### **ANNUAL RETURN INFORMATION REQUIREMENTS**

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

						10
Line	Description	Ofwat	Units	Field		
Ref.		Reference		Туре	Report Year -1	Report Year
i ici.				Type		
		JR00			<b>2003-04</b> cg	<b>2004-05</b> cg
	Income and Expenditure Account for year ending 31 M					
F1.1	Total Income	JR00 T18L1	£m	BF	0 0	960.48 A1
F1.2	Employment costs	-	£m	I		-117.607 A1
F1.3	PPP operating costs	-	£m	I		-112.659 A1
F1.4	Other operating costs	-	£m	- 1		-186.535 A1
F1.5	Bad Debts	-	£m	- 1		-33.794 A1
F1.6	Non-recurring costs	-	£m	- 1		0 A1
F1.7	Own work capitalised	-	£m	1		30.255 A1
F1.8	Charge to work in progress	-	£m	I		0 A1
F1.9	Total Costs	JR00 T18L2	£m	С	0	-420.34 A1
	Other Income	JR00 T18L5	£m	I		0 A1
	Surplus before Depreciation and Interest	-	£m	С	0	540.14 A1
	Asset Depreciation	-	£m	I		-115.291 A1
	Infrastructure Depreciation	-	£m	I		-145 A1
F1.14	Gain/(Loss) on disposal of fixed assets	-	£m	I		9.414 A1
F1.15	Surplus before Interest	-	£m	С	0	289.263 A1
F1.16	Interest received	-	£m	1		0.845 A1
	Interest paid	-	£m	I		-136.91 A1
F1.18	Interest in finance lease rentals	-	£m	I		0 A1
F1.19	Surplus (deficit) on ordinary activities before taxation	JR00 T18L7	£m	С	0	153.198 A1
F1.20	Taxation	JR00 T18L8	£m	I		-27.114 A1
F1.21	Surplus (deficit) on ordinary activities after taxation	JR00 T18L9	£m	С	0	126.084 A1
F1.22	Exceptional items	JR00 T18L10	£m	I		-61.785 A1
F1.23	Surplus (deficit) for the year	JR00 T18L11	£m	С	0	64.299 A1

Prepared by: Jo Dow	Date:	17/06/05
Checked by: Brian Strathie	Date:	17/06/05
Authorised by: Douglas Millican	Date:	17/06/05

#### ANNUAL RETURN INFORMATION REQUIREMENTS

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

Line	Description	Ofwat	Units	Field
Ref.		Reference		Type
		JR00		

10	
Report Year 2004-05	

	(Bara Bara)		
F1.1 Total Income	JR00 T18L1	£m	BF
F4 0.  F		0	
F1.2 Employment costs	-	£m	₽÷.
F1.3 PPP operating costs	-	£m	<u> </u>
F1.4 Other operating costs	-	£m	+ +
F1.5 Bad Debts	-	£m	<u> </u>
F1.6 Non-recurring costs	-	£m	<u> </u>
F1.7 Own work capitalised	-	£m	<u> </u>
F1.8 Charge to work in progress	-	£m	ļ.
F1.9 Total Costs	JR00 T18L2	£m	С
-1.10 Other Income	JR00 T18L5	£m	I
1.11 Surplus before Depreciation and Interest	-	£m	С
F1.12 Asset Depreciation	-	£m	- 1
-1.13 Infrastructure Depreciation	-	£m	- 1
F1.14 Gain/(Loss) on disposal of fixed assets	-	£m	I
F1.15 Surplus before Interest	-	£m	С
-1.16 Interest received	-	£m	- 1
-1.17 Interest paid	-	£m	- 1
F1.18 Interest in finance lease rentals	•	£m	- 1
1.19 Surplus (deficit) on ordinary activities before taxation	JR00 T18L7	£m	С
-1.20 Taxation	JR00 T18L8	£m	
1.21 Surplus (deficit) on ordinary activities after taxation	JR00 T18L9	£m	С
-1.22 Exceptional items	JR00 T18L10	£m	
1.23 Surplus (deficit) for the year	JR00 T18L11	£m	С

Comment Necessary Y/N	Comment		
		Benchmark	ing A1
N		A1	G
		A2	N
N		A3	N
N		A4	N
N		AX	G
N		B2	N
N		B3	N
N		B4	N
N		BX	N
N		C2	N
		C3	N
N		C4	N
N		C5	N
N		CX	N
N		M	N
N		N	N
		D3	N
N		D4	N
N		D5	N
N		D6	N
N		DX	N
N			
N			
N			
N			
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

Prepared by: Jo Dow	Date:	17/06/05
Checked by: Brian Strathie	Date:	17/06/05
Authorised by: Douglas Millican	Date:	17/06/05

Edition 1

#### ANNUAL RETURN INFORMATION REQUIREMENTS

### SECTION F : STATUTORY ACCOUNTS Table F2: Balance Sheet

						10
Line	Description	Ofwat	Units	Field		
Ref.		Reference		Туре	Report Year -1	Report Year
		JR00		1 ype	2003-04 cg	
		Jhoo			2003-04 CG	<b>2004-05</b> cg
	Fixed Assets					
F2.1	Tangible Fixed Assets	JR00 T19L1	£m			2847.837 A1
F2.1	Investments	JR00 T19L1	£m	$\vdash$		0.06 A1
F2.2	Total Fixed Assets	JR00 T19L2	£m	C	0	2847.897 A1
1 2.0	Total Tixed Assets	31100 1 19E3	LIII	U	0	2047.037 AT
	Current Assets					
F2.4	Stock	JR01 T19L4	£m			4.172 A1
F2.5	Debtors	JR01 T19L5	£m			181.634 A1
F2.6	Cash at bank and in hand	JR01 T19L6	£m	i		7.517 A1
F2.7	Short term investments	JR01 T19L7	£m	i		0 A1
F2.8	Total current assets	JR01 T19L8	£m	Ċ	0	193.323 A1
-	•	•				
	Creditors: Amounts Falling Due Within One Yea	ar				
F2.9	Not in use					
F2.10	Other Creditors	JR01 T19L11	£m	- 1		-292.654 A1
F2.11	Total Creditors	JR01 T19L12	£m	С	0	-292.654 A1
F2.12	Net Current Assets	JR01 T19L13	£m	С	0	-99.331 A1
					-	
	Creditors: Amounts Falling Due After More Tha	n One Year				
F2.13	Not in use					
F2.14	Other Creditors	JR01 T19L15	£m	- 1		-45.163 A1
F2.15	Total Creditors	JR01 T19L16	£m	С	0	-45.163 A1
-		•				
F2.16	Provision for liabilities and charges	JR01 T19L17	£m			-159.703 A1
F2.17	Deferred Income	JR01 T19L18	£m			-17.197 A1
F2.18	Net assets employed	JR01 T19L19	£m	С	0	2526.503 A1
	Capital and Reserves					
	Government and Other Loans	JR01 T19L23	£m			-2233.245 A1
F2.20		JR01 T19L22	£m	- 1		-293.258 A1
F2.21	Capital and Reserves	JR01 T19L24	£m	С	0	-2526.503 A1

 Prepared by: Jo Dow.
 Date: 17/06/05

 Checked by: Brian Strathie.
 Date: 17/06/05

 Authorised by: Douglas Millican.
 Date: 17/06/05

Edition

Table 1 of 12

Date: April 2005
Revision 8.0

#### ANNUAL RETURN INFORMATION REQUIREMENTS

#### SECTION F : STATUTORY ACCOUNTS

Table	∍ F2:	Balanc	e S	heet
-------	-------	--------	-----	------

Line	Description	Ofwat	Units	Field
Ref.	·	Reference		Туре
		JR00		

Ref.	JR00	Туре

	Fixed Assets			
F2.1	Tangible Fixed Assets	JR00 T19L1	£m	- 1
	Investments	JR00 T19L2	£m	_

_				
	Current Assets			
F2.4	Stock	JR01 T19L4	£m	
F2.5	Debtors	JR01 T19L5	£m	
F2.6	Cash at bank and in hand	JR01 T19L6	£m	
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	- 1	
	Total Creditors	JR01 T19L12		С	
F2.12	Net Current Assets	JR01 T19L13	£m	С	

Creditors: Amounts Falling Due After More Than One Year					
F2.13	Not in use				
	Other Creditors	JR01 T19L15	£m		
F2.15	Total Creditors	JR01 T19L16	£m	С	

F2.18 Net assets employed	JR01 T19L19	£m	С
Capital and Reserves			

	10			
Report Year				
	2004-05			
Comment				
Necessary	Comment			
Necessary	Comment			

Y/N	
	Benchmarking A1
N	A1
N	A2
N	A3
	A4
	AX
N	B2
N N	B3 B4
N	BX
N	G2
	C3
	C4
	C5
N	CX
N	M
N	N
	D3
	D4
	D5
N	D6
N	DX
N	
N	
N	
IN	

		•				
	Issues with data			Problem ?	Solution	
	•					
F2.21	Capital and Reserves	JR01 T19L24	£m	С	N	
F2.20	Income and Expenditure Reserve	JR01 T19L22	£m	- 1	N	

F2.19 should equal F3.23	
F2.10 should equal F4.14	
F2.11 should equal F4.14	
Prepared by: Jo Dow	Date: 17/06/05
Chaokad bu Brian Strathia	Date: 17/06/05
Shecked by. Brian Stratile	Date. 17/06/05
Authorised by: Douglas Millican	Date: 17/06/05
	F2.10 should equal F4.14 F2.11 should equal F4.14  Prepared by: Jo Dow  Checked by: Brian Strathie

Edition 1

Date: April 2005 Revision 8.0



### **ANNUAL RETURN INFORMATION REQUIREMENTS**

SECTION F : STATUTORY ACCOUNTS
Table F3: Analysis of Borrowing

						10
Line Ref.	Description	Ofwat Reference JR98	Units	Field Type	Report Year -1 2003-04 CG	Report Year 2004-05 cg
	Borrowings Falling Due Within One Yea	r			1	
F3.1	Not in use					
F3.2	Bank loans	JR98 T19aL2	£m	I		0 A1
F3.3	Finance leases	JR98 T19aL3	£m	I		0 A1
F3.4	Debentures	JR98 T19aL4	£m	I		0 A1
F3.5	Government loans	-	£m	I		-60.183 A1
F3.6	Other loans	JR98 T19aL7	£m	I		-10.689 A1
F3.7	Total	JR98 T19aL8	£m	С	0	-70.872 A1
	Borrowings Falling Due After More Than	One Year				
F3.8	Bank loans	JR98 T19aL9	£m	I		0 A1
F3.9	Bonds	JR98 T19aL10	£m			0 A1
F3.10	Finance leases	JR98 T19aL11	£m			0 A1
F3.11	Debentures	JR98 T19aL12	£m			0 A1
F3.12	Government loans	JR98 T19aL13	£m	I		-2173.062 A1
F3.13	Other loans	JR98 T19aL15	£m	I		-30.905 A1
	Total	JR98 T19aL16	£m	С	0	-2203.967 A1
F3.15	Total borrowings	JR98 T19aL17	£m	С	0	-2274.839 A1
E0.40	Cash and Overdrafts					
	Not in use	UD00 T40 140				0.04
	Short term investments	JR98 T19aL19	£m	!		0 A1
	Bank overdraft	JR98 T19aL21	£m	I		0 A1
	Total	JR98 T19aL22	£m	С	0	0 A1
F3.20	Not in use					
	Analysis of Cross Parrowing				1	
E0.01	Analysis of Gross Borrowing  Fixed rate debt	LID00 T40-L04	Con	-		0074 440 44
F3.21		JR98 T19aL24 JR98 T19aL25	£m			-2271.418 A1 -3.421 A1
	Floating rate debt	JR98 T19aL25 JR98 T19aL26	£m £m	C	0	-3.421 A1 -2274.839 A1
_ ⊏პ.∠პ	Total borrowing	JR98 119al26	٤III	U	U	-22/4.839 AT

Prepared by: Jo Dow	Date: 17/06/05
Checked by: Brian Strathie	Date: 17/06/05
Authorised by: Douglas Millican	Date: 17/06/05

Comment Necessary

N N N

#### ANNUAL RETURN INFORMATION REQUIREMENTS

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

Line	Description	Ofwat	Units	Field
Ref.		Reference		Type
		JR98		

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

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

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

	Cash and Overdrafts			
F3.16	Not in use			
F3.17	Short term investments	JR98 T19aL19	£m	- 1
F3.18	Bank overdraft	JR98 T19aL21	£m	
F3.19	Total	JR98 T19aL22	£m	С
F3 20	Not in use			

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

Issues with data

10	
Report Year	
2004-05	

Comment

-		
Y/N		
	<u>.</u>	
	Benchmarking A	<b>\1</b>
N	A1	G
N	A2	Ν
N	A3	N
N	A4	N
N	AX	G
N	B2	Ν
	B3	Ν
	B4	Ν
N	BX	N
N	C2	Ν
N	C3	N
N	C4	Ν
N	C5	Ν
N	CX	N
N	M	Ν
N	N	Ν
	D3	Ν
	D4	Ν
	D5	Ν
N	D6	N
N	DX	N
N		

Problem ? Solution

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

Prepared by: Jo Dow ...... Date: 17/06/05

Checked by: Brian Strathie ..... 

Edition 1

No solution required Please amend numbers so they reconcile



SECTION F : STATUTORY ACCOUNTS Table F3a: Analysis of Borrowing by interest rate and date of maturity Report Year -1 2003-04 Report Year 2004-05 Description Total Total 3-5 years 6-10 years Reference JR98 1-2 years Over 10 years 1-2 years 3-5 years Over 10 years Type Up to 1 year Up to 1 year 6-10 years Opening Balance 0 A1
557.266 A1
268.055 A1
111.39 A1
357 A1
28.975 A1
91.021 A1
32.236 A1
4.862 A1
0.156 A1
0.048 A1 F3a.0 3.99%
F3a.1 44.99%
F3a.2 55.99%
F3a.3 6.699%
F3a.4 77.99%
F3a.6 9-9.99%
F3a.6 11.11.99%
F3a.9 12.12.99%
F3a.1 14.14.99%
F3a.1 14.14.99%
F3a.1 15.15.99% 30 A1 67.5 A1 5 A1 2 A1 30.488 A1 0 A1 77.4 A1 55.398 A1 18 A1 47.739 A1 7.81 A1 31.351 A1 56.081 A1 2.982 A1 35.5 A1 80 A1 3.421 A1 20 A1 0.113 A 14.248 A1 24.119 A1 22.452 A1 0.2 A1 0.076 A1 0.001 A1 0 A1 0 A1 0 A1 0 A1 0.126 A1 0 A1 New Debt in the Year 
 £m
 I/C

 £m
 I/C

 £m
 I/C

 £m
 I/C

 £m
 I/C

 £m
 I/C

 £m
 I/C
 0 A1 237.4 A1 0 A1 0 A1 0 A1 0 A1 0 A1 247.4 A1 0 A1 Repayments in the Year Faa.24a 3-3.99%
F3a.24b 4-4.99%
F3a.24c 5-5.99%
F3a.24d 6-6.99%
F3a.24d 8-8.99%
F3a.24d 10-10.99%
F3a.24d 10-10.99%
F3a.24d 11-11.199%
F3a.24d 12-12.99%
F3a.24d 11-14.99%
F3a.24d 11-15.15.99% -35.5 A1 -80 A1 0 A1 0 A1 -15 A1 -16.667 A1 -11.06 A1 -10.327 A1 -6.568 A1 -0.2 A1 -0.076 A1 -0.001 A1 0 A1 
 £m
 I/C

 £m
 I/C

 £m
 I/C

 £m
 I/C
F3a.24m	F3-13.39%
F3a.24n	3-3.99%
F3a.24n	3-3.99%
F3a.24p	5-5.99%
F3a.24p	5-5.99%
F3a.24r	7-7.99%
F3a.24r	7-7.99%
F3a.24r	9-9.99%
F3a.24u	10-10.99%
F3a.24u	10-10.99%
F3a.24u	11-11.99%
F3a.24w	12-12.99%
F3a.24w	12-12.99%
F3a.24w	12-13.99%
F3a.24y	14-14.99%
F3a.24z	15-15.99%
F3a.24z	15-15.99%
10 A1
7.5 A1
5 A1
0 A1
0.62 A1
28.148 A1
1.164 A1
0.171 A1
0 A1
0 A1
0 A1 0 A1
15 A1
22.898 A1
3 A1
10.739 A1
2.195 A1
0.302 A1
11.848 A1
0.434 A1
0 A1
0 A1
0 A1 
 £m
 I/C

 £m
 I/C

 £m
 I/C

 £m
 I/C

 £m
 I/C
 5 A1 10 A1 0 A1 8.421 A1 55 A1 30.51 A1 0 A1 0.722 A1 0 A1 0 A1 Movements from this maturity range F3a.24aa 3-3.99% F3a.24ab 4-4.99% F3a.24ac 5-5.99% F3a.24ad 6-6.99% F3a.24ae 7-7.99% F3a.24af 8-8.99% 0 A1 -15 A1 -22.898 A1 -3.421 A1 -20 A1 -0.112 A1 -3 A1 -10.739 A1 -2.195 A1 -0.302 A1 -11.876 A1 -0.434 A1 0 A1 -26.77 A1 -4.431 A1 -8.071 A1 -3.997 A1 -0.569 A1 F3a.24af 8-8.99% F3a.24ah 10-10.99% F3a.24ah 10-10.99% F3a.24ai 11-11.99% F3a.24ai 12-12.99% F3a.24ai 13-13.99% F3a.24ai 14-14.99% F3a.24ai 15-15.99% -9.338 A1 -10.724 A1 -28.148 A1 -1.164 A1 -0.143 A1 0 A1 -0.722 A1 0 A1 0 A1 -0.016 A1 Closing Balance F3a.24an 3-3.99% F3a.25 4-4.99% F3a.26 5-5.99% F3a.27 6-6.99% F3a.28 7-7.99% F3a.39 8-8.99% F3a.31 10-10.99% F3a.33 12-12.99% F3a.33 12-12.99% F3a.34 13-13.99% F3a.35 14-14.99% F3a.36 15-15.99% 25 A1 72.5 A1 27.898 A1 pared by: Jo Dow Date: 17/06/0 ecked by: Brian Strathie . Date: 17/06/ horised by: Douglas Millican . .. Date: 17/06/0

Edition 2

Date
Table 1 of 12

#### ANNUAL RETURN INFORMATION REQUIREMENTS

SECTION F : STATUTORY ACCOUNTS
Table F3a: Analysis of Borrowing by interest rate and date of maturity

Report Year 2004-05

Line	Description	Ofwat Un	its Field
Ref.		Reference	Type
		1000	

	Opening Balance			
F3a.0	3-3.99%	-	£m	I/C
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.6	9-9.99%	-	£m	I/C
F3a.7	10-10.99%	-	£m	I/C
F3a.8	11-11.99%	-	£m	I/C
F3a.9	12-12.99%	-	£m	I/C
F3a.10	13-13.99%		£m	I/C
F3a.11	14-14.99%	-	£m	I/C
F3a.12	15-15.99%	-	£m	I/C

	New Debt in the Year			
F3a.12a	3-3.99%	-	£m	I/C
F3a.13	4-4.99%	-	£m	I/C
F3a.14	5-5.99%	-	£m	I/C
F3a.15	6-6.99%	-	£m	I/C
F3a.16	7-7.99%	-	£m	I/C
F3a.17	8-8.99%		£m	I/C
F3a.18	9-9.99%	-	£m	I/C
F3a.19	10-10.99%		£m	I/C
F3a.20	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

	Repayments in the Year			
F3a.24a	3-3.99%	-	£m	I/C
F3a.24b	4-4.99%		£m	I/C
F3a.24c	5-5.99%	-	£m	I/C
F3a.24d	6-6.99%	-	£m	I/C
F3a.24e	7-7.99%		£m	I/C
F3a.24f	8-8.99%	-	£m	I/C
F3a.24g	9-9.99%		£m	I/C
F3a.24h	10-10.99%	-	£m	I/C
F3a.24i	11-11.99%	-	£m	I/C
F3a.24j	12-12.99%	-	£m	I/C
F3a.24k	13-13.99%	-	£m	I/C
F3a.24l	14-14.99%		£m	I/C
F3a 24m	15-15 99%		£т	I/C

	Movements into this maturity range			
F3a.24n	3-3.99%	-	£m	I/C
F3a.24o	4-4.99%	-	£m	I/C
F3a.24p	5-5.99%	-	£m	I/C
F3a.24q	6-6.99%	-	£m	I/C
F3a.24r	7-7.99%	-	£m	I/C
F3a.24s	8-8.99%	-	£m	I/C
F3a.24t	9-9.99%	-	£m	I/C
F3a.24u	10-10.99%	-	£m	I/C
F3a.24v	11-11.99%	-	£m	I/C
F3a.24w	12-12.99%	-	£m	I/C
F3a.24x	13-13.99%	-	£m	I/C
F3a.24y	14-14.99%	-	£m	I/C
F3a.24z	15-15.99%	-	£m	I/C

	Movements from this maturity range			
F3a.24aa	3-3.99%	-	£m	I/C
F3a.24ab	4-4.99%		£m	I/C
F3a.24ac	5-5.99%	-	£m	I/C
F3a.24ad	6-6.99%	-	£m	I/C
F3a.24ae	7-7.99%	-	£m	I/C
F3a.24af	8-8.99%	-	£m	I/C
F3a.24ag	9-9.99%	-	£m	I/C
F3a.24ah	10-10.99%	-	£m	I/C
F3a.24ai	11-11.99%	-	£m	I/C
F3a.24aj	12-12.99%	-	£m	I/C
F3a.24ak	13-13.99%	-	£m	I/C
F3a.24al	14-14.99%		£m	I/C
F3a.24am	15-15.99%		£m	I/C

	Closing Balance			
F3a.24an	3-3.99%	-	£m	С
F3a.25	4-4.99%		£m	С
F3a.26	5-5.99%	-	£m	С
F3a.27	6-6.99%	-	£m	С
F3a.28	7-7.99%	-	£m	С
F3a.29	8-8.99%	-	£m	С
F3a.30	9-9.99%	-	£m	С
F3a.31	10-10.99%	-	£m	С
F3a.32	11-11.99%		£m	С
F3a.33	12-12.99%	-	£m	С
F3a.34	13-13.99%	-	£m	С
F3a.35	14-14.99%		£m	С
F3a 36	15-15 99%		£т	C

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210	0		220		230		240		250		299
Up to 1	year	1-2	years	3-	5 years	6-1	0 years	Ove	r 10 years		Total
Comment Necessary Y/N	Comment	Comment Necessary Y/N	Comment	Comment Necessary Y/N	Comment	Comment Necessary Y/N	Comment	Comment Necessary Y/N	Comment	Comment Necessary Y/N	Comment
		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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Date: April 2005 Revision 8.0

### SECTION F4: STATUTORY ACCOUNTS Table F4: Analysis of Debtors and Creditors

1	December 11 and	06	1114	F1 - 1-1		10
Line Ref.	Description	Ofwat Reference JR98	Units	Field Type	Report Year -1 2003-04 CG	Report Year 2004-05
	Debtors net after Provisions					
F4.1	Loans	JR98 T19bL2	£m			0 A1
F4.2	Trade Debtors	JR98 T19bL3	£m			67.881 A1
F4.3	Other debtors	JR98 T19bL7	£m			27.682 A1
F4.4	Prepayments and accrued income	JR98 T19bL6	£m			48.603 A1
F4.5	Debtors due in more than one year	JR98 T19bL8	£m			37.468 A1
F4.6	Total debtors	JR98 T19bL9	£m	С	0	181.634 A1
F4.9 F4.10 F4.11 F4.12 F4.13	Capital creditors  Corporation tax  Receipts in advance  Other creditors  Accruals  Total creditors	JR98 T19bL11 JR98 T19bL13 JR98 T19bL14 JR98 T19bL15 - JR98 T19bL16	£m £m £m £m			-114.992 A 0 A -2.15 A -31.589 A -127.014 A -292.653 A
F4.14	Bad Debt Provisions remaining, netted again	J: :: :: :!	£m	С	0	-292.653 A
F4.15	Domestic unmeasured	-	£m	I		-194.709 A1
F4.16	Domestic measured	-	£m	- 1		0 A
F4.17	Non-domestic measured	-	£m	- 1		-14.446 B2
F4.18	Non-domestic unmeasured	-	£m	I		-4.33 B2
F4.19	Trade Effluent	-	£m	Ī		-1.535 B2
F4.20	Secondary income	-	£m	I		-3.102 B2
F4.21	Total Bad Debt Provision	-	£m	C	0	-218.122 A

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#### 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	- 1
F4.2	Trade Debtors	JR98 T19bL3	£m	
F4.3	Other debtors	JR98 T19bL7	£m	
F4.4	Prepayments and accrued income	JR98 T19bL6	£m	
F4.5	Debtors due in more than one year	JR98 T19bL8	£m	-
E4.6	Total debtore	IROS TIGNI O	Сm	

	Creditors due within one year			
F4.7	Bank overdraft	-	£m	
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	
F4.13	Accruals	-	£m	
F4.14	Total creditors	JR98 T19bL16	£m	С

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

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Report Year	
2004-05	

,	Gommon.	
		Benchmarking A
N		A1 (
N		A2 1
N		1 EA
N		A4 I
N		AX (
N		B2 I
		B3 I
		B4 I
N		BX 1
N		C2 I
N		C3 I
N		C4 1
N		C5 I
N		CX I
N		M
N		N I
		D3 I
		D4 I
N		D5 I
N		D6 I
N	Please refer to F table commentary for F4.17	DX I
N	Please refer to F table commentary for F4.18	
N	Please refer to F table commentary for F4.19	
N	Please refer to F table commentary for F4.20	
N		

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### **ANNUAL RETURN INFORMATION REQUIREMENTS**

SECTION F : STATUTORY ACCOUNTS

Table F5: Cash Flow Parameters

Line Ref.	Description	Ofwat Reference JR98		Field Type	Report Year - 1 2003-04 cg	Report Year 2004-05 CG
	Debt and Credit Periods					
F5.1	Debt and Credit Periods  Debtor period (days revenue)	JR98 T19cL1	Nr	I		39 B2
F5.1 F5.2		JR98 T19cL1 JR98 T19cL2	Nr Nr	 		39 B2 19 B2
	Debtor period (days revenue)			 		

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#### ANNUAL RETURN INFORMATION REQUIREMENTS

#### **SECTION F: STATUTORY ACCOUNTS Table F5: Cash Flow Parameters**

Line	Description	Ofwat	Units	Field
Ref.		Reference		Type
		JR98		

10
Report Year
2004-05

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	
F5.3	Not in use			
F5.4	Capital creditors credit period (days capex)	JR98 T19cL4	Nr	

N	Please refer to F table commentary for F5.
N	Please refer to F table commentary for F5.
N	Please refer to E table commentary for E5

A2	N
A3	N
A4	N
AX	C
B2	N
B3	N
B4	N
вх	Ν
C2	N

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Authorised by: Douglas Millican	. Date: 17/05/06

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	arking A1
A1	G
A2	N
A3	N
A4	N
AX	G
B2	N
B3	Ν
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

ANNUAL RETURN INFORMATION REQUIREMENTS

### SECTION F : STATUTORY ACCOUNTS Table F6: Working Capital

				. L	10			
Line Ref.	Description	Ofwat Reference JR01	Units	Field Type	Report Year -1 2003-04 CG		Report Ye 2004-05	ear
	Working Capital					_		
F6.1	Stocks	JR01 T26L1	£m	- 1			4.172	
F6.2	Trade Debtors	JR01 T26L2	£m	- 1			67.881	
F6.3	Other Debtors	-	£m	- 1			64.755	A1
F6.4	Cash at Bank	JR01 T26L3	£m	- 1			7.517	A1
F6.5	Bank overdraft	-	£m	- 1		ı	0	A1
F6.6	Trade Creditors	JR01 T26L4	£m	- 1		ı	-16.908	A1
F6.7	Other Creditors	-	£m	- 1		ı	-76.952	A1
F6.8	Capital creditors	JR01 T26L5	£m	I		ı	-114.992	A1
F6.9	Other accruals and provisions	JR01 T26L7	£m	- 1		ı	-127.014	A1
F6.10	Trade payments in advance	JR01 T26L8	£m	- 1		ı	-16.139	A1
F6.11	Payroll related taxes and DSS contributions	JR01 T26L9	£m	ı		ı	-3.006	A1
F6.12	Prepayments	JR01 T26L12	£m	I		ı	48.998	A1
F6.13	Total working capital	JR01 T26L13	£m	С	0		-161.688	A1

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#### ANNUAL RETURN INFORMATION REQUIREMENTS

### SECTION F : STATUTORY ACCOUNTS Table F6: Working Capital

Line	Description	Ofwat	Units	Field	ĺ
Ref.	·	Reference		Туре	
		JR01			l

	Working Capital			
	0 1			
F6.1	Stocks	JR01 T26L1	£m	- 1
F6.2	Trade Debtors	JR01 T26L2	£m	
F6.3	Other Debtors	-	£m	
F6.4	Cash at Bank	JR01 T26L3	£m	
F6.5	Bank overdraft	-	£m	
F6.6	Trade Creditors	JR01 T26L4	£m	
F6.7	Other Creditors	-	£m	
F6.8	Capital creditors	JR01 T26L5	£m	
F6.9	Other accruals and provisions	JR01 T26L7	£m	- 1
F6.10	Trade payments in advance	JR01 T26L8	£m	
F6.11	Payroll related taxes and DSS contributions	JR01 T26L9	£m	- 1

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10	
Report Year	
2004-05	

Comment Necessary	Comment

Benchmarking A1	
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

#### 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		. , po	2003-04 cg	2004-05 cg
F7.1	Net cashflow from operating activities	JR00 T28L1	£m	BF	0	552.327 A1
	Return on investments & servicing of finance					
F7.2	Interest received	JR00 T28L2	£m	- 1		0.845 A1
F7.3	Interest paid	JR00 T28L3	£m	- 1		-137.199 A1
F7.4	Interest in finance lease rentals	JR00 T28L4	£m	- 1		0 A1
F7.5	Net cashflow fr. Ret'ns on investments and servicing of finance	JR00 T28L6	£m	С	0	-136.354 A1
	Taxation					
F7.6	Taxation (paid)/received	JR00 T28L7	£m	1		0 A1
	Capital expenditure and financing of investments				•	•
F7.7	Gross cost of purchase of fixed assets and infrastructure renewal	JR00 T28L8	£m			-513.169 A1
F7.8	Receipts of grants and contributions	JR00 T28L9	£m	- 1		1.201 A1
F7.9	Not in use					
F7.10	Disposal of Fixed Assets	JR00 T28L11	£m	1		10.928 A1
	Net cashflow from investing activities	JR00 T28L12	£m	С	0	-501.04 A1
F7.12	Not in use					
	Financing					
F7.13	Capital in finance lease rentals	JR00 T28L21	£m			0 A1
F7.14	New loans	-	£m	- 1		247.4 A1
F7.15	Repayment of loans	-	£m	- 1		-165.398 A1
	Net cash inflow from financing	JR00 T28L25	£m	С	0	82.002 A1
F7.17	Increase/(decrease) in cash in the year	JR00 T28L26	£m	С	0	-3.065 A1
F7 18	Free Cash Flow in the year	1 -	£m	С	0	39.158 A1
17.10	i ree casii ricw iii tile year		4,111	J	U	03.130 A1
			1			

#### ANNUAL RETURN INFORMATION REQUIREMENTS

#### SECTION F : STATUTORY ACCOUNTS

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ıaı	oie	F/:	Cash	Flow	Sta	teme	n	τ			

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	
F7.3	Interest paid	JR00 T28L3	£m	1
F7.4	Interest in finance lease rentals	JR00 T28L4	£m	
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	- 1
	Capital expenditure and financing of investments			
F7.7	Gross cost of purchase of fixed assets and infrastructure renewal	JR00 T28L8	£m	_
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	C
F7.12	Not in use			
	Financing			
F7.13	Capital in finance lease rentals	JR00 T28L21	£m	- 1
F7.14	New loans - Scottish Ministers	-	£m	_
F7.15	Repayment of loans - Scottish Ministers	-	£m	- 1
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						
2004-05						
Comment						
Necessary Comment						

Benchmarking A1
A1
A2
A3
A4
AX
B2
B3
B4
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C2
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C4
C5
CX
M
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D3
D4
D5
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#### ANNUAL RETURN INFORMATION REQUIREMENTS

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

_					]		10				
Line Ref.	Description	Ofwat Reference JR 00	Units	Field Type	Report Year	er -1					
F8.1	Operating surplus after exceptional items	JR00 T29L1	£m				218.059	A1			
F8.2	Depreciation charge	JR00 T29L5	£m				114.179	A1			
F8.3	Infrastructure renewals charge	JR00 T29L9	£m	- 1			145	A1			
F8.4	Amortisation of prepayments	-	£m				1.623	3 A1			
F8.5	Amortisation of grants and contributions	-	£m				-0.511	A1			
F8.6	Movement in provisions for liabilities and charges	-	£m	- 1			17.669	A1			
F8.7	Movement in rural supply grant provision	-	£m				0	A1			
F8.8	Change in stock	-	£m	- 1			0.33	3 A1			
F8.9	Changes in trade debtors	-	£m	- 1			22.767	7 A1			
F8.10	Change in trade creditors	-	£m				14.887	7 A1			
F8.11	Change in capital creditors	-	£m	- 1				A1			
F8.12	Change in other debtors	-	£m				-2.583	3 A1			
F8.13	Change in other creditors	-	£m	1			2.24	1 A1			
F8.14	Change in other accruals	-	£m	- 1			16.418	8 A1			
	Change in prepayments	-	£m				2.375	A1			
F8.16	Change in Payroll related taxes and DSS contributions	-	£m	1			-0.126	6 A1			
F8.17	Net cash flow from operating activities	JR00 T29L12	£m	С	0		552.327	7 A1			

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#### ANNUAL RETURN INFORMATION REQUIREMENTS

SECTION F : STATUTORY ACCOUNTS

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

Line Ref.	Description	Ofwat Reference JR 00	Units	Field Type	ı
--------------	-------------	-----------------------------	-------	---------------	---

	10	
	Report Year	
	2004-05	
Comment		

F8.1	Operating surplus	JR00 T29L1	£m	BF
F8.2	Depreciation charge	JR00 T29L5	£m	
F8.3	Infrastructure renewals 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	_
	Change in other debtors		£m	_
F8.13	Change in other creditors		£m	_
F8.14	Change in other accruals	-	£m	
	Change in prepayments	-	£m	_
	Change in Payroll related taxes and DSS contributions		£m	_
F8.17	Net cash flow from operating activities	JR00 T29L12	£m	С

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

Prepared by: Jo DowDate	: 17/05/06	
Checked by: Brian StrathieDate	: 17/05/06	
Authorised by: Douglas MillicanDate	: 17/05/06	

Edition 3

#### **SCOTTISH WATER**

# 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			Ī	Wastewater Service						
					1	2	3	4	5		6	7	8	9	10	11	12
Line Ref.	Description	Ofwat Reference JR 2000		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	737.936	524.237	165.838	345.732	1773.743		752.244	594.024	207.579	329.388	1883.235	154.575	3811.553
	Additions in year	-	£m	I	0	0	0	253.961	253.961		0	0	0	246.236	246.236	27.161	527.358
F9.3	Disposals	-	£m	I	-0.587		0	0	-0.587		-0.121		0	0	-0.121	-4.301	-5.009
	Reclassifications	-	£m	I	16.732	43.293	32.862	-92.887	0		12.113	39.706	35.199	-87.018	0	0	0
	Transfers	-	£m	I	0	0	0	0	0		0	0	0	0	0	0	0
F9.6	Cost at 31 March	-	£m	С	754.081	567.53	198.7	506.806	2027.117		764.236	633.73	242.778	488.606	2129.35	177.435	4333.902
F0.7	<b>Depreciation</b>	T	0		105.50	445 400	74.507	0	075.00	ī	000 000	000.070	00.007		444 000	440,400	1000 001
	Depreciation at 1 April	-	£m		185.59			0	675.68		209.332		28.627		441.232	113.469	1230.381
	Charge for year	-	£m		31.785		12.236	0	148.421	-	25.89	40.6	17.733	0	84.223	26.533	259.177
	Disposals	-	£m		-0.286	0	0	0	-0.286		0	0	0	0	0	-3.208	-3.494
	Transfers	-	£m	1	0	0	0	0	0	ı	0	0.40.070	0	0	0	100 704	0
	Depreciation at 31 March	-	£m	C	217.089	519.893	86.833	0	823.815	ŀ	235.222	243.873	46.36	0	525.455	136.794	1486.064
	Net book amount at 31 March	-	£m	C	536.992	47.637	111.867	506.806	1203.302		529.014	389.857	196.418	488.606	1603.895	40.641	2847.838
F9.13	Net book amount at 1 April		£m	С	552.346	108.744	91.241	345.732	1098.063		542.912	390.751	178.952	329.388	1442.003	41.106	2581.172

Prepared by Jo Dow	Date 17/05/06
Checked by Brian Srathie	Date 17/05/06
Authorised by Douglas Millican	Date 17/05/06

Edition 1

Date: April 2005 Revision 8.0

#### **SCOTTISH WATER**

#### ANNUAL RETURN INFORMATION REQUIREMENTS

WATER INDUSTR	Y'
COMMISSIONE	R
FOR SCOTI AND N	Ø

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

Issues with data Problem ? Solution

### ANNUAL RETURN INFORMATION REQUIREMENTS

SECTION F : STATUTORY ACCOUNTS
Table F10: Analysis of Income

						10
Line Ref.	Description	Ofwat Reference JR 2000	Units	Field Type	Report Year -1 2003-04 CG	Report Year 2004-05 CG
				ı		
E10.1	WATER	1				204 202 44
F10.1 F10.2	Domestic unmeasured  Domestic measured volumetric charge	-	£m £m	l I		291.990 A1 0.051 B2
F10.3	Domestic measured fixed charge	-	£m	i		0.052 B2
F10.4	Domestic water total	-	£m	С	0.000	292.093 A1
F10.5 F10.6	Non-domestic >250MI/y standard volume tariff Non-domestic100-250MI/y standard volume tariff	-	£m £m	l I		0.000 A2 0.000 A2
F10.7	Non-domestic <100MI/y standard volume tariff	-	£m	i		49.558 A1
F10.7a	Non-domestic > 250Ml/y LUVA volume	-	£m	!		8.376 A1
F10.7b F10.8	Non-domestic 100 - 250Ml/y standard volume tariff  Non-domestic at non-standard volume tariffs	-	£m £m	l I		6.747 A1 15.532 A1
F10.9	Not in use		2	•		101002 711
F10.10	Not in use		0			10 100 11
F10.11 F10.12	Non-domestic measured fixed charge  Non-domestic unmeasured RV-based charge at standard tariff rate	-	£m £m	1		19.139 A1 9.428 A1
	Non-domestic unmeasured RV-based charge for non-households in receipt of					
F10.12a F10.13	charitable relief  Non-domestic unmeasured RV-based charges for non-households with other relief of	- C -	£m £m	I		0.000 A2 0.000 N
	Non-domestic unmeasured hy-based charges for non-households with other relief of the state of th	-	£m	<u> </u>		6.408 A1
10.13b	Non-domestic unmeasured fixed charge for customers in receipt of charitable relief	-	£m	I		0.000 N
	Non-domestic unmeasured fixed charge for non-households with other relief of	-	£m	C	0.000	0.000 N
10.14	Total Non-Domestic Water Bulk water to other water agencies	-	£m £m	I	0.000	115.188 A1 0.000 N
10.16	Total Water Income	-	£m	Ċ	0.000	407.281 A1
					1	
	WASTE WATER					
F10.17 F10.18	Domestic unmeasured  Domestic measured volumetric charge	-	£m £m			314.030 A1 0.021 A2
	Domestic measured fixed charge	-	£m	i I		0.021 A2 0.017 A2
10.20	Domestic measured surface water charge	-	£m	I		0.025 A2
10.21	Domestic unmeasured surface water rebate  Domestic wastewater Total	-	£m £m	C	0.000	0.000 N 314.093 A1
10.23	Non-domestic measured fixed charge	-	£m	Ī	0.000	8.960 A1
10.24	Non-domestic measured foul water charge	-	£m	I		47.314 A1
10.25 10.25a	Measured non-domestic property drainage charge	-	£m £m	I		62.971 A1 0.000 A2
10.25a	Measured non-domestic area-based property drainage charge  Measured non-domestic roads drainage charge	-	£m	<u> </u>		0.000 A2
10.27	Non-domestic measured total	-	£m	С	0.000	119.245 A1
10.28 10.28a	Non-domestic unmeasured RV-based foul water charge  Non-domestic unmeasured fixed charge	-	£m	I		14.872 A2
0.28a 10.29	Non-domestic unmeasured fixed charge  Non-domestic unmeasured property drainage charge	-	£m £m	1		6.391 A1 28.428 A1
0.29a		-	£m	I		0.000 N
10.30	Non-domestic surface water only  Non-domestic unmeasured total	-	£m	C	0.000	0.000 N 49.691 A1
10.31 10.32	Non-domestic unmeasured total  Non-domestic wastewater total	-	£m £m	C	0.000	168.936 A1
10.33	Trade Effluent	-	£m	ı		23.227 A1
10.34	Total wastewater Income	-	£m	С	0.000	506.256 A1
	SECONDARY INCOME - WATER RELATED				1	
10.35	Building water	-	£m	I		2.533 A1
10.36	Troughs, taps, standpipes	-	£m	ı		1.996 A1
10.37	Water for electricity Other water sales	-	£m	I		0.015 A1 0.000 A1
10.36	Pipe connections and mains diversions	-	£m	<u> </u>		6.758 A1
10.40	Farming, forestry, fishing and recreation	-	£m	Ī		0.837 A1
10.41	Other rents	-	£m	I		0.397 A1
10.42	Laboratory services Corporate consultancies	-	£m	l I		0.542 A1 0.705 A1
10.44	Property clearance certificates etc	-	£m	i		0.000 A1
10.45	Revenue grant income	-	£m	!		0.005 A1
10.46	Other income Total Secondary Income - Water Related	-	£m £m	C	0.000	27.329 A1 41.117 A1
			ı	ı		
	OFCOMPARY MODEL WASTEWATER RELATER				1	
-10.40	SECONDARY INCOME - WASTEWATER RELATED	1	0	1 1		1 070 41
10.48	Private septic tank emptying - domestic  Private septic tank emptying - non-domestic	-	£m £m	l		1.676 A1 0.429 A1
10.50	Other sewerage	-	£m	i		0.297 A1
10.51	Pipe connections & diversions	-	£m	I		1.202 A1
10.52	Other wastewater related income  Total secondary income - wastewater related		£m £m	C	0.000	2.222 A1 5.826 A1
10.00	Total scoolidary moonic wastewater related		2.111	Ü	0.000	0.020 / 11
					-	
	TOTAL INCOME					
-10.54	Total Income	-	£m	С	0.000	960.480 A1
	BAD DEBT PROVISION IN YEAR				]	
F10.55	Domestic unmeasured	-	£m	I		28.606 B2
-10.56	Domestic measured	-	£m	l i		0.008 B2
F10.57 F10.58	Non-domestic measured  Non-domestic unmeasured	-	£m £m	l I		3.196 B2 0.958 B2
F10.59	Trade Effluent	-	£m	i		0.340 B2
F10.60	Secondary income	-	£m	I	2 222	0.686 B2
F10.61	Total Bad Debt Provision	-	£m	С	0.000	33.794 A1
			_			
pared b	y: Jo Dow		Date: 17/0	06/05		
iecked h	y: Brian Strathie		Date: 17/0	06/05		
	•					
uthorised	by: Douglas Millican		Date: 17/0	06/05		
					I	

#### ANNUAL RETURN INFORMATION REQUIREMENTS

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

Line	Description	Ofwat	Units	Field
Ref.		Reference		Type
		JR 2000		

	10
	Report Year
	2004-05
Comment	
Necessary	Comment
Y/N	

	WATER			
F10.1	Domestic unmeasured	-	£m	I
F10.2	Domestic measured volumetric charge	-	£m	ı
F10.3	Domestic measured fixed charge	-	£m	ı
F10.4	Domestic water total	-	£m	С
F10.5	Non-domestic >250MI/y standard volume tariff	-	£m	
F10.6	Non-domestic100-250Ml/y standard volume tariff	-	£m	
F10.7	Non-domestic <100Ml/y standard volume tariff	-	£m	
F10.7a	Non-domestic > 250Ml/y LUVA volume	-	£m	
F10.7b	Non-domestic 100 - 250Ml/y 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 fixed charge	-	£m	ı
F10.12	Non-domestic unmeasured RV-based charge at standard tariff rate	-	£m	ı
	Non-domestic unmeasured RV-based charge for non-households in			
F10.12a	receipt of charitable relief	-	£m	1
F10.13	Non-domestic unmeasured RV-based charges for non-households with ot	-	£m	ı
F10.13a	Non-domestic unmeasured fixed charge	-	£m	ı
	Non-domestic unmeasured fixed charge for customers in receipt of			
F10.13b	charitable relief	-	£m	1
	Non-domestic unmeasured fixed charge for non-households with other			
F10.13c	relief of charges	-	£m	1
F10.14	Total Non-Domestic Water	-	£m	С
F10.15	Bulk water to other water agencies	-	£m	ĺ
F10.16	Total Water Income	-	£m	С

	Y/IN	
N.I		
N N		Please refer to F table commentary
		Please refer to F table commentary
N		Flease relei to i table commentary
N		Please refer to F table commentary
N		Please refer to F table commentary
N		r lease relei to r table commentary
N		
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14		
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IN		
Ν		Please refer to F table commentary
Ν		Please refer to F table commentary
N		
N		Please refer to F table commentary
N		Please refer to F table commentary
Ν		•
Ν		Please refer to F table commentary
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Ν		Please refer to F table commentary
N.I		

1 10.10	Total Water income	-	LIII	U
	WASTE WATER			
F10.17	Domestic unmeasured	-	£m	I
F10.18	Domestic measured volumetric charge	-	£m	ı
F10.19	Domestic measured fixed charge	-	£m	ı
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 fixed charge	-	£m	ı
F10.24	Non-domestic measured foul water charge	-	£m	ı
F10.25	Measured non-domestic property drainage charge	-	£m	ı
F10.25a	Measured non-domestic area-based property drainage charge	-	£m	ı
F10.26	Measured non-domestic roads drainage charge	-	£m	ı
F10.27	Non-domestic measured total	-	£m	С
F10.28	Non-domestic unmeasured RV-based foul water charge	-	£m	ı
F10.28a	Non-domestic unmeasured fixed charge	-	£m	ı
F10.29	Non-domestic unmeasured property drainage charge	-	£m	ı
F10.29a	Non-domestic unmeasured roads drainage charge	-	£m	ı
F10.30	Non-domestic surface water only	-	£m	ı
F10.31	Non-domestic unmeasured total	-	£m	С
F10.32	Non-domestic wastewater total	-	£m	С
F10.33	Trade Effluent	-	£m	
F10.34	Total wastewater Income	-	£m	С

Please refer to F table commentary Please refer to F table commentary
Please refer to F table commentary

Please refer to F table commentary Please refer to F table commentary

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N N N N N N

	SECONDARY INCOME - WATER RELATED			
F10.35	Building water	-	£m	ı
F10.36	Troughs, taps, standpipes	-	£m	ı
F10.37	Water for electricity	-	£m	ı
F10.38	Other water sales	-	£m	Ī
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	ı
F10.44	Property clearance certificates etc	-	£m	ı
F10.45	Revenue grant income	-	£m	ı
F10.46	Other income	-	£m	ı

F10.40	Farming, forestry, fishing and recreation	-	£m	I
F10.41	Other rents	-	£m	ı
F10.42	Laboratory services	-	£m	ı
F10.43	Corporate consultancies	-	£m	- 1
F10.44	Property clearance certificates etc	-	£m	- 1
F10.45	Revenue grant income	-	£m	- 1
F10.46	Other income	-	£m	- 1
F10.47	Total Secondary Income - Water Related	-	£m	С

	SECONDARY INCOME - WASTEWATER RELATED			
F10.48	Private septic tank emptying - domestic	-	£m	- 1
F10.49	Private septic tank emptying - non-domestic	-	£m	1
F10.50	Other sewerage	-	£m	
F10.51	Pipe connections & diversions	-	£m	
F10.52	Other wastewater related income	-	£m	
F10.53	Total secondary income - wastewater related	-	£m	С

	SECONDARY INCOME - WASTEWATER RELATED				
F10.48	Private septic tank emptying - domestic	-	£m	I	N
F10.49	Private septic tank emptying - non-domestic	-	£m	I	N
F10.50	Other sewerage	-	£m	I	N
F10.51	Pipe connections & diversions	-	£m	I	N
F10.52	Other wastewater related income	-	£m	I	N
F10.53	Total secondary income - wastewater related	-	£m	С	N
					•

	TOTAL INCOME			
F10.54	Total Income	-	£m	С

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

Please i	refer to	F table	commenta	ary
Please i	refer to	F table	commenta	ary
Please i	refer to	F table	commenta	ary
Please i	refer to	F table	commenta	ary
Please i	refer to	F table	commenta	ary
Please i	refer to	F table	commenta	ary

Prepared by: Jow Dow	Date: 17/06/05
Checked by: Brian Strathie	Date: 17/06/05
Authorised by: Douglas Millican	Date: 17/06/05

### ANNUAL RETURN INFORMATION REQUIREMENTS

SECTION F : STATUTORY ACCOUNTS

Table F11: Financial Model - Taxation Analysis

					10	20	30
Line Ref	Prev Ref	Description	Units	Report Year-1	Report Year	Report Year+1	Report Year+2
				2003-04 CG	2004-05 CG	2005-06 CG	2006-07 CG
Δ		Allocation of capital expenditure for tax purposes	1				
F11.1		Work in Progress (Opening Amount)	£m	462.078 A1	660.459 A1	1010.096 A1	1167.822 B3
F11.2		Total capitalised expenditure including IRE (outturn prices) excluding grants*	£m	408.643 A1	527.358 A1	679.730 B3	665.194 B3
F11.3		Percentage Transferred (Opening WIP + Capex)	%	24% A1	15% A1	31% B3	50% B3
F11.4		WIP Transferred (£m)	£m	210.262 A1	177.721 A1	522.004 B3	910.386 B3
F11.5		Assets qualifying for 100% first year allowances	%	0.000 N	0.000 N	0.000 N	0.000 N
F11.6		Assets to be included in the general (25%) pool	%	20.280 A1	32.856 A1	25.880 B3	36.930 B3
F11.7		Assets qualifying for long life (6%) pool	%	38.510 A1	18.385 A1	31.020 B3	33.950 B3
F11.8		Assets qualifying for Industrial Buildings Allowance	%	5.850 A1	7.970 A1	10.450 B3	12.260 B3
F11.9		Assets purchased under finance leasing	%	0 N	0 N	0 N	0 N
F11.10		Capitalised revenue expenditure deducted in year of spend	%	0 N	0 N	0 N	0 N
F11.11		Capitalised revenue expenditure depreciated - non - infrastructure	%	4.64 A1	4.992 A1	2.31 B3	2.21 B3
F11.12		Capitalised revenue expenditure depreciated – infrastructure	%	0 N	0 N	0 N	0 N
F11.13		Capitalised revenue expenditure not depreciated	%	0 N	0 N	0 N	0 N
F11.14		Other assets not qualifying for capital allowances or revenue deductions	%	30.72 A1	35.797 A1	30.34 B3	14.66 B3
F11.15		Grants and contributions taxable on receipt	%	0 N	0 N	0 N	0 N
В		Deductions for capital expenditure	7				
F11.16		Existing IBA claims (Outturn)	£m	12.300 A1	14.467 A1	13.900 B3	14.000 B3
F11.17		Finance lease depreciation	£m	0.000 N	0.000 N	0.000 N	0.000 N
F11.18		Depreciation on capitalised revenue expenditure – non – infrastructure (outturn)	£m	2.983 A1	9.756 A1	8.872 B3	12.058 B3
F11.19		Depreciation on capitalised revenue expenditure – infrastructure (outturn)	£m	143.000 A1	145.000 A1	145.000 B3	104.166 B3
F11.20		Capitalised revenue expenditure deducted in year of spend	£m	0.000 N	0.000 N	0.000 N	0.000 N
F11.21		Amortisation of PFI assets	£m	1.572 A1	1.623 A1	1.572 B3	1.572 B3
F11.22		Amortisation of grants	£m	2.500 A1	0.511 A1	2.500 B3	2.500 B3
F11.23		Average asset life – non - infrastructure	Years	1 A1	1 A1	1 A1	1 A1
F11.24		Average asset life – infrastructure	Years	0 N	0 N	0 N	0 N
<u></u>		Onening position					
F11.25	1	Opening position  Opening pool of capital allowances – asset life < 25 years	C	710.000 A1	564.389 A1	512.300 B3	485.500 B3
F11.25		Opening pool of capital allowances – asset life < 25 years  Opening pool of capital allowances – asset life >= 25 years	£m £m	710.000 A1 550.000 A1	595.511 A1	681.800 B3	793.100 B3
F11.26		Residual IBA's	£m	244.000 A1	242.223 A1	265.168 B3	301.968 B3
F11.28		General provisions – opening balance	£m	239.7 A1	264.451 A1	281.6 B3	277.2 B3
F11.29		Losses brought forward	£m	153.1 B3	171.139 B3	121.8 B3	83 B3
			_				
D		Other Deductions/Adjustments					
F11.30		Net Interest	£m	136.644 A1	136.064 A1	149.596 B3	157.882 B3
F11.31		Revenue expenditure not allowable for tax purposes	£m	2.300 A1	2.300 CX	2.000 B3	2.000 B3
F11.32	1	Permanently disallowed expenditure	£m	0.200 A1	0.000 CX	0.000 B3	0.000 B3
F11.33		Profit/income not subject to tax/not taxed as trading income	£m	0.600 A1	5.000 B4	0.000 B3	0.000 B3
F11.34 F11.35	1	Increase/(decrease) in general provisions (outturn)  Adjustments to tax charge	£m £m	27.200 A1 0.000 N	42.206 A1 0.000 N	-12.423 B3 0.000 N	54.077 B3 0.000 N
1 11.33	<u> </u>	Projustinents to tax charge	٤١١١	U.UUUIN	U.UUUIN	U.UUU IN	U.UUUIN
E		Deferred Tax					
F11.36		Opening accelerated capital allowances	£m	0 N			
F11.37		Deferred tax provision	£m	48.693 B2	75.81 B2	137.002 B3	215.904 B3

Prepared by:	Jo Dow	Date:	17/06/05
Checked by:	Brian Strathie	Date:	17/06/05
Authorised by	: Douglas Millican	Date:	17/06/05

#### ANNUAL RETURN INFORMATION REQUIREMENTS

SECTION F : STATUTORY ACCOUNTS
Table F11: Financial Model - Taxation Analysis

				10	1	20		30
Line Ref	Prev Ref	Description	Units	Report Year 2004-05		Report Year+1 2005-06	Re	eport Year+2 2006-07
				2004-05		2005-06		2006-07
				Comment Necessary Y/N		Comment Necessary Y/N	Comment Necessary Y/N	Comment

General

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

	Prev Ref	Description	Units							
٨		Allocation of capital expenditure for tax purposes	i							
F11.1		Work in Progress (Opening Amount)	£m	N	N			N		
F11.2		Total capitalised expenditure including IRE (outturn prices) excluding grants*	£m	N	N N			N		
F11.3		Percentage Transferred (Opening WIP + Capex)	%	N	N N			N		
F11.4		WIP Transferred (£m)	£m	N	N N			N		
F11.5		Assets qualifying for 100% first year allowances	%	N	Please refer to F table commentar N		Please refer to F table commentary	N		Please refer to F table commenta
-11.6		Assets to be included in the general (25%) pool	%	N	N		r loads form to r table seminoritary	N		r loade forest to 1 table commenta
-11.7		Assets qualifying for long life (6%) pool	%	N	N N			N		
-11.8		Assets qualifying for Industrial Buildings Allowance	%	N	N N			N		
11.9		Assets purchased under finance leasing	%	N	Please refer to F table commentar N		Please refer to F table commentary	N		Please refer to F table commenta
11.10		Capitalised revenue expenditure deducted in year of spend	%	N	Please refer to F table commentar N		Please refer to F table commentary	N		Please refer to F table commenta
11.11		Capitalised revenue expenditure depreciated - non – infrastructure	%	N	N			N		· · · · · · · · · · · · · · · · · · ·
11.12		Capitalised revenue experiditure depreciated — infrastructure	%	N	Please refer to F table commentar N		Please refer to F table commentary	N		Please refer to F table commenta
11.13		Capitalised revenue experiation of depreciated immustration	%	N	Please refer to F table commentar N		Please refer to F table commentary	N		Please refer to F table commenta
11.14		Other assets not qualifying for capital allowances or revenue deductions	%	N	N			N		
-11.15		Grants and contributions taxable on receipt	%	N	Please refer to F table commentar N		Please refer to F table commentary	N		Please refer to F table commenta
				ļ			,			
3		Deductions for capital expenditure								
11.16		Existing IBA claims (Outturn)	£m	N	N			N		
11.17		Finance lease depreciation	£m	N	Please refer to F table commentar N		Please refer to F table commentary	N		Please refer to F table commenta
11.18		Depreciation on capitalised revenue expenditure – non – infrastructure (outturn)	£m	N	N		•	N		
11.19		Depreciation on capitalised revenue expenditure – infrastructure (outturn)	£m	N	N			N		
11.20		Capitalised revenue expenditure deducted in year of spend	£m	N	Please refer to F table commentar N		Please refer to F table commentary	N		Please refer to F table commenta
11.21		Amortisation of PFI assets	£m	N	N		•	N		
11.22		Amortisation of grants	£m	N	N			N		
-11.23		Average asset life – non - infrastructure	Years	N	N			N		
11.24		Average asset life – infrastructure	Years	N	Please refer to F table commentar N		Please refer to F table commentary	N		Please refer to F table commenta
;		Opening position								
11.25		Opening pool of capital allowances – asset life < 25 years	£m	N	N			Ν		
11.26		Opening pool of capital allowances – asset life >= 25 years	£m	N	N			N		
11.27		Residual IBA's	£m	N	N			Ν		
11.28		General provisions – opening balance	£m	N	N			N		
11.29		Losses brought forward	£m	N	N			N		
			ı							
11.00		Other Deductions/Adjustments	0	l						
11.30		Net Interest	£m	N	N			N		
11.31		Revenue expenditure not allowable for tax purposes	£m	N	Please refer to F table commentar N			IN		
11.32		Permanently disallowed expenditure	£m	N	Please refer to F table commentar N			N		
11.33		Profit/income not subject to tax/not taxed as trading income	£m	N	Please refer to F table commentar N			N		
11.34		Increase/(decrease) in general provisions (outturn)	£m	N N	N		Diagon refer to E table committee	N		Disease valou to E table 4
11.35		Adjustments to tax charge	£m	IN	Please refer to F table commentar N		Please refer to F table commentary	N		Please refer to F table commenta
		Deferred Tax								
11.36		Opening accelerated capital allowances	Cm	#N/A		#N/A			#N/A	
-11.36			£m	#N/A N	N	#IN/A		N	#IN/A	
F11.3/		Deferred tax provision	£m	IN	N			IN		

Prepared by: Jo Dow	Date: 17/06/05
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