

Scottish Water

Table 1: Historic Cost Income and Expenditure Account (RAR Proforma 1)



Line	Description	Ofwat ref JR 10	Units	Field Type	2012-13			2013-14		
					Core	Non Core	Total	Core	Non Core	Total
1.1	Turnover	T18, L1	£m	I,C	1052.975	2.530	1055.505	1078.203	2.610	1080.813
1.2	Operating expenditure	T18, L2 + T18, L3	£m	I,C	-349.883	-2.074	-351.957	-365.622	-2.428	-368.050
1.3	PPP costs		£m	I,C	-149.436	0.000	-149.436	-149.639	0.000	-149.639
1.4	Historical Cost Depreciation		£m	I,C	-222.086	0.000	-222.086	-219.657	0.000	-219.657
1.5	Infrastructure Renewals charge		£m	I,C	-110.000	0.000	-110.000	-110.000	0.000	-110.000
1.6	Amortisation of PPP assets		£m	I,C	-2.394	0.000	-2.394	-2.494	0.000	-2.494
1.7	Amortisation of deferred income		£m	I,C	0.934	0.000	0.934	0.934	0.000	0.934
1.8	Operating income	T18, L4	£m	I,C	2.076	0.000	2.076	10.338	0.000	10.338
1.9	Operating profit	T18, L5	£m	C	222.186	0.456	222.642	242.063	0.182	242.245
1.10	Other income	T18, L6	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
1.11	Net interest receivable less payable	T18, L7	£m	I,C	-154.377	0.000	-154.377	-155.895	0.000	-155.895
1.12	Profit on ordinary activities before taxation	T18, L8	£m	C	67.809	0.456	68.265	86.168	0.182	86.350
1.13	Taxation - current	T18, L9	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
1.14	Taxation - deferred	T18, L10	£m	I,C	3.505	-0.109	3.396	71.684	-0.042	71.642
1.15	Profit on ordinary activities after taxation	T18, L11	£m	C	71.314	0.347	71.661	157.852	0.140	157.992
1.16	Extraordinary items	T18, L12	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
1.17	Profit for the year	T18, L13	£m	C	71.314	0.347	71.661	157.852	0.140	157.992
1.18	Dividends	T18, L14	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
1.19	Retained profit for year	T18, L15	£m	C	71.314	0.347	71.661	157.852	0.140	157.992

Table 2: Historic Cost Balance Sheet (RAR Proforma 2)

Line	Description	Ofwat ref JR 10	Units	Field Type	2012-13			2013-14		
					Core	Non Core	Total	Core	Non Core	Total
Fixed Assets										
2.1	Tangible Assets	T19, L1	£m	I,C	5047.228	0.000	5047.228	5202.393	0.000	5202.393
2.2	Investment - loan to group company	T19, L2	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
2.3	Investment - Other	T19, L3	£m	I,C	34.723	3.000	37.723	34.640	3.000	37.640
2.4	Total fixed assets	T19, L4	£m	C	5081.951	3.000	5084.951	5237.033	3.000	5240.033
Current Assets										
2.5	Stocks	T19, L5	£m	I,C	2.156	0.000	2.156	2.123	0.000	2.123
2.6	Debtors	T19, L6	£m	I,C	86.280	0.448	86.728	87.604	0.367	87.971
2.7	Cash at bank and in hand	T19, L7	£m	I,C	51.594	0.000	51.594	126.292	0.001	126.293
2.8	Short term deposits	T19, L8	£m	I,C	193.900	0.000	193.900	144.000	0.000	144.000
2.9	Gilts Reserve		£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
2.10	Assets transferred to PPP contractors		£m	I,C	39.373	0.000	39.373	41.541	0.000	41.541
2.11	Infrastructure Renewals prepayment	T19, L9	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
2.12	Total current assets	T19, L10	£m	C	373.303	0.448	373.751	401.560	0.368	401.928
Creditors: amounts falling due within one year										
2.13	Overdrafts	T19, L11	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
2.14	Infrastructure Renewals accrual	T19, L12	£m	I,C	-110.112	0.000	-110.112	-134.592	0.000	-134.592
2.15	Creditors	T19, L13	£m	I,C	-310.428	2.238	-308.190	-286.723	2.501	-284.222
2.16	Borrowings (excl. Govt. loans)	T19, L14	£m	I,C	-0.921	0.000	-0.921	-0.514	0.000	-0.514
2.17	Corporation tax payable	T19, L15	£m	I,C	0.850	0.000	0.850	0.850	0.000	0.850
2.18	Dividends payable	T19, L16	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
2.19	Total creditors	T19, L18	£m	C	-420.611	2.238	-418.373	-420.979	2.501	-418.478
2.20	Net current assets	T19, L19	£m	C	-47.308	2.686	-44.622	-19.419	2.869	-16.550
2.21	Total assets less current liabilities		£m	C	5034.643	5.686	5040.329	5217.614	5.869	5223.483
Creditors: amounts falling due after one year										
2.22	Borrowings (excl. Govt. loans)	T19, L20	£m	I,C	-1.514	0.000	-1.514	-1.000	0.000	-1.000
2.23	Other creditors	T19, L21	£m	I,C	-61.700	0.000	-61.700	-75.300	0.000	-75.300
2.24	Total creditors	T19, L22	£m	C	-63.214	0.000	-63.214	-76.300	0.000	-76.300
Provision for liabilities & charges										
2.25	Deferred tax provision	T19, L23	£m	I,C	-442.508	-0.750	-443.258	-377.852	-0.793	-378.645
2.26	Deferred income - grants and contributions	T19, L24	£m	I,C	-16.866	0.000	-16.866	-15.857	0.000	-15.857
2.27	Post employment assets / (liabilities)	T19, L25	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
2.28	Other provisions	T19, L26	£m	I,C	-45.467	0.000	-45.467	-37.244	0.000	-37.244
2.29	Net Assets employed	T19, L28	£m	C	4466.588	4.936	4471.524	4710.361	5.076	4715.437
Capital and reserves										
2.30	Government loans		£m	I,C	3266.840	0.000	3266.840	3352.761	0.000	3352.761
2.31	Income and Expenditure account	T19, L31	£m	I,C	1066.318	4.936	1071.254	1224.170	5.076	1229.246
2.32	Other reserves	T19, L32	£m	I,C	133.430	0.000	133.430	133.430	0.000	133.430
2.33	Capital & reserves	T19, L33	£m	C	4466.588	4.936	4471.524	4710.361	5.076	4715.437

Table 3: Historic Cost Balance Sheet - Reconciliation to Statutory Accounts (RAR Proforma 3)

Line	Description	Ofwat ref JR 07	Units	Field Type	Statutory IFRS	Regulatory	Explanation of difference
Profit and loss account							
3.1	Operating profit		£m	I	291.700	242.063	Non-reg £0.2m; BusStream grp £38.2m; Horizons grp £0.8m; i/c & IFRS adjs £10.5m
3.2	Profit before tax		£m	I	101.000	86.168	Non-reg £0.2m; BusStream grp £38.7m; Horizons grp £0.9m; i/c & IFRS adjs £(24.9)m
3.3	Cost of sales & Admin expenses		£m	I	888.000	836.140	Non-reg £2.4m; BusStream grp £43.4m; Horizons grp £15.2m; i/c & IFRS adjs £(9.2)m
3.4	Interest & other finance costs		£m	I	190.700	155.895	BusStream grp £(0.6)m; Horizons grp £(0.1)m; IFRS adjs £35.5m
3.5	Taxation		£m	I	64.500	71.684	BusStream grp £(7.2)m; Horizons grp £0.2m; IFRS adjs £(0.3)m
3.6			£m	I			
3.7			£m	I			
Balance Sheet							
3.8	Tangible fixed assets (net book value)		£m	I	5407.900	5202.393	} IFRS adjs - Infra assets £(46.4)m; PFI lease assets £386.5m
3.9	Infrastructure renewals accrual		£m	I		-134.592	}
3.10	Assets transferred to PPP contractors		£m	I		41.541	}
3.11	Debtors		£m	I	70.300	87.604	Non-reg £0.4m; IFRS adj £(17.5)m (pension prepyt)
3.12	Creditors - total		£m	I	-370.900	-362.023	} Non-reg £2.5m; IFRS adj £4.5m
3.13	Deferred income		£m	I		-15.857	}
3.14	Borrowings (excl Govt loans)		£m	I	-400.700	-1.514	IFRS adj - PFI lease liability £399.2m
3.15	Deferred taxation		£m	I	-350.800	-377.852	Non-reg £(0.8)m; IFRS adj £27.8m - DT on IAS19 pension liability

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Table 4: IFRS Regulatory accounts Income and Expenditure for the Core Business for the year ended 31 March (RAR Proforma 4)



Line	Description	Ofwat ref JR 10	Units	Field Type	#REF!	2012-13	2013-14	2014-15 (forecast)
					Core	Core	Core	Core
4.1	Turnover	T20, L1	£m	C	1045.830	1052.975	1078.203	1078.000
4.2	Operating expenditure (excluding pension contributions)	T20, L2	£m	I	-311.573	-330.262	-343.518	-352.200
4.3	PPP operating costs (contract service costs)		£m	I	-105.184	-108.536	-108.729	-118.400
4.4	Scottish Water internal costs related to PPP contracts		£m	I	-0.643	-0.592	-0.633	-0.600
4.5	Pension contributions (ongoing contribution)		£m	I	-16.802	-19.268	-21.610	-20.000
4.6	Pension contributions (contribution to reduce the deficit)		£m	I	0.000	0.000	0.000	0.000
4.7	Depreciation charges - non infrastructure assets		£m	I	-220.063	-222.086	-219.657	-220.000
4.8	Depreciation charges - infrastructure assets		£m	I	-13.340	-13.760	-14.350	-14.000
4.9	Depreciation charges - PPP assets		£m	I	-17.641	-17.694	-17.794	-18.400
4.10	Infrastructure capital maintenance charge		£m	I	-101.880	-96.690	-111.800	-109.100
4.11	Amortisation of deferred income		£m	I	0.898	0.934	0.934	0.900
4.12	Operating income	T20, L3	£m	C	0.000	0.000	0.000	0.000
4.13	Operating profit	T20, L5	£m	C	259.602	245.021	241.046	226.200
4.14	Profit or loss on disposal of fixed assets		£m	I	0.689	2.076	10.338	8.700
4.15	Other income	T20, L6	£m	C	0.000	0.000	0.000	0.000
4.16	Net interest receivable less payable	T20, L7	£m	C	-156.772	-154.377	-155.895	-163.800
4.17	PPP interest payable	NA	£m	I	-26.330	-25.500	-24.580	-23.500
4.18	Net pension financing income/expense	NA	£m	I	-3.407	-12.941	-10.947	0.000
4.19	Profit before taxation	T20, L9	£m	C	73.782	54.279	59.962	47.600
4.20	Taxation - current	T20, L10	£m	I	0.000	0.000	0.000	0.000
4.21	Taxation - deferred		£m	I	0.176	1.834	72.184	-9.500
4.22	Profit on ordinary activities	T20, L12	£m	C	73.958	56.113	132.146	38.100
4.23	Exceptional item, net of taxation	T20, L13	£m	C	0.000	0.000	0.000	0.000
4.24	Profit for the year	T20, L14	£m	C	73.958	56.113	132.146	38.100
4.25	Dividends	T20, L15	£m	C	0.000	0.000	0.000	0.000
4.26	Profit retained	T20, L16	£m	C	73.958	56.113	132.146	38.100

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Table 5: IFRS Regulatory accounts Balance Sheet
for Core Business as at 31 March (RAR Proforma 5)



Line	Description	Ofwat ref JR 10	Units	Field Type	2011-12	2012-13	2013-14	2014-15 (forecast)
					Core	Core	Core	Core
Fixed Assets								
5.1	Tangible assets	T24, L1	£m	C	4761.234	4906.876	5021.411	5173.800
5.2	PPP assets	NA	£m	I	415.812	399.673	386.541	383.100
5.3	Third party contributions	T24, L2	£m	I	-17.688	-16.866	-15.857	-14.800
Other Operating Assets and liabilities								
5.4	Working capital	T24, L3	£m	C	-256.517	-237.248	-210.238	-222.860
5.5	Cash	T24, L4	£m	C	20.028	51.594	126.292	123.255
5.6	Short term deposits	T24, L5	£m	C	220.900	193.900	144.000	144.000
5.7	Overdrafts	T24, L6	£m	C	0.000	0.000	0.000	0.000
5.8	Net operating assets	T24, L8	£m	C	5143.769	5297.929	5452.149	5586.495
Non-operating assets and liabilities								
5.9	Borrowings (excl. govt. loans)	T24, L9	£m	C	-1.700	-0.921	-0.514	0.000
5.10	Gilts reserve		£m	C	0.000	0.000	0.000	0.000
5.11	Investment - loan to group company	T24, L10	£m	C	0.000	0.000	0.000	0.000
5.12	Investment - Other	T24, L13	£m	C	34.688	34.723	34.640	34.640
5.13	Corporation tax payable	T24, L14	£m	C	0.850	0.850	0.850	0.850
5.14	Dividends payable	T24, L15	£m	C	0.000	0.000	0.000	0.000
5.15	Total non-operating assets and liabilities		£m	C	33.838	34.652	34.976	35.490
Creditors - amounts falling due after more than one year								
5.16	Borrowings (excl. govt. loans)	T24, L17	£m	C	-2.435	-1.514	-1.000	-1.000
5.17	Other Creditors	T24, L18	£m	C	-47.820	-61.700	-75.300	-75.000
5.18	Total Creditors falling due after more than one year		£m	C	-50.255	-63.214	-76.300	-76.000
Provisions for liabilities & charges								
5.19	Deferred tax provision	T24, L19	£m	C	-446.013	-442.508	-377.852	-387.400
5.20	Post employment asset / (liabilities)	T24, L20	£m	C	-214.096	-190.674	-111.475	-111.500
5.21	Other provisions	T24, L21	£m	C	-11.512	-18.934	-16.427	-10.900
5.22	Total provisions		£m	C	-671.621	-652.116	-505.754	-509.800
5.23	Net assets employed	T24, L23	£m	C	4455.731	4617.251	4905.071	5036.185
Capital and reserves								
5.24	Government Loans		£m	C	3165.140	3266.840	3352.761	3463.275
5.25	PPP debt/lease (IFRS)		£m	I	430.960	415.560	399.230	381.730
5.26	Retained earnings	T24, L26	£m	I	942.201	998.314	1130.460	1168.560
5.27	Pension surplus/(deficit) (IFRS)		£m	I	-216.000	-196.893	-110.810	-110.810
5.28	Other reserves	T24, L28	£m	C	133.430	133.430	133.430	133.430
5.29	Total capital & reserves	T24, L29	£m	C	4455.731	4617.251	4905.071	5036.185

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Table 6: Regulatory Income and Expenditure and Cash Flow
Statement for Twelve Months ended 31 March (RAR Proforma 6)



Line	Description	Ofwat ref JR 10	Units	Field Type	2011-12	2012-13	2013-14	2014-15 (forecast)
					Core	Core	Core	Core
Regulatory income and expenditure								
6.1	Turnover		£m	C	1045.830	1052.975	1078.203	1078.000
6.2	Operating expenditure (excluding pension contributions)		£m	C	-311.573	-330.262	-343.518	-352.200
6.3	PPP operating costs (contract service costs)		£m	C	-105.184	-108.536	-108.729	-118.400
6.4	Scottish Water internal costs related to PPP contracts		£m	C	-0.643	-0.592	-0.633	-0.600
6.5	Pension contributions (ongoing contribution)		£m	C	-16.802	-19.268	-21.610	-20.000
6.6	Pension contributions (contribution to reduce the deficit)		£m	C	0.000	0.000	0.000	0.000
6.7	Capital maintenance charge		£m	I	-230.100	-255.100	-274.600	-278.100
6.8	Amortisation of deferred income		£m	C	0.898	0.934	0.934	0.900
6.9	Operating income		£m	C	0.000	0.000	0.000	0.000
6.10	Operating profit for regulatory purposes		£m	C	382.426	340.151	330.047	309.600
Reconciliation of regulatory operating profit to net cash flow								
6.11	Operating profit for regulatory purposes		£m	C	382.426	340.151	330.047	309.600
6.12	Movement in working capital		£m	I	-0.001	-0.157	0.128	-0.700
6.13	Capital maintenance charge		£m	C	230.100	255.100	274.600	278.100
6.14	Amortisation of deferred income		£m	C	-0.898	-0.934	-0.934	-0.900
6.15	Non cash adjustment for retirement benefit obligations		£m	I	-11.963	0.040	0.204	0.000
6.16	Other Non-cash adjustments		£m	I	0.000	0.000	0.000	0.000
6.17	Net cash flow from operating activities	T28, L1	£m	C	599.664	594.200	604.045	586.100
Taxation								
6.18	Taxation paid (i.e. current taxation)	T28, L7	£m	I	-0.150	0.000	0.000	0.000
Returns on investments & servicing of finance								
6.19	Interest received	T28, L2	£m	I	1.903	0.359	0.474	0.400
6.20	Interest paid	T28, L3	£m	I	-159.425	-154.930	-155.980	-164.000
6.21	PPP interest payable		£m	C	-26.330	-25.500	-24.580	-23.500
6.22	PPP finance lease repayments		£m	I	-14.590	-15.400	-16.330	-17.500
6.23	Net cash flow from returns on Investment & servicing of finance	T28, L6	£m	C	-198.442	-195.471	-196.416	-204.600
6.24	Net cash flow before capital investment and maintenance charges		£m	C	401.072	398.729	407.629	381.500
Capital expenditure and financial investment								
6.25	Capital enhancement expenditure		£m	I	-256.883	-231.149	-202.417	-249.400
6.26	Capital maintenance expenditure		£m	I	-215.800	-273.300	-285.000	-264.000
6.27	Receipt of grants and contributions	T28, L9	£m	I	7.780	7.130	7.634	7.200
6.28	Disposal of fixed assets	T28, L11	£m	I	2.545	3.156	11.952	11.700
6.29	Net cash outflow from investing activities	T28, L13	£m	C	-462.358	-494.163	-467.831	-494.500
6.30	Net Cash flow before financing	T28, L17	£m	C	-61.286	-95.434	-60.202	-113.000
Financing								
6.31	New Government loans		£m	I	146.000	180.000	373.926	334.414
6.32	Non-Government loan repayments		£m	I	0.000	0.000	-0.921	-0.514
6.33	Government loans repayments		£m	I	-96.000	-80.000	-288.005	-223.900
6.34	Gilts reserve		£m	I				
6.35	Net cash inflow from financing	T28, L22	£m	C	50.000	100.000	85.000	110.000
6.36	Increase (decrease) in cash and cash equivalents	T28, L23	£m	C	-11.286	4.566	24.798	-3.000
6.37	Net cash flow		£m	C	61.286	95.434	60.202	113.000

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Table 6-R: Regulatory Accounts - Ratio information

Statement for Twelve Months ended 31 March (RAR Proforma 6)

Line	Description	M Table reference	Units	Field Type	2011-12	2012-13	2013-14	2014-15
					Core	Core	Core	(forecast) Core
	Cash flow from operations	M6.16	£m	C	599.7	594.2	604.0	586.1
	Tax paid	M6.17	£m	C	-0.2	0.0	0.0	0.0
	Interest received	M6.18	£m	C	1.9	0.4	0.5	0.4
	Interest paid (including PPP)	M6.19+M6.20	£m	C	-185.8	-180.4	-180.6	-187.5
	Funds from operations (FFO)		£m	C	415.7	414.1	424.0	399.0
	Capital maintenance expenditure	M6.25	£m	C	-215.8	-273.3	-285.0	-264.0
	Funds net of capital maintenance expenditure		£m	C	199.9	140.8	139.0	135.0
	Cash & cash equivalents	M5.5+M5.6	£m	C	240.9	245.5	270.3	267.3
	Government loans	M5.27	£m	C	-3165.1	-3266.8	-3352.8	-3463.3
	Other loans (including PPP finance lease)	M5.10+M5.19+M5.28	£m	C	-435.1	-418.0	-400.7	-382.7
	Net debt excluding retirement benefit obligations		£m	C	-3359.3	-3439.3	-3483.2	-3578.8
	Retirement benefit obligations	M5.23	£m	C	-214.1	-190.7	-111.5	-111.5
	Net debt		£m	C	-3573.4	-3630.0	-3594.7	-3690.3
	Ratios:							
	<i>FFO / net debt</i>		%	C	11.6%	11.4%	11.8%	10.8%
	<i>Cash interest cover [1]</i>		%	C	3.2	3.3	3.3	3.1
	<i>Cash interest cover [2]</i>		%	C	2.1	1.8	1.8	1.7

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Table 11: Regulatory Accounts Working Capital (Core) - RAR Proforma 11



Line	Description	Ofwat ref JR 10	Units	Field Type	2011-12	2012-13	2013-14	2014-15
11.1	Stocks	T26, L1	£m	I	1.719	2.156	2.123	2.200
11.2	Trade debtors - Household		£m	I	27.380	36.847	33.476	20.700
11.3	Trade debtors - Non Household (licensed businesses)		£m	I	0.000	0.000	0.000	0.000
11.4	Other trade debtors	T26, L6	£m	I	4.244	2.693	2.587	3.500
11.5	Measured income accrual	T26, L7	£m	I	0.000	0.000	0.000	0.000
11.6	Prepayments and other short term debtors	T26, L8	£m	I	26.957	30.240	33.784	27.600
11.7	Trade creditors	T26, L9	£m	I	-26.610	-30.065	-15.143	-15.500
11.8	Wholesale charge prepayment		£m	I	-24.899	-24.792	-24.322	-24.600
11.9	Deferred income - customer advance receipts	T26, L10	£m	I	0.000	0.000	0.000	0.000
11.10	Short-term capital creditors	T26, L11	£m	I	-120.863	-99.327	-85.174	-88.300
11.11	Credit note provisions		£m	I	-24.850	-28.300	-30.480	-30.500
11.12	Accruals and other creditors	T26, L12	£m	I	-119.595	-126.700	-127.089	-117.960
11.13	Total working capital	T26, L13	£m	C	-256.517	-237.248	-210.238	-222.860

Table M18 W: Activity Based Costing - Water Service (Proforma 18 water)

					2013-14														
					1	2	3	4	5	6	7	8	9	10	11	12	13		
Line Ref.	Description	Ofwat Ref JR 10	Units	Field Type	CORE / LICENSED														
					WHOLESALE			Water Distribution			Retail			Retail - Non Domestic			Water Service	Water Service	
					Source	Trtmt	Total	Wholesale Core Total			Retail Domestic	Measd	Non Measd	Total	Water Service Core Total	Total	CG		
NON-CORE/NON-LICENSED					Total														
Service Analysis - Water : Direct Costs																			
M18.1	Employment costs	T21, L1	£m	I/C	1.687	1.129	12.009	13.138	21.391	34.529						34.529	36.216	A2	
M18.2	Power	T21, L2	£m	I/C	0.075	3.901	7.187	11.088	8.227	19.315						19.315	19.390	A2	
M18.3	Hired and contracted services	T21, L4	£m	I/C	3.570	0.331	8.268	8.599	11.363	19.962						19.962	23.532	A2	
M18.4	Materials and consumables	T21, L6	£m	I/C	0.175	0.140	11.056	11.196	1.650	12.846						12.846	13.021	A2	
M18.5	Service charges SEPA	T21, L7	£m	I/C	0.010	0.057	2.714	2.771	0.000	2.771						2.771	2.781	A2	
M18.6	Bulk supply imports	T21, L8	£m	I/C	0.000	0.000	0.000	0.000	0.000	0.000						0.000	0.000	A2	
M18.7	Contract Management		£m	I/C											0.000	0.000	A2		
M18.8	Meter Maintenance & Installation		£m	I/C					0.000	0.000					0.000	0.000	A2		
M18.9	Other direct costs	T21, L9	£m	I/C	0.213	0.282	1.695	1.977	3.914	5.891					5.891	6.104	A2		
M18.10	Contract Management		£m	I/C	0.000						0.000	0.000	0.000	0.000	0.000	0.000	0.000	A2	
M18.11	Manage Billing Data		£m	I/C	0.000						0.000	1.041	0.314	1.355	1.355	1.355	1.355	A2	
M18.12	Generate & Issue Bills		£m	I/C	0.001						7.450	0.051	0.015	0.066	7.516	7.517	A2		
M18.13	Handle Billing Enquiries		£m	I/C	0.000						0.000	0.139	0.042	0.181	0.181	0.181	A2		
M18.14	Handle Billing Exceptions		£m	I/C	0.000						0.000	0.000	0.000	0.000	0.000	0.000	A2		
M18.15	Handle Billing Complaints		£m	I/C	0.000						0.000	0.000	0.000	0.000	0.000	0.000	A2		
M18.16	Meter Reading		£m	I/C	0.000						0.000	0.000		0.000	0.000	0.000	A2		
M18.17	Costs of Meter maintenance & Installation		£m	I/C	0.000						0.000	0.000		0.000	0.000	0.000	A2		
M18.18	Handle Metering Enquiries		£m	I/C	0.000						0.000	0.000		0.000	0.000	0.000	A2		
M18.19	Handling Metering Complaints		£m	I/C	0.000						0.000	0.000		0.000	0.000	0.000	A2		
M18.20	Remittance & Cash Processing		£m	I/C	0.000						0.000	0.000	0.000	0.000	0.000	0.000	A2		
M18.21	Debt Management exc Bad debt charge		£m	I/C	0.000						0.000	0.000	0.000	0.000	0.000	0.000	A2		
M18.22	External Debt recovery		£m	I/C	0.000						0.000	0.000	0.000	0.000	0.000	0.000	A2		
M18.23	Disconnections		£m	I/C	0.000						0.000	0.000	0.000	0.000	0.000	0.000	A2		
M18.24	Handle Payment/Plan Enquiries		£m	I/C	0.000						0.000	0.000	0.000	0.000	0.000	0.000	A2		
M18.25	Advertising / Marketing		£m	I/C	0.009						0.940	0.000	0.000	0.000	0.940	0.949	A2		
M18.26	Account Management		£m	I/C	0.000						0.000	0.000	0.000	0.000	0.000	0.000	A2		
M18.27	Manage GSS Payments		£m	I/C	0.000						0.000	0.000	0.000	0.000	0.000	0.000	A2		
M18.28	Handle Customer operational calls		£m	I/C	0.034						1.440	0.348	0.067	0.415	1.855	1.889	A2		
M18.29	Other Direct Costs	T21, L9	£m	I/C	0.000						0.082	0.030	0.006	0.036	0.118	0.118	A2		
M18.30	Direct employment costs		£m	I/C							1.578	1.710	0.438	2.148					
M18.31	IT (exc employment)		£m	I/C							0.548	0.439	0.108	0.547					
M18.32	Total direct costs	T21, L10	£m	C	5.774	5.840	42.929	48.769	46.545	95.314	9.912	1.609	0.444	2.053	107.279	113.053	A2		
M18.33	General and support costs	T21, L11	£m	I/C	0.938	3.139	9.243	12.382	14.359	26.741	1.401	0.826	0.216	1.042	29.184	30.122	A2		
M18.34	Functional expenditure	T21, L12	£m	C	6.712	8.979	52.172	61.151	60.904	122.055	11.313	2.435	0.660	3.095	136.463	143.175	A2		
Business Activities																			
M18.35	Scientific services	T21, L14	£m	I	0.172		3.927	6.349	10.276	0.000				0.000	10.276	10.448	A2		
M18.36	Cost of Regulation	T21, L15	£m	I					2.962	0.411				0.752	4.125	4.125	A2		
M18.37	Total business activities	T21, L16	£m	C	0.172		3.927	6.349	13.238	0.411				0.752	14.401	14.573	A2		
M18.38	Local authority rates	T21, L17	£m	I	0.157		23.167	24.402	47.569	0.094				0.058	47.721	47.878	A2		
M18.39	Bad Debt charge	T21, L18	£m	I	0.095				0.000	13.263		0.000	0.000	0.000	13.263	13.358	A2		
M18.40	Total Exceptional items	T21, L19	£m	I/C	0.000		0.000	0.000	0.000	0.000				0.000	0.000	0.000	A2		
M18.41	Total opex less third party services	T21, L20	£m	C			88.245	91.655	182.862	25.081				3.905	211.848	211.848	A2		
M18.42	Third party services - opex	T21, L21	£m	I/C			1.309	2.190	3.499	0.000				0.138	3.637	3.637	A2		
M18.43	Total operating expenditure	T21, L22	£m	C	7.136		89.554	93.845	186.361	25.081				4.043	215.485	222.621	A2		
Reactive and Planned Maintenance (included in Opex)																			
M18.44	Reactive and planned maintenance infrastructure	T21, L23	£m	I/C	0.000	0.000	0.000	0.000	25.202	25.202					25.202	25.202	A3		
M18.45	Reactive and planned maintenance non-infrastructure	T21, L24	£m	I/C	0.000	0.170	4.233	4.403	2.069	6.472	0.000	0.000	0.000	0.000	6.472	6.472	A3		
Capital Maintenance																			
M18.46	Infrastructure renewals expenditure	T21, L25	£m	I/C	0.004		9.252	66.522	75.774						75.774	75.778	A2		
M18.47	Infrastructure renewals accrual or prepayment	T21, L26	£m	I/C	0.000		0.000	0.000	0.000						0.000	0.000	A2		
M18.48	Non-infrastructure depreciation charge		£m	I/C	0.663		87.200	17.185	104.385						104.385	105.048	A2		
M18.49	Amortisation of deferred credits	T21, L28	£m	I/C	-0.042		-0.495	-0.191	-0.686						-0.686	-0.728	A2		
M18.50	Amortisation of intangible assets	T21, L29	£m	I/C	0.000		0.000	0.000	0.000					0.000	0.000	0.000	A2		
M18.51	Business activities depreciation charge	T21, L30	£m	I/C	0.000		0.755	1.015	1.770	0.415				0.388	2.573	2.573	A2		
M18.52	Capital maintenance less third party services	T21, L31	£m	C			96.712	84.531	181.243	0.415				0.388	182.046	182.046	A2		
M18.53	Third party services - depreciation	T21, L32	£m	I/C			1.981	0.371	2.352	0.003				0.006	2.361	2.361	A2		
M18.54	Total capital maintenance	T21, L33	£m	C	0.625		98.693	84.902	183.595	0.418				0.394	184.407	185.032	A2		
M18.55	Total operating costs	T21, L34	£m	C	7.761		188.247	178.747	369.956	25.499				4.437	399.892	407.653	A2		

Table M18 WW: Activity Based Costing - Waste Water Service (Proforma 18 wastewater)

					2013-14													
					1	2	3	4	5	6	7	8	9	10	11	12		
					NON-CORE/NON-LICENSED					CORE / LICENSED								
Line Ref.	Description	Ofwat Ref R10	Units	Field Type	Total	Sewerage	Sewage Treatment	Sludge Treatment & Disposal	Wholesale Core Total	Retail Domestic	RETAIL			Wastewater Service Core Total	Wastewater Service			
											Measd	Non Measd	Total		Total	CG		
Service Analysis - Sewerage : Direct Costs																		
M18.1	Employment costs	T21, L1	£m	I/C	2.438	13.668	10.377	2.384	26.429					26.429	28.867	A2		
M18.2	Power	T21, L2	£m	I/C	0.123	7.386	15.034	1.929	24.349					24.349	24.472	A2		
M18.3	Hired and contracted services	T21, L4	£m	I/C	4.191	5.694	2.450	4.882	13.026					13.026	17.217	A2		
M18.4	Annual charge for PPP schemes		£m	I/C	0.000	12.921	75.034	58.575	146.530					146.530	146.530	A2		
M18.5	Internal cost of PPP schemes		£m	I/C	0.000	0.208	3.130	4.210	7.548					7.548	7.548	A2		
M18.6	Materials and consumables	T21, L6	£m	I/C	0.169	0.690	1.921	0.967	3.578					3.578	3.747	A2		
M18.7	Service charges SEPA	T21, L7	£m	I/C	0.010	1.777	6.789	0.061	8.627					8.627	8.637	A2		
M18.8	Contract Management		£m	I/C					0.000					0.000	0.000	A2		
M18.9	Meter Maintenance & Installation		£m	I/C					0.000					0.000	0.000	A2		
M18.10	Other direct costs	T21, L9	£m	I/C	0.239	1.423	0.934	0.209	2.566					2.566	2.805	A2		
M18.11	Contract Management		£m	I/C	0.000					0.000	0.000	0.000	0.000	0.000	0.000	A2		
M18.12	Manage Billing Data		£m	I/C	0.000					0.000	0.837	0.295	1.132	1.132	1.132	A2		
M18.13	Generate & Issue Bills		£m	I/C	0.001					8.167	0.041	0.014	0.055	8.222	8.223	A2		
M18.14	Handle Billing Enquiries		£m	I/C	0.000					0.000	0.112	0.039	0.151	0.151	0.151	A2		
M18.15	Handle Billing Exceptions		£m	I/C	0.000					0.000	0.000	0.000	0.000	0.000	0.000	A2		
M18.16	Handle Billing Complaints		£m	I/C	0.000					0.000	0.000	0.000	0.000	0.000	0.000	A2		
M18.17	Meter Reading		£m	I/C	0.000					0.000	0.000		0.000	0.000	0.000	A2		
M18.18	Costs of meter maintenance and installation		£m	I/C	0.000					0.000	0.000		0.000	0.000	0.000	A2		
M18.19	Handle Metering Enquiries		£m	I/C	0.000					0.000	0.000		0.000	0.000	0.000	A2		
M18.20	Handling Metering Complaints		£m	I/C	0.000					0.000	0.000		0.000	0.000	0.000	A2		
M18.21	Remittance & Cash Processing		£m	I/C	0.000					0.000	0.000	0.000	0.000	0.000	0.000	A2		
M18.22	Debt Management exc Bad debt charge		£m	I/C	0.000					0.000	0.000	0.000	0.000	0.000	0.000	A2		
M18.23	External Debt recovery		£m	I/C	0.000					0.000	0.000	0.000	0.000	0.000	0.000	A2		
M18.24	Disconnections		£m	I/C	0.000					0.000	0.000	0.000	0.000	0.000	0.000	A2		
M18.25	Handle Payment/Plan Enquiries		£m	I/C	0.000					0.000	0.000	0.000	0.000	0.000	0.000	A2		
M18.26	Advertising / Marketing		£m	I/C	0.009					0.940	0.000	0.000	0.000	0.940	0.949	A2		
M18.27	Account Management		£m	I/C	0.000					0.000	0.000	0.000	0.000	0.000	0.000	A2		
M18.28	Manage GSS Payments		£m	I/C	0.000					0.000	0.000	0.000	0.000	0.000	0.000	A2		
M18.29	Handle Customer operational calls		£m	I/C	0.004					0.698	0.239	0.055	0.294	0.992	0.996	A2		
M18.30	Other Direct Costs	T21, L9	£m	I/C	0.000					0.082	0.024	0.005	0.029	0.111	0.111	A2		
M18.31	Direct employment costs		£m	I/C						0.862	1.333	0.405	1.738					
M18.32	IT (exc employment)		£m	I/C						0.341	0.341	0.100	0.441					
M18.33	Total direct costs	T21, L10	£m	C	7.184	43.767	115.669	73.217	232.653	9.887	1.253	0.408	1.661	244.201	251.385	A2		
M18.34	General and support costs	T21, L11	£m	I/C	1.029	10.988	9.122	2.724	22.834	0.934	0.624	0.195	0.819	24.587	25.616	A2		
M18.35	Functional expenditure	T21, L12	£m	C	8.213	54.755	124.791	75.941	255.487	10.821	1.877	0.603	2.480	268.788	277.001	A2		
Business Activities																		
M18.36	Scientific services	T21, L14	£m	I	0.656	0.000	1.306	0.000	1.306	0.000			0.000	1.306	1.962	A2		
M18.37	Cost of Regulation	T21, L15	£m	I					2.391	0.395			0.664	3.450	3.450	A2		
M18.38	Total business activities	T21, L16	£m	C	0.656	0.000	1.306	0.000	3.697	0.395			0.664	4.756	5.412	A2		
M18.39	Local authority rates	T21, L17	£m	I	0.152				12.384	0.058			0.047	12.489	12.641	A2		
M18.40	Bad Debt charge	T21, L18	£m	I	0.141				0.000	12.737	0.000	0.000	0.000	12.737	12.878	A2		
M18.41	Total Exceptional Items	T21, L19	£m	I/C	0.000	0.000	0.000	0.000	0.000	0.000			0.000	0.000	0.000	A2		
M18.42	Total opex less third party services	T21, L20	£m	C		54.755	126.097	75.941	271.568	24.011			3.191	298.770	298.770	A2		
M18.43	Third party services - opex	T21, L21	£m	I/C		0.000	0.000	2.110	2.110	0.000			0.138	2.248	2.248	A2		
M18.44	Total operating expenditure	T21, L22	£m	C	9.162	54.755	126.097	78.051	273.678	24.011	1.877	0.603	3.329	301.018	310.180	A2		
Reactive and Planned Maintenance (included in Opex)																		
M18.45	Reactive and planned maintenance infrastructure	T21, L23	£m	I/C	0.000	11.867	0.000	0.000	11.867					11.867	11.867	A3		
M18.46	Reactive and planned maintenance non-infrastructure	T21, L24	£m	I/C	0.000	2.270	4.121	0.289	6.680	0.000	0.000	0.000	0.000	6.680	6.680	A3		
Capital Maintenance																		
M18.47	Infrastructure renewals expenditure	T21, L25	£m	I/C	0.073	29.148	1.505	3.296	33.949					33.949	34.022	A2		
M18.48	Infrastructure renewals accrual or prepayment	T21, L26	£m	I/C	0.000	0.000	0.000	0.000	0.000					0.000	0.000	A2		
M18.49	Non-Infrastructure depreciation charge		£m	I/C	0.677	27.643	68.926	3.785	100.354					100.354	101.031	A2		
M18.50	Amortisation of deferred credits	T21, L28	£m	I/C	-0.042	-0.020	-0.223	0.000	-0.243					-0.243	-0.285	A2		
M18.51	Amortisation of intangible assets	T21, L29	£m	I/C	0.000	0.000	0.000	0.000	0.000	0.000			0.000	0.000	0.000	A2		
M18.52	Business activities depreciation charge	T21, L30	£m	I/C	0.000	0.221	0.333	0.072	0.626	0.265	0.240	0.073	0.313	1.204	1.204	A2		
M18.53	Capital maintenance less third party services	T21, L31	£m	C		56.992	70.541	7.153	134.686	0.265			0.313	135.264	135.264	A2		
M18.54	Third party services - depreciation	T21, L32	£m	I/C		0.000	0.000	0.281	0.281	0.010			0.017	0.308	0.308	A2		
M18.55	Total capital maintenance	T21, L33	£m	C	0.708	56.992	70.541	7.434	134.967	0.275	0.240	0.073	0.330	135.572	136.280	A2		
M18.56	Total operating costs	T21, L34	£m	C	9.870	111.747	196.638	85.485	408.645	24.286	2.117	0.676	3.659	436.590	446.460	A2		

Scottish Water



Table 19: IFRS Regulatory Accounts (Historical cost accounting)

Statement of total recognised gains and losses (core) - RAR Proforma 19

Line	Description	Owat ref JR 10	Units	Field Type	2012-13	2013-14
19.1	Profit for the year	T18c, L1	£m	C	56.113	132.146
19.1	Actuarial gains/losses on post employment plans	T18c, L2	£m	I	19.107	86.083
19.1	Other gains and losses	T18c, L3	£m	I	0.000	0.000
19.1	Total recognised gains and losses for the year	T18c, L4	£m	C	75.220	218.229

Line	Description	Ofwat ref JR 10	Units	Field Type	2011-12	2012-13	2013-14	2014-15
Allocation of capital expenditure for tax purposes								
21.1	Work in progress - Opening amount	-	£m	I	902.400	730.700	815.518	920.800
21.2	Work in progress (portion where capital allowances have not been claimed) - opening	-	£m	I	316.490	178.984	222.080	248.930
21.3	Total Spend in year		£m	I	448.732	479.258	461.956	480.800
21.4	Total capitalised expenditure including IRE (outturn prices) excluding grants	T18b, L12	£m	I	600.454	351.259	329.830	506.100
21.5	Capitalised expenditure allocated for capital allowances (including Work in progress)	-	£m	I	586.238	467.280	435.106	344.700
21.6	Work in progress (portion where capital allowances have not been claimed) - closing	-	£m	C	178.984	190.962	248.930	385.030
21.7	Assets qualifying for 100% first year allowances	T18b, L1	£m	I	0.000	0.000	0.000	0.000
21.8	Assets to be included in the general (25%) pool	T18b, L2	£m	I	165.153	155.758	130.217	67.800
21.9	Assets qualifying for long life (6%) pool	T18b, L3	£m	I	251.590	180.905	140.532	167.000
21.10	Assets qualifying for Industrial Buildings Allowance	T18b, L4	£m	I	0.000	0.000	0.000	0.000
21.11	Assets purchased under finance leasing	T18b, L5	£m	I	0.000	0.000	0.000	0.000
21.12	Capitalised revenue expenditure deducted in year of spend	T18b, L6	£m	I	81.880	53.540	84.950	65.500
21.13	Capitalised revenue expenditure depreciated - non - infrastructure	T18b, L7	£m	I	34.418	14.187	37.919	8.200
21.14	Capitalised revenue expenditure depreciated - infrastructure	T18b, L8	£m	I	0.000	0.000	0.000	0.000
21.15	Capitalised revenue expenditure not depreciated	T18b, L9	£m	I	0.000	0.000	0.000	0.000
21.16	Other assets not qualifying for capital allowances or revenue deductions	T18b, L10	£m	I	53.197	62.890	42.131	32.300
21.17	Grants and contributions taxable on receipt	T18b, L11	£m	I	0.000	0.000	0.000	0.000
Opening position								
21.18	Average asset life - non - infrastructure	T18b, L13	Years	I	0.000	0.000	0.000	0.000
21.19	Average asset life - infrastructure	T18b, L14	Years	I	0.000	0.000	0.000	0.000
21.20	Opening pool of capital allowances - asset life < 25 years	T18b, L15	£m	I	718.540	706.612	670.439	692.696
21.21	Opening pool of capital allowances - asset life >= 25 years	T18b, L16	£m	I	1295.037	1391.332	1500.193	1455.732
21.22	Residual IBA's	T18b, L17	£m	I	0.000	0.000	0.000	0.000
21.23	General provisions - opening balance	£m	£m	I	66.350	69.250	70.093	70.337
21.24	Losses brought forward	T18b, L18	£m	I	224.528	233.175	252.811	242.522
Calculation of trading profit								
21.25	HCA Operating profit	T18a, L1	£m	I	230.573	218.272	216.039	218.570
21.26	Total HCA Depreciation	T18a, L2	£m	I	220.063	222.086	219.657	219.937
21.27	HCA Infrastructure renewals charge	T18a, L3	£m	I	107.500	109.970	110.000	113.227
21.28	HCA Amortisation of PPP assets	-	£m	I	2.341	2.467	2.494	3.000
21.29	HCA Amortisation of grants	-	£m	I	-0.898	-0.934	-0.934	0.900
21.30	Deduction for capitalised revenue expenditure	T18a, L4	£m	I	-57.133	-53.540	-84.950	-65.500
21.31	Trading profit	T18a, L5	£m	C	502.446	498.321	462.306	490.134
Deductions to trading profit								
21.32	Depreciation on capitalised revenue expenditure - non - infrastructure	T18a, L6	£m	I	11.764	34.418	14.187	37.919
21.33	Depreciation on capitalised revenue expenditure - infrastructure	T18a, L7	£m	I	0.000	0.000	0.000	0.000
21.34	Total interest paid	T18a, L8	£m	I	157.507	154.737	155.895	163.833
21.35	Capital allowances - asset life <25 years	T18a, L9	£m	I	176.739	155.107	144.118	129.000
21.36	Capital allowances - asset life >=25 years	T18a, L10	£m	I	154.663	125.779	131.258	141.700
21.37	Industrial building allowance utilised	T18a, L11	£m	I	0.000	0.000	0.000	0.000
21.38	Other deductions	T18a, L12	£m	I	45.024	53.626	43.395	10.801
21.39	Total deductions	T18a, L13	£m	C	545.696	523.666	488.853	483.254
Additions to trading profit								
21.40	Grants and contributions taxable on receipt	T18a, L14	£m	C	0.000	0.000	0.000	0.000
21.41	Other additions	T18a, L15	£m	I	4.481	2.389	36.835	2.200
21.42	Total additions	T18a, L16	£m	C	4.481	2.389	36.835	2.200
Taxation								
21.43	Trading profit for tax	T18a, L17	£m	C	-38.769	-22.956	10.289	9.080
21.44	Adjusted trading profit for tax	T18a, L18	£m	I	-38.769	-22.956	10.289	11.800
21.45	Current tax charge	T18a, L19	£m	I	0.000	0.000	0.000	0.000
21.46	Prior Year adjustments	T18a, L20	£m	I	0.000	0.000	0.000	0.000
21.47	Total current tax charge	T18a, L22	£m	C	0.000	0.000	0.000	0.000

Table 22: Fixed asset additions and expected depreciation - RAR Proforma 22

Line	Description	Ofwat ref JR 10	Units	Field Type	2011-12			2012-13			2013-14			2014-15 (forecast)		
					Water	Wastewater	Total	Water	Wastewater	Total	Water	Wastewater	Total	Water	Wastewater	Total
Non-Infrastructure asset additions by asset life (enhancement)																
22.1	Very Short	T34, L1	£m	I, C	76.544	38.488	115.032	46.264	41.427	87.691	50.749	33.710	84.459	74.300	49.400	123.700
22.2	Short	T34, L2	£m	I, C	0.631	2.901	3.532	0.190	0.707	0.897	0.887	0.866	1.753	1.300	1.200	2.500
22.3	Medium	T34, L3	£m	I, C	87.128	57.430	144.558	20.555	34.055	54.610	15.863	28.737	44.600	23.200	42.100	65.300
22.4	Medium long	T34, L4	£m	I, C	8.202	1.694	9.896	0.735	0.591	1.326	1.061	0.589	1.650	1.600	0.800	2.400
22.5	Long	T34, L5	£m	I, C	98.481	73.485	171.966	18.279	42.206	60.485	28.140	29.277	57.417	41.200	42.900	84.100
22.6	Land	T34, L6	£m	I, C	4.037	3.118	7.155	1.921	2.181	4.102	2.445	2.186	4.631	3.600	3.200	6.800
22.7	Land Disposals	T34, L7	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
22.8	Total	T34, L8	£m	C	275.023	177.116	452.139	87.944	121.167	209.111	99.145	95.365	194.510	145.200	139.600	284.800
Non-Infrastructure asset additions by asset life (base)																
22.9	Very Short	T34, L9	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
22.10	Short	T34, L10	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
22.11	Medium	T34, L11	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
22.12	Medium long	T34, L12	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
22.13	Long	T34, L13	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
22.14	Total	T34, L14	£m	C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Non-Infrastructure additions average life (years)																
22.15	Very Short	T34, L15	years	I	3.6	3.8	3.7	3.4	3.2	3.3	2.9	2.3	2.7	3.3	3.1	3.2
22.16	Short	T34, L16	years	I	15.0	15.0	15.0	13.5	15.0	14.7	13.3	13.2	13.3	13.9	14.4	14.3
22.17	Medium	T34, L17	years	I	15.2	15.3	15.3	20.4	20.3	20.4	20.3	20.2	20.3	18.6	18.6	18.7
22.18	Medium long	T34, L18	years	I	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0
22.19	Long	T34, L19	years	I	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0
Infrastructure Renewals charges, expenditure and provision						#REF!	2012-13	2013-14	2014-15 (forecast)							
22.20	Infrastructure renewals expenditure	T33, L11	£m	I	82.433	53.902	53.902	85.520	145.000							
22.21	Infrastructure renewals charges	T33, L12	£m	I	-107.500	-110.000	-110.000	-110.000	-113.300							
22.22	Infrastructure renewals prepayment/ (accrual)	T33, L13	£m	C	-25.067	-56.098	-24.480	31.700								

Table 27: Consolidated Historic Cost Income and Expenditure Account - RAR Proforma 27

Line	Description	Ofwat ref	Units	Field Type	1	2	3	4	5	6	7				
					2013-14							Consolidated total Core/licensed	Non Core Non licensed	Intercompany eliminations	Consolidated
					Core	Licensed	Intercompany eliminations	Consolidated total Core/licensed	Non Core Non licensed	Intercompany eliminations	Consolidated				
27.1	Turnover	T18, L1	£m	I,C	1078.203	364.134	-281.295	1161.042	18.652		1179.694				
27.2	Operating costs		£m	I,C	-365.622	-324.157	282.332	-407.447	-17.272		-424.719				
27.3	PPP costs		£m	I,C	-149.639	0.000	0.000	-149.639	0.000		-149.639				
27.4	Historical Cost Depreciation	T18, L2 +	£m	I,C	-219.657	-1.784	0.000	-221.441	-0.536		-221.977				
27.5	Infrastructure Renewals charge	T18, L3	£m	I,C	-110.000	0.000	0.000	-110.000	0.000		-110.000				
27.6	Amortisation of PPP assets		£m	I,C	-2.494	0.000	0.000	-2.494	0.000		-2.494				
27.7	Amortisation of deferred income		£m	I,C	0.934	0.000	0.000	0.934	0.087		1.021				
27.8	Operating income	T18, L4	£m	I,C	10.338	-0.029	0.000	10.309	0.019		10.328				
27.9	Operating profit	T18, L5	£m	C	242.063	38.164	1.037	281.264	0.950	0.000	282.214				
27.10	Other income	T18, L6	£m	I,C	0.000	0.000	0.000	0.000	0.000		0.000				
27.11	Net interest receivable less payable	T18, L7	£m	I,C	-155.895	-0.184	0.000	-156.079	0.779		-155.300				
27.12	Profit on ordinary activities before taxation	T18, L8	£m	C	86.168	37.980	1.037	125.185	1.729	0.000	126.914				
27.13	Taxation - current	T18, L9	£m	I,C	0.000	-7.161	0.000	-7.161	0.088		-7.073				
27.14	Taxation - deferred	T18, L10	£m	I,C	71.684	0.087	-0.239	71.532	-0.439		71.093				
27.15	Profit on ordinary activities after taxation	T18, L11	£m	C	157.852	30.906	0.798	189.556	1.378	0.000	190.934				
27.16	Extraordinary items	T18, L12	£m	I,C	0.000	0.000	0.000	0.000	0.000		0.000				
27.17	Profit for the year	T18, L13	£m	C	157.852	30.906	0.798	189.556	1.378	0.000	190.934				
27.18	Dividends	T18, L14	£m	I,C	0.000	-12.000	0.000	-12.000	12.000		0.000				
27.19	Retained profit for year	T18, L15	£m	C	157.852	18.906	0.798	177.556	13.378	0.000	190.934				

Line	Description	Ofwat ref JR 07	Units	Field Type	2013-14						
					1 Core	2 Licenced	3 Intercompany eliminations	4 Consolidated total Core/licensed	5 Non Core Non licensed	6 Intercompany eliminations	7 Consolidated
Fixed Assets											
2.1	Tangible Assets	T19, L1	£m	I,C	5202.393	4.425		5206.818	18.286		5225.104
2.2	Investment - loan to group company	T19, L2	£m	I,C	0.000	-33.545		-33.545	33.545		0.000
2.3	Investment - Other	T19, L3	£m	I,C	34.640			34.640	56.110	-90.710	0.040
2.4	Total fixed assets	T19, L4	£m	C	5237.033	-29.120	0.000	5207.913	107.941	-90.710	5225.144
Current Assets											
2.5	Stocks	T19, L5	£m	I,C	2.123			2.123	0.249		2.372
2.6	Debtors	T19, L6	£m	I,C	87.604	134.268	-43.847	178.025	15.663	-12.690	180.998
2.7	Cash at bank and in hand	T19, L7	£m	I,C	126.292	56.177		182.469	10.133		192.602
2.8	Short term deposits	T19, L8	£m	I,C	144.000	70.010		214.010	10.000		224.010
2.9	Gilts Reserve		£m	I,C	0.000			0.000			0.000
2.10	Assets transferred to PPP contractors		£m	I,C	41.541			41.541			41.541
2.11	Infrastructure Renewals prepayment	T19, L9	£m	I,C	0.000			0.000			0.000
2.12	Total current assets	T19, L10	£m	C	401.560	260.455	-43.847	618.168	36.045	-12.690	641.523
Creditors: amounts falling due within one year											
2.13	Overdrafts	T19, L11	£m	I,C	0.000			0.000			0.000
2.14	Infrastructure Renewals accrual	T19, L12	£m	I,C	-134.592			-134.592			-134.592
2.15	Creditors	T19, L13	£m	I,C	-286.723	-133.841	30.451	-390.113	-2.182	0.690	-391.605
2.16	Borrowings (excl. Govt. loans)	T19, L14	£m	I,C	-0.514			-0.514			-0.514
2.17	Corporation tax payable	T19, L15	£m	I,C	0.850	4.229		5.079	0.476		5.555
2.18	Dividends payable	T19, L16	£m	I,C	0.000	-12.000		-12.000		12.000	0.000
2.19	Total creditors	T19, L18	£m	C	-420.979	-141.612	30.451	-532.140	-1.706	12.690	-521.156
2.20	Net current assets	T19, L19	£m	C	-19.419	118.843	-13.396	86.028	34.339	0.000	120.367
2.21	Total assets less current liabilities		£m	C	5217.614	89.723	-13.396	5293.941	142.280	-90.710	5345.511
Creditors: amounts falling due after one year											
2.22	Borrowings (excl. Govt. loans)	T19, L20	£m	I,C	-1.000			-1.000			-1.000
2.23	Other creditors	T19, L21	£m	I,C	-75.300			-75.300			-75.300
2.24	Total creditors	T19, L22	£m	C	-76.300	0.000	0.000	-76.300	0.000	0.000	-76.300
Provision for liabilities & charges											
2.25	Deferred tax provision	T19, L23	£m	I,C	-377.852	0.339	-0.034	-377.547	-0.953		-378.500
2.26	Deferred income - grants and contributions	T19, L24	£m	I,C	-15.857			-15.857	-7.055		-22.912
2.27	Post employment assets / (liabilities)	T19, L25	£m	I,C	0.000			0.000			0.000
2.28	Other provisions	T19, L26	£m	I,C	-37.244		13.538	-23.706	-0.022		-23.728
2.29	Net Assets employed	T19, L28	£m	C	4710.361	90.062	0.108	4800.531	134.250	-90.710	4844.071
Capital and reserves											
2.30	Government Loans / Called up share capital		£m	I,C	3352.761	11.500		3364.261	79.210	-90.710	3352.761
2.31	Income and Expenditure account	T19, L31	£m	I,C	1224.170	78.562	0.108	1302.840	55.040		1357.880
2.32	Other reserves	T19, L32	£m	I,C	133.430			133.430			133.430
2.33	Capital & reserves	T19, L33	£m	C	4710.361	90.062	0.108	4800.531	134.250	-90.710	4844.071