F1.16 Interest received

F1.17 Interest paid

0.707 A1

#### ANNUAL RETURN INFORMATION REQUIREMENTS

**SECTION F: STATUTORY ACCOUNTS** 

Tabl	e F1: Income and Expenditure Account					
Line Ref.	Description	Ofwat Reference JR00	Units	Field Type	Report Year - 1 2001-02 CG	10  Report Year 2002-03 CG
	Income and Expenditure Account for year ending 31 M	arch				
F1.1	Total Income	JR00 T18L1	£m	BF	0 0	895.252 A1
F1.2	Employment costs	-	£m	I		-150.869 A1
F1.3	PPP operating costs	-	£m	l		-105.396 A1
F1.4	Other operating costs	-	£m	I		-183.214 A1
F1.5	Bad Debts	-	£m	I		-37.002 A1
F1.6	Non-recurring costs	-	£m			0.000 A1
F1.7	Own work capitalised	=	£m	I		40.275 A1
F1.8	Charge to work in progress	-	£m			0.000 A1
F1.9	Total Costs	JR00 T18L2	£m	С	0	-436.206 A1

F1.10	Other Income	JR00 T18L5	£m	I		0 A1
F1.11	Surplus before Depreciation and Interest	-	£m	С	0	459.046 A1
F1.12	Asset Depreciation	-	£m	I		-106.253 A1
F1.13	Infrastructure Depreciation	-	£m	I		-140.000 A1
F1.14	Gain/(Loss) on disposal of fixed assets	-	£m	ı		0.841 A1

F1.18	Interest in finance lease rentals	-	£m	I		0.000 A1
F1.19	Surplus (deficit) on ordinary activities before taxation	JR00 T18L7	£m	С	0	76.026 A1
F1.20	Taxation	JR00 T18L8	£m	ı		-16.524 A1
F1.21	Surplus (deficit) on ordinary activities after taxation	JR00 T18L9	£m	С	0	59.502 A1
F1.22	Exceptional items	JR00 T18L10	£m	I		-24.641 A1
F1.23	Surplus (deficit) for the year	JR00 T18L11	£m	С	0	34.861 A1

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Checked by:	Date:
Authorised by: Douglas Millican	Date:

### WATER INDUSTRY COMMISSIONER FOR SCOTLAND ■

#### ANNUAL RETURN INFORMATION REQUIREMENTS

SECTION F: STATUTORY ACCOUNTS
Table F1: Income and Expenditure Account

					_	10	)
Line	Description	Ofwat	Units	Field		Report	Year
Ref.		Reference		Type		2002	-03
		JR00					
						C	

Comment	
Necessary	Comment

Income and Expenditure Account for year ending	31 March				Benchmark	ing A
1.1 Total Income	JR00 T18L1	£m	BF	N	A1	
					A2	
1.2 Employment costs	-	£m	I	N	A3	
1.3 PPP operating costs	-	£m	Ţ	N	A4	
1.4 Other operating costs	-	£m	Ţ	N	AX	
1.5 Bad Debts	-	£m		N	B2	
1.6 Non-recurring costs	-	£m	I	N	B3	
1.7 Own work capitalised	-	£m	Ţ	N	B4	
1.8 Charge to work in progress	-	£m	Ţ	N	BX	
I.9 Total Costs	JR00 T18L2	£m	С	N	C2	
					C3	
.10 Other Income	JR00 T18L5	£m	1	N	C4	
.11 Surplus before Depreciation and Interest	_	£m	С	N	C5	
.12 Asset Depreciation	-	£m	1	N	CX	
.13 Infrastructure Depreciation	-	£m	1	N	M	
.14 Gain/(Loss) on disposal of fixed assets	-	£m	1	N	N	
	•				D3	
.15 Surplus before Interest	_	£m	С	N	D4	
.16 Interest received	-	£m		N	D5	
.17 Interest paid	-	£m		N	D6	
.18 Interest in finance lease rentals	-	£m	- 1	N	DX	
	•					
.19 Surplus (deficit) on ordinary activities before taxation	JR00 T18L7	£m	С	N		
.20 Taxation	JR00 T18L8	£m		N		
.21 Surplus (deficit) on ordinary activities after taxation	JR00 T18L9	£m	С	N		
.22 Exceptional items	JR00 T18L10	£m	1	N		
.23 Surplus (deficit) for the year	JR00 T18L11	£m	С	N		

Issues with data	Problem ?	Solution

F1.9-F1.3 should equal E1.26+E2.26 F1.3 should equal E1.37 + E2.37 F1.9 less E1.38 and E1.37 should equal E1.39+E2.39

Please amend numbers so they reconcile Please amend numbers so they reconcile Please amend numbers so they reconcile

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Date: April 2003 Revision 6.0

Authorised by: Douglas Millican

#### WATER INDUSTRY COMMISSIONER FOR SCOTLAND ≥

#### **ANNUAL RETURN INFORMATION REQUIREMENTS**

SECTION F : STATUTORY ACCOUNTS

Table F2: Balance Sheet

						10
Line	Description	Ofwat	Units	Field		10
Ref.	·	Reference		Type	Report Year -1	Report Year
		JR00		<b>3</b> .	2001-02 cg	2002-03 cg
		•				•
	Fixed Assets					
F2.1	Tangible Fixed Assets	JR00 T19L1	£m	I		2,437.260 A1
F2.2	Investments	JR00 T19L2	£m	I		0.078 A1
F2.3	Total Fixed Assets	JR00 T19L3	£m	С	0	2437.338 A1
	Current Assets					
F2.4	Stock	JR01 T19L4	£m			3.808 A1
F2.5	Debtors	JR01 T19L5	£m	ı		201.631 A1
F2.6	Cash at bank and in hand	JR01 T19L6	£m	ı		1.667 A1
F2.7	Short term investments	JR01 T19L7	£m	ı		0.000 A1
F2.8	Total current assets	JR01 T19L8	£m	С	0	207.106 A1
					-	-
	Creditors: Amounts Falling Due Within One Year					
F2.9	Not in use					
	Other Creditors	JR01 T19L11	£m	I		-222.434 A1
F2.11		JR01 T19L12	£m	С	0	-222.434 A1
F2.12	Net Current Assets	JR01 T19L13	£m	С	0	-15.328 A1
	Creditors: Amounts Falling Due After More Than One Yea	ır				
	Not in use					
F2.14		JR01 T19L15	£m	I		0 A1
F2.15	Total Creditors	JR01 T19L16	£m	С	0	0 A1
F2 16	Provision for liabilities and charges	JR01 T19L17	£m			-88.444 A1
1 2.10	1 Tovision for habilities and charges	OROT TIOLIT	2111	·		00.444 / (1
F2.17	Deferred Income	JR01 T19L18	£m	I		-14.391 A1
F2.18	Net assets employed	JR01 T19L19	£m	С	0	2319.175 A1
	0.11.15					
<b>50.</b> 45	Capital and Reserves	LIDOL TIOL CO				0.450.045
	Government and Other Loans	JR01 T19L23	£m	l		2,150.845 A1
	Income and Expenditure Reserve	JR01 T19L22	£m	C	0	168.330 A1
F2.21	Capital and Reserves	JR01 T19L24	£m	C	U	2319.175 A1
			1			
Prepare	d by:	Date:				
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Date: .....

Date: April 2003 Table 2 of 10

#### WATER INDUSTRY

#### ANNUAL RETURN INFORMATION REQUIREMENTS

COMMISSIONER FOR SCOTLAND

**SECTION F: STATUTORY ACCOUNTS** 

Table F2: Balance Sheet

Line	Description	Ofwat	Units	Field
Ref.		Reference		Type
		JR00		

10	
Report Year	
2002-03	

_				
	Fixed Assets			
F2.1	Tangible Fixed Assets	JR00 T19L1	£m	ı
F2.2	Investments	JR00 T19L2	£m	
F2.3	Total Fixed Assets	JR00 T19L3	£m	С

	Current Assets			
F2.4	Stock	JR01 T19L4	£m	ı
F2.5	Debtors	JR01 T19L5	£m	ı
F2.6	Cash at bank and in hand	JR01 T19L6	£m	ı
F2.7	Short term investments	JR01 T19L7	£m	
F2.8	Total current assets	JR01 T19L8	£m	С

	Creditors: Amounts Falling Due Within One Year				
F2.9	Not in use				
F2.10	Other Creditors	JR01 T19L11	£m		
F2.11	Total Creditors	JR01 T19L12	£m	С	
F2.12	Net Current Assets	JR01 T19L13	£m	С	

	Creditors: Amounts Falling Due After More Than One Year					
F2.13	Not in use					
F2.14	Other Creditors	JR01 T19L15	£m	ı		
F2.15	Total Creditors	JR01 T19L16	£m	С		
F2.16	Provision for liabilities and charges	JR01 T19L17	£m	ı		
F2.17	Deferred Income	JR01 T19L18	£m	ı		
F2.18	Net assets employed	JR01 T19L19	£m	С		

FO 40 Coversment and Other Leans			
F2.19 Government and Other Loans	JR01 T19L23	£m	I
F2.20 Income and Expenditure Reserve	JR01 T19L22	£m	ı
F2.21 Capital and Reserves	JR01 T19L24	£m	С

Comment Necessary	Comment
N	-

Ν

N N N

Ν

Ν

Ν

N N N

N N

A1	G
A2	N
A3	N
A4	N
AX	G
B2	N
B3	N
B4	N
BX	N
C2	N
C3	N
C4	N
C5	N
CX	N
M	N
N	N
D3	N
D4	N
D5	N
D6	N
DX	N

No solution required

No solution required No solution required

Benchmarking A1

Issues with data	Problem ?	Solution

12.11 Should equal 14.14	$\neg$	
F2.19 should equal F3.23 F2.10 should equal F4.14 F2.11 should equal F4.14		

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## SECTION F : STATUTORY ACCOUNTS Table F3: Analysis of Borrowing

						10
Line	Description	Ofwat	Units	Field		
Ref.		Reference		Type	Report Year -1	Report Year
		JR98		. 7   0	2001-02 CG	2002-03 cg
		31(30			2001-02   03	2002-03   03
	Borrowings Falling Due Within One Year				1	
F3.1	Not in use					
F3.2	Bank loans	JR98 T19aL2	£m			0.000 A1
F3.3	Finance leases	JR98 T19aL3	£m			0.000 A1
F3.4	Debentures	JR98 T19aL4	£m			0.000 A1
F3.5	Government loans	-	£m			-89.901 A1
	Other loans	JR98 T19aL7	£m			-25.613 A1
F3.7	Total	JR98 T19aL8	£m	С	0	-115.514 A1
	<b>Borrowings Falling Due After More Than One</b>	Year				
F3.8	Bank loans	JR98 T19aL9	£m			0.000 A1
F3.9	Bonds	JR98 T19aL10	£m	I		0.000 A1
F3.10	Finance leases	JR98 T19aL11	£m			0.000 A1
F3.11	Debentures	JR98 T19aL12	£m	I		0.000 A1
F3.12	Government loans	JR98 T19aL13	£m	I		-1,981.116 A1
F3.13	Other loans	JR98 T19aL15	£m	I		-54.215 A1
F3.14	Total	JR98 T19aL16	£m	С	0	-2035.331 A1
F3.15	Total borrowings	JR98 T19aL17	£m	С	0	-2150.845 A1
	Cash and Overdrafts					
F3.16	Not in use					
F3.17	Short term investments	JR98 T19aL19	£m			0 A1
F3.18	Bank overdraft	JR98 T19aL21	£m			0 A1
F3.19	Total	JR98 T19aL22	£m	С	0	0 A1
F3.20	Not in use					
	Analysis of Gross Borrowing					
F3.21	Fixed rate debt	JR98 T19aL24	£m			-2,147.404 A1
F3.22	Floating rate debt	JR98 T19aL25	£m	ı		-3.441 A1
	Total borrowing	JR98 T19aL26	£m	С	0	-2150.845 A1

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### WATER INDUSTRY COMMISSIONER FOR SCOTLAND

#### **ANNUAL RETURN INFORMATION REQUIREMENTS**

SECTION F : STATUTORY ACCOUNTS
Table F3: Analysis of Borrowing

Line	Description	Ofwat	Units	Field
Ref.		Reference		Type
		JR98		

10
Report Year
2002-03
2002-03

	Borrowings Falling Due Within One Year			
F3.1	Not in use			
F3.2	Bank loans	JR98 T19aL2	£m	I
F3.3	Finance leases	JR98 T19aL3	£m	I
F3.4	Debentures	JR98 T19aL4	£m	I
F3.5	Government loans	-	£m	I
F3.6	Other loans	JR98 T19aL7	£m	I
F3.7	Total	JR98 T19aL8	£m	С

Comment Necessary	Comment
Y/N	

Ν

N N

	Borrowings Falling Due After More Than One Year			
F3.8	Bank loans	JR98 T19aL9	£m	
F3.9	Bonds	JR98 T19aL10	£m	
F3.10	Finance leases	JR98 T19aL11	£m	
F3.11	Debentures	JR98 T19aL12	£m	
F3.12	Government loans	JR98 T19aL13	£m	
F3.13	Other loans	JR98 T19aL15	£m	
F3.14	Total	JR98 T19aL16	£m	С
F3.15	Total borrowings	JR98 T19aL17	£m	С

	Benchmarking	A1
N	A1	(
N	A2	١
N	A3	١
N	A4	١
N	AX	(
N	B2	1
	B3	1
	B4	1
N	BX	1
N	C2	1
N	C3	١
N	C4	1
N	C5	1
N	CX	1
N	M	1
N	N	1
	D3	1
	D4	1
	D5	1
N	D6	١
N	DX	١
N		

Cash and Overdrafts				
F3.16	Not in use			
F3.17	Short term investments	JR98 T19aL19	£m	I
F3.18	Bank overdraft	JR98 T19aL21	£m	I
F3.19	Total	JR98 T19aL22	£m	С
F3.20	Not in use			

Analysis of Gross Borrowing				
F3.21	Fixed rate debt	JR98 T19aL24	£m	I
F3.22	Floating rate debt	JR98 T19aL25	£m	I
F3.23	Total borrowing	JR98 T19aL26	£m	С

Issues with data

.,	
Problem ?	Solution

No solution required

No solution required

F3.23 should equal F3.15 F3.15 should equal F2.19

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Checked by:	Date:
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#### **ANNUAL RETURN INFORMATION REQUIREMENTS**



**SECTION F: STATUTORY ACCOUNTS** Table F3a: Analysis of Borrowing by interest rate and date of maturity Report Year -1 2001/02 Report Year 2002/03 20 30 40 50 199 210 220 230 240 250 299 Line Description Ofwat Units Field Over 10 Up to 1 Over 10 Ref. Reference 1-2 years 3-5 years 6-10 years 1-2 yea<u>rs</u> 3-5 years 6-10 yea<u>rs</u> Total Type Up to 1 year years Total year years\_ JR98 **Opening Balance** £m F3a.2 5-5.99% £m I/C 45.900 A1 0.000 A1 0.113 A1 5.000 A1 210.055 A1 261.068 A1 35.000 A1 0.000 A1 0.113 A1 37.898 A 285.555 A1 358.566 A1 141.894 A1 £m I/C 6.141 A1 0.120 A1 5.000 A1 13.000 A1 118.390 A1 142.651 A1 5.504 A1 5.000 A1 0.000 A1 116.390 A1 F3a.4 7-7.99% £m I/C 24.817 A1 38.263 A1 55.154 A1 22.456 A1 386.000 A1 526.6903 A1 50.127 A1 16.667 A1 40.315 A1 47.628 A 359.000 A1 513.737 A1 I/C 20.930 A1 15.006 A1 31.490 A1 104.879 A1 11.060 A1 14.610 A1 £m 30.222 A1 7.231 A1 30.423 A1 11.966 A 29.790 A1 F3a.6 9-9.99% £m I/C 3.492 A1 0.835 A1 28.502 A1 25.829 A1 112.592 A1 171.25 A1 2.571 A1 10.327 A1 28.939 A1 18.631 A 109.025 A1 169.493 A1 F3a.7 10-10.99% I/C 1.778 A1 71.168 A1 35.578 A1 133.052 A1 3.740 A1 6.568 A1 18.981 A1 4.625 A1 19.903 A1 67.896 A 130.416 A1 £m 33.231 A1 30.413 A1 1.4414 A1 F3a.8 11-11.99% 0.378 A1 0.194 A1 11.493 A1 12.049 A1 0.411 A1 0.200 A1 16.318 A1 7.490 A £m I/C 6.299 A1 5.806 A1 30.225 A1 I/C 0.164 A1 1.094 A1 0.000 A1 1.361 A1 F3a.9 12-12.99% £m 0.091 A1 0.092 A1 0.175 A1 0.076 A1 0.016 A1 1.094 A1 0.000 A1 0.004 A1 0.003 A1 0.723 A1 0.000 A1 0.156 A1 0.886 A1 0.174 A1 0.004 A1 0.001 A1 0.722 A1 0.000 A 0.156 A1 F3a.10 13-13.99% I/C 0.883 A1 £m 0.126 A1 0.174 A1 I/C 0.048 A1 0.126 A1 0.048 A1 F3a.11 14-14.99% 0.000 A1 0.000 A1 0.000 A1 0.000 A1 0.000 A1 0.000 A1 £m I/C F3a.12 15-15.99% £m 0.000 A1 New Debt in the Year 39.450 A1 12.000 A1 0.000 A1 70.000 A1 -39.450 A1 15.000 A1 20.000 A1 42.500 A 7.000 A1 £m F3a.14 5-5.99% I/C 75.500 A1 97.498 A1 0.000 A1 £m -25.900 A1 15.000 A1 0.000 A1 32.898 A1 -20.000 A1 0.000 A1 0.000 A1 0.000 A1 -20 A1 -0.757 A1 -12.9533 A1 0.000 A1 -5.384 A1 I/C -0.757 A1 0.000 A1 0.000 A1 0.000 A1 0.000 A1 0.000 A1 0.000 A 0.000 A1 F3a.15 6-6.99% £m -5.384 A1 F3a.16 7-7.99% 0.000 A1 I/C -12.953 A1 0.000 A1 0.000 A1 0.000 A1 -11.864 A1 0.000 A1 0.000 A1 0.000 A 0.000 A1 -11.864 A1 £m F3a.17 8-8.99% I/C -7.030 A1 0.000 A1 0.000 A1 0.000 A1 -7.03 A1 £m 0.000 A1 -23.192 A1 0.000 A1 0.000 A1 0.000 A 0.000 A1 -23.192 A1 I/C -1.756 A1 F3a.18 9-9.99% -1.756 A1 0.000 A1 0.000 A1 0.000 A1 -1.736 A1 0.000 A1 0.000 A 0.000 A1 -1.736 A1 0.000 A1 0.000 A1 £m I/C 0.000 A1 0.000 A1 0.000 A1 0.000 A1 F3a.19 10-10.99% -2.636 A1 0.000 A1 -2.636 A1 -1.962 A1 0.000 A1 0.000 A 0.000 A1 £m -1.962 A1 I/C -0.189 A1 F3a.20 11-11.99% £m -0.189 A1 0.000 A1 0.000 A1 0.000 A1 0.000 A1 -0.217 A1 0.000 A1 0.000 A1 0.000 A1 0.000 A1 -0.217 A1 -0.081 A1 0.000 A1 0.000 A1 0.000 A1 0.000 A1 -0.0807 A1 -0.002 A1 -0.084 A1 0.000 A1 0.000 A1 0.000 A 0.000 A1 -0.084 A1 F3a.21 12-12.99% £m I/C -0.002 A1 I/C F3a 22 13-13 99% £т -0.002 A1 0 000 A1 0.000 A1 0.000 A1 0 000 A1 -0.002 A1 0 000 A1 0 000 A1 0.000 A1 0.000 A1 0 A1 0 A1 I/C F3a.23 14-14.99% £m 0.000 A1 0.000 A 0.000 A1 0 A1 £m I/C 0.000 A1 0.000 A1 0.000 A1 0.000 A1 0 A1 F3a.24 15-15.99% 0.000 A1 0.000 A1 0.000 A1 0.000 A1 0.000 A1 0.000 A1 12 A1 15 A1 0.12 A1 F3a.25 4-4.99% 39.45 A1 12 A1 696.766 A1 £m С 0.113 A1 5 A1 285.555 A1 15 A1 0 A1 5 A1 285.55 F3a.26 5-5.99% 37.898 A1 358.566 A1 37.898 338.566 A1 £m С 20 A1 5.384 A1 0.113 A1 13 A1 118.39 A1 141.894 A1 0.12 A1 136.51 A1 F3a.27 6-6.99% 116.39 A1 С £m 55.154 A1 16.667 A1 F3a.28 7-7.99% £m С 11.864 A1 38.263 A1 22.456 A1 513.737 A1 38.263 A1 40.315 A1 47.628 501.873 A1 386 A1 20.93 A1 97.849 A1 15.006 A1 31.49 A1 7.231 A1 11.06 A1 F3a.29 8-8.99% 23.192 A1 7.231 A1 14.61 A1 11.966 29.79 A1 74.657 A1 £m С 0.835 A1 18.631 A 167.757 A1 С 1 736 A1 0.835 A1 28 502 A1 25 829 A1 112 592 A1 169.494 A1 10 327 A1 28 939 A1 109 025 A1 F3a 30 9-9 99% fт 1.778 A1 19.903 A1 35.578 A1 130.416 A1 1.778 A1 18.981 A1 F3a.31 10-10.99% £m С 1.989 A1 71.168 A1 6.568 A1 67.896 A 33.231 A1 128,454 A1 12.049 A1 0.189 A1 0.194 A1 11.493 A1 6.299 A1 0.194 A1 0.2 A1 16.318 A1 7.49 A F3a.32 11-11.99% £m С 30.224 A1 5.806 A1 30.008 A1 1.094 A1 1.094 A1 1.277 A1 0.0837 A1 0.091 A1 0.092 A1 1.3607 A1 0.091 A1 0.076 A1 0.016 A1 F3a 33 12-12 99% £т С 0 A1 0.723 A1 0 A1 0 A1 F3a.34 13-13.99% £m С 0.002 A1 0.003 A1 0 A1 0.156 A1 0.884 A1 0.002 A1 0.001 A1 0.722 A1 0.156 A1 0.881 A1 C 0.174 A1 0 A1 0 A1 F3a.35 14-14.99% £m 0 A1 0 A1 0.126 A1 0.048 A1 0 A1 0.126 A1 0.048 A1 0.174 A1 F3a.36 15-15.99% £т 0 A1 0 A1 repared by: Date: Checked by: Date:

Edition 1

Date: April 2003 Table 3 of 10

#### ANNUAL RETURN INFORMATION REQUIREMENTS

SECTION F : STATUTORY ACCOUNTS

Table F3a: Analysis of Borrowing by interest rate and date of maturity

Report Year 2002/03

Line	Description	Ofwat	Units	Field	l
Ref.		Reference		Type	l
		JR98			l

	Opening Balance			
F3a.1	4-4.99%	-	£m	I/C
F3a.2	5-5.99%	-	£m	I/C
F3a.3	6-6.99%	-	£m	I/C
F3a.4	7-7.99%	-	£m	I/C
F3a 5	8-8.99%	_	£m	I/C

F3a.3	6-6.99%	-	£m	I/C
	7-7.99%	-	£m	I/C
F3a.5	8-8.99%	1	£m	I/C
	9-9.99%	-	£m	I/C
F3a.7	10-10.99%	-	£m	I/C
F3a.8	11-11.99%	-	£m	I/C
		-	£m	I/C
F3a.10	13-13.99%	-	£m	I/C
	14-14.99%	1	£m	I/C
F3a.12	15-15.99%	-	£m	I/C

	New Debt in the Year			
F3a.13	4-4.99%	-	£m	I/C
F3a.14	5-5.99%	-	£m	I/C
	6-6.99%	-	£m	I/C
	7-7.99%	1	£m	I/C
	8-8.99%	-	£m	I/C
	9-9.99%	-	£m	I/C
F3a.19	10-10.99%	-	£m	I/C
	11-11.99%	-	£m	I/C
F3a.21	12-12.99%	-	£m	I/C
F3a.22	13-13.99%	-	£m	I/C
F3a.23	14-14.99%	-	£m	I/C
F3a.24	15-15.99%	-	£m	I/C

	Closing Balance			
F3a.25	4-4.99%	-	£m	С
	5-5.99%	-	£m	С
F3a.27	6-6.99%	-	£m	С
	7-7.99%	-	£m	С
	8-8.99%	-	£m	С
F3a.30	9-9.99%	-	£m	С
	10-10.99%	-	£m	С
	11-11.99%	-	£m	С
F3a.33	12-12.99%	-	£m	С
	13-13.99%	-	£m	С
	14-14.99%	-	£m	С
F3a.36	15-15.99%	-	£m	С

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Up to 1 year	1-2 years	3-5 years	6-10 years	Over 10 years	Total
Comment Necessary Comment Y/N	Comment Necessary Comment Y/N	Comment Necessary Comment Y/N	Comment Necessary Comment Y/N	Comment Necessary Y/N Comment	Comment Necessary Comment Y/N
			Y/N  N N N N N N N N N N N N N N N N N N		
N N N N	N N N N	N N N N	N N N N	N N N N	N N N N
N N N N N N N N	N N N N N N N N N	N N N N N N N N N	N N N N N N N N N N N N N N N N N N N		N N N N N N N N N

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# WATER INDUSTRY COMMISSIONER FOR SCOTLAND ■

#### **ANNUAL RETURN INFORMATION REQUIREMENTS**

SECTION F4: STATUTORY ACCOUNTS

Table F4: Analysis of Debtors and Creditors

						10
Line	Description	Ofwat	Units	Field	Report Year -	
Ref.		Reference		Type	· 1	Report Year
		JR98			2001-02 cg	2002-03 cg
		-				
	Debtors net after Provisions					
F4.1	Loans	JR98 T19bL2	£m	I		0.000 A1
F4.2	Trade Debtors	JR98 T19bL3	£m	I		99.965 A1
F4.3	Other debtors	JR98 T19bL7	£m	1		19.330 A1
F4.4	Prepayments and accrued income	JR98 T19bL6	£m	ı		43.475 A1
F4.5	Debtors due in more than one year	JR98 T19bL8	£m	I		38.860 A1
F4.6	Total debtors	JR98 T19bL9	£m	С	0	201.63 A1
	Creditors due within one year					
F4.7	Bank overdraft	-	£m	1		0.000 A1
F4.8	Trade Creditors	JR98 T19bL10	£m	1		-12.206 A2
F4.9	Capital creditors	JR98 T19bL11	£m	1		-73.538 A2
F4.10	Corporation tax	JR98 T19bL13	£m	1		0.000 A1
F4.11	Receipts in advance	JR98 T19bL14	£m	1		0.000 A1
F4.12	Other creditors	JR98 T19bL15	£m	1		-29.432 A1
	Accruals	-	£m	1		-107.258 A1
F4.14	Total creditors	JR98 T19bL16	£m	С	0	-222.434 A1
				•		
	Bad Debt Provisions remaining, netted against Debtors					
F4.15	Domestic unmeasured	-	£m	1		138.487 B2
F4.16	Domestic measured	-	£m	1		0.170 B2
F4.17	Non-domestic measured	-	£m	I		22.621 B2
F4.18	Non-domestic unmeasured	-	£m	I		5.095 B2
F4.19	Trade Effluent	-	£m	I		2.623 B2
F4.20	Secondary income	=	£m	I		2.582 B2
F4.21	Total Bad Debt Provision	-	£m	С	0	171.578 B2

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#### **WATER INDUSTRY COMMISSIONER** FOR SCOTLAND

#### **ANNUAL RETURN INFORMATION REQUIREMENTS**

**SECTION F4: STATUTORY ACCOUNTS** 

Table F4: Analysis of Debtors and Creditors

Line	Description	Ofwat	Units	Field
Ref.		Reference		Type
		JR98		

	Debtors net after Provisions			
F4.1	Loans	JR98 T19bL2	£m	ı
F4.2	Trade Debtors	JR98 T19bL3	£m	1
F4.3	Other debtors	JR98 T19bL7	£m	ı
F4.4	Prepayments and accrued income	JR98 T19bL6	£m	ı
F4.5	Debtors due in more than one year	JR98 T19bL8	£m	ı
F4.6	Total debtors	JR98 T19bL9	£m	С

	Creditors due within one year			
F4.7	Bank overdraft	-	£m	ı
F4.8	Trade Creditors	JR98 T19bL10	£m	
F4.9	Capital creditors	JR98 T19bL11	£m	
F4.10	Corporation tax	JR98 T19bL13	£m	
F4.11	Receipts in advance	JR98 T19bL14	£m	_
F4.12	Other creditors	JR98 T19bL15	£m	ı
F4.13	Accruals	-	£m	
F4.14	Total creditors	JR98 T19bL16	£m	С

	Bad Debt Provisions remaining, netted against Debtors			
F4.15	Domestic unmeasured	-	£m	- 1
F4.16	Domestic measured	-	£m	ı
F4.17	Non-domestic measured	-	£m	ı
F4.18	Non-domestic unmeasured	-	£m	ı
F4.19	Trade Effluent	-	£m	- 1
F4.20	Secondary income	-	£m	ı
F4.21	Total Bad Debt Provision	-	£m	С

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Report Year	
2002-03	

		Benchmarking	A1
N		A1	G
N		A2	Ν
N		A3	Ν
N		A4	Ν
N		AX	G
N		B2	Ν
		B3	Ν
		B4	Ν
N		BX	Ν
N	A degree of judgement has been u	.C2	Ν
N	A degree of judgement has been in	.C3	Ν
N		C4	Ν
N		C5	Ν
N		CX	Ν
N		M	Ν
N		N	Ν
		D3	Ν
		D4	Ν
N	Total domestic and non-domestic	D5	Ν
N	Total domestic and non-domestic	D6	Ν
N	Total domestic and non-domestic	DX	Ν
N	Total domestic and non-domestic	nrovisions have	hee

Total domestic and non-domestic provisions have been pro rated between the categories in proportion to income. Total domestic and non-domestic provisions have been pro rated between the categories in proportion to income.

Total domestic and non-domestic provisions have been pro rated between the categories in proportion to income.

Total domestic and non-domestic provisions have been pro rated between the categories in proportion to income.

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# WATER INDUSTRY COMMISSIONER FOR SCOTLAND

#### **ANNUAL RETURN INFORMATION REQUIREMENTS**

**SECTION F: STATUTORY ACCOUNTS** 

Table F5: Cash Flow Parameters

Line Ref.	Description	Ofwat Reference JR98	Units	Field Type	Report Year - 1 2001-02 cg	Report You 2002-03	
	Debt and Credit Periods						
F5.1	Debtor period (days revenue)	JR98 T19cL1	Nr	1		56	B2
F5.2	Operating expenses credit period (days opex)	JR98 T19cL2	Nr	I		16	B2
F5.3	Not in use						
F5.4	Capital creditors credit period (days capex)	JR98 T19cL4	Nr			14	B2

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# WATER INDUSTRY COMMISSIONER FOR SCOTLAND ■

#### **ANNUAL RETURN INFORMATION REQUIREMENTS**

**SECTION F: STATUTORY ACCOUNTS** 

Table F5: Cash Flow Parameters

Line	Description	Ofwat Units I	Field
Ref.		Reference	Туре
		JR98	

10
Report Year
2002-03

Comment Necessary	Comment
Y/N	

	Debt and Credit Periods			
F5.1	Debtor period (days revenue)	JR98 T19cL1	Nr	ı
F5.2	Operating expenses credit period (days opex)	JR98 T19cL2	Nr	ı
F5.3	Not in use			
F5.4	Capital creditors credit period (days capex)	JR98 T19cL4	Nr	I

	Benchr	marking A1
N	A degree of judgement has A1	G
N	A degree of judgement has A2	N
	A3	N
N	A degree of judgement has A4	N
	AX	G

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Ν B2 B3 Ν B4 Ν BX Ν C2 Ν C3 Ν C4 C5 Ν CX Ν M Ν Ν D3 Ν D4 Ν

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D5

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#### **WATER INDUSTRY**

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#### **ANNUAL RETURN INFORMATION REQUIREMENTS**

**SECTION F: STATUTORY ACCOUNTS** 

Table F6: Working Capital

						10
Line Ref.	Description	Ofwat Reference JR01	Units	Field Type	Report Year -1 2001-02 cg	Report Year 2002-03 cg
	Working Capital					
F6.1	Stocks	JR01 T26L1	£m			3.808 A1
F6.2	Trade Debtors	JR01 T26L2	£m	I		99.965 A1
F6.3	Other Debtors	-	£m	ı		30.053 A1
F6.4	Cash at Bank	JR01 T26L3	£m	I		1.667 A1
F6.5	Bank overdraft	-	£m	I		0 A1
F6.6	Trade Creditors	JR01 T26L4	£m			-12.206 A2
F6.7	Other Creditors	-	£m			-25.076 A1
F6.8	Capital creditors	JR01 T26L5	£m	I		-73.538 A2
F6.9	Other accruals and provisions	JR01 T26L7	£m	I		-107.258 A1
F6.10	Trade payments in advance	JR01 T26L8	£m			0 A1
F6.11	Payroll related taxes and DSS contributions	JR01 T26L9	£m	ı		-2.129 A1
F6.12	Prepayments	JR01 T26L12	£m	I		71.612 A1
F6.13	Total working capital	JR01 T26L13	£m	С	0	-13.102 A1

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#### **ANNUAL RETURN INFORMATION REQUIREMENTS**

### **SECTION F: STATUTORY ACCOUNTS**

Table F6: Working Capital

Line	Description	Ofwat	Units	Field
Ref.		Reference		Type
		JR01		

	Working Capital			
F6.1	Stocks	JR01 T26L1	£m	ı
F6.2	Trade Debtors	JR01 T26L2	£m	ı
F6.3	Other Debtors	-	£m	ı
F6.4	Cash at Bank	JR01 T26L3	£m	ı
F6.5	Bank overdraft	-	£m	- 1
F6.6	Trade Creditors	JR01 T26L4	£m	ı
F6.7	Other Creditors	-	£m	- 1
F6.8	Capital creditors	JR01 T26L5	£m	ı
F6.9	Other accruals and provisions	JR01 T26L7	£m	ı
F6.10	Trade payments in advance	JR01 T26L8	£m	ı
F6.11	Payroll related taxes and DSS contributions	JR01 T26L9	£m	ı
F6.12	Prepayments	JR01 T26L12	£m	ı
F6.13	Total working capital	JR01 T26L13	£m	С

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Report Year
2002-03

Comment Necessary	
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		Benchmarking A1	
N		A1	G
Ν		A2	Ν
Ν		A3	Ν
Ν		A4	Ν
Ν		AX	G
N	A degree of judgement has been used to split creditors days between trade and capital, as our		Ν
N		B3	N
N	A degree of judgement has been used to split creditors days between trade and capital, as our		N
N		BX	N
N		C2	N
N		C3	N
N		C4	N
N		C5	N
		CX	N
		M	N
		N	Ν
		D3	Ν
		D4	Ν
		D5	Ν
		D6	Ν
		DX	Ν

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### WATER INDUSTRY COMMISSIONER FOR SCOTLAND

#### ANNUAL RETURN INFORMATION REQUIREMENTS

### SECTION F : STATUTORY ACCOUNTS Table F7: Cash Flow Statement

						10
Line	Description	Ofwat	Units	Field		
Ref.		Reference		Type	Report Year -1	Report Year
		JR 00		٠.	2001-02 cg	2002-03 CG
F7.1	Net cashflow from operating activities	JR00 T28L1	£m	BF	0 0	451.733 A1
	Return on investments & servicing of finance					
F7.2	Interest received	JR00 T28L2	£m	I		0.707 A1
F7.3	Interest paid	JR00 T28L3	£m	I		-139.015 A1
F7.4	Interest in finance lease rentals	JR00 T28L4	£m	- 1		0.000 A1
F7.5	Net cashflow fr. Ret'ns on investments and servicing of finance	JR00 T28L6	£m	С	0	-138.308 A1
	Taxation					
F7.6	Taxation (paid)/received	JR00 T28L7	£m	I		0.000 A1
	Capital expenditure and financing of investments					
F7.7	Gross cost of purchase of fixed assets and infrastructure renewal	JR00 T28L8	£m	I		-369.639 A1
F7.8	Receipts of grants and contributions	JR00 T28L9	£m	I		1.200 A1
F7.9	Not in use					
F7.10	Disposal of Fixed Assets	JR00 T28L11	£m	ı		3.741 A1
	Net cashflow from investing activities	JR00 T28L12	£m	С	0	-364.698 A1
F7.12	Not in use					
	Financing					
F7.13	Capital in finance lease rentals	JR00 T28L21	£m	ı		0 A1
F7.14	New loans	-	£m	ı		155 A1
F7.15	Repayment of loans	-	£m	I		-103.89 A1
F7.16	Net cash inflow from financing	JR00 T28L25	£m	С	0	51.11 A1
F7.17	Increase/(decrease) in cash in the year	JR00 T28L26	£m	С	0	-0.163 A1
F7.18	Free Cash Flow in the year	-	£m	С	0	82.094 A1

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F7.18 Free Cash Flow in the year

#### WATER INDUSTRY COMMISSIONER FOR SCOTLAND

#### ANNUAL RETURN INFORMATION REQUIREMENTS

SECTION F: STATUTORY ACCOUNTS Table F7: Cash Flow Statement

Line	Description	Ofwat Units	Field
Ref.		Reference	Type
		JR 00	

F7.1	Net cashflow from operating activities	JR00 T28L1	£m	BF	
Return on investments & servicing of finance					
F7.2	Interest received	JR00 T28L2	£m	I	
F7.3	Interest paid	JR00 T28L3	£m	-	
F7.4	Interest in finance lease rentals	JR00 T28L4	£m	I	
F7.5	Net cashflow fr. Ret'ns on investments and servicing of finance	JR00 T28L6	£m	С	
	Taxation				
F7.6	Taxation (paid)/received	JR00 T28L7	£m	ı	
	Capital expenditure and financing of investments				
F7.7	Gross cost of purchase of fixed assets and infrastructure renewal	JR00 T28L8	£m	I	
F7.8	Receipts of grants and contributions	JR00 T28L9	£m	-	
F7.9	Not in use				
F7.10	Disposal of Fixed Assets	JR00 T28L11	£m	-	
F7.11	Net cashflow from investing activities	JR00 T28L12	£m	С	
F7.12	Not in use				
	Financing				
F7.13	Capital in finance lease rentals	JR00 T28L21	£m	I	
F7.14	New loans - Scottish Ministers	-	£m	I	
F7.15	Repayment of loans - Scottish Ministers	-	£m	I	
F7.16	Net cash inflow from financing	JR00 T28L25	£m	С	
F7.17	Increase/(decrease) in cash in the year	JR00 T28L26	£m	С	

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10 Report Year 2002-03

Comment	
Necessary	Comment
Y/N	

	Benchmarking A1	
1	A1	(
	A2	1
1	A3	1
I	A4	1
I	AX	(
l	B2	1
	B3	1
1	B4	ı
	BX	1
I	C2	1
1	C3	ı
	C4	ı
I	C5	1
1	CX	1
	M	ı
	N	1
I	D3	1
I	D4	1
1	D5	ı
1	D6	ı
I	DX	1

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#### WATER INDUSTRY

#### **ANNUAL RETURN INFORMATION REQUIREMENTS**

COMMISSIONER FOR SCOTLAND 

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#### **SECTION F: STATUTORY ACCOUNTS**

Table F8: Reconciliation of Operating Surplus (Deficit) to Net Cash Flow from Operating Activities

-							10
Line	Description	Ofwat	Units	Field			
Ref.		Reference		Type	Report Y	ear -1	Report Year
		JR 00		<b>3</b> .	2001-02	CG	2002-03 cg
F8.1	Operating surplus after exceptional items	JR00 T29L1	£m	I			188.254 A1
F8.2	Depreciation charge	JR00 T29L5	£m	1			106.253 A1
F8.3	Infrastructure depreciation charge	JR00 T29L9	£m	I			140.000 A1
F8.4	Amortisation of prepayments	-	£m	ı			0.000 A1
F8.5	Amortisation of grants and contributions	-	£m	I			0.000 A1
F8.6	Movement in provisions for liabilities and charges	-	£m	ı			-14.225 A1
F8.7	Movement in rural supply grant provision	-	£m	ı			0.000 A1
F8.8	Change in stock	-	£m	- 1			0.088 A1
F8.9	Changes in trade debtors	-	£m	ı			1.421 A1
F8.10	Change in trade creditors	-	£m	- 1			-2.975 A1
F8.11	Change in capital creditors	-	£m	ı			3.903 A1
F8.12	Change in other debtors	-	£m	- 1			13.262 A1
F8.13	Change in other creditors	-	£m	ı			-5.060 A1
F8.14	Change in other accruals	-	£m	I			31.244 A1
F8.15	Change in prepayments	-	£m	I			-8.571 A1
F8.16	Change in Payroll related taxes and DSS contributions	-	£m	I			-1.861 A1
F8.17	Net cash flow from operating activities	JR00 T29L12	£m	С	0		451.733 A1

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Date:
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#### WATER INDUSTRY

COMMISSIONER FOR SCOTLAND

#### **ANNUAL RETURN INFORMATION REQUIREMENTS**

**SECTION F: STATUTORY ACCOUNTS** 

Table F8: Reconciliation of Operating Surplus (Deficit) to Net Cash Flow from Operating Activities

Line	Description	Ofwat	Units	Field
Ref.		Reference		Type
		JR 00		

10
Report Year
2002-03

Comment	
Necessary	Comment
Y/N	

F8.1	Operating surplus	JR00 T29L1	£m	BF
F8.2	Depreciation charge	JR00 T29L5	£m	
F8.3	Infrastructure depreciation charge	JR00 T29L9	£m	
F8.4	Amortisation of prepayments	-	£m	
F8.5	Amortisation of grants and contributions	-	£m	
F8.6	Movement in provisions for liabilities and charges	-	£m	
F8.7	Movement in rural supply grant provision	-	£m	
F8.8	Change in stock	-	£m	
F8.9	Changes in trade debtors	-	£m	
F8.10	Change in trade creditors	-	£m	
F8.11	Change in capital creditors	-	£m	
F8.12	Change in other debtors	-	£m	
F8.13	Change in other creditors	-	£m	
F8.14	Change in other accruals	-	£m	
F8.15	Change in prepayments	-	£m	
F8.16	Change in Payroll related taxes and DSS contributions	-	£m	
F8.17	Net cash flow from operating activities	JR00 T29L12	£m	С

 Benchmarking A1
A1
A2
A3
A4
AX
B2
B3
B4
BX
C2
C3
C4
C5
CX
M
N
D3
D4

D6

DX

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# WATER INDUSTRY COMMISSIONER FOR SCOTLAND ■

#### **ANNUAL RETURN INFORMATION REQUIREMENTS**

**SECTION F: STATUTORY ACCOUNTS** 

Table F9: Analysis of Fixed Assets by Asset Type (for Report Year)

					Water Service Wastewater Service												
					1	2	3	4	5		6	7	8	9	10	11	12
Line Ref.	Description	Ofwat Reference JR 2000	Units	Field Type	Operational Properties	Infra-structure	Plant & Machines	Asset W.I.P	Total		Operational Properties	Infra- structure	Plant & Machines	Asset W.I.P	Total	Other Services	TOTAL
	Cost																
F9.1	Cost at 1 April brought forward	-	£m	I	701.13				1394.233		718.711	490.020	148.191	148.184		152.802	3052.141
F9.2	Additions in year	-	£m	I	0.00						0.000	0.000	0.000		186.871	0.000	369.739
F9.3	Disposals	-	£m	- 1	-2.2				-2.259		-3.572		0.000		-3.572	-3.871	-9.702
F9.4	Reclassifications	-	£m	- 1	15.49			-124.678	0		18.706		37.871	-119.816	0	0.000	0
F9.5	Transfers	-	£m	1	0.00	0.000					0.000	0.000	0.000		0	0.000	0
F9.6	Cost at 31 March	-	£m	С	714.366	459.381	154.30638	246.7885	1574.842		733.845	553.259	186.0615	215.2395	1688.405	148.931	3412.178
	Depreciation																
F9.7	Depreciation at 1 April	-	£m	1	127.00	00 211.533	50.000	0.000	388.533		148.312	124.233	4.459	0.000	277.004	71.118	736.655
	Charge for year	-	£m	i	27.98				140.905		32.688	39.000	10.578	0.000	82.266	21.894	245.065
	Disposals	-	£m	I	-1.44						-3.964	0.000	0.000	0.000	-3.964	-1.398	-6.802
	Transfers	-	£m	I	0.00						0.000		0.000		0	0.000	0
F9.11	Depreciation at 31 March	-	£m	С	153.549	312.533	61.916	0	527.998		177.036	163.233	15.037	0	355.306	91.614	974.918
F9.12	Net book amount at 31 March	-	£m	С	560.817	146.848	92.39038	246.7885	1046.844		556.809	390.026	171.0245	215.2395	1333.099	57.317	2437.26
F9.13	Net book amount at 1 April	-	£m	С	574.13	176.536	66.43588	188.598	1005.7		570.399	365.787	143.732	148.184	1228.102	81.684	2315.486

Date
Date
Date

# WATER INDUSTRY COMMISSIONER FOR SCOTLAND

#### **ANNUAL RETURN INFORMATION REQUIREMENTS**

**SECTION F: STATUTORY ACCOUNTS** 

Table F9: Historic Cost: Analysis of Fixed Assets by Asset Type (for Report Year)

		_	
Issues with data	Problem ?		Solution

Prepared by	Date
Checked by	Date
Authorised by: Douglas Millican	Date

### SECTION F : STATUTORY ACCOUNTS Table F10: Analysis of Income

ine	Description	Ofwat	Units	Field		10
Ref.	Description	Reference		Type	Donort Voor 4	Donout Vo
Cei.		JR 2000		Type	Report Year -1 2001-02 CG	2002-03
		JR 2000			2001-02 CG	2002-03
	WATER				ī	
F10.1			Cm			266 012 4
F10.1 F10.2	Domestic unmeasured		£m			266.013 A
	Domestic measured	-	£m	_ !		0.086 B
F10.3	Domestic network and customer service charge	-	£m			0.083 E
F10.4	Domestic Water Total	-	£m	С	0	266.182 A
F10.5	Non-domestic >250MI/y at standard volume tariff	-	£m			3.073 E
F10.6	Non-domestic100-250MI/y at standard volume tariff	-	£m			2.933 E
F10.7	Non-domestic <100MI/y at standard volume tariff	-	£m	1		62.954 B
F10.8	Non-domestic at non-standard volume tariffs	-	£m	_		31.065 E
F10.9	Not in use					
F10.10	Not in use					
F10.11	Non-domestic measured network and customer service charge	-	£m			26.783 A
F10.12	Non-domestic unmeasured at standard tariffs	-	£m			21.905 A
F10.13	Non-domestic unmeasured non-standard tariff	-	£m	i	1	0.000 A
F10.14	Total Non-Domestic Water	-	£m	Ċ	0	148.713 A
F10.15	Bulk water to other WAs	+ -	£m	·	<u> </u>	0 N
F10.16	Total Water Income	-	£m	Ċ	0	414.895 A
		- I				
	WASTE WATER					
F10.17	Domestic unmeasured	-	£m	ı		272.712 A
F10.18	Domestic measured	<del></del>	£m	i		0.408 E
F10.19	Domestic measured network and customer service charge	-	£m	i		0.408 E
		<del></del>				
F10.20	Domestic measured surface water charge		£m			0.066 E
F10.21	Domestic unmeasured surface water rebate	-	£m			0.000 N
F10.22	Domestic Wastewater Total	-	£m	С	0	273.203 A
F10.23	Non-domestic measured network and customer service charge	-	£m			11.447 A
F10.24	Non-domestic measured foul water charge	-	£m			48.111 A
F10.25	Non-domestic measured surface water charge	-	£m	1		58.157 A
F10.26	Non-domestic measured highway drainage charge	-	£m	ı		0.000 E
F10.27	Non-domestic measured Total	-	£m	С	0	117.715 A
F10.28	Non-domestic unmeasured	-	£m		1	33.173 A
F10.29	Non-domestic unmeasured surface water rebate	-	£m	i		0.000 N
F10.30	Non-domestic surface water only	-	£m			0.000 N
F10.31	Non-domestic unmeasured total	_	£m	Ċ	0	33.173 A
F10.32	Non-domestic Wastewater total	_	£m	C	0	150.888 A
F10.33	Trade Effluent	-	£m	i		28.350 A
F10.34	Total waste water Income	<del> </del>	£m	Ċ	0	452.441 A
1 10.04	Total waste water mostific		AIII	Ŭ	· ·	402.441
	SECONDARY INCOME - WATER RELATED				1	
F10.35	Building water	-	£m			3.052 A
F10.36	Troughs, taps, standpipes	-	£m			1.859 A
F10.37	Water for electricity	_	£m	i i	1	0.227 A
F10.38	Other water sales	-	£m	<u> </u>		1.388
		-			-	
F10.39	Pipe connections and mains diversions		£m	_ !		8.630 A
F10.40	Farming, forestry, fishing and recreation	-	£m	ı		1.561 A
F10.41	Other rents	-	£m			0.423 A
F10.42	Laboratory services	-	£m			1.975 A
F10.43	Corporate consultancies	-	£m	- 1		1.186 A
F10.44	Property clearance certificates etc	-	£m			0.371 A
F10.45	Revenue Grant income	-	£m			0.302 A
F10.46	Other income	-	£m	ı		1.314 A
F10.47	Total Secondary Income - Water Related	-	£m	С	0	22.288 A
		•				
					7	
E40 ::	SECONDARY INCOME - WASTEWATER RELATED		_			
F10.48	Private septic tank emptying - domestic	-	£m			1.450
E40 40	Private septic tank emptying - non-domestic	-	£m	_ !		0.572
	Other sewerage	-	£m	ı		0.577
F10.50						2.577 A
F10.50 F10.51	Pipe connections & diversions	-	£m	ı		0.452 A
F10.50 F10.51 F10.52	Pipe connections & diversions Other Waste Water related income	-	£m £m	ı		
F10.51 F10.52	•				0	
F10.50 F10.51 F10.52	Other Waste Water related income	-	£m	İ	0	
F10.50 F10.51 F10.52	Other Waste Water related income Total Secondary Income - Wastewater Related	-	£m	İ	0	
F10.50 F10.51 F10.52 F10.53	Other Waste Water related income Total Secondary Income - Wastewater Related  TOTAL INCOME	-	£m £m	I C		5.628 A
F10.50 F10.51 F10.52 F10.53	Other Waste Water related income Total Secondary Income - Wastewater Related	-	£m	İ	0	5.628 A
F10.50 F10.51 F10.52 F10.53	Other Waste Water related income Total Secondary Income - Wastewater Related  TOTAL INCOME	-	£m £m	I C		5.628
F10.50 F10.51 F10.52 F10.53	Other Waste Water related income Total Secondary Income - Wastewater Related  TOTAL INCOME	-	£m £m	I C		5.628
F10.50 F10.51 F10.52 F10.53 F10.54	Other Waste Water related income Total Secondary Income - Wastewater Related  TOTAL INCOME Total Income	-	£m £m	I C		5.628 A
F10.50 F10.51 F10.52 F10.53 F10.54	Other Waste Water related income Total Secondary Income - Wastewater Related  TOTAL INCOME Total Income  BAD DEBT PROVISION IN YEAR  Domestic unmeasured	-	£m £m	C		5.628 A
F10.50 F10.51 F10.52 F10.53 F10.54 F10.55 F10.56	Other Waste Water related income Total Secondary Income - Wastewater Related  TOTAL INCOME Total Income  BAD DEBT PROVISION IN YEAR  Domestic unmeasured Domestic measured	-	£m £m £m	C		5.628 A 895.252 A
F10.50 F10.51 F10.52 F10.53 F10.54 F10.55 F10.56 F10.57	Other Waste Water related income Total Secondary Income - Wastewater Related  TOTAL INCOME Total Income  BAD DEBT PROVISION IN YEAR Domestic unmeasured Domestic measured Non-domestic measured Non-domestic measured	-	£m £m £m	C C		5.628 A 895.252 A 29.882 A 0 A 4.865 A
F10.50 F10.51 F10.52 F10.53 F10.54 F10.55 F10.56 F10.57 F10.58	Other Waste Water related income Total Secondary Income - Wastewater Related  TOTAL INCOME Total Income  BAD DEBT PROVISION IN YEAR  Domestic unmeasured Domestic measured Non-domestic measured Non-domestic unmeasured		£m £m £m £m £m £m £m	C C		5.628 F 895.252 F 29.882 F 4.865 F 1.435 F
F10.50 F10.51 F10.52 F10.53 F10.54 F10.55 F10.55 F10.56 F10.57 F10.58 F10.59	Other Waste Water related income Total Secondary Income - Wastewater Related  TOTAL INCOME Total Income  BAD DEBT PROVISION IN YEAR  Domestic unmeasured Domestic measured Non-domestic measured Non-domestic unmeasured Trade Effluent		£m £m £m £m £m £m £m £m	C C		5.628 / 895.252 / 29.882 / 0 / 4.865 / 1.435 / 0.739 /
F10.50 F10.51 F10.52 F10.53 F10.54 F10.55 F10.56 F10.57 F10.57 F10.59 F10.60	Other Waste Water related income Total Secondary Income - Wastewater Related  TOTAL INCOME Total Income  BAD DEBT PROVISION IN YEAR  Domestic unmeasured Domestic measured Non-domestic measured Non-domestic unmeasured Trade Effluent Secondary income		£m £m £m £m £m £m £m £m £m	C C	0	5.628 / 895.252 / 29.882 / 0 / 4.866 / 1.435 / 0.739 / 0.08 /
F10.50 F10.51 F10.52 F10.53 F10.54 F10.55 F10.56 F10.57 F10.57 F10.59 F10.60	Other Waste Water related income Total Secondary Income - Wastewater Related  TOTAL INCOME Total Income  BAD DEBT PROVISION IN YEAR  Domestic unmeasured Domestic measured Non-domestic measured Non-domestic unmeasured Trade Effluent		£m £m £m £m £m £m £m £m	C C		5.628 A 895.252 A 29.882 A 0 A 4.865 A 1.435 A 0.739 A 0.08 A
F10.50 F10.51 F10.52 F10.53 F10.54 F10.55 F10.56 F10.57 F10.57 F10.59 F10.60	Other Waste Water related income Total Secondary Income - Wastewater Related  TOTAL INCOME Total Income  BAD DEBT PROVISION IN YEAR  Domestic unmeasured Domestic measured Non-domestic measured Non-domestic unmeasured Trade Effluent Secondary income		£m £m £m £m £m £m £m £m £m	C C	0	5.628 A 895.252 A 29.882 A 0 A 4.865 A 1.435 A 0.739 A 0.08 A
F10.50 F10.51 F10.52 F10.53 F10.54 F10.55 F10.55 F10.57 F10.58 F10.59 F10.60 F10.61	Other Waste Water related income Total Secondary Income - Wastewater Related  TOTAL INCOME Total Income  BAD DEBT PROVISION IN YEAR  Domestic unmeasured Domestic measured Non-domestic measured Non-domestic unmeasured Trade Effluent Secondary income Total Bad Debt Provision		£m £m £m £m £m £m £m £m £m £m	C C	0	5.628 A 895.252 A 29.882 A 0 A 4.865 1.435 A 0.739 A 0.08 A 37.001 A
F10.50 F10.51 F10.52 F10.53 F10.54 F10.55 F10.55 F10.57 F10.58 F10.59 F10.60 F10.61	Other Waste Water related income Total Secondary Income - Wastewater Related  TOTAL INCOME Total Income  BAD DEBT PROVISION IN YEAR  Domestic unmeasured Domestic measured Non-domestic measured Non-domestic unmeasured Trade Effluent Secondary income		£m £m £m £m £m £m £m £m £m	C C	0	5.628 / 895.252 / 29.882 / 0 / 4.866 / 1.435 / 0.739 / 0.08 /
F10.50 F10.51 F10.52 F10.53 F10.54 F10.55 F10.56 F10.57 F10.58 F10.59 F10.60 F10.61	Other Waste Water related income Total Secondary Income - Wastewater Related  TOTAL INCOME Total Income  BAD DEBT PROVISION IN YEAR  Domestic unmeasured Domestic measured Non-domestic measured Non-domestic unmeasured Trade Effluent Secondary income Total Bad Debt Provision		£m £m £m £m £m £m £m £m £m £m	C   C	0	5.628 A 895.252 A 29.882 A 0 A 4.865 A 1.435 A 0.739 A 0.08 A
F10.50 F10.51 F10.52 F10.53 F10.54 F10.55 F10.56 F10.57 F10.58 F10.59 F10.60 F10.61	Other Waste Water related income Total Secondary Income - Wastewater Related  TOTAL INCOME Total Income  BAD DEBT PROVISION IN YEAR  Domestic unmeasured Domestic measured Non-domestic measured Non-domestic unmeasured Trade Effluent Secondary income Total Bad Debt Provision		£m	C   C	0	5.628 A 895.252 A 29.882 A 0 A 4.865 A 1.435 A 0.739 A 0.08 A

Edition 1

Date: April 2003 Revision 6.0 Table 10 of 10

#### ANNUAL RETURN INFORMATION REQUIREMENTS

SECTION F : STATUTORY ACCOUNTS Table F10: Analysis of Income

Line	Description	Ofwat Units	Field
Ref.		Reference	Type
		JR 2000	

					_	10	
е	Description	Ofwat	Units	Field	į	Report	Year
f.		Reference		Type	i	2002-	03
		JR 2000			i -		
						Comment Necessary	Comm

	WATER			
F10.1	Domestic unmeasured	-	£m	I
F10.2	Domestic measured	-	£m	
F10.3	Domestic network and customer service charge	-	£m	1
F10.4	Domestic Water Total	-	£m	С
F10.5	Non-domestic >250MI/y at standard volume tariff	-	£m	1
F10.6	Non-domestic100-250MI/y at standard volume tariff	-	£m	
F10.7	Non-domestic <100MI/y at standard volume tariff	-	£m	
F10.8	Non-domestic at non-standard volume tariffs	-	£m	- 1
F10.9	Not in use			
F10.10	Not in use			
F10.11	Non-domestic measured network and customer service charge	-	£m	
F10.12	Non-domestic unmeasured at standard tariffs	-	£m	1
F10.13	Non-domestic unmeasured non-standard tariff	-	£m	-
F10.14	Total Non-Domestic Water	-	£m	С
F10.15	Bulk water to other WAs	-	£m	
F10.16	Total Water Income	-	£m	С

	WASTE WATER			
F10.17	Domestic unmeasured	-	£m	
F10.18	Domestic measured	-	£m	
F10.19	Domestic measured network and customer service charge	-	£m	
F10.20	Domestic measured surface water charge	-	£m	
F10.21	Domestic unmeasured surface water rebate	-	£m	
F10.22	Domestic Wastewater Total	-	£m	С
F10.23	Non-domestic measured network and customer service charge	-	£m	
F10.24	Non-domestic measured foul water charge	-	£m	
F10.25	Non-domestic measured surface water charge	-	£m	
F10.26	Non-domestic measured highway drainage charge	-	£m	
F10.27	Non-domestic measured Total	-	£m	С
F10.28	Non-domestic unmeasured	-	£m	
F10.29	Non-domestic unmeasured surface water rebate	-	£m	
F10.30	Non-domestic surface water only	-	£m	
F10.31	Non-domestic unmeasured total	-	£m	С
F10.32	Non-domestic Wastewater total	-	£m	С
F10.33	Trade Effluent	-	£m	
F10.34	Total waste water Income	-	£m	С

	SECONDARY INCOME - WATER RELATED			
F10.35	Building water	-	£m	ı
F10.36	Troughs, taps, standpipes	-	£m	
F10.37	Water for electricity	-	£m	I
F10.38	Other water sales	-	£m	ı
F10.39	Pipe connections and mains diversions	-	£m	ı
F10.40	Farming, forestry, fishing and recreation	-	£m	ı
F10.41	Other rents	-	£m	ı
F10.42	Laboratory services	-	£m	ı
F10.43	Corporate consultancies	-	£m	
F10.44	Property clearance certificates etc	-	£m	I
F10.45	Revenue Grant income	-	£m	
F10.46	Other income	-	£m	
F10.47	Total Secondary Income - Water Related	-	£m	С

	SECONDARY INCOME - WASTEWATER RELATED			
F10.48	Private septic tank emptying - domestic	-	£m	I
F10.49	Private septic tank emptying - non-domestic	-	£m	I
F10.50	Other sewerage	-	£m	
F10.51	Pipe connections & diversions	-	£m	I
F10.52	Other Waste Water related income	-	£m	1
F10.53	Total Secondary Income - Wastewater Related	-	£m	С

	TOTAL INCOME		
E40 E4	Total Income	C	^

	BAD DEBT PROVISION IN YEAR			
F10.55	Domestic unmeasured	-	£m	
F10.56	Domestic measured	-	£m	
F10.57	Non-domestic measured	-	£m	
F10.58	Non-domestic unmeasured	-	£m	
F10.59	Trade Effluent	-	£m	
F10.60	Secondary income	-	£m	
F10.61	Total Bad Debt Provision	-	£m	С

Prepared by:	Date:
Checked by:	Date:
Authorised by: Douglas Millican	Date:

10	
Report Year	
2002-03	

ı		Benchmarking A1		
ı	Please refer to attached commentary	A1	Ğ	
ı	Please refer to attached commentary	A2	N	
ı	·	A3	N	
ı	Please refer to attached commentary	A4	N	
1	Please refer to attached commentary	AX	G	
1	Please refer to attached commentary	B2	N	
ı	Please refer to attached commentary	B3	N	
		B4	N	
		BX	N	
ı	Please refer to attached commentary	C2	N	
1	Please refer to attached commentary	C3	N	
ı		C4	N	
ı	Please refer to attached commentary	C5	N	
I	Please refer to attached commentary	CX	Ν	
ı	Please refer to attached commentary	M	N	
		N	N	
		D3	N	
ı		D4	N	
i	Please refer to attached commentary	D5	N	
i	Please refer to attached commentary	D6	N	
i	Please refer to attached commentary	DX	N	
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Date: April 2003 Revision 6.0