Line | 28 | Medium long |

Line Definition: Proportion of Q&S3a capital maintenance expenditure allocated to the medium long asset life category.

Processing Rule: Input field.

AR 07 Ref: -

Section 7 : Financial Model Inputs

| | | |
|--------------|-----------|---|
| Table | 11 | Assumptions: Capital expenditure |
| Block | D | Q&S3a - Allocation of capital maintenance |
| Line | 29 | Long |

Line Definition: Proportion of Q&S3a capital maintenance expenditure allocated to the long asset life category.

Processing Rule: Input field.

AR 07 Ref: -

| | | |
|--------------|-----------|---|
| Table | 11 | Assumptions: Capital expenditure |
| Block | D | Q&S3a - Allocation of capital maintenance |
| Line | 30 | Infinite (land) |

Line Definition: Proportion of Q&S3a capital maintenance expenditure allocated to the infinite asset life category.

Processing Rule: Input field.

AR 07 Ref: -

| | | |
|--------------|-----------|---|
| Table | 11 | Assumptions: Capital expenditure |
| Block | D | Q&S3a - Allocation of capital maintenance |
| Line | 31 | Infrastructure |

Line Definition: Proportion of Q&S3a capital maintenance expenditure allocated to the infrastructure category.

Processing Rule: Input field.

AR 07 Ref: -

| | | |
|--------------|-----------|---|
| Table | 11 | Assumptions: Capital expenditure |
| Block | D | Q&S3a - Allocation of capital maintenance |
| Line | 32 | Total |

Line Definition: Sum of all Q&S3a capital maintenance category allocations. Total must add up to 100%.

Processing Rule: Calculated field: sum of lines 25 to 31.

AR 07 Ref: -

| | | |
|--------------|-----------|---|
| Table | 11 | Assumptions: Capital expenditure |
| Block | E | Q&S3a - Allocation of capital enhancement |
| Line | 33 | Very Short |

Line Definition: Proportion of Q&S3a capital enhancement expenditure allocated to the very short asset life category.

Processing Rule: Input field.

AR 07 Ref: -

Section 7 : Financial Model Inputs

| | | |
|--------------|-----------|---|
| Table | 11 | Assumptions: Capital expenditure |
| Block | E | Q&S3a - Allocation of capital enhancement |
| Line | 34 | Short |

Line Definition: Proportion of Q&S3a capital enhancement expenditure allocated to the short asset life category.

Processing Rule: Input field.

AR 07 Ref: -

| | | |
|--------------|-----------|---|
| Table | 11 | Assumptions: Capital expenditure |
| Block | E | Q&S3a - Allocation of capital enhancement |
| Line | 35 | Medium |

Line Definition: Proportion of Q&S3a capital enhancement expenditure allocated to the medium asset life category.

Processing Rule: Input field.

AR 07 Ref: -

| | | |
|--------------|-----------|---|
| Table | 11 | Assumptions: Capital expenditure |
| Block | E | Q&S3a - Allocation of capital enhancement |
| Line | 36 | Medium long |

Line Definition: Proportion of Q&S3a capital enhancement expenditure allocated to the medium long asset life category.

Processing Rule: Input field.

AR 07 Ref: -

| | | |
|--------------|-----------|---|
| Table | 11 | Assumptions: Capital expenditure |
| Block | E | Q&S3a - Allocation of capital enhancement |
| Line | 37 | Long |

Line Definition: Proportion of Q&S3a capital enhancement expenditure allocated to the long asset life category.

Processing Rule: Input field.

AR 07 Ref: -

| | | |
|--------------|-----------|---|
| Table | 11 | Assumptions: Capital expenditure |
| Block | E | Q&S3a - Allocation of capital enhancement |
| Line | 38 | Infinite (land) |

Line Definition: Proportion of Q&S3a capital enhancement expenditure allocated to the infinite asset life category.

Processing Rule: Input field.

AR 07 Ref: -

Section 7 : Financial Model Inputs

| | | |
|--------------|-----------|---|
| Table | 11 | Assumptions: Capital expenditure |
| Block | E | Q&S3a - Allocation of capital enhancement |
| Line | 39 | Infrastructure |

Line Definition: Proportion of Q&S3a capital enhancement expenditure allocated to the infrastructure category.

Processing Rule: Input field.

AR 07 Ref: -

| | | |
|--------------|-----------|---|
| Table | 11 | Assumptions: Capital expenditure |
| Block | E | Q&S3a - Allocation of capital enhancement |
| Line | 40 | Total |

Line Definition: Sum of all Q&S3a capital enhancement category allocations. Total must add up to 100%.

Processing Rule: Calculated field: sum of lines 33 to 39.

AR 07 Ref: -

| | | |
|--------------|-----------|-----------------------------------|
| Table | 11 | Assumptions: Capital expenditure |
| Block | F | Q&S2 Overhang capital expenditure |
| Line | 41 | Very Short |

Line Definition: Proportion of Q&S2 overhang expenditure allocated to the very short asset life category.

Processing Rule: Input field.

AR 07 Ref: -

| | | |
|--------------|-----------|-----------------------------------|
| Table | 11 | Assumptions: Capital expenditure |
| Block | F | Q&S2 Overhang capital expenditure |
| Line | 42 | Short |

Line Definition: Proportion of Q&S2 overhang expenditure allocated to the short asset life category.

Processing Rule: Input field.

AR 07 Ref: -

| | | |
|--------------|-----------|-----------------------------------|
| Table | 11 | Assumptions: Capital expenditure |
| Block | F | Q&S2 Overhang capital expenditure |
| Line | 43 | Medium |

Line Definition: Proportion of Q&S2 overhang expenditure allocated to the medium asset life category.

Processing Rule: Input field.

AR 07 Ref: -

Section 7 : Financial Model Inputs

| | | |
|--------------|-----------|-----------------------------------|
| Table | 11 | Assumptions: Capital expenditure |
| Block | F | Q&S2 Overhang capital expenditure |
| Line | 44 | Medium long |

Line Definition: Proportion of Q&S2 overhang expenditure allocated to the medium long asset life category.

Processing Rule: Input field.

AR 07 Ref: -

| | | |
|--------------|-----------|-----------------------------------|
| Table | 11 | Assumptions: Capital expenditure |
| Block | F | Q&S2 Overhang capital expenditure |
| Line | 45 | Long |

Line Definition: Proportion of Q&S2 overhang expenditure allocated to the long asset life category.

Processing Rule: Input field.

AR 07 Ref: -

| | | |
|--------------|-----------|-----------------------------------|
| Table | 11 | Assumptions: Capital expenditure |
| Block | F | Q&S2 Overhang capital expenditure |
| Line | 46 | Infinite (land) |

Line Definition: Proportion of Q&S2 overhang expenditure allocated to the infinite asset life category.

Processing Rule: Input field.

AR 07 Ref: -

| | | |
|--------------|-----------|-----------------------------------|
| Table | 11 | Assumptions: Capital expenditure |
| Block | F | Q&S2 Overhang capital expenditure |
| Line | 47 | Infrastructure Enhancement |

Line Definition: Proportion of Q&S2 overhang expenditure allocated to the infrastructure enhancement category.

Processing Rule: Input field.

AR 07 Ref: -

| | | |
|--------------|-----------|-----------------------------------|
| Table | 11 | Assumptions: Capital expenditure |
| Block | F | Q&S2 Overhang capital expenditure |
| Line | 48 | Total |

Line Definition: Sum of all Q&S2 overhang category allocations. Total must add up to 100%.

Processing Rule: Calculated field: sum of lines 41 to 47.

AR 07 Ref: -

Section 7 : Financial Model Inputs

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|--------------|-----------|----------------------------------|
| Table | 11 | Assumptions: Capital expenditure |
| Block | G | Other investment |
| Line | 49 | Very Short |

Line Definition: Proportion of 'Other' capital expenditure allocated to the very short asset life category.

Processing Rule: Input field.

AR 07 Ref: -

| | | |
|--------------|-----------|----------------------------------|
| Table | 11 | Assumptions: Capital expenditure |
| Block | G | Other investment |
| Line | 50 | Short |

Line Definition: Proportion of 'Other' capital expenditure allocated to the short asset life category.

Processing Rule: Input field.

AR 07 Ref: -

| | | |
|--------------|-----------|----------------------------------|
| Table | 11 | Assumptions: Capital expenditure |
| Block | G | Other investment |
| Line | 51 | Medium |

Line Definition: Proportion of 'Other' capital expenditure allocated to the medium asset life category.

Processing Rule: Input field.

AR 07 Ref: -

| | | |
|--------------|-----------|----------------------------------|
| Table | 11 | Assumptions: Capital expenditure |
| Block | G | Other investment |
| Line | 52 | Medium long |

Line Definition: Proportion of 'Other' capital expenditure allocated to the medium long asset life category.

Processing Rule: Input field.

AR 07 Ref: -

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|--------------|-----------|----------------------------------|
| Table | 11 | Assumptions: Capital expenditure |
| Block | G | Other investment |
| Line | 53 | Long |

Line Definition: Proportion of 'Other' capital expenditure allocated to the long asset life category.

Processing Rule: Input field.

AR 07 Ref: -

Section 7 : Financial Model Inputs

| | | |
|--------------|-----------|----------------------------------|
| Table | 11 | Assumptions: Capital expenditure |
| Block | G | Other investment |
| Line | 54 | Infinite (land) |

Line Definition: Proportion of 'Other' capital expenditure allocated to the infinite asset life category.

Processing Rule: Input field.

AR 07 Ref: -

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| % |
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| 2dp |
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| Table | 11 | Assumptions: Capital expenditure |
| Block | G | Other investment |
| Line | 55 | Infrastructure Enhancement |

Line Definition: Proportion of 'Other' capital expenditure allocated to the infrastructure enhancement category.

Processing Rule: Input field.

AR 07 Ref: -

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| % |
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| 2dp |
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| Table | 11 | Assumptions: Capital expenditure |
| Block | G | Other investment |
| Line | 56 | Total |

Line Definition: Sum of all 'Other' capital category allocations. Total must add up to 100%.

Processing Rule: Calculated field: sum of lines 49 to 55.

AR 07 Ref: -

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| % |
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| 2dp |
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|--------------|-----------|--------------------------------------|
| Table | 11 | Assumptions: Capital expenditure |
| Block | H | Grants and Third Party Contributions |
| Line | 57 | Very Short |

Line Definition: Proportion of Grants and contributions expenditure allocated to the very short asset life category.

Processing Rule: Input field.

AR 07 Ref: -

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| % |
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| 2dp |
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| Table | 11 | Assumptions: Capital expenditure |
| Block | H | Grants and Third Party Contributions |
| Line | 58 | Short |

Line Definition: Proportion of Grants and contributions expenditure allocated to the short asset life category.

Processing Rule: Input field.

AR 07 Ref: -

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| % |
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| 2dp |
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Section 7 : Financial Model Inputs

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| Table | 11 | Assumptions: Capital expenditure |
| Block | H | Grants and Third Party Contributions |
| Line | 59 | Medium |

Line Definition: Proportion of Grants and contributions expenditure allocated to the medium asset life category.

Processing Rule: Input field.

AR 07 Ref: -

| | | |
|--------------|-----------|--------------------------------------|
| Table | 11 | Assumptions: Capital expenditure |
| Block | H | Grants and Third Party Contributions |
| Line | 60 | Medium long |

Line Definition: Proportion of Grants and contributions expenditure allocated to the medium long asset life category.

Processing Rule: Input field.

AR 07 Ref: -

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|--------------|-----------|--------------------------------------|
| Table | 11 | Assumptions: Capital expenditure |
| Block | H | Grants and Third Party Contributions |
| Line | 61 | Long |

Line Definition: Proportion of Grants and contributions expenditure allocated to the long asset life category.

Processing Rule: Input field.

AR 07 Ref: -

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|--------------|-----------|--------------------------------------|
| Table | 11 | Assumptions: Capital expenditure |
| Block | H | Grants and Third Party Contributions |
| Line | 62 | Infinite (land) |

Line Definition: Proportion of Grants and contributions expenditure allocated to the infinite asset life category.

Processing Rule: Input field.

AR 07 Ref: -

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|--------------|-----------|--------------------------------------|
| Table | 11 | Assumptions: Capital expenditure |
| Block | H | Grants and Third Party Contributions |
| Line | 63 | Infrastructure Enhancement |

Line Definition: Proportion of Grants and contributions expenditure allocated to the infrastructure enhancement category.

Processing Rule: Input field.

AR 07 Ref: -

Section 7 : Financial Model Inputs

| | | |
|--------------|-----------|--------------------------------------|
| Table | 11 | Assumptions: Capital expenditure |
| Block | H | Grants and Third Party Contributions |
| Line | 64 | Total |

Line Definition: Sum of all Grants and contributions category allocations. Total must add up to 100%.

Processing Rule: Calculated field: sum of lines 57 to 63.

AR 07 Ref: -

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| % |
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| 2dp |
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| Table | 11 | Assumptions: Capital expenditure |
| Block | I | Infrastructure Renewals |
| Line | 65 | Infrastructure Renewals Expenditure |

Line Definition: Total Infrastructure Renewals Expenditure in the year.

Express in base year prices.

Processing Rule: Calculated field: sum of (line 1 multiplied by line 15) plus (line 3 multiplied by line 31).

AR 07 Ref: -

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| £m |
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| 3dp |
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| Table | 11 | Assumptions: Capital expenditure |
| Block | I | Infrastructure Renewals |
| Line | 66 | Infrastructure Renewals Charge |

Line Definition: Infrastructure Renewals Charge in the year.

Express in base year prices.

Processing Rule: Input field.

AR 07 Ref: -

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| £m |
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| 3dp |
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|--------------|-----------|-------------------------------|
| Table | 12 | Assumptions: Asset Disposals |
| Block | A | Asset disposals - HCA |
| Line | 1 | Gross cost of disposed assets |

Line Definition: Gross cost of disposed assets (Historic Cost).

Processing Rule: Input field.

AR 07 Ref:

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| £m |
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| 3dp |
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| Table | 12 | Assumptions: Asset Disposals |
| Block | A | Asset disposals - HCA |
| Line | 2 | Accumulated depreciation of disposed assets |

Line Definition: Accumulated depreciation of disposed assets (Historic Cost).

Input as a negative number.

Processing Rule: Input field.

AR 07 Ref:

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| £m |
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| 3dp |
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Section 7 : Financial Model Inputs

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| Table | 12 | Assumptions: Asset Disposals |
| Block | A | Asset disposals - HCA |
| Line | 3 | Net cost of disposed assets |

Line Definition: Net cost of disposed assets (Historic Cost).

Processing Rule: Calculated field: lines 1 plus line 2.

AR 07 Ref:

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| £m | 3dp |
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| Table | 12 | Assumptions: Asset Disposals |
| Block | A | Asset disposals - HCA |
| Line | 4 | Annual Depreciation foregone by disposal of assets |

Line Definition: Expected annual depreciation if assets had not been disposed (Historic Cost).
Input as a negative number.

Processing Rule: Input field.

AR 07 Ref:

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| £m | 3dp |
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|--------------|-----------|----------------------------------|
| Table | 12 | Assumptions: Asset Disposals |
| Block | A | Asset disposals - HCA |
| Line | 5 | Cash income from asset disposals |

Line Definition: Cash income from asset disposals.

Processing Rule: Input field.

AR 07 Ref:

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|----|-----|
| £m | 3dp |
|----|-----|

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|--------------|-----------|-------------------------------|
| Table | 12 | Assumptions: Asset Disposals |
| Block | B | Asset disposals - CCA |
| Line | 6 | Gross cost of disposed assets |

Line Definition: Gross cost of disposed assets (Current cost).
Express in base year prices.

Processing Rule: Input field.

AR 07 Ref:

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| £m | 3dp |
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Section 7 : Financial Model Inputs

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| Table | 12 | Assumptions: Asset Disposals |
| Block | B | Asset disposals - CCA |
| Line | 7 | Accumulated depreciation of disposed assets |

Line Definition: Accumulated depreciation of disposed assets (Current cost).

Input as a negative number.

Express in base year prices.

Processing Rule: Input field.

AR 07 Ref:

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| £m | 3dp |
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| Table | 12 | Assumptions: Asset Disposals |
| Block | B | Asset disposals - CCA |
| Line | 8 | Net cost of disposed assets |

Line Definition: Net cost of disposed assets (Current cost).

Express in base year prices.

Processing Rule: Calculated field: line 6 plus line 7.

AR 07 Ref:

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|----|-----|
| £m | 3dp |
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|--------------|-----------|--|
| Table | 12 | Assumptions: Asset Disposals |
| Block | B | Asset disposals - CCA |
| Line | 9 | Annual Depreciation foregone by disposal of assets |

Line Definition: Expected annual depreciation if assets had not been disposed (Current Cost).

Input as a negative number.

Express in base year prices.

Processing Rule: Input field.

AR 07 Ref:

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|----|-----|
| £m | 3dp |
|----|-----|

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|--------------|-----------|-------------------------------|
| Table | 13 | Assumptions: Non Fixed assets |
| Block | A | Profit and Loss assumptions |
| Line | 1 | Revenue (2008-09 and 2009-10) |

Line Definition: Forecast Revenue.

Express in base year prices.

Processing Rule: Input field.

AR 07 Ref:

| | |
|----|-----|
| £m | 3dp |
|----|-----|

Section 7 : Financial Model Inputs

| | | |
|--------------|-----------|-------------------------------|
| Table | 13 | Assumptions: Non Fixed assets |
| Block | A | Profit and Loss assumptions |
| Line | 2 | Operating costs |

Line Definition: Forecast operating costs. This line should exclude PPP operating costs.

Express in base year prices.

Processing Rule: Input field.

AR 07 Ref:

| | |
|----|-----|
| £m | 3dp |
|----|-----|

| | | |
|--------------|-----------|-------------------------------|
| Table | 13 | Assumptions: Non Fixed assets |
| Block | A | Profit and Loss assumptions |
| Line | 3 | PPP Operating Costs |

Line Definition: Expected annual charge for PPP schemes in each year.

Express in base year prices.

Processing Rule: Input field.

AR 07 Ref:

| | |
|----|-----|
| £m | 3dp |
|----|-----|

| | | |
|--------------|-----------|---|
| Table | 13 | Assumptions: Non Fixed assets |
| Block | A | Profit and Loss assumptions |
| Line | 4 | Operating income (excluding sale of fixed assets) |

Line Definition: Expected operating income (as defined in Table 7.1 line 9).

Express in base year prices.

Processing Rule: Input field.

AR 07 Ref:

| | |
|----|-----|
| £m | 3dp |
|----|-----|

| | | |
|--------------|-----------|-------------------------------|
| Table | 13 | Assumptions: Non Fixed assets |
| Block | A | Profit and Loss assumptions |
| Line | 5 | Other income |

Line Definition: Expected other income (as defined in Table 7.1 line 11).

Express in base year prices.

Processing Rule: Input field.

AR 07 Ref:

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| £m | 3dp |
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| | | |
|--------------|-----------|-------------------------------|
| Table | 13 | Assumptions: Non Fixed assets |
| Block | A | Profit and Loss assumptions |
| Line | 6 | Extraordinary items |

Line Definition: Expected extraordinary income (as defined in Table 7.1 line 17).

Express in base year prices.

Processing Rule: Input field.

AR 07 Ref:

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|----|-----|
| £m | 3dp |
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Section 7 : Financial Model Inputs

| | | |
|--------------|-----------|-------------------------------|
| Table | 13 | Assumptions: Non Fixed assets |
| Block | A | Profit and Loss assumptions |
| Line | 7 | Dividends paid |

Line Definition: Expected declared dividends (as defined in Table 7.1 line 19).

Express in base year prices.

Input as a negative number.

Processing Rule: Input field.

AR 07 Ref:

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|----|-----|
| £m | 3dp |
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| | | |
|--------------|-----------|-------------------------------|
| Table | 13 | Assumptions: Non Fixed assets |
| Block | A | Profit and Loss assumptions |
| Line | 8 | Amortisation of PPP assets |

Line Definition: Expected amortisation of PPP assets.

Historic Cost.

Processing Rule: Input field.

AR 07 Ref:

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|----|-----|
| £m | 3dp |
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| | | |
|--------------|-----------|-------------------------------|
| Table | 13 | Assumptions: Non Fixed assets |
| Block | B | Working capital |
| Line | 9 | Stocks |

Line Definition: Expected stock balance expressed as a percentage of operating costs.

Processing Rule: Input field.

AR 07 Ref:

| | |
|---|-----|
| % | 2dp |
|---|-----|

| | | |
|--------------|-----------|-------------------------------|
| Table | 13 | Assumptions: Non Fixed assets |
| Block | B | Working capital |
| Line | 10 | Trade debtors |

Line Definition: Expected trade debtors balance expressed as 'debtor days'.

Debtor days = Trade Debtors/Revenue multiplied by 360.

Processing Rule: Input field.

AR 07 Ref:

| | |
|------|-----|
| Days | 1dp |
|------|-----|

Section 7 : Financial Model Inputs

| | | |
|--------------|-----------|--|
| Table | 13 | Assumptions: Non Fixed assets |
| Block | B | Working capital |
| Line | 11 | Prepayments, accruals and other short term debtors |

Line Definition: Expected prepayments and other short term debtors balance expressed as a percentage of revenue (previous year).

Processing Rule: Input field.

AR 07 Ref:

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|---|-----|
| % | 2dp |
|---|-----|

| | | |
|--------------|-----------|-------------------------------|
| Table | 13 | Assumptions: Non Fixed assets |
| Block | B | Working capital |
| Line | 12 | Trade creditors |

Line Definition: Expected trade creditors balance expressed as 'creditors days'.

Creditor days = Trade Creditors/Operating costs multiplied by 360.

Processing Rule: Input field.

AR 07 Ref:

| | |
|------|-----|
| Days | 1dp |
|------|-----|

| | | |
|--------------|-----------|--------------------------------------|
| Table | 13 | Assumptions: Non Fixed assets |
| Block | B | Working capital |
| Line | 13 | Licensed wholesale charge prepayment |

Line Definition: Expected Wholesale charge prepaid from licensed retailers expressed as 'revenue days'.

Revenue days = Licensed wholesale charge prepayment/Revenue multiplied by 360.

Processing Rule: Input field.

AR 07 Ref:

| | |
|------|-----|
| Days | 1dp |
|------|-----|

| | | |
|--------------|-----------|-------------------------------|
| Table | 13 | Assumptions: Non Fixed assets |
| Block | B | Working capital |
| Line | 14 | Short-term capital creditors |

Line Definition: Expected short term capital creditors balance expressed as a percentage of the capital expenditure in the period (net of grants).

Processing Rule: Input field.

AR 07 Ref:

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|---|-----|
| % | 2dp |
|---|-----|

Section 7 : Financial Model Inputs

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|--------------|-----------|-------------------------------|
| Table | 13 | Assumptions: Non Fixed assets |
| Block | B | Working capital |
| Line | 15 | Accruals and other creditors |

Line Definition: Expected balance in accruals and other creditors expressed as a percentage of operating costs (including PPP costs).

Processing Rule: Input field.

AR 07 Ref:

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| % |
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| 2dp |
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| Table | 13 | Assumptions: Non Fixed assets |
| Block | C | Other Balance Sheet accounts |
| Line | 16 | Cash (net of overdrafts) |

Line Definition: Expected cash balance (net of overdrafts).

Express in outturn prices.

Processing Rule: Input field.

AR 07 Ref:

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| 3dp |
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| Table | 13 | Assumptions: Non Fixed assets |
| Block | C | Other Balance Sheet accounts |
| Line | 17 | Short term deposits |

Line Definition: Expected Short term deposits.

Express in outturn prices.

Processing Rule: Input field.

AR 07 Ref:

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| £m |
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|--------------|-----------|-------------------------------|
| Table | 13 | Assumptions: Non Fixed assets |
| Block | C | Other Balance Sheet accounts |
| Line | 18 | Non-trade debtors |

Line Definition: Expected Non-trade debtors.

Express in outturn prices.

Processing Rule: Input field.

AR 07 Ref:

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| £m |
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| 3dp |
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|--------------|-----------|---|
| Table | 13 | Assumptions: Non Fixed assets |
| Block | C | Other Balance Sheet accounts |
| Line | 19 | Non-trade creditors due within one year |

Line Definition: Expected Non-trade creditors due within one year.

Express in outturn prices.

Processing Rule: Input field.

AR 07 Ref:

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| £m |
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| 3dp |
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Section 7 : Financial Model Inputs

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|--------------|-----------|------------------------------------|
| Table | 13 | Assumptions: Non Fixed assets |
| Block | C | Other Balance Sheet accounts |
| Line | 20 | Investment - loan to group company |

Line Definition: Expected balance in loans to group companies.

Express in outturn prices.

Processing Rule: Input field.

AR 07 Ref:

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| £m | 3dp |
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|--------------|-----------|-------------------------------|
| Table | 13 | Assumptions: Non Fixed assets |
| Block | C | Other Balance Sheet accounts |
| Line | 21 | Investment - Other |

Line Definition: Expected balance in the investment account.

Express in outturn prices.

Processing Rule: Input field.

AR 07 Ref:

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|----|-----|
| £m | 3dp |
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|--------------|-----------|---|
| Table | 13 | Assumptions: Non Fixed assets |
| Block | C | Other Balance Sheet accounts |
| Line | 22 | Other creditors - greater than one year |

Line Definition: Expected balance in other creditors - greater than one year.

Express in outturn prices.

Processing Rule: Input field.

AR 07 Ref:

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|----|-----|
| £m | 3dp |
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|--------------|-----------|---|
| Table | 13 | Assumptions: Non Fixed assets |
| Block | D | Provisions for liabilities & charges |
| Line | 23 | Change in post employment asset / (liabilities) |

Line Definition: Expected change in post employment account.

Express in outturn prices.

Processing Rule: Input field.

AR 07 Ref:

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| £m | 3dp |
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|--------------|-----------|--------------------------------------|
| Table | 13 | Assumptions: Non Fixed assets |
| Block | D | Provisions for liabilities & charges |
| Line | 24 | Change in other provisions |

Line Definition: Expected changes in provisions.

Express in outturn prices.

Processing Rule: Input field.

AR 07 Ref:

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|----|-----|
| £m | 3dp |
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Section 7 : Financial Model Inputs

| | | |
|--------------|-----------|---------------------------------------|
| Table | 14 | Assumptions: Licensed Retail business |
| Block | A | Closing accounts |
| Line | 1 | Fixed Assets |

Line Definition: Business Stream's closing net fixed asset balance as of 31 March 2008.

Processing Rule: Input field.

AR 07 Ref:

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|----|-----|
| £m | 3dp |
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|--------------|-----------|---------------------------------------|
| Table | 14 | Assumptions: Licensed Retail business |
| Block | A | Closing accounts |
| Line | 2 | Working capital |

Line Definition: Business Stream's closing working capital balance as of 31 March 2008 (this excludes the wholesale prepayment charge).

Working capital as defined in the Regulatory Accounting Rules, Proforma 4

Processing Rule: Input field.

AR 07 Ref:

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|----|-----|
| £m | 3dp |
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|--------------|-----------|---------------------------------------|
| Table | 14 | Assumptions: Licensed Retail business |
| Block | A | Closing accounts |
| Line | 3 | Non-Working capital assets |

Line Definition: Business Stream's closing non-working capital asset balance as of 31 March 2008.

Processing Rule: Input field.

AR 07 Ref:

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|----|-----|
| £m | 3dp |
|----|-----|

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|--------------|-----------|---------------------------------------|
| Table | 14 | Assumptions: Licensed Retail business |
| Block | A | Closing accounts |
| Line | 4 | Total Assets |

Line Definition: Business Stream's total assets.

Processing Rule: Calculated field: sum of lines 1 to 3.

AR 07 Ref:

| | |
|----|-----|
| £m | 3dp |
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Section 7 : Financial Model Inputs

| | | |
|--------------|-----------|---------------------------------------|
| Table | 14 | Assumptions: Licensed Retail business |
| Block | A | Closing accounts |
| Line | 5 | Net Debt |

Line Definition: Business Stream's closing net debt as of 31 March 2008.

Processing Rule: Input field.

AR 07 Ref:

| | |
|----|-----|
| £m | 3dp |
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| | | |
|--------------|-----------|---------------------------------------|
| Table | 14 | Assumptions: Licensed Retail business |
| Block | A | Closing accounts |
| Line | 6 | Equity |

Line Definition: Business Stream's closing equity as of 31 March 2008.

Processing Rule: Input field.

AR 07 Ref:

| | |
|----|-----|
| £m | 3dp |
|----|-----|

| | | |
|--------------|-----------|---------------------------------------|
| Table | 14 | Assumptions: Licensed Retail business |
| Block | B | Key assumptions |
| Line | 7 | Rate of increase on Fixed Assets |

Line Definition: Assumed 'nominal' growth rate of net fixed assets.

Processing Rule: Input field.

AR 07 Ref:

| | |
|---|-----|
| % | 2dp |
|---|-----|

| | | |
|--------------|-----------|---------------------------------------|
| Table | 14 | Assumptions: Licensed Retail business |
| Block | B | Key assumptions |
| Line | 8 | Rate of increase on working capital |

Line Definition: Assumed 'nominal' growth rate of the working capital.

Processing Rule: Input field.

AR 07 Ref:

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|---|-----|
| % | 2dp |
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| | | |
|--------------|-----------|--|
| Table | 14 | Assumptions: Licensed Retail business |
| Block | B | Key assumptions |
| Line | 9 | Rate of increase on non-working capital assets |

Line Definition: Assumed 'nominal' growth rate of net fixed asset.

Processing Rule: Input field.

AR 07 Ref:

| | |
|---|-----|
| % | 2dp |
|---|-----|

Section 7 : Financial Model Inputs

| | | |
|--------------|-----------|---------------------------------------|
| Table | 14 | Assumptions: Licensed Retail business |
| Block | B | Key assumptions |
| Line | 10 | Gearing |

Line Definition: Assumed gearing for cost of capital calculations.

Processing Rule: Input field.

AR 07 Ref:

| | |
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| % | 2dp |
|---|-----|

| | | |
|--------------|-----------|---------------------------------------|
| Table | 14 | Assumptions: Licensed Retail business |
| Block | B | Key assumptions |
| Line | 11 | Cost of debt |

Line Definition: Assumed 'nominal' commercial cost of debt for cost of capital calculations.

Processing Rule: Input field.

AR 07 Ref:

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|---|-----|
| % | 2dp |
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| | | |
|--------------|-----------|---------------------------------------|
| Table | 14 | Assumptions: Licensed Retail business |
| Block | B | Key assumptions |
| Line | 12 | Cost of Equity |

Line Definition: Assumed 'nominal' commercial cost of equity for cost of capital calculations.

Processing Rule: Input field.

AR 07 Ref:

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| % | 2dp |
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|--------------|-----------|-------------------|
| Table | 15 | Assumptions - Tax |
| Block | A | Tax rate |
| Line | 1 | Tax rate |

Line Definition: Corporation tax rate.

Processing Rule: Input field.

AR 07 Ref:

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| % | 0dp |
|---|-----|

Section 7 : Financial Model Inputs

| | | |
|--------------|-----------|---|
| Table | 15 | Assumptions - Tax |
| Block | B | Capital Allowances Rates |
| Line | 2 | Plant and Machinery short life - less than 25 years - allowance rate (reducing balance) |

Line Definition: Capital allowance rate for Plant and Machinery (Short life of less than 25 years on a reducing balance basis).

Processing Rule: Input field.

AR 07 Ref:

| | | |
|--------------|-----------|--|
| Table | 15 | Assumptions - Tax |
| Block | B | Capital Allowances Rates |
| Line | 3 | Plant and Machinery long life - more than 25 years - allowance rate (reducing balance) |

Line Definition: Capital allowance rate for Plant and Machinery (Long life of more than 25 years on a reducing balance basis).

Processing Rule: Input field.

AR 07 Ref:

| | | |
|--------------|-----------|---|
| Table | 15 | Assumptions - Tax |
| Block | B | Capital Allowances Rates |
| Line | 4 | Industrial Buildings Allowance rate (straight line) |

Line Definition: Depreciation rate for Industrial Building allowances (straight line).

Processing Rule: Input field.

AR 07 Ref:

| | | |
|--------------|-----------|--|
| Table | 15 | Assumptions - Tax |
| Block | C | Allocation of capital expenditure for tax purposes |
| Line | 5 | Work in progress - Opening amount |

Line Definition: Total amount for assets considered as Work in Progress at the beginning of the year.

Processing Rule: Input field.

AR 07 Ref:

Section 7 : Financial Model Inputs

| | | |
|--------------|-----------|---|
| Table | 15 | Assumptions - Tax |
| Block | C | Allocation of capital expenditure for tax purposes |
| Line | 6 | Work in progress (portion where capital allowances have not been claimed) - opening |

Line Definition: Portion of opening assets considered as Work in Progress that has not yet been added to the capital allowances pools.

Processing Rule: Brought forward: copied from Table 6 line 5.

AR 07 Ref:

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| £m | 3dp |
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|--------------|-----------|---|
| Table | 15 | Assumptions - Tax |
| Block | C | Allocation of capital expenditure for tax purposes |
| Line | 7 | Total capitalised expenditure including IRE (outturn prices) excluding grants |

Line Definition: The total of all capitalised expenditure (water and sewerage service) for both base service and enhancement purposes. This expenditure should be reported net of grants and contributions, but excluding adopted assets at nil cost. It should also include infrastructure renewals expenditure.

Express in outturn prices.

Processing Rule: Input field.

AR 07 Ref:

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|-----------|------------|
| £m | 3dp |
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| | | |
|--------------|-----------|---|
| Table | 15 | Assumptions - Tax |
| Block | C | Allocation of capital expenditure for tax purposes |
| Line | 8 | Capitalised expenditure allocated for capital allowances (including work in progress) |

Line Definition: Capital expenditure claimed for capital allowances in the year.

Processing Rule: Input field.

AR 07 Ref:

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|----------|------------|
| % | 2dp |
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|--------------|-----------|---|
| Table | 15 | Assumptions - Tax |
| Block | C | Allocation of capital expenditure for tax purposes |
| Line | 9 | Work in progress (portion where capital allowances have not been claimed) - closing |

Line Definition: Portion of assets considered work in progress where capital allowances have not yet been claimed (closing amount).

Processing Rule: Calculated field: line 6 plus line 7 multiplied by (1 minus line 8)

AR 07 Ref:

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|-----------|------------|
| £m | 3dp |
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Section 7 : Financial Model Inputs

| | | |
|--------------|-----------|--|
| Table | 15 | Assumptions - Tax |
| Block | C | Allocation of capital expenditure for tax purposes |
| Line | 10 | Assets qualifying for 100% first year allowances |

Line Definition: Forecast percentage of assets indicated in line 8 that qualify for 100% first year allowances.

Sum of lines 10 to 20 should equal 100%.

Processing Rule: Input field.

AR 07 Ref:

| | |
|---|-----|
| % | 2dp |
|---|-----|

| | | |
|--------------|-----------|--|
| Table | 15 | Assumptions - Tax |
| Block | C | Allocation of capital expenditure for tax purposes |
| Line | 11 | Assets to be included in the general (25%) pool |

Line Definition: Forecast percentage of assets indicated in line 8 to be included in the general capital allowance pool which will receive capital allowances at 25% p.a. on a reducing balance basis.

Sum of lines 10 to 20 should equal 100%.

Processing Rule: Input field.

AR 07 Ref:

| | |
|---|-----|
| % | 2dp |
|---|-----|

| | | |
|--------------|-----------|--|
| Table | 15 | Assumptions - Tax |
| Block | C | Allocation of capital expenditure for tax purposes |
| Line | 12 | Assets qualifying for long life (6%) pool |

Line Definition: Forecast percentage of assets indicated in line 8 to be included in the long life pool which will receive capital allowances at 6% p.a.

Sum of lines 10 to 20 should equal 100%.

Processing Rule: Input field.

AR 07 Ref:

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|---|-----|
| % | 2dp |
|---|-----|

| | | |
|--------------|-----------|--|
| Table | 15 | Assumptions - Tax |
| Block | C | Allocation of capital expenditure for tax purposes |
| Line | 13 | Assets qualifying for Industrial Buildings Allowance |

Line Definition: Forecast percentage of assets indicated in line 8 classified as industrial buildings for tax purposes.

Sum of lines 10 to 20 should equal 100%.

Processing Rule: Input field.

AR 07 Ref:

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|---|-----|
| % | 2dp |
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Section 7 : Financial Model Inputs

| | | |
|--------------|-----------|--|
| Table | 15 | Assumptions - Tax |
| Block | C | Allocation of capital expenditure for tax purposes |
| Line | 14 | Assets purchased under finance leasing |

Line Definition: Forecast percentage of assets indicated in line 8 purchased under finance leasing.
Sum of lines 10 to 20 should equal 100%.

Processing Rule: Input field.

AR 07 Ref: % 2dp

| | | |
|--------------|-----------|---|
| Table | 15 | Assumptions - Tax |
| Block | C | Allocation of capital expenditure for tax purposes |
| Line | 15 | Capitalised revenue expenditure deducted in year of spend |

Line Definition: Forecast percentage of assets indicated in line 8 (a) which is of a revenue nature and hence treated as deferred revenue expenditure for tax purposes; and (b) for which a deduction is allowed for tax purposes in year of spend.
Sum of lines 10 to 20 should equal 100%.

Processing Rule: Input field.

AR 07 Ref: % 2dp

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|--------------|-----------|--|
| Table | 15 | Assumptions - Tax |
| Block | C | Allocation of capital expenditure for tax purposes |
| Line | 16 | Capitalised revenue expenditure depreciated - non – infrastructure |

Line Definition: Forecast percentage of assets indicated in line 8 which: (a) is of a revenue nature and hence treated as deferred revenue expenditure for tax purposes; and (b) relates to non-infrastructure assets, and for which a deduction in depreciation is allowed.
Sum of lines 10 to 20 should equal 100%.

Processing Rule: Input field.

AR 07 Ref: % 2dp

| | | |
|--------------|-----------|--|
| Table | 15 | Assumptions - Tax |
| Block | C | Allocation of capital expenditure for tax purposes |
| Line | 17 | Capitalised revenue expenditure depreciated – infrastructure |

Line Definition: Forecast percentage of assets indicated in line 8 which: (a) is of a revenue nature and hence treated as deferred revenue expenditure for tax purposes; and (b) relates to infrastructure assets, and a deduction in depreciation is allowed.
Sum of lines 10 to 20 should equal 100%.

Processing Rule: Input field.

AR 07 Ref: % 2dp

Section 7 : Financial Model Inputs

| | | |
|--------------|-----------|--|
| Table | 15 | Assumptions - Tax |
| Block | C | Allocation of capital expenditure for tax purposes |
| Line | 18 | Capitalised revenue expenditure not depreciated |

Line Definition: Forecast percentage of assets indicated in line 8 which (a) is of a revenue nature and hence treated as deferred revenue expenditure for tax purposes; and (b) is not depreciated and therefore no deduction is allowed.

Sum of lines 10 to 20 should equal 100%.

Processing Rule: Input field.

AR 07 Ref:

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|---|-----|
| % | 2dp |
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|--------------|-----------|--|
| Table | 15 | Assumptions - Tax |
| Block | C | Allocation of capital expenditure for tax purposes |
| Line | 19 | Other assets not qualifying for capital allowances or revenue deductions |

Line Definition: Forecast percentage of assets indicated in line 8 in addition to those reported in line 14 which are not of a revenue nature and do not qualify for capital allowances or any other deduction for tax purposes.

Sum of lines 10 to 20 should equal 100%.

Processing Rule: Input field.

AR 07 Ref:

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| % | 2dp |
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|--------------|-----------|--|
| Table | 15 | Assumptions - Tax |
| Block | C | Allocation of capital expenditure for tax purposes |
| Line | 20 | Grants and contributions taxable on receipt |

Line Definition: Forecast percentage of assets indicated in line 8 which relates to grants and contributions which are taxable on receipt.

Sum of lines 10 to 20 should equal 100%.

Processing Rule: Input field.

AR 07 Ref:

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|---|-----|
| % | 2dp |
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| Table | 15 | Assumptions - Tax |
| Block | D | Opening position (£ Million) |
| Line | 21 | Opening pool of capital allowances – asset life < 25 years |

Line Definition: Opening general pool of capital allowances (for capital assets with useful economic life of less than twenty five years). As of 1 April 2008.

Processing Rule: Input field.

AR 07 Ref:

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| £m | 3dp |
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Section 7 : Financial Model Inputs

| | | |
|--------------|-----------|---|
| Table | 15 | Assumptions - Tax |
| Block | D | Opening position (£ Million) |
| Line | 22 | Opening pool of capital allowances – asset life >= 25 years |

Line Definition: Opening pool of capital allowances for long life assets with useful economic life of greater than or equal to twenty five years. As of 1st April 2008.

Processing Rule: Input field.

AR 07 Ref:

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| £m | 3dp |
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|--------------|-----------|------------------------------|
| Table | 15 | Assumptions - Tax |
| Block | D | Opening position (£ Million) |
| Line | 23 | Residual IBA's |

Line Definition: Net balance carried forward of Industrial Buildings Allowance assets as at 1st April 2008.

Processing Rule: Input field.

AR 07 Ref:

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|----|-----|
| £m | 3dp |
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|--------------|-----------|--------------------------------------|
| Table | 15 | Assumptions - Tax |
| Block | D | Opening position (£ Million) |
| Line | 24 | General provisions – opening balance |

Line Definition: Opening balance of other general provisions, i.e. provisions as of 1st April 2008, which for tax purposes, are treated as “general”. This should include pensions provisions where the amounts charged to date exceed tax deductions allowed. Where a profit exists and accelerated deductions have been taken, the figure should be input as a negative number.

Processing Rule: Input field.

AR 07 Ref:

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| £m | 3dp |
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| Table | 15 | Assumptions - Tax |
| Block | D | Opening position (£ Million) |
| Line | 25 | Losses brought forward |

Line Definition: Cumulative revenue tax losses carried forward for the appointed business as at the balance sheet date.

Processing Rule: Input field.

AR 07 Ref:

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| £m | 3dp |
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Section 7 : Financial Model Inputs

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| Table | 15 | Assumptions - Tax |
| Block | E | Deductions for capital expenditure (£ Million) |
| Line | 26 | Existing IBA claims (Outturn) |

Line Definition: The Industrial Buildings Allowance to be used to adjust profit in the current year, resulting from claims on buildings included in the base year balance sheet.
Express in outturn prices.

Processing Rule: Input field.

AR 07 Ref:

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| £m |
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| Table | 15 | Assumptions - Tax |
| Block | E | Deductions for capital expenditure (£ Million) |
| Line | 27 | Depreciation on capitalised revenue expenditure – non – infrastructure (outturn) - Assets capitalised by 31/03/08 |

Line Definition: The amount of depreciation on capitalised revenue expenditure - non infrastructure (assets capitalised as of 31 March 2008).
Express in outturn prices.

Processing Rule: Input field.

AR 07 Ref:

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| £m |
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| Table | 15 | Assumptions - Tax |
| Block | E | Deductions for capital expenditure (£ Million) |
| Line | 28 | Depreciation on capitalised revenue expenditure – infrastructure (outturn) |

Line Definition: The amount of depreciation on capital expenditure (infrastructure) identified in line 17 in this and previous years which is allowed as a deduction for tax purposes. This is the total depreciation allowed each year on assets of this type.

Processing Rule: Input field.

AR 07 Ref:

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| Table | 15 | Assumptions - Tax |
| Block | E | Deductions for capital expenditure (£ Million) |
| Line | 29 | Average asset life – non - infrastructure (new assets) |

Line Definition: The average asset life for non-infrastructure assets identified in line 16. This provides the information for depreciation calculations in table P6 of the Financial Model.

Processing Rule: Input field.

AR 07 Ref:

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| years |
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Section 7 : Financial Model Inputs

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|--------------|-----------|--|
| Table | 15 | Assumptions - Tax |
| Block | E | Deductions for capital expenditure (£ Million) |
| Line | 30 | Average asset life – infrastructure (new assets) |

Line Definition: The average asset life for infrastructure assets identified in line 17 and used in the calculation of the depreciation allowance reported in line 28.

Processing Rule: Input field.

AR 07 Ref:

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| years | 2dp |
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| Table | 15 | Assumptions - Tax |
| Block | F | Other Deductions/Adjustments (£ Million) |
| Line | 31 | Revenue expenditure not allowable for tax purposes |

Line Definition: Operating revenue expenditure (other than depreciation and IRC) that is not allowable as a deduction from trading profits. It excludes infrastructure renewals expenditure and general provision movements. This must include permanently disallowed expenditure reported separately in line 32.

Processing Rule: Input field.

AR 07 Ref:

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| £m | 3dp |
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|--------------|-----------|--|
| Table | 15 | Assumptions - Tax |
| Block | F | Other Deductions/Adjustments (£ Million) |
| Line | 32 | Permanently disallowed expenditure |

Line Definition: Revenue expenditure that never attracts a tax deduction in the corporation tax computation (other than depreciation) and hence there is no timing difference for deferred tax purposes.

Processing Rule: Input field.

AR 07 Ref:

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| £m | 3dp |
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| Table | 15 | Assumptions - Tax |
| Block | F | Other Deductions/Adjustments (£ Million) |
| Line | 33 | Profit/income not subject to tax/not taxed as trading income |

Line Definition: Profits or income, which should not be included in the calculation of profit for tax purposes because they are not subject to taxation or are taxed elsewhere e.g., profits on disposal of fixed assets which are taxed as chargeable gains, UK dividends received etc.

Processing Rule: Input field.

AR 07 Ref:

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|----|-----|
| £m | 3dp |
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Section 7 : Financial Model Inputs

| | | |
|--------------|-----------|---|
| Table | 15 | Assumptions - Tax |
| Block | F | Other Deductions/Adjustments (£ Million) |
| Line | 34 | Increase/(decrease) in general provisions (outturn) |

Line Definition: Differences between opening and closing balances on any general provision i.e. provisions, which are treated for tax purposes as "general".

Express in outturn prices.

Processing Rule: Input field.

AR 07 Ref:

| | |
|----|-----|
| £m | 3dp |
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| Table | 16 | Modelling: Revenue allocation inputs |
| Block | A | Net cash flow from operating activities |
| Line | 1 | Revenue Group 1: household primary revenue - water |

Line Definition: Proportion of primary revenue allocated to Revenue Group 1 (household retail revenue from water services).

Processing Rule: Input field.

AR 07 Ref:

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| % | 2dp |
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| | | |
|--------------|-----------|--|
| Table | 16 | Modelling: Revenue allocation inputs |
| Block | A | Net cash flow from operating activities |
| Line | 2 | Revenue Group 2: household primary revenue - waste water |

Line Definition: Proportion of primary revenue allocated to Revenue Group 2 (household retail revenue from wastewater services).

Processing Rule: Input field.

AR 07 Ref:

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| % | 2dp |
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|--------------|-----------|--|
| Table | 16 | Modelling: Revenue allocation inputs |
| Block | A | Net cash flow from operating activities |
| Line | 3 | Revenue Group 3: Licensed provider primary revenue - water - 0-100MI/a |

Line Definition: Proportion of primary revenue allocated to Revenue Group 3 (Water - wholesale - primary revenue: wholesale water charges to licensed providers in respect of supply points consuming between 0MI/annum and up to and including 100MI/annum) and miscellaneous primary services.

Processing Rule: Input field.

AR 07 Ref:

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| % | 2dp |
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Section 7 : Financial Model Inputs

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| Table | 16 | Modelling: Revenue allocation inputs |
| Block | A | Net cash flow from operating activities |
| Line | 4 | Revenue Group 4: Licensed provider primary revenue - water - >100- 250Ml/a |

Line Definition: Proportion of primary revenue allocated to Revenue Group 4 (Water - wholesale - primary revenue: wholesale water charges to licensed providers in respect of supply points consuming between 100Ml/annum and up to and including 250Ml/annum).

Processing Rule: Input field.

AR 07 Ref:

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| % | 2dp |
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|--------------|-----------|---|
| Table | 16 | Modelling: Revenue allocation inputs |
| Block | A | Net cash flow from operating activities |
| Line | 5 | Revenue Group 5: Licensed provider primary revenue - water - >250-1,000Ml/a |

Line Definition: Proportion of primary revenue allocated to Revenue Group 5 (Water - wholesale - primary revenue: wholesale water charges to licensed providers in respect of supply points consuming between 250Ml/annum and up to and including 1000Ml/annum).

Processing Rule: Input field.

AR 07 Ref:

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| % | 2dp |
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|--------------|-----------|--|
| Table | 16 | Modelling: Revenue allocation inputs |
| Block | A | Net cash flow from operating activities |
| Line | 6 | Revenue Group 6: Licensed provider primary revenue - water - 1,000Ml/a |

Line Definition: Proportion of primary revenue allocated to Revenue Group 6 (Water - wholesale - primary revenue: wholesale water charges to licensed providers in respect of supply points consuming above 1000Ml/annum).

Processing Rule: Input field.

AR 07 Ref:

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| % | 2dp |
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|--------------|-----------|--|
| Table | 16 | Modelling: Revenue allocation inputs |
| Block | A | Net cash flow from operating activities |
| Line | 7 | Revenue Group 7: Licensed provider primary revenue - Foul sewerage |

Line Definition: Proportion of primary revenue allocated to Revenue Group 7 (Wastewater wholesale primary revenue with respect to foul sewerage charges to licensed providers).

Processing Rule: Input field.

AR 07 Ref:

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| % | 2dp |
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Section 7 : Financial Model Inputs

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| Table | 16 | Modelling: Revenue allocation inputs |
| Block | A | Net cash flow from operating activities |
| Line | 8 | Revenue Group 8: Licensed provider primary revenue - surface drainage |

Line Definition: Proportion of primary revenue allocated to Revenue Group 8 (Wastewater wholesale primary revenue with respect to surface water drainage charges to licensed providers).

Processing Rule: Input field.

AR 07 Ref:

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|---|-----|
| % | 2dp |
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|--------------|-----------|---|
| Table | 16 | Modelling: Revenue allocation inputs |
| Block | A | Net cash flow from operating activities |
| Line | 9 | Revenue Group 9: Licensed provider primary revenue - trade effluent |

Line Definition: Proportion of primary revenue allocated to Revenue Group 9 (Wastewater wholesale primary revenue with respect to trade effluent charges to licensed providers).

Processing Rule: Input field.

AR 07 Ref:

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| % | 2dp |
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|--------------|-----------|---|
| Table | 16 | Modelling: Revenue allocation inputs |
| Block | A | Net cash flow from operating activities |
| Line | 10 | Total group revenue as % of Financial model revenue |

Line Definition: Total

Processing Rule: Input field.

AR 07 Ref:

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|---|-----|
| % | 2dp |
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| Table | 17 | Outputs: Charge Caps |
| Block | A | Charge Caps (from revenue building blocks) |
| Line | 1 | Tariff Basket 1: Water - Retail - Primary (charges to households) |

Line Definition: The charge caps resulting from the revenue building blocks (unsmoothed) approach to charge cap setting in the financial model, applicable to Tariff Basket 1: which includes the retail water charge to household customers.

This figure is an output of the first version of the financial model submitted by Scottish Water (This version will contain the calculated charge caps from the revenue building blocks approach).

Express in real prices.

Processing Rule: Input field.

AR 07 Ref:

| | |
|---|-----|
| % | 2dp |
|---|-----|

Section 7 : Financial Model Inputs

| | | |
|--------------|-----------|--|
| Table | 17 | Outputs: Charge Caps |
| Block | A | Charge Caps (from revenue building blocks) |
| Line | 2 | Tariff Basket 2: Water - Wholesale - Primary (charges to licensed providers) |

Line Definition: The charge caps resulting from the revenue building blocks (unsmoothed) approach to charge cap setting in the financial model, applicable to Tariff Basket 2: which includes the wholesale water charge to licensed providers.

This figure is an output of the first version of the financial model submitted by Scottish Water (This version will contain the calculated charge caps from the revenue building blocks approach).

Express in real prices.

Processing Rule: Input field.

AR 07 Ref:

| | |
|---|-----|
| % | 2dp |
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| | | |
|--------------|-----------|--|
| Table | 17 | Outputs: Charge Caps |
| Block | A | Charge Caps (from revenue building blocks) |
| Line | 3 | Tariff Basket 3: Wastewater - Retail - Primary (charges to households) |

Line Definition: The charge caps resulting from the revenue building blocks (unsmoothed) approach to charge cap setting in the financial model, applicable to Tariff Basket 3: which includes the retail wastewater charge to household customers.

This figure is an output of the first version of the financial model submitted by Scottish Water (This version will contain the calculated charge caps from the revenue building blocks approach).

Processing Rule: Input field.

AR 07 Ref:

| | |
|---|-----|
| % | 2dp |
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|--------------|-----------|---|
| Table | 17 | Outputs: Charge Caps |
| Block | A | Charge Caps (from revenue building blocks) |
| Line | 4 | Tariff Basket 4: Wastewater - Wholesale - Primary - foul and surface drainage (charges to licensed providers) |

Line Definition: The charge caps resulting from the revenue building blocks (unsmoothed) approach to charge cap setting in the financial model, applicable to Tariff Basket 4: which includes the wholesale foul and surface drainage charge to licensed providers.

This figure is an output of the first version of the financial model submitted by Scottish Water (This version will contain the calculated charge caps from the revenue building blocks approach).

Processing Rule: Input field.

AR 07 Ref:

| | |
|---|-----|
| % | 2dp |
|---|-----|

Section 7 : Financial Model Inputs

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|--------------|-----------|--|
| Table | 17 | Outputs: Charge Caps |
| Block | A | Charge Caps (from revenue building blocks) |
| Line | 5 | Tariff Basket 5: Wastewater - Wholesale - Primary - trade effluent (charges to licensed providers) |

Line Definition: The charge caps resulting from the revenue building blocks (unsmoothed) approach to charge cap setting in the financial model, applicable to Tariff Basket 5: which includes the wholesale trade effluent charge to licensed providers.

This figure is an output of the first version of the financial model submitted by Scottish Water (This version will contain the calculated charge caps from the revenue building blocks approach).

Express in real prices.

Processing Rule: Input field.

AR 07 Ref:

| | |
|---|-----|
| % | 2dp |
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|--------------|-----------|---|
| Table | 17 | Outputs: Charge Caps |
| Block | B | Charge Caps (smoothed) |
| Line | 6 | Tariff Basket 1: Water - Retail - Primary (charges to households) |

Line Definition: The charge caps resulting from the revenue building blocks (smoothed) approach to charge cap setting in the financial model, applicable to Tariff Basket 1: which includes the retail water charge to household customers.

This figure is an output of the second version of the financial model submitted by Scottish Water. This version contains any 'smoothing' applied by Scottish Water (outline the rationale underlying the method used for smoothing in the commentary).

Processing Rule: Input field.

AR 07 Ref:

| | |
|---|-----|
| % | 2dp |
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| | | |
|--------------|-----------|--|
| Table | 17 | Outputs: Charge Caps |
| Block | B | Charge Caps (smoothed) |
| Line | 7 | Tariff Basket 2: Water - Wholesale - Primary (charges to licensed providers) |

Line Definition: The charge caps resulting from the revenue building blocks (smoothed) approach to charge cap setting in the financial model, applicable to Tariff Basket 2: which includes the wholesale water charge to licensed providers.

This figure is an output of the second version of the financial model submitted by Scottish Water. This version contains any 'smoothing' applied by Scottish Water (outline the rationale underlying the method used for smoothing in the commentary).

Processing Rule: Input field.

AR 07 Ref:

| | |
|---|-----|
| % | 2dp |
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Section 7 : Financial Model Inputs

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|--------------|-----------|--|
| Table | 17 | Outputs: Charge Caps |
| Block | B | Charge Caps (smoothed) |
| Line | 8 | Tariff Basket 3: Wastewater - Retail - Primary (charges to households) |

Line Definition: The charge caps resulting from the revenue building blocks (smoothed) approach to charge cap setting in the financial model, applicable to Tariff Basket 3: which includes the retail wastewater charge to household customers.

This figure is an output of the second version of the financial model submitted by Scottish Water. This version contains any 'smoothing' applied by Scottish Water (outline the rationale underlying the method used for smoothing in the commentary).

Express in real prices.

Processing Rule: Input field.

AR 07 Ref:

| | |
|---|-----|
| % | 2dp |
|---|-----|

| | | |
|--------------|-----------|---|
| Table | 17 | Outputs: Charge Caps |
| Block | B | Charge Caps (smoothed) |
| Line | 9 | Tariff Basket 4: Wastewater - Wholesale - Primary - foul and surface drainage (charges to licensed providers) |

Line Definition: The charge caps resulting from the revenue building blocks (smoothed) approach to charge cap setting in the financial model, applicable to Tariff Basket 4: which includes the wholesale foul and surface drainage charge to licensed providers.

This figure is an output of the second version of the financial model submitted by Scottish Water. This version contains any 'smoothing' applied by Scottish Water (outline the rationale underlying the method used for smoothing in the commentary).

Processing Rule: Input field.

AR 07 Ref:

| | |
|---|-----|
| % | 2dp |
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| | | |
|--------------|-----------|--|
| Table | 17 | Outputs: Charge Caps |
| Block | B | Charge Caps (smoothed) |
| Line | 10 | Tariff Basket 5: Wastewater - Wholesale - Primary - trade effluent (charges to licensed providers) |

Line Definition: The charge caps resulting from the revenue building blocks (smoothed) approach to charge cap setting in the financial model, applicable to Tariff Basket 5: which includes the wholesale trade effluent charge to licensed providers.

This figure is an output of the second version of the financial model submitted by Scottish Water. This version contains any 'smoothing' applied by Scottish Water (outline the rationale underlying the method used for smoothing in the commentary).

Processing Rule: Input field.

AR 07 Ref:

| | |
|---|-----|
| % | 2dp |
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Section 7 : Financial Model Inputs

| | | |
|--------------|-----------|------------------------------|
| Table | 18 | Outputs: Ratios and Net debt |
| Block | A | Financial ratios |
| Line | 1 | Cash interest cover |

Line Definition: The number of times the gross interest payments are covered by funds from operations (operating cash flow).

Funds from operations divided by gross interest expense.

Processing Rule: Input field.

AR 07 Ref:

| | |
|------------|------------|
| Nr. | 2dp |
|------------|------------|

| | | |
|--------------|-----------|--|
| Table | 18 | Outputs: Ratios and Net debt |
| Block | A | Financial ratios |
| Line | 2 | Adjusted cash interest cover I (maintenance charges) |

Line Definition: The number of times the gross interest payments are covered by funds from operations (operating cash flow) net of CCD and IRC.

Funds from operations less capital maintenance charges divided by gross interest.

Processing Rule: Input field.

AR 07 Ref:

| | |
|------------|------------|
| Nr. | 2dp |
|------------|------------|

| | | |
|--------------|-----------|---|
| Table | 18 | Outputs: Ratios and Net debt |
| Block | A | Financial ratios |
| Line | 3 | Adjusted cash interest cover II (maintenance expenditure) |

Line Definition: The number of times the gross interest payments are covered by funds from operations (operating cash flow) net of MNI and IRE.

Funds from operations less capital maintenance expenditure divided by gross interest.

Processing Rule: Input field.

AR 07 Ref:

| | |
|------------|------------|
| Nr. | 2dp |
|------------|------------|

| | | |
|--------------|-----------|------------------------------|
| Table | 18 | Outputs: Ratios and Net debt |
| Block | A | Financial ratios |
| Line | 4 | Funds from operations:debt |

Line Definition: Funds from operations as a percentage of net debt.

Funds from operations to debt.

Processing Rule: Input field.

AR 07 Ref:

| | |
|----------|------------|
| % | 2dp |
|----------|------------|

Section 7 : Financial Model Inputs

| | | |
|--------------|-----------|------------------------------|
| Table | 18 | Outputs: Ratios and Net debt |
| Block | A | Financial ratios |
| Line | 5 | Retained cashflow:debt |

Line Definition: Retained cash flow as a percentage of net debt.
Retained cashflow to debt.

Processing Rule: Input field.

AR 07 Ref:

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|---|-----|
| % | 2dp |
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|--------------|-----------|------------------------------|
| Table | 18 | Outputs: Ratios and Net debt |
| Block | A | Financial ratios |
| Line | 6 | Gearing |

Line Definition: Net debt as a percentage of the total Regulatory Capital Value (RCV) as at the financial year end.
Net debt divided by the Regulatory Capital Value.
Excludes the Gilts buffer.

Processing Rule: Input field.

AR 07 Ref:

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| % | 2dp |
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|--------------|-----------|------------------------------|
| Table | 18 | Outputs: Ratios and Net debt |
| Block | B | Net debt |
| Line | 7 | Net debt (opening) |

Line Definition: Closing net debt balance as at the financial year end.
Excludes the Gilts buffer.

Processing Rule: Input field.

AR 07 Ref:

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|----|-----|
| £m | 3dp |
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| Table | 18 | Outputs: Ratios and Net debt |
| Block | B | Net debt |
| Line | 8 | Net debt (closing) |

Line Definition: Opening net debt balance as at the beginning of the financial year.
Excludes the Gilts buffer.

Processing Rule: Input field.

AR 07 Ref:

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|----|-----|
| £m | 3dp |
|----|-----|

Section 7 : Financial Model Inputs

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|--------------|-----------|---------------------------------|
| Table | 18 | Outputs: Ratios and Net debt |
| Block | B | Net debt |
| Line | 9 | Increase (decrease) in Net debt |

Line Definition: Net debt increase (decrease) throughout the year.

Processing Rule: Calculated field: line 7 minus line 8.

AR 07 Ref:

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| £m | 3dp |
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| Table | 18 | Outputs: Ratios and Net debt |
| Block | B | Net debt |
| Line | 10 | Public borrowing available (closing) |

Line Definition: Borrowing available from the Scottish Government as at the financial year end.

Processing Rule: Input field.

AR 07 Ref:

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|----|-----|
| £m | 3dp |
|----|-----|