

Summary

Table / Proforma	Name	In JR10	WICS 10 Ref	In Ofwat 10 RAG?	To be reviewed by auditor?	Definitions
1	Historic Cost Income and Expenditure Account	Table 18	M1	Proforma 1	YES	RAR3 (Appendix 2)
2	Historic Cost Balance Sheet	Table 19	M2	Proforma 2	YES	RAR3 (Appendix 2)
3	Historic Cost Balance Sheet - Reconciliation to Statutory Accounts	--	M3	Proforma 3	YES	RAR 3 (appendix 3)
4	Current Cost Income and Expenditure Account	Table 20	M4	Proforma 4	YES	RAR3 (Appendix 2)
5	Current Cost Balance Sheet	Table 24	M5	Proforma 5	YES	RAR3 (Appendix 2)
6	Current Cost Cash Flow	Table 28	M6	Proforma 6	YES	RAR3 (Appendix 2)
7	Analysis of Turnover and operating income	Table 23	M7	Proforma 7	YES	RAR3 (Appendix 2)
8	Current Cost Analysis of Fixed Assets by Asset Type	Table 25	M8	Proforma 8 - 10	YES	RAR3 (Appendix 2)
11	Current Cost Working Capital	Table 26	M11	Proforma 11	YES	RAR3 (Appendix 2)
13	Reconciliation of Current cost operating surplus to net cash flow from operating activities	Table 29	M13	Proforma 13	YES	RAR3 (Appendix 2)
18W-WW	Activity Based Costing - Water/Waste water Service	Table 21 and 22	M18W-WW	Proforma 18/19	YES	RAR 4
18bW-WW	Analysis of fixed assets - Water/Wastewater Service	--	M18bW-WW	--	YES	RAR 4
19	Regulatory Accounts (Historical cost accounting) Statement of total recognised gains and losses	Table 18c	M19	Proforma 20	YES	RAR3 (Appendix 2)
22	Fixed asset additions and expected depreciation	Table 33 and 34	M22	--	YES	RAR3 (Appendix 2)
27	Consolidated Profit and Loss (Historic cost)	--	M27	--	YES	Not needed
28	Consolidated Balance Sheet (Historic cost)	--	M28	--	YES	Not needed

Changes between 2006-07 and 2007-08 M tables

Number	Table	Row
1	M1	1.3
2	M1	1.2
3	M1, M2, M4, M5 and M6	Various
4	M1, M2, M4, M5, M6, M11, M17, M25, M27, M28	Various
5	M2	2.9
6	M2	2.10
7	M4	4.3
8	M4	4.2
9	M5	5.10
10	M5	5.11
11	M6	6.2 & 6.3
12	M6	6.18
13	M6	6.26
14	M11	11.8
15	M11	11.11
16	M15	Whole table
17	M17	M17.8
18	M17	M17.9
19	M25	25.2 & 25.6
20	M27	27.3
21	M27	Various
22	M27	Whole table
23	M28	28.10
24	M28	28.11
25	M28	Various
26	M28	Whole table
27	Various	
28	Various	

Changes between 2007-08 v1.0 and 2007-08

Number	Table	Row
1	M5	13

Changes between 2007-08 v1.1 and 2008-09

NONE

Changes between 2008-09 v1 and 2008-09 v1

Number	Table	Row
1	M20	0a - 0c
2	M20	14a - 14c

Changes between 2008-09 and 2009-10 M Ta

NONE

Changes between 2009-10 and 2010-11 M Ta

Number	Table	Row
1	M12	all
2	M14	all
3	M16	all
4	M17	all
5	M20	all
6	M21	all
7	M23	all
8	M24	all
9	M25	all
10	M26	all
11	M8	1,7,13,14,15
12	M22	n/a

ables

Commentary

Added line for PPP costs (this should now be separate from Operating Costs 1.2)
Changed word "costs" to "expenditure"
Changed word from Customer earnings to "Dividends"
Renumbered rows due to additions/deletions
New line. Cash balance of the Gilts reserve/buffer
New line. To include the amount of assets transferred to PPP contractors
New line. Added line for PPP costs (this should now be separate from Operating Costs 4.2)
Changed word "costs" to "expenditure"
New line. Cash balance of the Gilts reserve/buffer
New line. To include the amount of assets transferred to PPP contractors
Added lines to collect cash changes in non operating accounts such as non-trade debtors/creditors (5.10, 5.11 and 5.18) and extraordinary items (4.19)
Adjusted formula to incorporate new inputs (6.2 & 6.3)
New line. Captures cash changes in the gilts reserve
New line. Identifies the amount for wholesale charge prepayments.
New line. Credit note provisions
Table deleted
New line. Captures cash changes in the gilts reserve
New line. Cash balance of the Gilts reserve/buffer
Removed Credit note provisions from Trade debtors as suggested by Scottish Water
New line. Added line for PPP costs (this should now be separate from Operating Costs 27.2)
Table redesigned. To maintain consistency in the approach as per Table M28
Changed Layout
New line. Captures cash changes in the gilts reserve
New line. Cash balance of the Gilts reserve/buffer
Table redesigned. As per SW commentary
Changed Layout
Changed word "surplus" to "profit"
Changed word "PFI" to "PPP"

v1.1 M tables

Commentary

Adjusted formula to incorporate new inputs (11.8 & 11.11)

v1 M tables

1.1 M tables

Commentary

New line definitions added for these 3 lines, to match context of surrounding lines concerning Government Loans

New line definitions added for these 3 lines, to match context of surrounding lines concerning Non-Government Loans

bles

bles

Commentary

Table deleted

Table deleted

Table deleted

Table deleted

Table deleted

Table deleted

Table deleted

Table deleted

Table deleted

Table deleted

Update of years

Updated dates on label

Key

Input cell

Calculated cell

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



Line	Description	Ofwat ref JR 10	Units	Field Type	2010-11			2011-12		
					Core	Non Core	Total	Core	Non Core	Total
1.1	Turnover	T18, L1	£m	I,C	1049.841	2.113	1051.954	1045.830	1.677	1047.507
1.2	Operating expenditure	T18, L2 + T18, L3	£m	I,C	-328.487	-2.058	-330.545	-340.836	-1.438	-342.274
1.3	PPP costs		£m	I,C	-138.170	0.000	-138.170	-146.104	0.000	-146.104
1.4	Historical Cost Depreciation		£m	I,C	-213.131	0.000	-213.131	-220.063	0.000	-220.063
1.5	Infrastructure Renewals charge		£m	I,C	-104.600	0.000	-104.600	-107.500	0.000	-107.500
1.6	Amortisation of PPP assets		£m	I,C	-1.890	0.000	-1.890	-2.341	0.000	-2.341
1.7	Amortisation of deferred income		£m	I,C	0.898	0.000	0.898	0.898	0.000	0.898
1.8	Operating income	T18, L4	£m	I,C	5.754	0.000	5.754	0.689	0.000	0.689
1.9	Operating profit	T18, L5	£m	C	270.215	0.055	270.270	230.573	0.239	230.812
1.10	Other income	T18, L6	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
1.11	Net interest receivable less payable	T18, L7	£m	I,C	-155.436	0.000	-155.436	-156.772	0.000	-156.772
1.12	Profit on ordinary activities before taxation	T18, L8	£m	C	114.779	0.055	114.834	73.801	0.239	74.040
1.13	Taxation - current	T18, L9	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
1.14	Taxation - deferred	T18, L10	£m	I,C	-41.100	-0.015	-41.115	0.586	-0.062	0.524
1.15	Profit on ordinary activities after taxation	T18, L11	£m	C	73.679	0.040	73.719	74.387	0.177	74.564
1.16	Extraordinary items	T18, L12	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
1.17	Profit for the year	T18, L13	£m	C	73.679	0.040	73.719	74.387	0.177	74.564
1.18	Dividends	T18, L14	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
1.19	Retained profit for year	T18, L15	£m	C	73.679	0.040	73.719	74.387	0.177	74.564

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

Line	Description	Ofwat ref JR 10	Units	Field Type	2010-11			2011-12		
					Core	Non Core	Total	Core	Non Core	Total
Fixed Assets										
2.1	Tangible Assets	T19, L1	£m	I,C	4700.657	0.000	4700.657	4845.038	0.000	4845.038
2.2	Investment - loan to group company	T19, L2	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
2.3	Investment - Other	T19, L3	£m	I,C	34.678	3.000	37.678	34.688	3.000	37.688
2.4	Total fixed assets	T19, L4	£m	C	4735.335	3.000	4738.335	4879.726	3.000	4882.726
Current Assets										
2.5	Stocks	T19, L5	£m	I,C	2.168	0.000	2.168	1.719	0.000	1.719
2.6	Debtors	T19, L6	£m	I,C	51.361	0.825	52.186	58.581	0.249	58.830
2.7	Cash at bank and in hand	T19, L7	£m	I,C	252.214	0.050	252.264	240.928	0.050	240.978
2.8	Short term deposits	T19, L8	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
2.9	Gilts Reserve		£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
2.10	Assets transferred to PPP contractors		£m	I,C	41.666	0.000	41.666	40.212	0.000	40.212
2.11	Infrastructure Renewals prepayment	T19, L9	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
2.12	Total current assets	T19, L10	£m	C	347.409	0.875	348.284	341.440	0.299	341.739
Creditors: amounts falling due within one year										
2.13	Overdrafts	T19, L11	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
2.14	Infrastructure Renewals accrual	T19, L12	£m	I,C	-28.947	0.000	-28.947	-54.014	0.000	-54.014
2.15	Creditors	T19, L13	£m	I,C	-336.343	1.116	-335.227	-320.150	1.931	-318.219
2.16	Borrowings (excl. Govt. loans)	T19, L14	£m	I,C	-1.561	0.000	-1.561	-1.700	0.000	-1.700
2.17	Corporation tax payable	T19, L15	£m	I,C	0.700	0.000	0.700	0.850	0.000	0.850
2.18	Dividends payable	T19, L16	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
2.19	Total creditors	T19, L18	£m	C	-366.151	1.116	-365.035	-375.014	1.931	-373.083
2.20	Net current assets	T19, L19	£m	C	-18.742	1.991	-16.751	-33.574	2.230	-31.344
2.21	Total assets less current liabilities		£m	C	4716.593	4.991	4721.584	4846.152	5.230	4851.382
Creditors: amounts falling due after one year										
2.22	Borrowings (excl. Govt. loans)	T19, L20	£m	I,C	-4.135	0.000	-4.135	-2.435	0.000	-2.435
2.23	Other creditors	T19, L21	£m	I,C	-37.800	0.000	-37.800	-47.820	0.000	-47.820
2.24	Total creditors	T19, L22	£m	C	-41.935	0.000	-41.935	-50.255	0.000	-50.255
Provision for liabilities & charges										
2.25	Deferred tax provision	T19, L23	£m	I,C	-446.600	-0.579	-447.179	-446.013	-0.641	-446.654
2.26	Deferred income - grants and contributions	T19, L24	£m	I,C	-18.655	0.000	-18.655	-17.688	0.000	-17.688
2.27	Post employment assets / (liabilities)	T19, L25	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
2.28	Other provisions	T19, L26	£m	I,C	-41.776	0.000	-41.776	-38.622	0.000	-38.622
2.29	Net Assets employed	T19, L28	£m	C	4167.627	4.412	4172.039	4293.574	4.589	4298.163
Capital and reserves										
2.30	Government loans		£m	I,C	3113.580	0.000	3113.580	3165.140	0.000	3165.140
2.31	Income and Expenditure account	T19, L31	£m	I,C	920.617	4.412	925.029	995.004	4.589	999.593
2.32	Other reserves	T19, L32	£m	I,C	133.430	0.000	133.430	133.430	0.000	133.430
2.33	Capital & reserves	T19, L33	£m	C	4167.627	4.412	4172.039	4293.574	4.589	4298.163

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



Line	Description	Ofwat ref JR 07	Units	Field Type	Statutory IFRS	Regulatory	Explanation of difference
Profit and loss account							
3.1	Operating profit		£m		294.300	230.573	Non reg £0.2m; Bus Stream* £34.7m; Horizons* £1.5m; i/co & IFRS adj £27.3m
3.2	Profit before tax		£m		107.000	73.801	Non reg £0.2m; Bus Stream* £33.9m; Horizons* £1.5m; i/co & IFRS adj £(2.4)m
3.3	Cost of sales & Admin expenses		£m		844.200	815.257	Non reg £1.4m; Bus Stream* £40.2m; Horizons* £17.0m; i/co & IFRS adj £(29.7)m
3.4	Interest & other finance costs		£m		187.300	156.772	Bus Stream* £0.8m; IFRS adj £29.7m
3.5	Taxation		£m		8.500	-0.586	Non reg £0.1m; Bus Stream* £8.8m; Horizons* £0.4m; i/co & IFRS adjs £(0.2)m
3.6			£m				
3.7			£m				
Balance Sheet							
3.8	Tangible fixed assets (net book value)		£m		5177.000	4845.038	} IFRS adjs - Infra assets £(29.8)m; PFI leased assets £375.6m
3.9	Infrastructure renewals accrual		£m			-54.014	}
3.10	Assets transferred to PPP contractors		£m			40.212	}
3.11	Debtors		£m		58.900	58.581	Non reg £0.3m
3.12	Creditors - total		£m		-385.700	-367.970	} Non reg £1.9m; IFRS adj £(1.9)m
3.13	Deferred income		£m			-17.688	}
3.14	Borrowings (excl Govt loans)		£m		-435.100	-4.135	IFRS adj (PFI - finance lease obligations) £(431.0)m
3.15	Deferred taxation		£m		-379.000	-446.013	Non reg £(0.6)m; IFRS adjs £67.6m (DT re IAS 19 pension balance)

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**Table 4: Current Cost Income and Expenditure Account
for the Core Business for the year ended 31 March (RAR Proforma 4)**

Line	Description	Ofwat ref JR 10	Units	Field Type	2010-11	2011-12
					Core	Core
4.1	Turnover	T20, L1	£m	C	1049.841	1045.830
4.2	Current cost operating expenditure	T20, L2	£m	I	-328.487	-340.836
4.3	PPP costs		£m	I	-138.170	-146.104
4.4	Current Cost Depreciation		£m	I	-264.748	-307.972
4.5	Infrastructure Renewals Charge		£m	I	-104.600	-107.500
4.6	Amortisation of PPP		£m	I	-1.890	-2.341
4.7	Amortisation of deferred income		£m	I	0.946	0.930
4.8	Operating income	T20, L3	£m	C	5.516	-1.174
4.9	Current cost operating profit before working capital adjustment		£m	C	218.408	140.833
4.10	Working capital adjustment	T20, L4	£m	C	12.430	8.553
4.11	Current cost operating profit	T20, L5	£m	C	230.838	149.386
4.12	Other income	T20, L6	£m	C	0.000	0.000
4.13	Net interest receivable less payable	T20, L7	£m	C	-155.436	-156.772
4.14	Financing adjustment	T20, L8	£m	C	3.317	1.837
4.15	Current cost profit before taxation	T20, L9	£m	C	78.719	-5.549
4.16	Taxation - Current taxation	T20, L10	£m	C	0.000	0.000
4.17	Taxation - Deferred	T20, L11	£m	C	-41.100	0.586
4.18	Current cost profit on ordinary activities	T20, L12	£m	C	37.619	-4.963
4.19	Extraordinary items	T20, L13	£m	C	0.000	0.000
4.20	Current cost profit for the year	T20, L14	£m	C	37.619	-4.963
4.21	Dividends	T20, L15	£m	C	0.000	0.000
4.22	Current cost profit retained	T20, L16	£m	C	37.619	-4.963

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Table 5: Current Cost Balance Sheet

for Core Business as at 31 March (RAR Proforma 5)



Line	Description	Ofwat ref JR 10	Units	Field Type	2010-11	2011-12
					Core	Core
Fixed Assets						
5.1	Tangible assets	T24, L1	£m	C	42078.728	43602.583
5.2	Third party contributions	T24, L2	£m	I	-22.371	-22.169
Other Operating Assets and liabilities						
5.3	Working capital	T24, L3	£m	C	-239.581	-233.407
5.4	Cash	T24, L4	£m	C	252.214	240.928
5.5	Short term deposits	T24, L5	£m	C	0.000	0.000
5.6	Overdrafts	T24, L6	£m	C	0.000	0.000
5.7	Infrastructure renewals prepayment/(accrual)	T24, L7	£m	C	-28.947	-54.014
5.8	Net operating assets	T24, L8	£m	C	42040.043	43533.921
Non-operating assets and liabilities						
5.9	Borrowings (excl. govt. loans)	T24, L9	£m	C	-1.561	-1.700
5.10	Gilts reserve		£m	C	0.000	0.000
5.11	Assets transferred to PPP contractors		£m	C	41.666	40.212
5.12	Non-trade debtors	T24, L10	£m	C	13.169	20.680
5.13	Non-trade creditors due within one year	T24, L11	£m	C	-56.402	-47.123
5.14	Investment - loan to group company	T24, L12	£m	C	0.000	0.000
5.15	Investment - Other	T24, L13	£m	C	34.678	34.688
5.16	Corporation tax payable	T24, L14	£m	C	0.700	0.850
5.17	Dividends payable	T24, L15	£m	C	0.000	0.000
5.18	Total non-operating assets and liabilities		£m	C	32.250	47.607
Creditors - amounts falling due after more than one year						
5.19	Borrowings (excl. govt. loans)	T24, L17	£m	C	-4.135	-2.435
5.20	Other Creditors	T24, L18	£m	C	-37.800	-47.820
5.21	Total Creditors falling due after more than one year		£m	C	-41.935	-50.255
Provisions for liabilities & charges						
5.22	Deferred tax provision	T24, L19	£m	C	-446.600	-446.013
5.23	Post employment asset / (liabilities)	T24, L20	£m	C	0.000	0.000
5.24	Other provisions	T24, L21	£m	C	-41.776	-38.622
5.25	Total provisions		£m	C	-488.376	-484.635
5.26	Net assets employed	T24, L23	£m	C	41541.982	43046.638
Capital and reserves						
5.27	Government Loans		£m	C	3113.580	3165.140
5.28	Income and expenditure account	T24, L26	£m	I	700.382	695.419
5.29	Current cost reserve	T24, L27	£m	C	37594.590	39052.649
5.30	Other reserves	T24, L28	£m	C	133.430	133.430
5.31	Total capital & reserves	T24, L29	£m	C	41541.982	43046.638

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Table 6: Current Cost Cash Flow

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



Line	Description	Ofwat ref JR 10	Units	Field Type	2010-11			2011-12		
					Core	Non Core	Total	Core	Non Core	Total
6.1	Net cash flow from operating activities	T28, L1	£m	I,C	580.136	0.000	580.136	571.665	0.000	571.665
Movements in non-trade debtors/creditors and extraordinary items										
6.2	Net cash changes in Non-trade debtors/creditors		£m	I,C	-6.337	0.000	-6.337	-12.921	0.000	-12.921
6.3	Cash changes in extraordinary items		£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
Returns on investments & servicing of finance										
6.4	Interest received	T28, L2	£m	I,C	0.848	0.000	0.848	1.903	0.000	1.903
6.5	Interest paid	T28, L3	£m	I,C	-156.909	0.000	-156.909	-159.425	0.000	-159.425
6.6	Interest in finance lease rentals	T28, L4	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
6.7	Net cash flow from returns on Investment & servicing of finance	T28, L6	£m	C	-156.061	0.000	-156.061	-157.522	0.000	-157.522
Taxation										
6.8	Taxation paid	T28, L7	£m	I,C	-0.500	0.000	-0.500	-0.150	0.000	-0.150
Capital expenditure and financial investment										
6.9	Gross cost of purchase of fixed assets	T28, L8	£m	I,C	-437.904	0.000	-437.904	-472.683	0.000	-472.683
6.10	Receipt of grants and contributions	T28, L9	£m	I,C	7.409	0.000	7.409	7.780	0.000	7.780
6.11	Infrastructure renewals expenditure	T28, L10	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
6.12	Disposal of fixed assets	T28, L11	£m	I,C	5.990	0.000	5.990	2.545	0.000	2.545
6.13	Movements on long term loans to group companies	T28, L12	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
6.14	Net cash outflow from investing activities	T28, L13	£m	C	-424.505	0.000	-424.505	-462.358	0.000	-462.358
6.15	Acquisitions and disposals	T28, L14	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
6.16	Dividends paid	T28, L15	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
Management of liquid resources										
6.17	Net cash flow from management of liquid resources	T28, L16	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
6.18	Net Cash flow before financing	T28, L17	£m	C	-7.267	0.000	-7.267	-61.286	0.000	-61.286
Financing										
6.19	Capital element in finance lease rentals	T28, L18	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
6.20	New bank loans		£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
6.21	New Government loans		£m	I,C	287.945	0.000	287.945	146.000	0.000	146.000
6.22	Bank loans repayments		£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
6.23	Government loans repayments		£m	I,C	-181.945	0.000	-181.945	-96.000	0.000	-96.000
6.24	Gilts reserve		£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
6.25	Net cash inflow from financing	T28, L22	£m	C	106.000	0.000	106.000	50.000	0.000	50.000
6.26	Increase (decrease) in cash and cash equivalents	T28, L23	£m	C	98.733	0.000	98.733	-11.286	0.000	-11.286

Scottish Water

Table 7: Analysis of Turnover and Operating Income (RAR Proforma 7)



Line	Description	Ofwat ref JR 10	Units	Field Type	2010-11			2011-12		
					Water	Wastewater	Core Business	Water	Wastewater	Core Business
Turnover										
7.1	Household		£m	C	357.288	386.205	743.493	355.519	390.044	745.563
7.2	Retail Non-Household		£m	C	0.000	0.000	0.000	0.000	0.000	0.000
7.3	Wholesale Non-Household		£m	C	111.979	190.425	302.404	106.336	188.370	294.706
7.4	Revenue grants		£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
7.5	Rechargeable works		£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
7.6	Bulk supplies		£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
7.7	Other sources (excluding third parties)		£m	C	1.317	2.627	3.944	2.881	2.680	5.561
7.8	Third party services		£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
7.9	Total turnover	T23, L16	£m	C	470.584	579.257	1049.841	464.736	581.094	1045.830
Operating income										
7.10	Current cost profit or loss on disposal of fixed assets	T23, L17	£m	I,C	3.049	2.467	5.516	-0.669	-0.505	-1.174
7.11	Exceptional items	T23, L18	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
7.12	Other operating income	T23, L19	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
7.13	Total operating income	T23, L20	£m	C	3.049	2.467	5.516	-0.669	-0.505	-1.174
Working capital adjustment										
7.14	Working capital adjustment	T23, L21	£m	I,C	5.572	6.858	12.430	3.801	4.752	8.553

Table 8: Current Cost Analysis of Fixed Assets by Asset Type (Core) - RAR Proformas

Line	Description	Ofwat ref JR 10	Units	Field Type	Water Services				Sewerage Services				Assets in course of construction	Total
					Non-Infrastructure Assets	Infrastructure Assets	Support services	SUBTOTAL	Non-Infrastructure Assets	Infrastructure Assets	Support services	SUBTOTAL		
Gross replacement cost														
8.1	At 1 April 2011	T25, L1	£m	I,C	4414.501	12482.678	149.027	17046.206	3708.783	25040.102	60.140	28809.025	923.391	46778.622
Revaluations														
8.2	Investment plan adjustment (excl. inflation)	T25, L2	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
8.3	Inflation adjustment	T25, L3	£m	I,C	157.598	445.632	5.320	608.550	132.404	893.932	2.147	1028.483	0.000	1637.033
8.4	Disposals	T25, L4	£m	I,C	-7.549	0.000	-0.255	-7.804	-6.122	0.000	-0.103	-6.225	0.000	-14.029
8.5	Additions	T25, L5	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	448.732	448.732
8.6	Reclassifications	T25, L6	£m	I,C	267.126	14.645	7.897	289.668	170.489	51.238	6.627	228.354	-600.455	-82.433
8.7	At 31 March 2012	T25, L6	£m	C	4831.676	12942.955	161.989	17936.620	4005.554	25985.272	68.811	30059.637	771.668	48767.925
Depreciation														
8.8	At 1 April 2011	T25, L7	£m	I,C	2464.193	0.000	72.408	2536.601	2146.593	0.000	16.700	2163.293		4699.894
Revaluations														
8.9	Investment plan adjustment (excl. inflation)	T25, L8	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000		0.000
8.10	Inflation adjustment	T25, L9	£m	I,C	87.972	0.000	2.585	90.557	76.633	0.000	0.596	77.229		167.786
8.11	Disposals	T25, L12	£m	I,C	-5.511	0.000	-0.175	-5.686	-4.566	0.000	-0.058	-4.624		-10.310
8.12	Charge for year	T25, L13	£m	I,C	159.493	0.000	12.925	172.418	128.037	0.000	7.517	135.554		307.972
8.13	At 31 March 2012	T25, L14	£m	C	2706.147	0.000	87.743	2793.890	2346.697	0.000	24.755	2371.452		5165.342
8.14	Net book amount at 31 March 2011	T25, L15	£m	C	1950.308	12482.678	76.619	14509.605	1562.190	25040.102	43.440	26645.732	923.391	42078.728
8.15	Net book amount at 1 April 2012	T25, L16	£m	C	2125.529	12942.955	74.246	15142.730	1658.857	25985.272	44.056	27688.185	771.668	43602.583

Scottish Water

Table 11: Current Cost Working Capital (Core) - RAR Proforma 11



Line	Description	Ofwat ref JR 10	Units	Field Type	2010-11	2011-12
11.1	Stocks	T26, L1	£m	I	2.168	1.719
11.2	Trade debtors - Household		£m	I	27.718	27.380
11.3	Trade debtors - Non Household (licensed businesses)		£m	I	0.000	0.000
11.4	Other trade debtors	T26, L6	£m	I	5.154	4.244
11.5	Measured income accrual	T26, L7	£m	I	0.000	0.000
11.6	Prepayments and other short term debtors	T26, L8	£m	I	5.320	6.277
11.7	Trade creditors	T26, L9	£m	I	-27.230	-26.610
11.8	Wholesale charge prepayment		£m	I	-24.051	-24.899
11.9	Deferred income - customer advance receipts	T26, L10	£m	I	0.000	0.000
11.10	Short-term capital creditors	T26, L11	£m	I	-139.812	-120.863
11.11	Credit note provisions		£m	I	-21.895	-24.850
11.12	Accruals and other creditors	T26, L12	£m	I	-66.953	-75.805
11.13	Total working capital	T26, L13	£m	C	-239.581	-233.407

Scottish Water

Table 13: Reconciliation of Current cost operating profit to net cash flow from operating activities (core) - RAR Proforma 13



Line	Description	Ofwat ref JR 10	Units	Field Type	2010-11	2011-12
13.1	Current cost operating profit	T29,L1	£m	C	230.838	149.386
13.2	Working capital adjustment	T29,L2	£m	C	-12.430	-8.553
13.3	Movement in working capital	T29,L3	£m	I, C	-3.048	12.775
13.4	Receipt from other income	T29,L4	£m	I	0.000	0.000
13.5	Current Cost depreciation	T29,L5	£m	C	264.748	307.972
13.6	Amortisation of PPP assets		£m	C	1.890	2.341
13.7	Amortisation of deferred income		£m	C	-0.946	-0.930
13.8	Current cost profit/(loss) on sale of assets	T29,L6	£m	C	-5.516	1.174
13.9	Infrastructure renewals charge	T29,L7	£m	C	104.600	107.500
13.10	Other non-cash profit and loss items	T29,L8	£m	I	0.000	0.000
13.11	Net cash flow from operating activities	T29,L9	£m	C	580.136	571.665

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

					2011-12																	
					1	2			3	4	5	6		7	8		9	10	11	12		13
					CORE / LICENSED																	
					WHOLESALE			Water			Retail			Retail - Non Domestic			Water		Water			
Line Ref.	Description	Ofwat Ref JR 10	Units	Field Type	Total	Source	Trtmt	Total	Distribution	Core Total	Domestic	Measd	Non Measd	Total	Core Total	Total	CG					
Service Analysis - Water : Direct Costs																						
M18.1	Employment costs	T21, L1	£m	I/C	1.939	1.251	13.113	14.364	22.667	37.031					37.031						38.970	A2
M18.2	Power	T21, L2	£m	I/C	0.031	3.061	6.018	9.079	6.734	15.813					15.813						15.844	A2
M18.3	Hired and contracted services	T21, L4	£m	I/C	6.456	0.080	2.758	2.838	11.913	14.751					14.751						21.207	A2
M18.4	Materials and consumables	T21, L6	£m	I/C	0.244	0.161	10.328	10.489	1.544	12.033					12.033						12.277	A2
M18.5	Service charges SEPA	T21, L7	£m	I/C	0.003	0.057	2.718	2.775	0.000	2.775					2.775						2.775	A2
M18.6	Bulk supply imports	T21, L8	£m	I/C	0.000	0.000	0.000	0.000	0.000	0.000					0.000						0.000	A2
M18.7	Contract Management		£m	I/C						0.000					0.000						0.000	A2
M18.8	Meter Maintenance & Installation		£m	I/C					0.000	0.000					0.000						0.000	A2
M18.9	Other direct costs	T21, L9	£m	I/C	0.226	0.198	1.369	1.567	3.951	5.518					5.518						5.744	A2
M18.10	Contract Management		£m	I/C	0.000						0.000				0.000						0.000	A2
M18.11	Manage Billing Data		£m	I/C	0.000						0.000				0.641						0.641	A2
M18.12	Generate & Issue Bills		£m	I/C	0.002						7.370				7.422						7.424	A2
M18.13	Handle Billing Enquiries		£m	I/C	0.000						0.000				0.113						0.113	A2
M18.14	Handle Billing Exceptions		£m	I/C	0.000						0.000				0.000						0.000	A2
M18.15	Handle Billing Complaints		£m	I/C	0.000						0.000				0.000						0.000	A2
M18.16	Meter Reading		£m	I/C	0.000						0.000				0.000						0.000	A2
M18.17	Costs of Meter maintenance & Installation		£m	I/C	0.000						0.000				0.000						0.000	A2
M18.18	Handle Metering Enquiries		£m	I/C	0.000						0.000				0.000						0.000	A2
M18.19	Handling Metering Complaints		£m	I/C	0.000						0.000				0.000						0.000	A2
M18.20	Remittance & Cash Processing		£m	I/C	0.000						0.000				0.000						0.000	A2
M18.21	Debt Management exc Bad debt charge		£m	I/C	0.000						0.000				0.000						0.000	A2
M18.22	External Debt recovery		£m	I/C	0.000						0.000				0.000						0.000	A2
M18.23	Disconnections		£m	I/C	0.000						0.000				0.000						0.000	A2
M18.24	Handle Payment/Plan Enquiries		£m	I/C	0.000						0.000				0.000						0.000	A2
M18.25	Advertising / Marketing		£m	I/C	0.001						0.087				0.087						0.088	A2
M18.26	Account Management		£m	I/C	0.000						0.000				0.000						0.000	A2
M18.27	Manage GSS Payments		£m	I/C	0.000						0.000				0.000						0.000	A2
M18.28	Handle Customer operational calls		£m	I/C	0.000						0.000				0.000						0.000	A2
M18.29	Other Direct Costs	T21, L9	£m	I/C	0.000						0.068				0.099						0.099	A2
M18.30	Direct employment costs		£m	I/C							0.091				0.428							
M18.31	IT (exc employment)		£m	I/C							0.072				0.081							
M18.32	Total direct costs	T21, L10	£m	C	8.902	4.808	36.304	41.112	46.809	87.921	7.525	0.484	0.353	0.837	96.283						105.185	A2
M18.33	General and support costs	T21, L11	£m	I/C	1.166	2.949	9.269	12.218	17.883	30.101	0.511	0.184	0.127	0.311	30.923						32.089	A2
M18.34	Functional expenditure	T21, L12	£m	C	10.068	7.757	45.573	53.330	64.692	118.022	8.036	0.668	0.480	1.148	127.206						137.274	A2
Business Activities																						
M18.35	Scientific services	T21, L14	£m	I	0.242			4.099	6.833	10.932	0.075				11.012						11.254	A2
M18.36	Cost of Regulation	T21, L15	£m	I						2.974	0.366				4.375						4.375	A2
M18.37	Total business activities	T21, L16	£m	C	0.242			4.099	6.833	13.906	0.441				15.387						15.629	A2
M18.38	Local authority rates	T21, L17	£m	I	0.060			19.425	24.852	44.277	0.041				44.352						44.412	A2
M18.39	Bad Debt charge	T21, L18	£m	I	0.028					0.000	12.358	0.000	0.000	0.000	12.358						12.386	A2
M18.40	Total Exceptional items	T21, L19	£m	I/C	0.000			0.000	0.000	0.000	0.000				0.000						0.000	A2
M18.41	Total opex less third party services	T21, L20	£m	C				76.854	96.377	176.205	20.876				199.303						199.303	A2
M18.42	Third party services - opex	T21, L21	£m	I/C				0.834	1.884	2.718	0.000				3.044						3.044	A2
M18.43	Total operating expenditure	T21, L22	£m	C	10.398			77.688	98.261	178.923	20.876				202.347						212.745	A2
Reactive and Planned Maintenance (included in Opex)																						
M18.44	Reactive and planned maintenance infrastructure	T21, L23	£m	I/C	0.000	0.000	0.000	0.000	27.804	27.804					27.804						27.804	A3
M18.45	Reactive and planned maintenance non-infrastructure	T21, L24	£m	I/C	0.000	0.203	4.706	4.909	1.536	6.445	0.000	0.000	0.000	0.000	6.445						6.445	A3
Capital Maintenance																						
M18.46	Infrastructure renewals expenditure	T21, L25	£m	I/C	0.005			2.783	72.006	74.789					74.789						74.794	A2
M18.47	Infrastructure renewals accrual or prepayment	T21, L26	£m	I/C	0.000			0.000	0.000	0.000					0.000						0.000	A2
M18.48	Non-infrastructure depreciation charge		£m	I/C	0.399			95.359	17.408	112.767					112.767						113.166	A2
M18.49	Amortisation of deferred credits	T21, L28	£m	I/C	0.000			-0.459	-0.190	-0.649					-0.649						-0.649	A2
M18.50	Amortisation of intangible assets	T21, L29	£m	I/C	0.000			0.000	0.000	0.000					0.000						0.000	A2
M18.51	Business activities depreciation charge	T21, L30	£m	I/C	0.000			1.277	1.890	3.167	0.077				4.309						4.309	A2
M18.52	Capital maintenance less third party services	T21, L31	£m	C				98.960	91.114	190.074	0.077				191.216						191.216	A2
M18.53	Third party services - depreciation	T21, L32	£m	I/C				1.823	0.360	2.183	0.001				2.467						2.467	A2
M18.54	Total capital maintenance	T21, L33	£m	C	0.404			100.783	91.474	192.257	0.078				193.683						194.087	A2
M18.55	Total operating costs	T21, L34	£m	C	10.802			178.471	189.735	371.180	20.954				396.030						406.832	A2

Table M18B W: Analysis of fixed assets - Water Service - RAR Proforma 18b (water)

					2011-12													
					1	2	3	4	5	6	7	8	9	10	11	12	13	14
					NON-CORE/NON-LICENSED	CORE / LICENSED												
Line Ref.	Description	Ofwat Ref	Units	Field Type	Total	WHOLESALE			Water Distribution	Wholesale Core Total	RETAIL			Water Service Core Total	Water Service		Assets in course of construction	
						Sourcing	Trtmt	Total			Measd	Non Measd	Total		Total	CG		
Gross replacement cost																		
M18b.1	Gross replacement cost at 1 April	T25. L1	£m	I/C	0.000	3998.288	2547.752	6546.040	10351.138	16897.178	0.000	0.000	0.000	0.000	16897.178	16897.178		440.064
M18b.2	Investment plan adjustment	T25. L2	£m	I/C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000		0.000
M18b.3	RPI adjustment	T25. L3	£m	I/C	0.000	142.739	90.955	233.694	369.536	603.230	0.000	0.000	0.000	0.000	603.230	603.230		0.000
M18b.4	Disposals	T25. L4	£m	I/C	0.000	-2.337	-4.357	-6.694	-0.855	-7.549	0.000	0.000	0.000	0.000	-7.549	-7.549		0.000
M18b.5	Additions	T25. L5	£m	I/C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000		217.677
M18b.5a	Reclassifications		£m	I/C	0.000	15.699	240.374	256.073	25.699	281.772	0.000	0.000	0.000	0.000	281.772	281.772		-339.212
M18b.6	Gross replacement cost at 31 March	T25. L6	£m	I/C	0.000	4154.389	2874.724	7029.113	10745.518	17774.631	0.000	0.000	0.000	0.000	17774.631	17774.631		318.528
Depreciation																		
M18b.7	Depreciation at 1 April	T25. L7	£m	I/C	0.000	743.804	1359.063	2102.867	361.327	2464.194	0.000	0.000	0.000	0.000	2464.194	2464.194		
M18b.8	Investment plan adjustment	T25. L8	£m	I/C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000		
M18b.9	Investment plan adjustment - gross/MEA re/valuation	T25. L9	£m	I/C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000		
M18b.10	Investment plan adjustment - amendment to remaining useful econ.lives	T25. L10	£m	I/C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000		
M18b.11	RPI adjustment	T25. L11	£m	I/C	0.000	26.554	48.519	75.073	12.899	87.972	0.000	0.000	0.000	0.000	87.972	87.972		
M18b.12	Disposals	T25. L12	£m	I/C	0.000	-1.686	-3.115	-4.801	-0.710	-5.511	0.000	0.000	0.000	0.000	-5.511	-5.511		
M18b.13	Charge for year	T25. L13	£m	I/C	0.000	36.464	108.777	145.241	14.252	159.493	0.000	0.000	0.000	0.000	159.493	159.493		
M18b.14	Depreciation at 31 March	T25. L14	£m	I/C	0.000	805.136	1513.244	2318.380	387.768	2706.148	0.000	0.000	0.000	0.000	2706.148	2706.148		
M18b.15	Net book amount at 31 March	T25. L15	£m	I/C	0.000	3349.253	1361.480	4710.733	10357.750	15068.483	0.000	0.000	0.000	0.000	15068.483	15068.483		
M18b.16	Net book amount at 1 April	T25. L16	£m	I/C	0.000	3254.464	1188.689	4443.173	9989.811	14432.984	0.000	0.000	0.000	0.000	14432.984	14432.984		

Prepared by: Date:
 Checked by: Date:
 Authorised by: Date:

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

					2011-12													
					1	2	3	4	5	6	7	8	9	10	11	12		
					NON-CORE/NON-LICENSED				CORE / LICENSED									
Line Ref.	Description	Ofwat Ref R10	Units	Field Type	Total	Sewerage	Sewage Treatment	Sludge Treatment & Disposal	Wholesale Core Total	Retail Domestic	RETAIL			Wastewater Service Core Total	Wastewater Service			
											Retail - Non Domestic		Wastewater Service Total		CG			
					Measd		Non Measd		Total									
Service Analysis - Sewerage : Direct Costs																		
M18.1	Employment costs	T21, L1	£m	I/C	1.711	13.388	11.764	2.363	27.515					27.515	29.226	A2		
M18.2	Power	T21, L2	£m	I/C	0.147	6.459	12.429	1.748	20.636					20.636	20.783	A2		
M18.3	Hired and contracted services	T21, L4	£m	I/C	2.647	4.318	1.337	4.388	10.043					10.043	12.690	A2		
M18.4	Annual charge for PPP schemes		£m	I/C	0.000	13.093	71.370	58.430	142.893					142.893	142.893	A2		
M18.5	Internal cost of PPP schemes		£m	I/C	0.000	0.247	2.883	4.963	8.093					8.093	8.093	A2		
M18.6	Materials and consumables	T21, L6	£m	I/C	0.253	0.624	0.959	1.294	2.877					2.877	3.130	A2		
M18.7	Service charges SEPA	T21, L7	£m	I/C	0.011	1.438	6.463	0.054	7.955					7.955	7.966	A2		
M18.8	Contract Management		£m	I/C					0.000					0.000	0.000	A2		
M18.9	Meter Maintenance & Installation		£m	I/C					0.000					0.000	0.000	A2		
M18.10	Other direct costs	T21, L9	£m	I/C	0.809	1.101	1.027	0.209	2.337					2.337	3.146	A2		
M18.11	Contract Management		£m	I/C	0.000					0.000	0.000	0.000	0.000	0.000	0.000	A2		
M18.12	Manage Billing Data		£m	I/C	0.000					0.000	0.280	0.246	0.526	0.526	0.526	A2		
M18.13	Generate & Issue Bills		£m	I/C	0.003					8.088	0.023	0.020	0.043	8.131	8.134	A2		
M18.14	Handle Billing Enquiries		£m	I/C	0.000					0.000	0.049	0.043	0.092	0.092	0.092	A2		
M18.15	Handle Billing Exceptions		£m	I/C	0.000					0.000	0.000	0.000	0.000	0.000	0.000	A2		
M18.16	Handle Billing Complaints		£m	I/C	0.000					0.000	0.000	0.000	0.000	0.000	0.000	A2		
M18.17	Meter Reading		£m	I/C	0.000					0.000	0.000	0.000	0.000	0.000	0.000	A2		
M18.18	Costs of meter maintenance and installation		£m	I/C	0.000					0.000	0.000	0.000	0.000	0.000	0.000	A2		
M18.19	Handle Metering Enquiries		£m	I/C	0.000					0.000	0.000	0.000	0.000	0.000	0.000	A2		
M18.20	Handling Metering Complaints		£m	I/C	0.000					0.000	0.000	0.000	0.000	0.000	0.000	A2		
M18.21	Remittance & Cash Processing		£m	I/C	0.000					0.000	0.000	0.000	0.000	0.000	0.000	A2		
M18.22	Debt Management exc Bad debt charge		£m	I/C	0.000					0.000	0.000	0.000	0.000	0.000	0.000	A2		
M18.23	External Debt recovery		£m	I/C	0.000					0.000	0.000	0.000	0.000	0.000	0.000	A2		
M18.24	Disconnections		£m	I/C	0.000					0.000	0.000	0.000	0.000	0.000	0.000	A2		
M18.25	Handle Payment/Plan Enquiries		£m	I/C	0.000					0.000	0.000	0.000	0.000	0.000	0.000	A2		
M18.26	Advertising / Marketing		£m	I/C	0.001					0.085	0.000	0.000	0.000	0.085	0.086	A2		
M18.27	Account Management		£m	I/C	0.000					0.000	0.000	0.000	0.000	0.000	0.000	A2		
M18.28	Manage GSS Payments		£m	I/C	0.000					0.000	0.000	0.000	0.000	0.000	0.000	A2		
M18.29	Handle Customer operational calls		£m	I/C	0.000					0.000	0.000	0.000	0.000	0.000	0.000	A2		
M18.30	Other Direct Costs	T21, L9	£m	I/C	0.000					0.069	0.015	0.010	0.025	0.094	0.094	A2		
M18.31	Direct employment costs		£m	I/C						0.092	0.188	0.163	0.351					
M18.32	IT (exc employment)		£m	I/C						0.074	0.037	0.029	0.066					
M18.33	Total direct costs	T21, L10	£m	C	5.582	40.668	108.232	73.449	222.349	8.242	0.367	0.319	0.686	231.277	236.859	A2		
M18.34	General and support costs	T21, L11	£m	I/C	1.377	10.776	8.792	2.793	22.361	0.514	0.137	0.114	0.251	23.126	24.503	A2		
M18.35	Functional expenditure	T21, L12	£m	C	6.959	51.444	117.024	76.242	244.710	8.756	0.504	0.433	0.937	254.403	261.362	A2		
Business Activities																		
M18.36	Scientific services	T21, L14	£m	I	0.040	0.012	1.621	0.000	1.633	0.078			0.004	1.715	1.755	A2		
M18.37	Cost of Regulation	T21, L15	£m	I					2.458	0.371			0.866	3.695	3.695	A2		
M18.38	Total business activities	T21, L16	£m	C	0.040	0.012	1.621	0.000	4.091	0.449			0.870	5.410	5.450	A2		
M18.39	Local authority rates	T21, L17	£m	I	0.135				13.033	0.043			0.028	13.104	13.239	A2		
M18.40	Bad Debt charge	T21, L18	£m	I	0.072				0.000	11.643	0.000	0.000	0.000	11.643	11.715	A2		
M18.41	Total Exceptional Items	T21, L19	£m	I/C	0.000	0.000	0.000	0.000	0.000	0.000			0.000	0.000	0.000	A2		
M18.42	Total opex less third party services	T21, L20	£m	C		51.456	118.645	76.242	261.834	20.891			1.835	284.560	284.560	A2		
M18.43	Third party services - opex	T21, L21	£m	I/C		0.000	0.000	1.590	1.590	0.000			0.326	1.916	1.916	A2		
M18.44	Total operating expenditure	T21, L22	£m	C	7.206	51.456	118.645	77.832	263.424	20.891	0.000	0.000	2.161	286.476	293.682	A2		
Reactive and Planned Maintenance (included in Opex)																		
M18.45	Reactive and planned maintenance infrastructure	T21, L23	£m	I/C	0.000	11.241	0.000	0.000	11.241					11.241	11.241	A3		
M18.46	Reactive and planned maintenance non-infrastructure	T21, L24	£m	I/C	0.000	2.166	4.158	0.349	6.673	0.000	0.000	0.000	0.000	6.673	6.673	A3		
Capital Maintenance																		
M18.47	Infrastructure renewals expenditure	T21, L25	£m	I/C	0.023	27.230	0.290	5.100	32.620					32.620	32.643	A2		
M18.48	Infrastructure renewals accrual or prepayment	T21, L26	£m	I/C	0.000	0.000	0.000	0.000	0.000					0.000	0.000	A2		
M18.49	Non-Infrastructure depreciation charge		£m	I/C	0.367	23.884	71.356	3.965	99.205					99.205	99.572	A2		
M18.50	Amortisation of deferred credits	T21, L28	£m	I/C	-0.006	-0.020	-0.222	0.000	-0.242					-0.242	-0.248	A2		
M18.51	Amortisation of intangible assets	T21, L29	£m	I/C	0.000	0.000	0.000	0.000	0.000	0.000			0.000	0.000	0.000	A2		
M18.52	Business activities depreciation charge	T21, L30	£m	I/C	0.000	0.208	0.625	0.055	0.888	0.079	0.485	0.372	0.857	1.824	1.824	A2		
M18.53	Capital maintenance less third party services	T21, L31	£m	C		51.302	72.049	9.120	132.471	0.079			0.857	133.407	133.407	A2		
M18.54	Third party services - depreciation	T21, L32	£m	I/C		0.000	0.000	0.285	0.285	0.005			0.329	0.619	0.619	A2		
M18.55	Total capital maintenance	T21, L33	£m	C	0.384	51.302	72.049	9.405	132.756	0.084	0.485	0.372	1.186	134.026	134.410	A2		
M18.56	Total operating costs	T21, L34	£m	C	7.590	102.758	190.694	87.237	396.180	20.975	0.485	0.372	3.347	420.502	428.092	A2		

SCOTTISH WATER



Table M18B WW: Analysis of fixed assets- Waste water Service - RAR Proforma 18b (wastewater)

					2011-12											
					3	4	5	6	8	9	10	11	12	13	14	15
					NON-CORE/NON-LICENSED	CORE										
Line Ref.	Description	Ofwat Ref J R 10	Units	Field Type	Total	WHOLESALE			RETAIL			Sewerage Service Core Total	Sewerage Service Total		Assets in course of construction	
						Sewerage	Sewage Treatment	Sludge Treatment & Disposal	Wholesale Core Total	Retail Domestic	Retail - Non Domestic		Total	Total		CG
Gross replacement cost																
M18b.1	Gross replacement cost at 1 April	T25.1.1	fm	I/C	0.000	25912.056	2708.248	128.582	28748.886	0.000	0.000	0.000	0.000	28748.886	28748.886	384.966
M18b.2	Investment plan adjustment	T25.1.2	fm	I/C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
M18b.3	RPI adjustment	T25.1.3	fm	I/C	0.000	925.061	96.685	4.590	1026.336	0.000	0.000	0.000	0.000	1026.336	1026.336	0.000
M18b.4	Disposals	T25.1.4	fm	I/C	0.000	-1.491	-4.631	0.000	-6.122	0.000	0.000	0.000	0.000	-6.122	-6.122	0.000
M18b.5	Additions	T25.1.5	fm	I/C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	207.807
M18b.5a	Reclassifications		fm	I/C	0.000	92.813	126.287	2.626	221.726	0.000	0.000	0.000	0.000	221.726	221.726	-246.719
M18b.6	Gross replacement cost at 31 March	T25.1.6	fm	I/C	0.000	26928.439	2926.589	135.798	29990.826	0.000	0.000	0.000	0.000	29990.826	29990.826	346.054
Depreciation																
M18b.7	Depreciation at 1 April	T25.1.7	fm	I/C	0.000	516.543	1574.100	55.949	2146.592	0.000	0.000	0.000	0.000	2146.592	2146.592	0.000
M18b.8	Investment plan adjustment	T25.1.8	fm	I/C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
M18b.9	Investment plan adjustment - gross MEA revaluation	T25.1.9	fm	I/C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
M18b.10	Investment plan adjustment - amendment to remaining useful econ.lives	T25.1.10	fm	I/C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
M18b.11	RPI adjustment	T25.1.11	fm	I/C	0.000	18.441	56.195	1.997	76.633	0.000	0.000	0.000	0.000	76.633	76.633	0.000
M18b.12	Disposals	T25.1.12	fm	I/C	0.000	-1.120	-3.446	0.000	-4.566	0.000	0.000	0.000	0.000	-4.566	-4.566	0.000
M18b.13	Charge for year	T25.1.13	fm	I/C	0.000	37.573	85.183	5.281	128.037	0.000	0.000	0.000	0.000	128.037	128.037	0.000
M18b.14	Depreciation at 31 March	T25.1.14	fm	I/C	0.000	571.497	1712.032	63.227	2346.696	0.000	0.000	0.000	0.000	2346.696	2346.696	0.000
M18b.15	Net book amount at 31 March	T25.1.15	fm	I/C	0.000	26357.002	1214.557	72.571	27644.130	0.000	0.000	0.000	0.000	27644.130	27644.130	0.000
M18b.16	Net book amount at 1 April	T25.1.16	fm	I/C	0.000	25395.513	1134.148	72.633	26602.294	0.000	0.000	0.000	0.000	26602.294	26602.294	0.000

Prepared by: Date:
 Checked by: Date:
 Authorised by: Date:

Scottish Water

Table 19: Regulatory Accounts (Historical cost accounting)

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



Line	Description	Owat ref JR 10	Units	Field Type	2010-11	2011-12
19.1	Profit for the year	T18c, L1	£m	C	73.719	74.564
19.1	Actuarial gains/losses on post employment plans	T18c, L2	£m	I	0.000	0.000
19.1	Other gains and losses	T18c, L3	£m	I	0.000	0.000
19.1	Total recognised gains and losses for the year	T18c, L4	£m	C	73.719	74.564

Scottish Water

Table 22: Fixed asset additions and expected depreciation (current cost accounting) - RAR Proforma 22



Line	Description	Ofwat ref JR 10	Units	Field Type	2010-11			2011-12		
					Water	Wastewater	Total	Water	Wastewater	Total
Non-infrastructure asset additions by asset life (enhancement)										
22.1	Very Short	T34, L1	£m	I, C	60.932	32.724	93.656	76.544	38.488	115.032
22.2	Short	T34, L2	£m	I, C	0.746	1.559	2.305	0.631	2.901	3.532
22.3	Medium	T34, L3	£m	I, C	114.018	52.369	166.387	87.128	57.430	144.558
22.4	Medium long	T34, L4	£m	I, C	4.224	5.936	10.160	8.202	1.694	9.896
22.5	Long	T34, L5	£m	I, C	86.202	27.625	113.827	98.481	73.485	171.966
22.6	Land	T34, L6	£m	I, C	3.618	3.399	7.017	4.037	3.118	7.155
22.7	Land Disposals	T34, L7	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000
22.8	Total	T34, L8	£m	C	269.740	123.612	393.352	275.023	177.116	452.139

Non-infrastructure asset additions by asset life (base)										
22.9	Very Short	T34, L9	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000
22.10	Short	T34, L10	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000
22.11	Medium	T34, L11	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000
22.12	Medium long	T34, L12	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000
22.13	Long	T34, L13	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000
22.14	Total	T34, L14	£m	C	0.000	0.000	0.000	0.000	0.000	0.000

Non-infrastructure additions average life (years)										
22.15	Very Short	T34, L15	years	I	4.4	3.5	4.1	3.6	3.8	3.7
22.16	Short	T34, L16	years	I	15.0	15.0	15.0	15.0	15.0	15.0
22.17	Medium	T34, L17	years	I	15.2	15.2	15.2	15.2	15.3	15.3
22.18	Medium long	T34, L18	years	I	40.0	40.0	40.0	40.0	40.0	40.0
22.19	Long	T34, L19	years	I	60.0	60.0	60.0	60.0	60.0	60.0

Infrastructure Renewals charges, expenditure and provision					2010-11	2011-12
22.20	Infrastructure renewals expenditure	T33, L11	£m	I	56.922	82.433
22.21	Infrastructure renewals charges	T33, L12	£m	I	-104.600	-107.500
22.22	Infrastructure renewals prepayment/ (accrual)	T33, L13	£m	C	-47.678	-25.067

Line	Description	Ofwat ref JR 10	Units	Field Type	1 Gross Book value As 31 March 2012	2 Net book value As 31 March 2012	3-10 Expected depreciation on Closing assets as of 31 March 2012							
							3 2012-13	4 2013-14	5 2014-15	6 2015-16	7 2016-17	8 2017-18	9 2018-19	10 Beyond 2019
22.23	Very Short	-	£m	I	241.905	152.978	69.536	69.536	13.906	0.000	0.000	0.000	0.000	0.000
22.24	Short	-	£m	I	1145.430	198.780	45.177	45.177	45.177	45.177	18.072	0.000	0.000	0.000
22.25	Medium	-	£m	I	2751.748	936.515	106.423	106.423	106.423	106.423	106.423	106.423	106.423	191.554
22.26	Medium long	-	£m	I	20.420	19.573	1.112	1.112	1.112	1.112	1.112	1.112	1.112	11.789
22.27	Long	-	£m	I	4758.828	2445.144	92.619	92.619	92.619	92.619	92.619	92.619	92.619	1796.811
22.28	Total	-	£m	C	8918.330	3752.990	314.867	314.867	259.237	245.331	218.226	200.154	200.154	2000.154

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

Line	Description	Ofwat ref JR 07	Units	Field Type	1	2	3	4	5	6	7
					2011-12						
					Core	Licensed	Intercompany eliminations	Consolidated total Core/licensed	Non Core Non licensed	Intercompany eliminations	Consolidated
27.1	Turnover	T18, L1	£m	I,C	1045.830	363.307	-290.785	1118.352	20.139		1138.491
27.2	Operating costs		£m	I,C	-340.836	-327.196	288.429	-379.603	-18.268		-397.871
27.3	PPP costs		£m	I,C	-146.104			-146.104			-146.104
27.4	Historical Cost Depreciation	T18, L2 +	£m	I,C	-220.063	-1.286		-221.349	-0.135		-221.484
27.5	Infrastructure Renewals charge	T18, L3	£m	I,C	-107.500			-107.500			-107.500
27.6	Amortisation of PPP assets		£m	I,C	-2.341			-2.341			-2.341
27.7	Amortisation of deferred income		£m	I,C	0.898			0.898	0.006		0.904
27.8	Operating income	T18, L4	£m	I,C	0.689	-0.148		0.541	-0.049		0.492
27.9	Operating profit	T18, L5	£m	C	230.573	34.677	-2.356	262.894	1.693	0.000	264.587
27.10	Other income	T18, L6	£m	I,C	0.000			0.000			0.000
27.11	Net interest receivable less payable	T18, L7	£m	I,C	-156.772	-1.879		-158.651	1.061		-157.590
27.12	Profit on ordinary activities before taxation	T18, L8	£m	C	73.801	32.798	-2.356	104.243	2.754	0.000	106.997
27.13	Taxation - current	T18, L9	£m	I,C	0.000	-8.689		-8.689	-0.424		-9.113
27.14	Taxation - deferred	T18, L10	£m	I,C	0.586	0.091	0.612	1.289	-0.286		1.003
27.15	Profit on ordinary activities after taxation	T18, L11	£m	C	74.387	24.200	-1.744	96.843	2.044	0.000	98.887
27.16	Extraordinary items	T18, L12	£m	I,C	0.000			0.000			0.000
27.17	Profit for the year	T18, L13	£m	C	74.387	24.200	-1.744	96.843	2.044	0.000	98.887
27.18	Dividends	T18, L14	£m	I,C	0.000	-15.000		-15.000	15.000		0.000
27.19	Retained profit for year	T18, L15	£m	C	74.387	9.200	-1.744	81.843	17.044	0.000	98.887

Line	Description	Ofwat ref JR 07	Units	Field Type	1	2	3	4	5	6	7
					2011-12						
					Core	Licensed	Intercompany eliminations	Consolidated total Core/licensed	Non Core Non licensed	Intercompany eliminations	Consolidated
Fixed Assets											
2.1	Tangible Assets	T19, L1	£m	I,C	4845.038	4.013		4849.051	15.079		4864.130
2.2	Investment - loan to group company	T19, L2	£m	I,C	0.000	-47.377		-47.377	47.377		0.000
2.3	Investment - Other	T19, L3	£m	I,C	34.688			34.688	50.110	-84.710	0.088
2.4	Total fixed assets	T19, L4	£m	C	4879.726	-43.364	0.000	4836.362	112.566	-84.710	4864.218
Current Assets											
2.5	Stocks	T19, L5	£m	I,C	1.719			1.719	0.146		1.865
2.6	Debtors	T19, L6	£m	I,C	58.581	157.480	-33.756	182.305	3.860	-0.703	185.462
2.7	Cash at bank and in hand	T19, L7	£m	I,C	240.928	69.312		310.240	45.000		355.240
2.8	Short term deposits	T19, L8	£m	I,C	0.000			0.000			0.000
2.9	Gilts Reserve		£m	I,C	0.000			0.000			0.000
2.10	Assets transferred to PPP contractors		£m	I,C	40.212			40.212			40.212
2.11	Infrastructure Renewals prepayment	T19, L9	£m	I,C	0.000			0.000			0.000
2.12	Total current assets	T19, L10	£m	C	341.440	226.792	-33.756	534.476	49.006	-0.703	582.779
Creditors: amounts falling due within one year											
2.13	Overdrafts	T19, L11	£m	I,C	0.000			0.000			0.000
2.14	Infrastructure Renewals accrual	T19, L12	£m	I,C	-54.014			-54.014			-54.014
2.15	Creditors	T19, L13	£m	I,C	-320.150	-109.584	31.601	-398.133	-2.030	0.703	-399.460
2.16	Borrowings (excl. Govt. loans)	T19, L14	£m	I,C	-1.700			-1.700			-1.700
2.17	Corporation tax payable	T19, L15	£m	I,C	0.850	-4.262		-3.412	-0.002		-3.414
2.18	Dividends payable	T19, L16	£m	I,C	0.000	-15.000		-15.000	15.000		0.000
2.19	Total creditors	T19, L18	£m	C	-375.014	-128.846	31.601	-472.259	12.968	0.703	-458.588
2.20	Net current assets	T19, L19	£m	C	-33.574	97.946	-2.155	62.217	61.974	0.000	124.191
2.21	Total assets less current liabilities		£m	C	4846.152	54.582	-2.155	4898.579	174.540	-84.710	4988.409
Creditors: amounts falling due after one year											
2.22	Borrowings (excl. Govt. loans)	T19, L20	£m	I,C	-2.435			-2.435			-2.435
2.23	Other creditors	T19, L21	£m	I,C	-47.820			-47.820			-47.820
2.24	Total creditors	T19, L22	£m	C	-50.255	0.000	0.000	-50.255	0.000	0.000	-50.255
Provision for liabilities & charges											
2.25	Deferred tax provision	T19, L23	£m	I,C	-446.013	0.101	0.507	-445.405	-1.772		-447.177
2.26	Deferred income - grants and contributions	T19, L24	£m	I,C	-17.688			-17.688	-7.639		-25.327
2.27	Post employment assets / (liabilities)	T19, L25	£m	I,C	0.000			0.000			0.000
2.28	Other provisions	T19, L26	£m	I,C	-38.622			-38.622	-0.271		-38.893
2.29	Net Assets employed	T19, L28	£m	C	4293.574	54.683	-1.648	4346.609	164.858	-84.710	4426.757
Capital and reserves											
2.30	Government Loans / Called up share capital		£m	I,C	3165.140	11.500		3176.640	131.710	-84.710	3223.640
2.31	Income and Expenditure account	T19, L31	£m	I,C	995.004	43.183	-1.648	1036.539	33.148		1069.687
2.32	Other reserves	T19, L32	£m	I,C	133.430			133.430			133.430
2.33	Capital & reserves	T19, L33	£m	C	4293.574	54.683	-1.648	4346.609	164.858	-84.710	4426.757

reportminus5	2006-07
reportminus4	2007-08
reportminus3	2008-09
reportminus2	2009-10
reportminus1	2010-11
reportyear	2011-12
reportyearplus1	2012-13
reportyearplus2	2013-14
reportyearplus3	2014-15
reportyearplus4	2015-16
reportyearplus5	2016-17
reportyearplus6	2017-18
reportyearplus7	2018-19