



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

Line Ref.	Description Income and Expenditure Account for year ending	Ofwat Reference JR00 31 March	<b>Units</b> £m	Field Type BF	Report Year -1 2004-05 CG	10 <b>Report Year</b> 2005-06 CG
F1.1	l'otal income	JRUU I I8LI	£m	BF	0 0	1018.969208 A1
F1.2 F1.3 F1.4 F1.5 F1.6 F1.7 F1.8 F1.9	Employment costs PPP operating costs Other operating costs Bad Debts Non-recurring costs Own work capitalised Charge to work in progress Total Costs	- - - - - - - JR00 T18L2	£m £m £m £m £m £m £m £m	 	0	-111.031 A1 -120.14 A1 -192.241 A1 -28.548 A1 0 A1 28.288 A1 0 A1 -423.672 A1
F1.10	Other Income	JR00 T18L5	£m			0 A1
F1.11	Surplus before Depreciation and Interest	-	£m	С	0	595.2972084 A1
F1.12	Asset Depreciation	-	£m	I		-141.551 A1
F1.13	Infrastructure Depreciation	-	£m			-110 A1
F1.14	Gain/(Loss) on disposal of fixed assets	-	£m	I		3.857 A1
	Surplus before Interest	-	£m	C	0	347.6032084 A1
	Interest received	-	£m			1.433 A1
F1.17	Interest paid	-	£m			-144.236 A1
F1.18	Interest in finance lease rentals	-	£m			0 A1
F1.19 F1.20 F1.21 F1.22	Surplus (deficit) on ordinary activities before taxation Taxation Surplus (deficit) on ordinary activities after taxation Exceptional items	JR00 T18L7 JR00 T18L8 JR00 T18L9 JR00 T18L10	£m £m £m £m	C I C I	0	204.8002084 A1 -61.27 A1 143.5302084 A1 -4.884 A1
F1.23	Surplus (deficit) for the year	JR00 T18L11	£m	С	0	138.6463338 A1

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#### ANNUAL RETURN INFORMATION REQUIREMENTS



Benchmarking A1

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

#### SECTION F: STATUTORY ACCOUNTS Table F1: Income and Expenditure Account 10 Line Ref. Description Ofwat Units **Report Year** Field Reference JR00 Туре 2005-06 Comment Necessary Y/N Comment Income and Expenditure Account for year ending 31 March F1.1 Total Income JR00 T18L1 Σm BF Ν F1.2 Employment costs F1.3 PPP operating costs F1.4 Other operating costs F1.5 Bad Debts F1.6 Non-recurring costs F1.7 Own work capitalised F1.8 Charge to work in pro F1.9 Total Costs £m £m £m Z Z Z Z Z £m i

F1./	Own work capitalised	-	2,111	
F1.8	Charge to work in progress	-	£m	I
F1.9	Total Costs	JR00 T18L2	£m	С
F1.10	Other Income	JR00 T18L5	£m	
F1.11	Surplus before Depreciation and Interest	-	£m	С
F1.12	Asset Depreciation	-	£m	-
	Infrastructure Depreciation	-	£m	
F1.14	Gain/(Loss) on disposal of fixed assets	-	£m	
F1.15	Surplus before Interest	-	£m	С
	Interest received		£m	1
F1.16	Interest received			
	Interest received	-	£m	1
F1.17			£m £m	
F1.17	Interest paid	-		
F1.17 F1.18	Interest paid	- - JR00 T18L7		I I C
F1.17 F1.18	Interest paid Interest in finance lease rentals Surplus (deficit) on ordinary activities before taxation		£m	I I C I
F1.17 F1.18 F1.19 F1.20	Interest paid Interest in finance lease rentals Surplus (deficit) on ordinary activities before taxation	JR00 T18L7	£m	I I C I C
F1.17 F1.18 F1.19 F1.20 F1.21	Interest paid Interest in finance lease rentals Surplus (deficit) on ordinary activities before taxation Taxation	JR00 T18L7 JR00 T18L8	£m £m £m	Ĩ

Issues with data	Problem ?	Solution
F1.9-F1.3 should equal E1.26+E2.26	Y	Please amend numbers so they reconcile
F1.3 should equal E1.37 + E2.37	Y	Please amend numbers so they reconcile
F1.9 less E1.38 and E1.37 should equal E1.39+E2.39	Y	Please amend numbers so they reconcile

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### ANNUAL RETURN INFORMATION REQUIREMENTS

able	F2: Balance Sheet					
						10
ine D	escription	Ofwat	Units	Field		
Ref.		Reference		Туре	Report Year -1	Report Year
		JR00			2004-05 CG	2005-06 c
F	ixed Assets					
	angible Fixed Assets	JR00 T19L1	£m	1		3255.415 A1
	vestments	JR00 T19L2	£m	I		0.045 A1
F2.3 To	otal Fixed Assets	JR00 T19L3	£m	С	0	3255.460157 A1
С	urrent Assets					
	tock	JR01 T19L4	£m			3.992 A1
F2.5 D	ebtors	JR01 T19L5	£m	1		125.488 A1
F2.6 Ca	ash at bank and in hand	JR01 T19L6	£m			0.742 A1
F2.7 Sł	hort-term investments	JR01 T19L7	£m	I		0.000 A1
F2.8 To	otal current assets	JR01 T19L8	£m	С	0	130.2219975 A1
C	reditors: Amounts Falling Due Within One	Vear				
	ot in use					
	ther Creditors	JR01 T19L11	£m	1		-286.809 A1
	otal Creditors	JR01 T19L12	£m	C	0	-286.8087579 A1
	et Current Assets	JR01 T19L13	£m	C	0	-156.5867603 A1
	weditever Americate Felling Due After Mere	Then One Veer				
-2.13 N	reditors: Amounts Falling Due After More	Than One Year				
	ther Creditors	JR01 T19L15	£m			-41.240 A1
	otal Creditors	JR01 T19L16	£m	C	0	-41.2396 A1
-2.16 Pr	rovision for liabilities and charges	JR01 T19L17	£m			-198.495 A1
F2.17 De	eferred Income	JR01 T19L18	£m			-21.293 A1
-2.18 No	et assets employed	JR01 T19L19	£m	С	0	2837.846261 A1
	cenitel and Recomuce					
	apital and Reserves overnment and Other Loans		0			0405 000 44
		JR01 T19L23	£m			-2405.962 A1 -431.884 A1
	come and Expenditure Reserve apital and Reserves	JR01 T19L22 JR01 T19L24	£m £m	C	0	-431.884 A1 -2837.846261 A1

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#### ANNUAL RETURN INFORMATION REQUIREMENTS

#### water industry COMMISSION FOR SCOTLAND

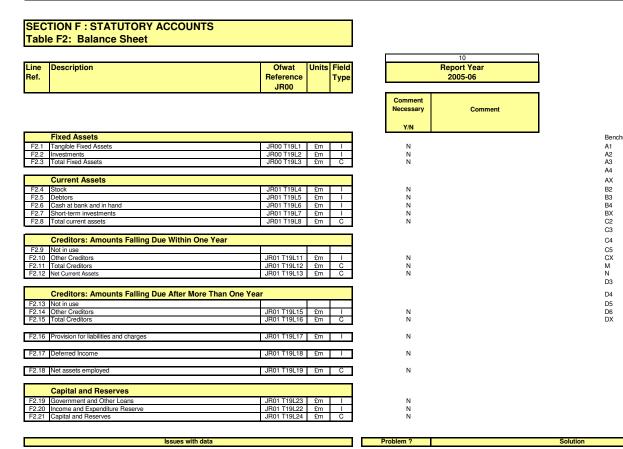
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G N N

G N N N N N N

N N N N N N

N N N



Issues with data		Problem ?	Solution
F2.19 should equal F3.23 F2.10 should equal F4.14 F2.11 should equal F4.14		Y Y Y	No solution required Please amend numbers so they reconcile Please amend numbers so they reconcile
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## SECTION F : STATUTORY ACCOUNTS Table F3: Analysis of Borrowing

						10
Line	Description	Ofwat	Units	Field		
Ref.		Reference		Туре	<b>Report Year -1</b>	Report Year
		JR98		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	2004-05 cg	2005-06 cg
		01130				2000 00 00
	Borrowings Falling Due Within One Yea	ar				
F3.1	Not in use					
F3.2	Bank loans	JR98 T19aL2	£m	I		0 A1
F3.3	Finance leases	JR98 T19aL3	£m			0 A1
F3.4	Debentures	JR98 T19aL4	£m			0 A1
F3.5	Government loans	-	£m			-63.358 A1
F3.6	Other loans	JR98 T19aL7	£m			-6.202 A1
F3.7	Total	JR98 T19aL8	£m	C	0	-69.56 A1
	•					
	Borrowings Falling Due After More Tha	n One Year				
F3.8	Bank loans	JR98 T19aL9	£m	I		0 A1
F3.9	Bonds	JR98 T19aL10	£m	I		0 A1
F3.10	Finance leases	JR98 T19aL11	£m	I		0 A1
F3.11	Debentures	JR98 T19aL12	£m	I		0 A1
F3.12	Government loans	JR98 T19aL13	£m	I		-2342.604 A1
F3.13	Other loans	JR98 T19aL15	£m	I		-24.703 A1
F3.14	Total	JR98 T19aL16	£m	С	0	-2367.307 A1
F3.15	Total borrowings	JR98 T19aL17	£m	С	0	-2436.867 A1
	Cash and Overdrafts					
	Not in use					
	Short-term investments	JR98 T19aL19	£m	I		0 A1
	Bank overdraft	JR98 T19aL21	£m	Ι		0 A1
F3.19		JR98 T19aL22	£m	С	0	0 A1
F3.20	Not in use					
	Analysis of Gross Borrowing					
F3.21	Fixed rate debt	JR98 T19aL24	£m	I		-2436.867 A1
F3.22	Floating rate debt	JR98 T19aL25	£m	I		0 A1
F3.23	Total borrowing	JR98 T19aL26	£m	С	0	-2436.867 A1

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#### ANNUAL RETURN INFORMATION REQUIREMENTS



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

Line	Description	Ofwat	Units	Field
Ref.		Reference		Туре
		JR98		

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

	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	I				
F3.13	Other loans	JR98 T19aL15	£m	I				
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	_				
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	
F3.22	Floating rate debt	JR98 T19aL25	£m	Ι
F3.23	Total borrowing	JR98 T19aL26	£m	С

Issues with data

	10 Report Year 2005-06		
	2003-00		
Comment Necessary	Comment		
Y/N			
		Benchma	rkina A1
Ν		A1	G
Ν		A2	N
Ν		A3	Ν
Ν		A4	Ν
Ν		AX	G
Ν		B2	Ν
		B3	Ν
		B4	Ν
Ν		BX	N
N		C2	N
N		C2 C3	N
N		C4	N
N		C4 C5	N
N		CX	N
N		M	N
N		N	N
		D3	N
		D3 D4	N
		D5	N
N		D6	N
N N		DX	Ν
IN			
N			
N			
Ν			
oblem ?		Solution	
Ν	No si	olution requ	ired

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

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N Y

No solution required Please amend numbers so they reconcile

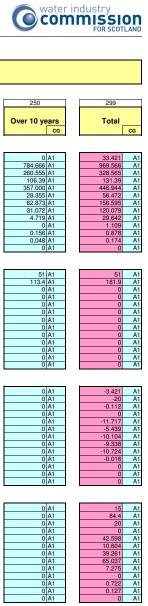
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#### ANNUAL RETURN INFORMATION REQUIREMENTS

SECTION F : STATUTORY ACCOUNTS Table F3a: Analysis of Borrowing by interest	t rate and date	of maturity		Report Year -	-1 2004-05					Report Year	2005-06	
				20	40	50	100	210	220	220	240	05
Line Description Ref.	Ofwat Reference JR98	Units Field Type	10 20 Up to 1 year 1-2 years cg	30 3-5 years	40 6-10 years	50 Over 10 years	199 Total	Up to 1 year	1-2 years	230 3-5 years	240 6-10 years	Over 10
Opening Balance												
F3a.0 3-3.99% F3a.1 4-4.99%		£m         I/C           £m         I/C					0	3.421 A1 20 A1	5 A1 20 A1	25 A1 72.5 A1	0 A1 72.4 A1	784.6
F3a.2         5-5.99%           F3a.3         6-6.99%		£m I/C £m I/C					0	0.112 A1 0 A1	0 A1 0 A1	27.898 A1 5 A1	40 A1 20 A1	260.
F3a.4 7-7.99% F3a.5 8-8.99%		£m I/C £m I/C					0	11.717 A1 5.439 A1	26.770 A1 4.431 A1	14.457 A1 12.012 A1	37.000 A1 6.235 A1	357.
F3a.6 9-9.99% F3a.7 10-10.99%	-	£m         I/C           £m         I/C					0	10.104 A1 9.338 A1	8.071 A1 3.997 A1	16.35 A1 30.303 A1	59.197 A1 45.369 A1	62. 31.
F3a.8 11-11.99% F3a.9 12-12.99%	-	£m         I/C           £m         I/C           £m         I/C					0	10.724 A1 0.016 A1	0.569 A1 0 A1	10.911 A1 1.093 A1	2.719 A1 0 A1	4.
F3a.10 13-13.99% F3a.11 14-14.99%	-	£m         I/C           £m         I/C           £m         I/C					0	0 A1 0 A1	0.722 A1 0 A1	0 A1 0 A1	0 A1 0.126 A1	0.
F3a.12 15-15.99%	-	£m I/C					0	0 A1	0 A1	0 A1	0.120 A1	0.1
New Debt in the Year	1											
F3a.12a         3-3.99%           F3a.13         4-4.99%		£m I/C £m I/C					0	0 A1 0 A1	0 A1 0 A1 0 A1	0 A1 0 A1 0 A1	0 A1 68.5 A1	11
F3a.14 5-5.99% F3a.15 6-6.99%		2m I/C 2m I/C					0	0 A1 0 A1	0 A1	0 A1	0 A1 0 A1	
F3a.16 7-7.99% F3a.17 8-8.99%	-	2m I/C 2m I/C					0	0 A1 0 A1	0 A1 0 A1	0 A1 0 A1	0 A1 0 A1	
F3a.18 9-9.99% F3a.19 10-10.99%		£m I/C £m I/C					0	0 A1 0 A1	0 A1 0 A1	0 A1 0 A1	0 A1 0 A1	
F3a.20 11-11.99% F3a.21 12-12.99%		£m I/C £m I/C					0	0 A1 0 A1	0 A1 0 A1	0 A1 0 A1	0 A1 0 A1	
F3a.22 13-13.99% F3a.23 14-14.99%	-	£m         I/C           £m         I/C           £m         I/C					0	0 A1 0 A1	0 A1	0 A1 0 A1	0 A1	
F3a.24 15-15.99%	-	£m I/C					0	0 A1	0 A1 0 A1	0 A1	0 A1 0 A1	
Repayments in the Year				·	·	·						
F3a.24a         3-3.99%           F3a.24b         4-4.99%		£m         I/C           £m         I/C					0	-3.421 A1 -20 A1	0 A1 0 A1	0 A1 0 A1	0 A1 0 A1	
F3a.24c 5-5.99% F3a.24d 6-6.99%		£m I/C £m I/C					0	-0.112 A1 0 A1	0 A1 0 A1	0 A1 0 A1	0 A1 0 A1	
F3a.24e 7-7.99% F3a.24f 8-8.99%	-	2m I/C 2m I/C					0	-11.717 A1 -5.439 A1	0 A1 0 A1	0 A1 0 A1	0 A1 0 A1	
F3a.24g 9-9.99% F3a.24h 10-10.99%		£m I/C £m I/C					0	-10.104 A1 -9.338 A1	0 A1 0 A1 0 A1	0 A1 0 A1	0 A1 0 A1	
F3a.24i 11-11.99% F3a.24j 12-12.99%		£m I/C £m I/C					0	-10.724 A1 -0.016 A1	0 A1 0 A1	0 A1 0 A1	0 A1 0 A1	
F3a.24k 13-13.99% F3a.24l 14-14.99%		£m         I/C           £m         I/C					0	0 A1 0 A1	0 A1 0 A1	0 A1 0 A1	0 A1 0 A1	
F3a.24m 15-15.99%	-	£m I/C					0	0 A1	0 A1	0 A1	0 A1	
Movements into this maturity range												
F3a.24n         3-3.99%           F3a.24o         4-4.99%		£m I/C £m I/C					0	5 A1 20 A1	10 A1 25 A1	0 A1 27.4 A1	0 A1 12 A1	
F3a.24p 5-5.99% F3a.24q 6-6.99%		£m I/C £m I/C					0	0 A1 0 A1	5 A1 0 A1	0 A1 0 A1	15 A1 0 A1	
F3a.24r 7-7.99% F3a.24s 8-8.99%		£m I/C £m I/C					0	26.77 A1 4.431 A1	1.828 A1 4.74 A1	0 A1 1.433 A1	14 A1 0 A1	
F3a.24t 9-9.99% F3a.24u 10-10.99%	-	2m I/C 2m I/C					0	8.071 A1 3.997 A1	10.764 A1 5.646 A1	0.328 A1 37.661 A1	20.098 A1 17.733 A1	
F3a.24v 11-11.99% F3a.24w 12-12.99%		£m I/C £m I/C					0	0.569 A1 0 A1	5.024 A1 0 A1	0.996 A1 0 A1	0.686 A1 0 A1	
F3a.24x 13-13.99% F3a.24y 14-14.99%		£m I/C £m I/C					0	0.722 A1 0 A1	0 A1 0 A1	0 A1 0.127 A1	0 A1 0 A1	
F3a.24z 15-15.99%	-	£m I/C					0	0 A1	0 A1	0 A1	0 A1	
Movements from this maturity range		0						0 A1	5 44	-10 A1	0 A1	
F3a.24aa 3-3.99% F3a.24ab 4-4.99% F3a.24ac 5-5.99%		£m         I/C           £m         I/C           £m         I/C					0	0 A1	-5 A1 -20 A1 0 A1	-10 A1 -25 A1 -5 A1	-27.4 A1	-
F3a.24ad 6-6.99%		£m I/C					0	0 A1	0 A1	0 A1	0 A1	
F3a.24ae 7-7.99% F3a.24af 8-8.99%	-	£m         I/C           £m         I/C					0	0 A1 0 A1	-26.77 A1 -4.431 A1	-1.828 A1 -4.74 A1	0 A1 -1.433 A1	
F3a.24ag         9-9.99%           F3a.24ah         10-10.99%		£m         I/C           £m         I/C					0	0 A1 0 A1	-8.071 A1 -3.997 A1	-10.764 A1 -5.646 A1	-0.328 A1 -37.661 A1	-20.
F3a.24ai 11-11.99% F3a.24aj 12-12.99%		2m I/C 2m I/C					0	0 A1 0 A1	-0.569 A1 0 A1	-5.024 A1 0 A1	-0.996 A1 0 A1	-0.
F3a.24ak 13-13.99% F3a.24al 14-14.99%		£m I/C £m I/C					0	0 A1 0 A1	-0.722 A1 0 A1	0 A1 0 A1	0 A1 -0.127 A1	
F3a.24am  15-15.99%	-	£m I/C					0	0 A1	0 A1	0 A1	0 A1	
Closing Balance           F3a.24an         3-3.99%	-	£m C		0	0	0	0	5 A1	10 A1	15 A1	0 41	
F3a.25         4.4.99%           F3a.26         5-5.99%	-	£m         C           £m         C           £m         C	0 0	0	0	0	0	20 A1 0 A1	10 A1 25 A1 5 A1	74.9 A1 22.898 A1	0 A1 125.5 A1	886. 245.
F3a.27 6-6.99% F3a.27 7-99%	-	£m C £m C		0	0	0	0	0 A1 0 A1 26.77 A1	0 A1 1.828 A1	5 A1 12.629 A1	55 A1 20 A1 51 A1	106
F3a.29 8-8.99%		£m C	0 0	0	0	0	0	4.431 A1	4.74 A1	8.705 A1	4.802 A1	28. 42.
F3a.30 9-9.99% F3a.31 10-10.99% E2a.22 11.11.00%	-	£m C £m C	0 0	0	0	0	0	8.071 A1 3.997 A1	10.764 A1 5.646 A1	5.914 A1 62.318 A1	78.967 A1 25.441 A1	13.
F3a.32 11-11.99% F3a.33 12-12.99%	-	£m         C           £m         C	0 0	0	0	0	0	0.569 A1 0 A1	5.024 A1 0 A1 0 A1	6.883 A1 1.093 A1	2.409 A1 0 A1	4.
F3a.34 13-13.99% F3a.35 14-14.99% F2a.26 14-14.90%	-	£m C £m C	0 0	0	0	0	0	0.722 A1 0 A1	0 A1	0 A1 0.127 A1	0 A1 -0.001 A1	0. 0.
F3a.36 15-15.99%	-	£m C	0	0	0	0	0	0 A1	0 A1	0 A1	0 A1	
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		l										

Edition 2



0	A1	
-12	A1	
-15	A1	
0	A1	
-14	A1	
0	A1	
20.098	A1	
17.733	A1	
-0.686	A1	
0	A1	

51	A1
886.066	A1
245.555	A1
106.39	A1
343	A1
28.355	A1
42.775	A1
13.339	A1
4.033	A1
0	A1
0.156	A1
0.048	A1
0	A1

-39.261	A1
-65.037	A1
-7.275	A1
0	A1
-0.722	A1
-0.127	A1
0	A1
01	A1
81	A1
1131.466	A1
1131.466 328.453	A1 A1
1131.466 328.453 131.39	A1 A1 A1

-13 A1 -84.4 A1 -20 A1 0 A1 -42.598 A1 -10.604 A1

#### ANNUAL RETURN INFORMATION REQUIREMENTS



ECTION F : STATUTORY ACCOUNTS able F3a: Analysis of Borrowing by inte	rest rate and date of maturity	Report Year 2005-06					
ne Description	Ofwat Units Field	210	220	230	240	250	299
af.	Reference Type JR98	Up to 1 year	1-2 years	3-5 years	6-10 years	Over 10 years	Total
		Comment Necessary Comment Y/N	Comment Necessary Y/N	Comment Necessary Y/N	Comment Necessary Y/N	Comment Necessary Y/N	Comment Necessary Y/N
Opening Balance F3a.0 3-3.99%	- £m I/C	N	N	N	N	N	N
F3a.1 4-4.99% F3a.2 5-5.99%	- £m //C - £m //C	N	N N	N N N	N	NNN	N
F3a.3 6-6.99% F3a.4 7-7.99%	- <u>£m</u> l/C - £m l/C	NN	N N	N N	N N	N N	N
F3a.5 8-8.99% F3a.6 9-9.99%	- <u>£m l/C</u> - £m l/C	N N	N N	N N	N N	N N	N N
F3a.7 10-10.99% F3a.8 11-11.99%	- £m I/C - £m I/C	N N	N N	N N	N N	N N	N N
F3a.9 12-12.99% F3a.10 13-13.99%	- <u>£m</u> l/C - £m l/C	N N	N N	N N	N N	N N	N N
F3a.11 14-14.99% F3a.12 15-15.99%	- £m I/C - £m I/C	N N	N N	N N	N N	N N	N N
New Debt in the Year							
3a.12a 3-3.99%	- £m I/C	N	N	N	N	N	N
F3a.13         4-4.99%           F3a.14         5-5.99%           F3a.14         5-6.90%	- <u>m</u> <u>//C</u> - <u>L</u> <u>m</u> <u>//C</u> - <u>L</u> <u>m</u>	NNN	N N	N N	N N	N N	N
F3a.15         6-6.99%           F3a.16         7-7.99%           F3a.16         0.00%		NN	N N	N N	N N	NNN	N N
F3a.17         8-8.99%           F3a.18         9-9.99%           F3a.19         10-10.99%	- <u>m</u> <u>//C</u> - <u>L</u> <u>m</u> <u>//C</u> - <u>L</u> <u>m</u>	N	N N	N N	N N	N	N N
F3a.20 11-11.99%		NN	N N	N	N N	N	N N
F3a.21         12-12.99%           F3a.22         13-13.99%           F3a.23         14-14.99%	- £m I/C - £m I/C - £m I/C	N N	N N	N	N	N	N
-3a.23 14-14.99% 	- £m I/C - £m I/C	N N	N	N	N	N	N
Repayments in the Year							
3a.24a 3-3.99% 3a.24b 4-4.99%	- <u>£m</u> I/C - <u>£m</u> I/C - £m I/C	N N	N N	N N	N N	N N	N N
3a.24c 5-5.99% 3a.24d 6-6.99%	- £m I/C	N N	N N	N N	N N	N N	N N
3a.24e 7-7.99% 5a.24f 8-8.99%	- <u>£m l/C</u> - <u>£m l/C</u>	N N	N N	N N	N N	N N	N N
3a.24g         9-9.99%           3a.24h         10-10.99%	- £m l/C - £m l/C	N N	N N	N N	N N	N N	N N
F3a.24i         11-11.99%           F3a.24j         12-12.99%	- <u>£m</u> l/C - <u></u> £m l/C	NN	N	N	N	NN	N N
3a.24k 13-13.99% 5a.24l 14-14.99% 3a.24m 15-15.99%	- £m I/C - £m I/C - £m I/C	N N N	N N	N	NN	NN	N N
Movements into this maturity range	- 2111 10	IN .	N	IN .	in .	IN .	IN IN
3a.24n 3-3.99%	- <u>£m l/C</u>	N	N	N	N	N	N
3a.24o 4-4.99% 3a.24p 5-5.99%	- £m I/C - £m I/C	N N	N	N	N	N	N N
3a.24q 6-6.99% 3a.24r 7-7.99%	- £m I/C - £m I/C	NN	N	N	NN	N	N
3a.24s 8-8.99% 3a.24t 9-9.99%	- £m I/C - £m I/C	N N	N	N N	N N	NN	NN
3a.24u 10-10.99% 3a.24v 11-11.99%	- £m //C - £m //C	N	N	N	N	N	NN
3a.24w 12-12.99% 3a.24x 13-13.99%	- £m I/C - £m I/C	N N	N	N N	N N	NN	N N
3a.24y         14-14.99%           3a.24z         15-15.99%	- <u>m2 -</u> - <u>m2</u> - <u>C</u>	N N	N N	N N	N N	N N	N N
Movements from this maturity range							
3a.24aa 3-3.99% 3a.24ab 4-4.99%	- £m I/C - £m I/C	NN	N N	N N	N N	N N	N
3a.24ac 5-5.99% 3a.24ad 6-6.99%	- £m I/C - £m I/C	N	N N	N N	N N	N N	N
3a.24ae 7-7.99% 3a.24af 8-8.99%	- £m //C - £m //C	NN	N N	NN	NN	NN	NN
3a.24ag 9-9.99% 3a.24ah 10-10.99% 2a.24ai 11.11.00%		N N	N N	N N	N N	N N	NN
3a.24ai 11-11.99% 3a.24aj 12-12.99% 2a.24aj 12-12.99%	- £m I/C - £m I/C - £m I/C	N N	N N N	N N	N N	N N N	NN
3a.24ak         13-13.99%           3a.24al         14-14.99%           3a.24am         15-15.99%	- <u>£m</u> I/C - <u>£m</u> I/C - £m I/C	N N N	N N N	N N N	N N N	N N N	N
Closing Balance							
3a.24an 3-3.99%	- <u>£m</u> C	N	N	N	N	N	N
F3a.25         4-4.99%           F3a.26         5-5.99%           F3a.26         6.00%	- £m C - £m C - £m C	N N	N N	N N	N N	N N	N
F3a.27         6-6.99%           F3a.28         7-7.99%           F3a.29         8-8.99%	- <u>£m</u> C - <u>£m</u> C - <u>£</u> m C	N N N	N N N	N N N	N N N	N N N	N N
F3a.30 9-9.99%	- £m C	N N N	N N N	N N N	N N N	N N N	N
F3a.31 10-10.99% F3a.32 11-11.99% F3a.33 12-12.99%	- <u>£m C</u> - <u>£m C</u> - <u>£m C</u>	N N N	N N N	N N N	N N N	N N N	N
53.35 12-12-39% F3a.34 13-13.99% F3a.35 14-14.99%	- <u>£m</u> C - <u>£m</u> C	N N	N N N	N N N	NNN	N N	NN
53a.36 15-15.99%	- £m C	N	N	N	N	N	N
epared by: Laura Wilson	. Date: 16/06/06						
ecked by: Brian Strathie	. Date: 16/06/06						

Edition 2



### ANNUAL RETURN INFORMATION REQUIREMENTS

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

Line Ref.	Description	ription Ofwat Units Field Reference Type JR98		Report Year -1 2004-05 cg	10 <b>Report Year</b> 2005-06 CG	
	Debtors net after Provisions					
F4.1	Loans	JR98 T19bL2	£m	I		0 A1
F4.2	Trade Debtors	JR98 T19bL3	£m	1		31.871 A1
F4.3	Other debtors	JR98 T19bL7	£m	I		14.511 A1
F4.4	Prepayments and accrued income	JR98 T19bL6	£m	1		43.569 A1
F4.5	Debtors due in more than one year	JR98 T19bL8	£m	I		35.536 A1
F4.6	Total debtors	JR98 T19bL9	£m	С	0	125.4878309 A1

	Creditors due within one year					
F4.7	Bank overdraft	-	£m	I		0 A1
F4.8	Trade Creditors	JR98 T19bL10	£m	Ι		-18.386 A1
F4.9	Capital creditors	JR98 T19bL11	£m	Ι		-120.303 A1
F4.10	Corporation tax	JR98 T19bL13	£m	Ι		0 A1
F4.11	Receipts in advance	JR98 T19bL14	£m	Ι		-2.459 A1
F4.12	Other creditors	JR98 T19bL15	£m	I		-22.425 A1
F4.13	Accruals	-	£m	I		-123.237 A1
F4.14	Total creditors	JR98 T19bL16	£m	С	0	-286.8094661 A1

	Bad Debt Provisions remaining, netted against Debtors					
F4.15	Domestic unmeasured	-	£m	I		-219.887 A1
F4.16	Domestic measured	-	£m			0 A1
F4.17	Non-domestic measured	-	£m			-12.077 B2
F4.18	Non-domestic unmeasured	-	£m			-2.965 B2
F4.19	Trade Effluent	-	£m			-1.372 B2
F4.20	Secondary income	-	£m			-2.948 B2
F4.21	Total Bad Debt Provision	-	£m	С	0	-239.2488787 A1

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Checked by: Brian Strathie	Date: 16/06/06
Authorised by: Douglas Millican	Date: 16/06/06

Edition 1

#### ANNUAL RETURN INFORMATION REQUIREMENTS



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

						10
.ine	Description	Ofwat	Units	Field		Report Year
Ref.		Reference		Type		2005-06
		JR98				
					Comment	
					Necessary	
	Debtors net after Provisions					
F4.1	Loans	JR98 T19bL2	£m		N	
F4.2	Trade Debtors	JR98 T19bL3	£m		N	
F4.3	Other debtors	JR98 T19bL7	£m	I	N	
F4.4	Prepayments and accrued income	JR98 T19bL6	£m	I	N	
-4.5	Debtors due in more than one year	JR98 T19bL8	£m	1	N	
F4.6	Total debtors	JR98 T19bL9	£m	С	N	
	Creditors due within one year					
F4.7	Bank overdraft	-	£m	1	N	
4.8	Trade Creditors	JR98 T19bL10	£m	I	N	
4.9	Capital creditors	JR98 T19bL11	£m	Ι	N	
4.10	Corporation tax	JR98 T19bL13	£m	1	N	
	Receipts in advance	JR98 T19bL14	£m	I	N	
	Other creditors	JR98 T19bL15	£m	1	N	
	Accruals	-	£m		N	
4.14	Total creditors	JR98 T19bL16	£m	С	N	
				-		
	Bad Debt Provisions remaining, netted against Debtors					
4.15	Domestic unmeasured	-	£m	Ι	N	
4.16	Domestic measured	-	£m	I	N	
	Non-domestic measured	-	£m	1	N	Please refer to commentary
	Non-domestic unmeasured	-	£m	I	N	Please refer to commentary
	Trade Effluent	-	£m	I	N	Please refer to commentary
	Secondary income	-	£m	I	N	Please refer to commentary
F4.21	Total Bad Debt Provision	-	£m	С	N	

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Edition 1

Table 4 of 11



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

_								10	
Line	Description	Ofwat	Units	<b>Field</b>	<b>Report Yea</b>	r -			
Ref.		Reference		Туре	1		Report Yea		ar
		JR98			2004-05	CG		2005-06	CG

Debt and Credit Periods						
F5.1	Debtor period (days revenue)	JR98 T19cL1	Nr			22 B2
F5.2	Operating expenses credit period (days opex)	JR98 T19cL2	Nr	Ι		22 B2
F5.3	Not in use					
F5.4	Capital creditors credit period (days capex)	JR98 T19cL4	Nr	I		23 B2

Date:	16/06/06
Date:	16/06/06
Date:	16/06/06
	Date:

Edition 1

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

Line	Description	Ofwat Units	Field
Ref.		Reference	Туре
		JR98	

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

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Edition 1



10 Report Year 2005-06	
Comment Necessary Y/N	Comment
N N	Please refer to commentary Please refer to commentary

Please refer to commentary
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A1	G
A2	Ν
A3	Ν
A4	Ν
AX	G
B2	Ν
B3	Ν
B4	Ν
BX	Ν
C2	Ν
C3	Ν
C4	Ν
C5	Ν
CX	Ν
М	Ν
N	Ν
D3	Ν
D4	Ν
D5	Ν
D6	Ν
DX	Ν



### ANNUAL RETURN INFORMATION REQUIREMENTS

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

							10	
Line	Description	Ofwat	Units	Field				
Ref.		Reference		Туре	Report Yea	r -1	Report Y	ear
		JR01			2004-05	CG	2005-06	CG

	Working Capital					
F6.1	Stocks	JR01 T26L1	£m			3.992 A1
F6.2	Trade Debtors	JR01 T26L2	£m	I		31.871 A1
F6.3	Other Debtors	-	£m			50.047 A1
F6.4	Cash at Bank	JR01 T26L3	£m			0.742 A1
F6.5	Bank overdraft	-	£m			0.000 A1
F6.6	Trade Creditors	JR01 T26L4	£m			-18.386 A1
F6.7	Other Creditors	-	£m			-67.836 A1
F6.8	Capital creditors	JR01 T26L5	£m			-120.303 A1
F6.9	Other accruals and provisions	JR01 T26L7	£m	1		-120.726 A1
F6.10	Trade payments in advance	JR01 T26L8	£m			-19.580 A1
F6.11	Payroll related taxes and DSS contributions	JR01 T26L9	£m			-2.511 A1
F6.12	Prepayments	JR01 T26L12	£m	I		43.570 A1
F6.13	Total working capital	JR01 T26L13	£m	С	0	-219.1190686 A1

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Edition 1

#### ANNUAL RETURN INFORMATION REQUIREMENTS



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

Line	Description	Ofwat Units	Field
Ref.		Reference	Туре
		JR01	

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Report Year
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	Working Capital			
F6.1	Stocks	JR01 T26L1	£m	
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	_
F6.10	Trade payments in advance	JR01 T26L8	£m	_
F6.11	Payroll related taxes and DSS contributions	JR01 T26L9	£m	_
F6.12	Prepayments	JR01 T26L12	£m	
F6.13	Total working capital	JR01 T26L13	£m	С

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Authorised by: Douglas Millican	Date:	16/06/06

Edition 1

Benchmarking A1

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

ine	Description	Ofwat	Units	Field		
Ref.	besonption	Reference	onito		Report Year -1	Donort Voor
iei.				Туре		Report Year
		JR 00			2004-05 cg	2005-06 c
F7.1	Net cashflow from operating activities	JR00 T28L1	£m	BF	0	620.5530086 A1
	Return on investments & servicing of finance					
F7.2	Interest received	JR00 T28L2	£m			1.433 A1
F7.3	Interest paid	JR00 T28L3	£m	I		-143.262 A1
F7.4	Interest in finance lease rentals	JR00 T28L4	£m	Ι		0 A1
F7.5	Net cashflow fr. Ret'ns on investments and servicing of finance	JR00 T28L6	£m	С	0	-141.8289465 A
	Taxation					
F7.6	Taxation (paid)/received	JR00 T28L7	£m	I		0 A
	Capital expenditure and financing of investments					
F7.7	Gross cost of purchase of fixed assets and infrastructure renewal	JR00 T28L8	£m	1		-654.990 A
F7.8	Receipts of grants and contributions	JR00 T28L9	£m	Ι		1.405 A
F7.9	Not in use					
F7.10	Disposal of Fixed Assets	JR00 T28L11	£m	Ι		6.057 A
F7.11	Net cashflow from investing activities	JR00 T28L12	£m	С	0	-647.5276993 A
F7.12	Not in use					
	Financing					
F7.13	Capital in finance lease rentals	JR00 T28L21	£m			0 A
F7.14	New loans	-	£m	Ι		232.9 A
F7.15	Repayment of loans	-	£m	Ι		-70.871 A
F7.16	Net cash inflow from financing	JR00 T28L25	£m	С	0	162.029 A
F7.17	Increase/(decrease) in cash in the year	JR00 T28L26	£m	С	0	-6.774637117 A
E7 10	Free Cash Flow in the year		£m	С	0	-34.43676126 A
F7.10	Fiee Cash Fillw III the year	-	Z,III	U	0	-34.430/0120 A

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Authorised by: Douglas Millican	Date:	16/06/06

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

Line	Description	Ofwat	Units	Field
Ref.		Reference		Туре
		JR 00		

	Report Year 2005-06	
Comment Necessary	Comment	

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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	
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	
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	С
F7.12 Not in use			
Financing			
F7.13 Capital in finance lease rentals	JR00 T28L21	£m	
F7.14 New loans - Scottish Ministers	-	£m	
F7.15 Repayment of loans - Scottish Ministers	-	£m	
F7.16 Net cash inflow from financing	JR00 T28L25	£m	С
F7.17 Increase/(decrease) in cash in the year	JR00 T28L26	£m	С
F7.18 Free Cash Flow in the year	-	£m	С
		_	
Prepared by: Laura Wilson	Date: 16/06/06		
····	2 3.27 10,00,00		
Checked by: Brian Strathie	Date: 16/06/06		
	24.0. 10/00/00		

Benchmarking A1 A1

A2

A3 A4 AX B2

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Edition 1

Date: 16/06/06



## 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		Туре	Report Yea	r -1	Report Y	ear
		JR 00			2004-05	CG	2005-06	CG
F8.1	Operating surplus after exceptional items	JR00 T29L1	£m	Ι			338.862	2 A1
F8.2	Depreciation charge	JR00 T29L5	£m				140.469	A1
F8.3	Infrastructure renewals charge	JR00 T29L9	£m	Ι			110.000	A1
F8.4	Amortisation of prepayments	-	£m	Ι			1.640	A1
F8.5	Amortisation of grants and contributions	-	£m	Ι			- 0.558	A1
F8.6	Movement in provisions for liabilities and charges	-	£m	Ι			- 22.478	A1
F8.7	Movement in rural supply grant provision	-	£m	Ι			-	A1
F8.8	Change in stock	-	£m	Ι			0.180	A1
F8.9	Changes in trade debtors	-	£m	Ι			36.010	A1
F8.10	Change in trade creditors	-	£m	Ι			1.478	A1
F8.11	Change in capital creditors	-	£m	Ι			-	A1
F8.12	Change in other debtors	-	£m	Ι			14.708	A1
F8.13	Change in other creditors	-	£m	I			1.598	B2
F8.14	Change in other accruals	-	£m	I			- 6.288	A1
F8.15	Change in prepayments	-	£m	I			5.428	A1
F8.16	Change in Payroll related taxes and DSS contributions	-	£m	I			- 0.495	A1
F8.17	Net cash flow from operating activities	JR00 T29L12	£m	С	0		620.5530086	6 A1

Prepared by: Laura Wilson	Date: 16/06/06
Checked by: Brian Strathie	Date: 16/06/06
Authorised by: Douglas Millican	Date: 16/06/06

Edition 3

### ANNUAL RETURN INFORMATION REQUIREMENTS



10 Report Year

## 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	Туре
		JR 00	

	2005-06		
Comment Necessary	Comment		
Y/N			
		Benchmarki	ng A1
Ν		A1	
N		A2	
N		A3	
N		A4	
N		AX	
N		B2	
N		B3	
N		B4	
N		BX	
N		C2	
N		C3	
N		C4	
N	Please refer to commentary	C5	
Ν		CX	
Ν		М	
N		N	
Ν		D3	
		D4	
		D5	
		D6	

DX

Ν

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

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Edition 3

### ANNUAL RETURN INFORMATION REQUIREMENTS

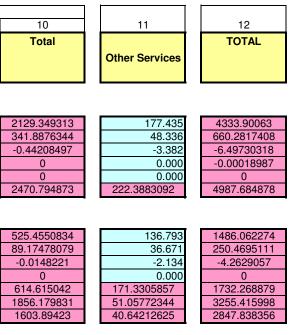
### SECTION F : STATUTORY ACCOUNTS Table F9: Analysis of Fixed Assets by Asset Type (for Report Year)

							Water Service				V	Vastewater Servic	9	
					1	2	3	4	5	6	7	8	9	
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	
	Cost													
F9.1	Cost at 1 April brought forward	-	£m	I	754.080		198.700		2027.116047	764.23			488.605	
F9.2	Additions in year	-	£m		0.000		0.000	270.059	270.0585736	0.0		0.000	341.888	_
F9.3	Disposals	-	£m	I	-2.562		-0.110			-0.4			0.000	_
F9.4	Reclassifications	-	£m	I	35.273		72.215		-0.00020018	77.9			-308.762	
F9.5	Transfers	-	£m		0.000		0.000	0.000	0	0.0		0.000	0.000	
F9.6	Cost at 31 March	-	£m	С	786.7902687	698.0305193	270.8046193	538.8762878	2294.501695	841.7725907	739.0337442	368.2574157	521.7311226	
	Depreciation		-											
F9.7	Depreciation at 1 April	-	£m		217.089		86.832	0.000		235.2			0.000	
F9.8	Charge for year	-	£m		24.583		20.841	0	124.6234376	28.0		30.297	0.000	
F9.9	Disposals	-	£m		-2.092		-0.022		-2.11423399	-0.0		0.000	0.000	_
F9.10		-	£m		0.000		0.000		0	0.0			0.000	L
F9.11	Depreciation at 31 March	-	£m	С	239.5794773	599.093	107.6507741	0	946.3232514	263.2851995		76.65684256	0	L
		-	£m	С	547.2107914	98.93751934	163.1538452	538.8762878	1348.178444	578.4873912		291.6005732	521.7311226	L
F9.13	Net book amount at 1 April	-	£m	С	536.9913505	47.63739212	111.8675428	506.8057142	1203.302	529.0141105	389.856988	196.4176435	488.6054882	

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Edition 1







# SECTION F : STATUTORY ACCOUNTS

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

Issues with data

Problem ?

Solution

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Authorised by: Douglas Millican	Date:	16/06/06

Edition 1



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

ine	Description	Ofwat	Units	Field		
ef.		Reference		Туре	Report Year -1	Report Year
CI.				Type		
		JR 2000			2004-05 CG	2005-06 C
	WATER					
F10.1	Domestic unmeasured	-	£m	l		302.852 A
F10.2	Domestic measured volumetric charge	-	£m	I		0.040 B2
F10.3	Domestic measured fixed charge	-	£m	I		0.037 B
F10.4	Domestic water total	-	£m	С	0.000	302.929 A
F10.5	Non-domestic >250MI/y standard volume tariff	-	£m	l		0.000 A
F10.6	Non-domestic100-250MI/y standard volume tariff	-	£m	l		0.000 A
F10.7	Non-domestic <100MI/y standard volume tariff	-	£m	I		55.695 A
F10.7a	Non-domestic > 250MI/y LUVA volume	-	£m	I		11.251 B
F10.7b	Non-domestic 100 - 250MI/y standard volume tariff	-	£m	I		9.062 B
F10.8	Non-domestic at non-standard volume tariffs	-	£m	l		11.122 A
F10.9	Not in use					
F10.10	Not in use					
F10.11	Non-domestic measured fixed charge	-	£m	l		18.760 A
F10.12	Non-domestic unmeasured RV-based charge at standard tariff rate	-	£m	I		9.287 A
	Non-domestic unmeasured RV-based charge for non-households in receipt of					
F10.12a	charitable relief	-	£m	I		0.000 A
F10.13	Non-domestic unmeasured RV-based charges for non-households with other relief of c	-	£m	l		0.000 N
F10.13a	Non-domestic unmeasured fixed charge	-	£m			5.142 A
F10.13b	Non-domestic unmeasured fixed charge for customers in receipt of charitable relief	-	£m			0.000 N
	Non-domestic unmeasured fixed charge for non-households with other relief of	-	£m			0.000 N
F10.14	Total Non-Domestic Water	-	£m	С	0.000	120.320 A
F10.15	Bulk water to other water agencies	-	£m	I		0.000 N
F10.16	Total Water Income	-	£m	С	0.000	423.248 A
		•				
	WASTE WATER					
F10.17	Domestic unmeasured	-	£m	1		325.285 A
F10.18	Domestic measured volumetric charge	-	£m			0.017 A
	Domestic measured fixed charge	-	£m			0.009 A
	Domestic measured surface water charge	-	£m			0.054 A
F10.20	Domestic unmeasured surface water rebate	-	£m			0.000 N
F10.22	Domestic unineastical surface water resate	-	£m	C	0.000	325.365 A
	Non-domestic measured fixed charge	-	£m		0.000	11.968 A
	Non-domestic measured foul water charge	-	£m			52.219 A
	Measured non-domestic property drainage charge	-	£m			73.607
	Measured non-domestic property drainage charge	-	£m			0.000
	Measured non-domestic area-based property drainage charge	-	£m			0.000
	Non-domestic measured total	-	L.I I I	C C	0.000	137 794

	Domestic measured volumetric charge	-	£m			0.017 A2
F10.19	Domestic measured fixed charge	-	£m	I		0.009 A2
F10.20	Domestic measured surface water charge	-	£m	I		0.054 A2
F10.21	Domestic unmeasured surface water rebate	-	£m	I		0.000 N
F10.22	Domestic wastewater Total	-	£m	С	0.000	325.365 A1
F10.23	Non-domestic measured fixed charge	-	£m	I		11.968 A1
F10.24	Non-domestic measured foul water charge	-	£m	I		52.219 A1
F10.25	Measured non-domestic property drainage charge	-	£m	I		73.607 A1
F10.25a	Measured non-domestic area-based property drainage charge	-	£m	I		0.000 A2
F10.26	Measured non-domestic roads drainage charge	-	£m	I		0.000 N
F10.27	Non-domestic measured total	-	£m	С	0.000	137.794 A1
F10.28	Non-domestic unmeasured RV-based foul water charge	-	£m	I		14.269 A2
F10.28a	Non-domestic unmeasured fixed charge	-	£m	I		4.789 A1
F10.29	Non-domestic unmeasured property drainage charge	-	£m			26.335 A1
F10.29a	Non-domestic unmeasured roads drainage charge	-	£m	I		0.000 N
F10.30	Non-domestic surface water only	-	£m	I		0.000 N
F10.31	Non-domestic unmeasured total	-	£m	С	0.000	45.393 A1
F10.32	Non-domestic wastewater total	-	£m	С	0.000	183.187 A1
F10.33	Trade Effluent	-	£m	I		27.675 A1
F10.34	Total wastewater Income	-	£m	С	0.000	536.228 A1

	SECONDARY INCOME - WATER RELATED				
F10.35	Building water	-	£m l		3.574 A1
F10.36	Troughs, taps, standpipes	-	£m l		1.984 A1
F10.37	Water for electricity	-	£m l		0.004 A1
F10.38	Other water sales	-	£m l		0.000 A1
F10.39	Pipe connections and mains diversions	-	£m l		3.660 A1
F10.40	Farming, forestry, fishing and recreation	-	£m l		-0.007 A1
F10.41	Other rents	-	£m l		0.041 A1
F10.42	Laboratory services	-	£m l		0.178 A1
F10.43	Corporate consultancies	-	£m l		2.502 A1
F10.44	Property clearance certificates etc	-	£m l		0.000 A1
F10.45	Revenue grant income	-	£m l		0.000 A1
F10.46	Other income	-	£m l		41.522 A1
F10.47	Total Secondary Income - Water Related	-	£m C	0.000	53.458 A1

	SECONDARY INCOME - WASTEWATER RELATED						
F10.48	Private septic tank emptying - domestic	-	£m	I			1.528 A1
F10.49	Private septic tank emptying - non-domestic	-	£m	I			0.458 A1
F10.50	Other sewerage	-	£m	I			0.229 A1
F10.51	Pipe connections & diversions	-	£m	I			0.853 A1
F10.52	Other wastewater related income	-	£m	I			2.968 A1
E10 53	Total secondary income - wastewater related		£m	C	0.000		6 036 A1

110.55	Total secondary income - wastewater related	-	2.111	U	0.000	0.030 AT

	TOTAL INCOME					
F10.54	Total Income	-	£m	С	0.000	1018.969 A1

	BAD DEBT PROVISION IN YEAR					
F10.55	Domestic unmeasured	-	£m			25.171 B2
F10.56	Domestic measured	-	£m	I		0.006 B2
F10.57	Non-domestic measured	-	£m	I		2.102 B2
F10.58	Non-domestic unmeasured	-	£m	I		0.516 B2
F10.59	Trade Effluent	-	£m	I		0.239 B2
F10.60	Secondary income	-	£m	I		0.513 B2
F10.61	Total Bad Debt Provision	-	£m	С	0.000	28.548 A1

Prepared by: Laura Wilson	Date: 16/06/06
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Edition 2



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

Line	Description	Ofwat	Units	Field
Ref.		Reference		Туре
		JR 2000		

	WATER			
F10.1	Domestic unmeasured	-	£m	I
F10.2	Domestic measured volumetric charge	-	£m	I
F10.3	Domestic measured fixed charge	-	£m	I
F10.4	Domestic water total	-	£m	С
F10.5	Non-domestic >250MI/y standard volume tariff	-	£m	
F10.6	Non-domestic100-250MI/y standard volume tariff	-	£m	I
F10.7	Non-domestic <100MI/y standard volume tariff	-	£m	
F10.7a	Non-domestic > 250MI/y LUVA volume	-	£m	Ι
F10.7b	Non-domestic 100 - 250MI/y standard volume tariff	-	£m	I
F10.8	Non-domestic at non-standard volume tariffs	-	£m	
F10.9	Not in use			
F10.10	Not in use			
F10.11	Non-domestic measured fixed charge	-	£m	_
F10.12	Non-domestic unmeasured RV-based charge at standard tariff rate	-	£m	-
F10.12a	Non-domestic unmeasured RV-based charge for non-households in receipt of charitable relief	-	£m	-
F10.13	Non-domestic unmeasured RV-based charges for non-households with ot	-	£m	I
F10.13a	Non-domestic unmeasured fixed charge	-	£m	
F10.13b	Non-domestic unmeasured fixed charge for customers in receipt of charitable relief	-	£m	I
	Non-domestic unmeasured fixed charge for non-households with other			
F10.13c	relief of charges	-	£m	I
F10.14	Total Non-Domestic Water	-	£m	С
F10.15	Bulk water to other water agencies	-	£m	Ι
F10.16	Total Water Income	-	£m	С

	WASTE WATER			
F10.17	Domestic unmeasured	-	£m	I
F10.18	Domestic measured volumetric charge	-	£m	I
F10.19	Domestic measured fixed charge	-	£m	I
F10.20	Domestic measured surface water charge	-	£m	I
F10.21	Domestic unmeasured surface water rebate	-	£m	I
F10.22	Domestic wastewater Total	-	£m	С
F10.23	Non-domestic measured fixed charge	-	£m	I
F10.24	Non-domestic measured foul water charge	-	£m	
F10.25	Measured non-domestic property drainage charge	-	£m	1
F10.25a	Measured non-domestic area-based property drainage charge	-	£m	
F10.26	Measured non-domestic roads drainage charge	-	£m	1
F10.27	Non-domestic measured total	-	£m	С
F10.28	Non-domestic unmeasured RV-based foul water charge	-	£m	
F10.28a	Non-domestic unmeasured fixed charge	-	£m	
F10.29	Non-domestic unmeasured property drainage charge	-	£m	
F10.29a	Non-domestic unmeasured roads drainage charge	-	£m	I
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	I
F10.34	Total wastewater Income	-	£m	С

SECONDARY INCOME - WATER RELATED					
F10.35	Building water	-	£m		
F10.36	Troughs, taps, standpipes	-	£m		
F10.37	Water for electricity	-	£m		
F10.38	Other water sales	-	£m		
F10.39	Pipe connections and mains diversions	-	£m		
F10.40	Farming, forestry, fishing and recreation	-	£m	-	
F10.41	Other rents	-	£m		
F10.42	Laboratory services	-	£m		
F10.43	Corporate consultancies	-	£m		
F10.44	Property clearance certificates etc	-	£m		
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		
F10.49	Private septic tank emptying - non-domestic	-	£m		
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	C	

	10	
	Report Year	
	2005-06	
Comment		
Necessary	Comment	
Y/N		
N		
N	Please refer to commentary	
N	Please refer to commentary	
N N	Diagon votor to commontory	
N	Please refer to commentary	
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	TOTAL INCOME			
F10.54	Total Income	-	£m	С

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

Please refer to commentary Please refer to commentary

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Edition 2

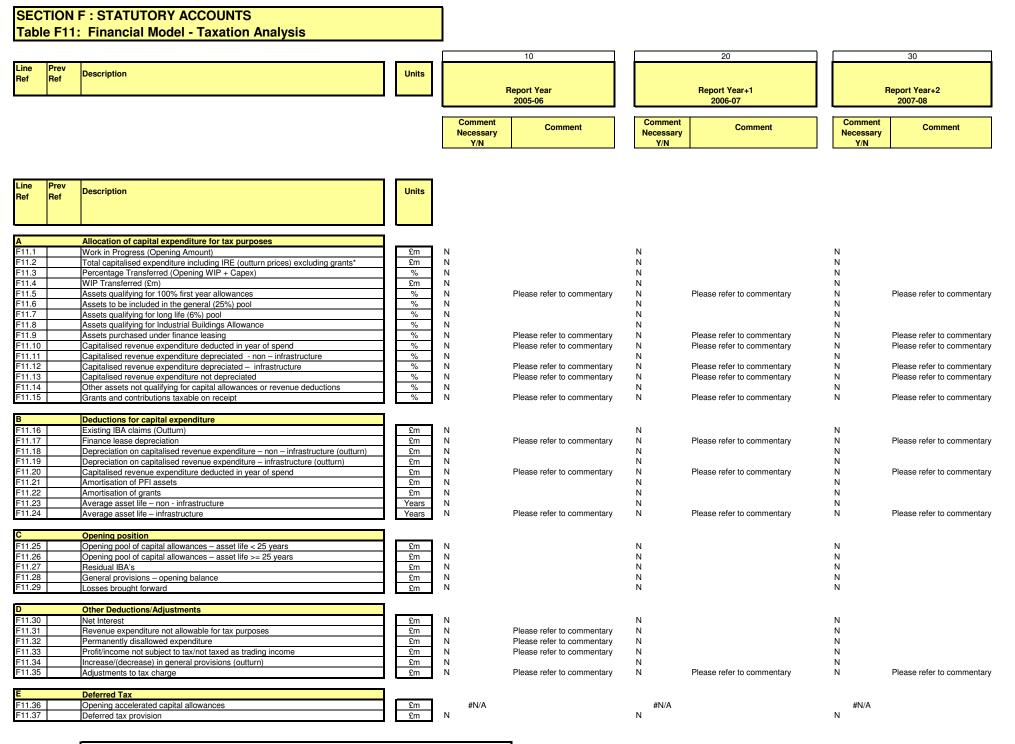
Description	Units	Report Year-1	Report Year	Report Year+1	Report Year+2
					_
		2004-05 CG	2005-06 CG	2006-07 CG	2007-08
Allocation of capital expenditure for tax purposes	] [				
	£m				528.210
					595.199
				69% B3	92%
					<u>1034.398</u> 0.000
					49.729
					25.280
				9.006 B3	8.382
					0.002
		0 N	0 N	0 N	0
Capitalised revenue expenditure depreciated - non – infrastructure	%	4.992 A1	4.652 A1	1.036 B3	2.003
Capitalised revenue expenditure depreciated - infrastructure	%	0 N	0 N	0 N	0
Capitalised revenue expenditure not depreciated	%	0 N	0 N	0 N	0
Other assets not qualifying for capital allowances or revenue deductions	%	35.797 A1	32.333 A1	23.451 B3	14.606
Grants and contributions taxable on receipt	%	0 N	0 N	0 N	0
Deductions for capital expenditure	]				
Existing IBA claims (Outturn)	£m			21.900 B3	25.300
					0.000
					12.057
					90.000
					000.0
					1.572
					2.500 E
Average asset life – infrastructure	Years	0 N	0 N	0 N	0
Opening position	1				
	£m	564 034 A1	467 838 A1	475 618 B3	682.064
		593.655 A1			974.127
		241.700 A1			352.400
General provisions – opening balance	£m	264.451 A1	313.175 A1	328.175 B3	349.775
Losses brought forward	£m	159.807 B3	129.6 B3	1.3 B3	0
Other Deductions/Adjustments	1				
Net Interest	£m	136.064 A1	142.802 A1	100.000 B3	100.000
Revenue expenditure not allowable for tax purposes	£m	2.636 A1	2.600 CX	2.000 B3	2.000
Permanently disallowed expenditure	£m	0.201 A1	5.600 CX	0.000 B3	0.000
					0.000
					26.800
Adjustments to tax charge	£m	0.000 N	0.000 N	0.000 N	0.000
Defensed Test	1				
Deferred Tax Opening accelerated capital allowances	£m	48.6 A1			
	Work in Progress (Opening Amount)         Total capitalised expenditure including IRE (outturn prices) excluding grants*         Percentage Transferred (Opening WIP + Capex)         WIP Transferred (2m)         Assets qualifying for 100% first year allowances         Assets qualifying for 100% first year allowances         Assets qualifying for long life (6%) pool         Assets qualifying for long life (6%) pool         Assets purchased under finance leasing         Capitalised revenue expenditure deducted in year of spend         Capitalised revenue expenditure depreciated - non – infrastructure         Capitalised revenue expenditure not depreciated         Other assets not qualifying for capital allowances or revenue deductions         Grants and contributions taxable on receipt         Deductions for capital expenditure         Existing IBA claims (Outturn)         Finance lease depreciation         Depreciation on capitalised revenue expenditure – non – infrastructure (outturn)         Capitalised revenue expenditure deducted in year of spend         Amortisation of grants         Awerage asset life – non - infrastructure         Awerage asset life – non - infrastructure         Opening position         Opening pool of capital allowances – asset life < 25 years	Work in Progress (Opening Amount)       £m         Total capitalised expenditure including IRE (outturn prices) excluding grants*       £m         Percentage Transferred (Opening WIP + Capex)       %         MIP Transferred (Cm)       £m         Assets qualifying for 100% first year allowances       %         Assets qualifying for 100% first year allowances       %         Assets qualifying for long life (6%) pool       %         Capitalised revenue expenditure deducted in year of spend       %         Capitalised revenue expenditure depreciated - ninfastructure       %         Capitalised revenue expenditure not depreciated       %         Other assets not qualifying for capital allowances or revenue deductions       %         Grants and contributions taxable on receipt       %         Depreciation on capitalised revenue expenditure – non – infrastructure (outturn)       £m         Existing IBA claims (Outturn)       £m         Finance lease depreciation       £m         Depreciation on capitalised revenue expenditure – non – infrastructure (outturn)       £m <t< td=""><td>Work in Progress (Opening Amount)       Em       660.365 A1         Total capitalised expenditure including IRE (outturn prices) excluding grants*       Fm       527.358 A1         Percentage Transferred (Cm)       9%       177.733 A1         Assets qualifying for 100% first year allowances       9%       0.000 N         Assets qualifying for industrial Buildings Allowance       9%       0.000 N         Assets qualifying for industrial Buildings Allowance       9%       0.000 N         Capitalised revenue expenditure deducted in year of spend       9%       0.N         Capitalised revenue expenditure depreciated - non - infrastructure       9%       0.N         Capitalised revenue expenditure depreciated - non - infrastructure       9%       0.N         Other assets not qualifying for roughiture depreciated - non - infrastructure       9%       0.N         Capitalised revenue expenditure net depreciated - non - infrastructure       9%       0.N         Obter assets not qualifying for capital allowances or revenue deductions       9%       0.N         Ernance lease depreciation       9%       0.N       0.000 N         Depreciation on capitalised revenue expenditure - non - infrastructure (outturn)       9%       0.N         Depreciation on capitalised revenue expenditure - non - infrastructure (outturn)       9%       0.N</td><td>Work in Progress (Opening Amount)         Em         660.365 A1         1009.990 A1           Total capitalised expenditure including IRE (outturn prices) excluding grants*         Fm         527.358 A1         660.300 A1           Percentage Transferred (Cpming WIP + Capex)         WiP Transferred (Cpming WIP + Capex)         S7.338 A1         537.338 A1         33% A1           WiP Transferred (Cm)         177.733 A1         566.746 A1         33% A1         566.746 A1           Assets qualifying for Indivirial Buildings Allowance         %         0.000 N         0.000 N         0.000 N           Assets qualifying for Indivirial Buildings Allowance         %         7.700 A1         4.833 A1         27.762 A1           Assets qualifying for Indivirial Buildings Allowance         %         0 N         0 N         0 N           Capitalised revenue expenditure depricated - infrastructure         %         0 N         0 N         0 N           Capitalised revenue expenditure depricated - infrastructure         %         0 N         0 N         0 N           Capitalised revenue expenditure expenditure – infrastructure (outturn)         %         0 N         0 N         0 N           Capitalised revenue expenditure – infrastructure (outturn)         %         0 N         0 N         0 N           Depriciation on capitalised revenue expendit</td><td>Work in Progress (Opening Amount)         Em         660,365,A1         1009-990         A1         1122,541         A1           Percentage Transferred (Conting WIP + Capex)         Sm         552,386,A1         660,300         A1         60,300         A1</td></t<>	Work in Progress (Opening Amount)       Em       660.365 A1         Total capitalised expenditure including IRE (outturn prices) excluding grants*       Fm       527.358 A1         Percentage Transferred (Cm)       9%       177.733 A1         Assets qualifying for 100% first year allowances       9%       0.000 N         Assets qualifying for industrial Buildings Allowance       9%       0.000 N         Assets qualifying for industrial Buildings Allowance       9%       0.000 N         Capitalised revenue expenditure deducted in year of spend       9%       0.N         Capitalised revenue expenditure depreciated - non - infrastructure       9%       0.N         Capitalised revenue expenditure depreciated - non - infrastructure       9%       0.N         Other assets not qualifying for roughiture depreciated - non - infrastructure       9%       0.N         Capitalised revenue expenditure net depreciated - non - infrastructure       9%       0.N         Obter assets not qualifying for capital allowances or revenue deductions       9%       0.N         Ernance lease depreciation       9%       0.N       0.000 N         Depreciation on capitalised revenue expenditure - non - infrastructure (outturn)       9%       0.N         Depreciation on capitalised revenue expenditure - non - infrastructure (outturn)       9%       0.N	Work in Progress (Opening Amount)         Em         660.365 A1         1009.990 A1           Total capitalised expenditure including IRE (outturn prices) excluding grants*         Fm         527.358 A1         660.300 A1           Percentage Transferred (Cpming WIP + Capex)         WiP Transferred (Cpming WIP + Capex)         S7.338 A1         537.338 A1         33% A1           WiP Transferred (Cm)         177.733 A1         566.746 A1         33% A1         566.746 A1           Assets qualifying for Indivirial Buildings Allowance         %         0.000 N         0.000 N         0.000 N           Assets qualifying for Indivirial Buildings Allowance         %         7.700 A1         4.833 A1         27.762 A1           Assets qualifying for Indivirial Buildings Allowance         %         0 N         0 N         0 N           Capitalised revenue expenditure depricated - infrastructure         %         0 N         0 N         0 N           Capitalised revenue expenditure depricated - infrastructure         %         0 N         0 N         0 N           Capitalised revenue expenditure expenditure – infrastructure (outturn)         %         0 N         0 N         0 N           Capitalised revenue expenditure – infrastructure (outturn)         %         0 N         0 N         0 N           Depriciation on capitalised revenue expendit	Work in Progress (Opening Amount)         Em         660,365,A1         1009-990         A1         1122,541         A1           Percentage Transferred (Conting WIP + Capex)         Sm         552,386,A1         660,300         A1         60,300         A1

water industry COMMISSION FOR SCOTLAND



#### ANNUAL RETURN INFORMATION REQUIREMENTS





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General