

ANNUAL RETURN INFORMATION REQUIREMENTS

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

Line Ref.	Description	Ofwat Reference JR00	Units	Field Type	Report Year - 1		10	
					2001-02	CG	Report Year 2002-03	CG
<b>Income and Expenditure Account for year ending 31 March</b>								
F1.1	Total Income	JR00 T18L1	£m	BF	0	0	895.252	A1
F1.2	Employment costs	-	£m	I			-150.869	A1
F1.3	PPP operating costs	-	£m	I			-105.396	A1
F1.4	Other operating costs	-	£m	I			-183.214	A1
F1.5	Bad Debts	-	£m	I			-37.002	A1
F1.6	Non-recurring costs	-	£m	I			0.000	A1
F1.7	Own work capitalised	-	£m	I			40.275	A1
F1.8	Charge to work in progress	-	£m	I			0.000	A1
F1.9	Total Costs	JR00 T18L2	£m	C	0		-436.206	A1
F1.10	Other Income	JR00 T18L5	£m	I			0	A1
F1.11	Surplus before Depreciation and Interest	-	£m	C	0		459.046	A1
F1.12	Asset Depreciation	-	£m	I			-106.253	A1
F1.13	Infrastructure Depreciation	-	£m	I			-140.000	A1
F1.14	Gain/(Loss) on disposal of fixed assets	-	£m	I			0.841	A1
F1.15	Surplus before Interest	-	£m	C	0		213.634	A1
F1.16	Interest received	-	£m	I			0.707	A1
F1.17	Interest paid	-	£m	I			-138.315	A1
F1.18	Interest in finance lease rentals	-	£m	I			0.000	A1
F1.19	Surplus (deficit) on ordinary activities before taxation	JR00 T18L7	£m	C	0		76.026	A1
F1.20	Taxation	JR00 T18L8	£m	I			-16.524	A1
F1.21	Surplus (deficit) on ordinary activities after taxation	JR00 T18L9	£m	C	0		59.502	A1
F1.22	Exceptional items	JR00 T18L10	£m	I			-24.641	A1
F1.23	Surplus (deficit) for the year	JR00 T18L11	£m	C	0		34.861	A1

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

Edition 1



ANNUAL RETURN INFORMATION REQUIREMENTS

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

Line Ref.	Description	Ofwat Reference JR00	Units	Field Type	Report Year -1		Report Year	
					2001-02	CG	2002-03	CG
							10	
<b>Fixed Assets</b>								
F2.1	Tangible Fixed Assets	JR00 T19L1	£m	I			2,437,260	A1
F2.2	Investments	JR00 T19L2	£m	I			0.078	A1
F2.3	Total Fixed Assets	JR00 T19L3	£m	C	0		2437.338	A1
<b>Current Assets</b>								
F2.4	Stock	JR01 T19L4	£m	I			3.808	A1
F2.5	Debtors	JR01 T19L5	£m	I			201.631	A1
F2.6	Cash at bank and in hand	JR01 T19L6	£m	I			1.667	A1
F2.7	Short term investments	JR01 T19L7	£m	I			0.000	A1
F2.8	Total current assets	JR01 T19L8	£m	C	0		207.106	A1
<b>Creditors: Amounts Falling Due Within One Year</b>								
F2.9	Not in use							
F2.10	Other Creditors	JR01 T19L11	£m	I			-222.434	A1
F2.11	Total Creditors	JR01 T19L12	£m	C	0		-222.434	A1
F2.12	Net Current Assets	JR01 T19L13	£m	C	0		-15.328	A1
<b>Creditors: Amounts Falling Due After More Than One Year</b>								
F2.13	Not in use							
F2.14	Other Creditors	JR01 T19L15	£m	I			0	A1
F2.15	Total Creditors	JR01 T19L16	£m	C	0		0	A1
F2.16	Provision for liabilities and charges	JR01 T19L17	£m	I			-88.444	A1
F2.17	Deferred Income	JR01 T19L18	£m	I			-14.391	A1
F2.18	Net assets employed	JR01 T19L19	£m	C	0		2319.175	A1
<b>Capital and Reserves</b>								
F2.19	Government and Other Loans	JR01 T19L23	£m	I			2,150.845	A1
F2.20	Income and Expenditure Reserve	JR01 T19L22	£m	I			168.330	A1
F2.21	Capital and Reserves	JR01 T19L24	£m	C	0		2319.175	A1

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ANNUAL RETURN INFORMATION REQUIREMENTS

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

Line Ref.	Description	Ofwat Reference	Units	Field Type
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10
<b>Report Year</b>
<b>2002-03</b>

Comment Necessary	Comment
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Fixed Assets				
F2.1	Tangible Fixed Assets	JR00 T19L1	£m	I
F2.2	Investments	JR00 T19L2	£m	I
F2.3	Total Fixed Assets	JR00 T19L3	£m	C

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

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

Creditors: Amounts Falling Due After More Than One Year				
F2.13	Not in use			
F2.14	Other Creditors	JR01 T19L15	£m	I
F2.15	Total Creditors	JR01 T19L16	£m	C

F2.16	Provision for liabilities and charges	JR01 T19L17	£m	I
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F2.17	Deferred Income	JR01 T19L18	£m	I
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F2.18	Net assets employed	JR01 T19L19	£m	C
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Capital and Reserves				
F2.19	Government and Other Loans	JR01 T19L23	£m	I
F2.20	Income and Expenditure Reserve	JR01 T19L22	£m	I
F2.21	Capital and Reserves	JR01 T19L24	£m	C

Issues with data
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Problem ?	Solution
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F2.19 should equal F3.23  
F2.10 should equal F4.14  
F2.11 should equal F4.14

N  
N  
N

No solution required  
No solution required  
No solution required

Benchmarking A1

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

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Authorised by: Douglas Millican	Date: .....

ANNUAL RETURN INFORMATION REQUIREMENTS

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

Line Ref.	Description	Ofwat Reference JR98	Units	Field Type	Report Year -1		Report Year	
					2001-02	CG	2002-03	CG
<b>Borrowings Falling Due Within One Year</b>							10	
F3.1	Not in use							
F3.2	Bank loans	JR98 T19aL2	£m	I			0.000	A1
F3.3	Finance leases	JR98 T19aL3	£m	I			0.000	A1
F3.4	Debentures	JR98 T19aL4	£m	I			0.000	A1
F3.5	Government loans	-	£m	I			-89.901	A1
F3.6	Other loans	JR98 T19aL7	£m	I			-25.613	A1
F3.7	Total	JR98 T19aL8	£m	C	0		-115.514	A1
<b>Borrowings Falling Due After More Than One Year</b>								
F3.8	Bank loans	JR98 T19aL9	£m	I			0.000	A1
F3.9	Bonds	JR98 T19aL10	£m	I			0.000	A1
F3.10	Finance leases	JR98 T19aL11	£m	I			0.000	A1
F3.11	Debentures	JR98 T19aL12	£m	I			0.000	A1
F3.12	Government loans	JR98 T19aL13	£m	I			-1,981.116	A1
F3.13	Other loans	JR98 T19aL15	£m	I			-54.215	A1
F3.14	Total	JR98 T19aL16	£m	C	0		-2035.331	A1
F3.15	Total borrowings	JR98 T19aL17	£m	C	0		-2150.845	A1
<b>Cash and Overdrafts</b>								
F3.16	Not in use							
F3.17	Short term investments	JR98 T19aL19	£m	I			0	A1
F3.18	Bank overdraft	JR98 T19aL21	£m	I			0	A1
F3.19	Total	JR98 T19aL22	£m	C	0		0	A1
F3.20	Not in use							
<b>Analysis of Gross Borrowing</b>								
F3.21	Fixed rate debt	JR98 T19aL24	£m	I			-2,147.404	A1
F3.22	Floating rate debt	JR98 T19aL25	£m	I			-3.441	A1
F3.23	Total borrowing	JR98 T19aL26	£m	C	0		-2150.845	A1

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ANNUAL RETURN INFORMATION REQUIREMENTS

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

Line Ref.	Description	Ofwat Reference	Units	Field Type
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Borrowings Falling Due Within One Year				
F3.1	Not in use			
F3.2	Bank loans	JR98 T19aL2	£m	I
F3.3	Finance leases	JR98 T19aL3	£m	I
F3.4	Debentures	JR98 T19aL4	£m	I
F3.5	Government loans	-	£m	I
F3.6	Other loans	JR98 T19aL7	£m	I
F3.7	Total	JR98 T19aL8	£m	C

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

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

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

Issues with data	
F3.23 should equal F3.15	
F3.15 should equal F2.19	

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10
<b>Report Year</b>
<b>2002-03</b>

Comment Necessary	Comment
Y/N	

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

Problem ?	Solution
N	No solution required
N	No solution required

SECTION F : STATUTORY ACCOUNTS

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

Report Year -1 2001/02

Report Year 2002/03

Line Ref.	Description	Ofwat Reference JR98	Units	Field Type	Report Year -1 2001/02						Report Year 2002/03					
					10 Up to 1 year CG	20 1-2 years CG	30 3-5 years CG	40 6-10 years CG	50 Over 10 years CG	199 Total CG	210 Up to 1 year CG	220 1-2 years CG	230 3-5 years CG	240 6-10 years CG	250 Over 10 years CG	299 Total CG
<b>Opening Balance</b>																
F3a.1	4-4.99%	-	£m	I/C	0.000	0.000	15.000	40.000	470.266	525.266	51.450	0.000	30.000	45.000	525.266	651.716
F3a.2	5-5.99%	-	£m	I/C	45.900	0.000	0.113	5.000	210.055	261.068	35.000	0.000	0.113	37.898	285.555	358.566
F3a.3	6-6.99%	-	£m	I/C	6.141	0.120	5.000	13.000	118.390	142.651	5.504	5.000	0.000	15.000	116.390	141.894
F3a.4	7-7.99%	-	£m	I/C	24.817	38.263	55.154	22.456	386.000	526.690	50.127	16.667	40.315	47.628	359.000	513.737
F3a.5	8-8.99%	-	£m	I/C	30.222	7.231	20.930	15.006	31.490	104.879	30.423	11.060	14.610	11.966	29.790	97.849
F3a.6	9-9.99%	-	£m	I/C	3.492	0.835	28.502	25.829	112.592	171.251	2.571	10.327	28.939	18.631	109.025	169.493
F3a.7	10-10.99%	-	£m	I/C	4.625	1.778	19.903	71.168	35.578	133.052	3.740	6.568	18.981	67.896	33.231	130.416
F3a.8	11-11.99%	-	£m	I/C	0.378	0.194	11.493	12.049	6.299	30.413	0.411	0.200	16.318	7.490	5.806	30.225
F3a.9	12-12.99%	-	£m	I/C	0.164	0.091	0.092	1.094	0.000	1.444	0.175	0.076	0.016	1.094	0.000	1.361
F3a.10	13-13.99%	-	£m	I/C	0.004	0.003	0.723	0.000	0.156	0.886	0.004	0.001	0.722	0.000	0.883	
F3a.11	14-14.99%	-	£m	I/C	0.000	0.000	0.000	0.126	0.048	0.174	0.000	0.000	0.000	0.126	0.048	0.174
F3a.12	15-15.99%	-	£m	I/C	0.000	0.000	0.000	0.000	0.000	0	0.000	0.000	0.000	0.000	0.000	0
<b>New Debt in the Year</b>																
F3a.13	4-4.99%	-	£m	I/C	39.450	12.000	0.000	5.000	70.000	126.45	-39.450	15.000	20.000	42.500	7.000	45.05
F3a.14	5-5.99%	-	£m	I/C	-25.900	15.000	0.000	32.898	75.500	97.498	-20.000	0.000	0.000	0.000	0.000	-20
F3a.15	6-6.99%	-	£m	I/C	-0.757	0.000	0.000	0.000	0.000	-0.757	-5.384	0.000	0.000	0.000	0.000	-5.384
F3a.16	7-7.99%	-	£m	I/C	-12.953	0.000	0.000	0.000	0.000	-12.953	-11.864	0.000	0.000	0.000	0.000	-11.864
F3a.17	8-8.99%	-	£m	I/C	-7.030	0.000	0.000	0.000	0.000	-7.03	-23.192	0.000	0.000	0.000	0.000	-23.192
F3a.18	9-9.99%	-	£m	I/C	-1.756	0.000	0.000	0.000	0.000	-1.756	-1.736	0.000	0.000	0.000	0.000	-1.736
F3a.19	10-10.99%	-	£m	I/C	-2.636	0.000	0.000	0.000	0.000	-2.636	-1.962	0.000	0.000	0.000	0.000	-1.962
F3a.20	11-11.99%	-	£m	I/C	-0.189	0.000	0.000	0.000	0.000	-0.189	-0.217	0.000	0.000	0.000	0.000	-0.217
F3a.21	12-12.99%	-	£m	I/C	-0.081	0.000	0.000	0.000	0.000	-0.0807	-0.084	0.000	0.000	0.000	0.000	-0.084
F3a.22	13-13.99%	-	£m	I/C	-0.002	0.000	0.000	0.000	0.000	-0.002	-0.002	0.000	0.000	0.000	0.000	-0.002
F3a.23	14-14.99%	-	£m	I/C	0.000	0.000	0.000	0.000	0.000	0	0.000	0.000	0.000	0.000	0.000	0
F3a.24	15-15.99%	-	£m	I/C	0.000	0.000	0.000	0.000	0.000	0	0.000	0.000	0.000	0.000	0.000	0
<b>Closing Balance</b>																
F3a.25	4-4.99%	-	£m	C	39.45	12	15	45	540.266	651.716	12	15	50	87.5	532.266	696.766
F3a.26	5-5.99%	-	£m	C	20	15	0.113	37.898	285.555	358.566	15	0	0.113	37.898	285.555	338.566
F3a.27	6-6.99%	-	£m	C	5.384	0.12	5	13	118.39	141.894	0.12	5	0	15	116.39	136.51
F3a.28	7-7.99%	-	£m	C	11.864	38.263	55.154	22.456	386	513.737	38.263	16.667	40.315	47.628	359	501.873
F3a.29	8-8.99%	-	£m	C	23.192	7.231	20.93	15.006	31.49	97.849	7.231	11.06	14.61	11.966	29.79	74.657
F3a.30	9-9.99%	-	£m	C	1.736	0.835	28.502	25.829	112.592	169.494	0.835	10.327	28.939	18.631	109.025	167.757
F3a.31	10-10.99%	-	£m	C	1.989	1.778	19.903	71.168	35.578	130.416	1.778	6.568	18.981	67.896	33.231	128.454
F3a.32	11-11.99%	-	£m	C	0.189	0.194	11.493	12.049	6.299	30.224	0.194	0.2	16.318	7.49	5.806	30.008
F3a.33	12-12.99%	-	£m	C	0.0837	0.091	0.092	1.094	0	1.3607	0.091	0.076	0.016	1.094	0	1.277
F3a.34	13-13.99%	-	£m	C	0.002	0.003	0.723	0	0.156	0.884	0.002	0.001	0.722	0	0.156	0.881
F3a.35	14-14.99%	-	£m	C	0	0	0	0.126	0.048	0.174	0	0	0	0.126	0.048	0.174
F3a.36	15-15.99%	-	£m	C	0	0	0	0	0	0	0	0	0	0	0	0

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

Report Year  
2002/03

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

210		220		230		240		250		299	
Up to 1 year		1-2 years		3-5 years		6-10 years		Over 10 years		Total	
Comment Necessary Y/N	Comment										

Opening Balance				
F3a.1	4-4.99%	-	£m	I/C
F3a.2	5-5.99%	-	£m	I/C
F3a.3	6-6.99%	-	£m	I/C
F3a.4	7-7.99%	-	£m	I/C
F3a.5	8-8.99%	-	£m	I/C
F3a.6	9-9.99%	-	£m	I/C
F3a.7	10-10.99%	-	£m	I/C
F3a.8	11-11.99%	-	£m	I/C
F3a.9	12-12.99%	-	£m	I/C
F3a.10	13-13.99%	-	£m	I/C
F3a.11	14-14.99%	-	£m	I/C
F3a.12	15-15.99%	-	£m	I/C

N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	

New Debt in the Year				
F3a.13	4-4.99%	-	£m	I/C
F3a.14	5-5.99%	-	£m	I/C
F3a.15	6-6.99%	-	£m	I/C
F3a.16	7-7.99%	-	£m	I/C
F3a.17	8-8.99%	-	£m	I/C
F3a.18	9-9.99%	-	£m	I/C
F3a.19	10-10.99%	-	£m	I/C
F3a.20	11-11.99%	-	£m	I/C
F3a.21	12-12.99%	-	£m	I/C
F3a.22	13-13.99%	-	£m	I/C
F3a.23	14-14.99%	-	£m	I/C
F3a.24	15-15.99%	-	£m	I/C

N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	

Closing Balance				
F3a.25	4-4.99%	-	£m	C
F3a.26	5-5.99%	-	£m	C
F3a.27	6-6.99%	-	£m	C
F3a.28	7-7.99%	-	£m	C
F3a.29	8-8.99%	-	£m	C
F3a.30	9-9.99%	-	£m	C
F3a.31	10-10.99%	-	£m	C
F3a.32	11-11.99%	-	£m	C
F3a.33	12-12.99%	-	£m	C
F3a.34	13-13.99%	-	£m	C
F3a.35	14-14.99%	-	£m	C
F3a.36	15-15.99%	-	£m	C

N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	
N		N		N		N		N		N	

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ANNUAL RETURN INFORMATION REQUIREMENTS

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

Line Ref.	Description	Ofwat Reference JR98	Units	Field Type	Report Year - 1		10	
					2001-02	CG	Report Year 2002-03	CG
<b>Debtors net after Provisions</b>								
F4.1	Loans	JR98 T19bL2	£m	I			0.000	A1
F4.2	Trade Debtors	JR98 T19bL3	£m	I			99.965	A1
F4.3	Other debtors	JR98 T19bL7	£m	I			19.330	A1
F4.4	Prepayments and accrued income	JR98 T19bL6	£m	I			43.475	A1
F4.5	Debtors due in more than one year	JR98 T19bL8	£m	I			38.860	A1
F4.6	Total debtors	JR98 T19bL9	£m	C	0		201.63	A1
<b>Creditors due within one year</b>								
F4.7	Bank overdraft	-	£m	I			0.000	A1
F4.8	Trade Creditors	JR98 T19bL10	£m	I			-12.206	A2
F4.9	Capital creditors	JR98 T19bL11	£m	I			-73.538	A2
F4.10	Corporation tax	JR98 T19bL13	£m	I			0.000	A1
F4.11	Receipts in advance	JR98 T19bL14	£m	I			0.000	A1
F4.12	Other creditors	JR98 T19bL15	£m	I			-29.432	A1
F4.13	Accruals	-	£m	I			-107.258	A1
F4.14	Total creditors	JR98 T19bL16	£m	C	0		-222.434	A1
<b>Bad Debt Provisions remaining, netted against Debtors</b>								
F4.15	Domestic unmeasured	-	£m	I			138.487	B2
F4.16	Domestic measured	-	£m	I			0.170	B2
F4.17	Non-domestic measured	-	£m	I			22.621	B2
F4.18	Non-domestic unmeasured	-	£m	I			5.095	B2
F4.19	Trade Effluent	-	£m	I			2.623	B2
F4.20	Secondary income	-	£m	I			2.582	B2
F4.21	Total Bad Debt Provision	-	£m	C	0		171.578	B2

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ANNUAL RETURN INFORMATION REQUIREMENTS

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

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

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

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

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

10
<b>Report Year</b> <b>2002-03</b>

Comment Necessary	Comment
-------------------	---------

N		Benchmarking A1
N		A1 G
N		A2 N
N		A3 N
N		A4 N
N		AX G
N		B2 N
		B3 N
		B4 N
N		BX N
N	A degree of judgement has been used	C2 N
N	A degree of judgement has been used	C3 N
N		C4 N
N		C5 N
N		CX N
N		M N
N		N N
		D3 N
		D4 N
N	Total domestic and non-domestic	D5 N
N	Total domestic and non-domestic	D6 N
N	Total domestic and non-domestic	DX N
N	Total domestic and non-domestic provisions have been pro rated between the categories in proportion to income.	
N	Total domestic and non-domestic provisions have been pro rated between the categories in proportion to income.	
N	Total domestic and non-domestic provisions have been pro rated between the categories in proportion to income.	
N	Total domestic and non-domestic provisions have been pro rated between the categories in proportion to income.	

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

Line Ref.	Description	Ofwat Reference JR98	Units	Field Type	Report Year - 1		Report Year	
					2001-02	CG	2002-03	CG
<b>Debt and Credit Periods</b>							10	
F5.1	Debtor period (days revenue)	JR98 T19cL1	Nr	I			56	B2
F5.2	Operating expenses credit period (days opex)	JR98 T19cL2	Nr	I			16	B2
F5.3	Not in use							
F5.4	Capital creditors credit period (days capex)	JR98 T19cL4	Nr	I			14	B2

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ANNUAL RETURN INFORMATION REQUIREMENTS

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

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

10
<b>Report Year 2002-03</b>

Comment Necessary	Comment
Y/N	

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

		Benchmarking A1
N	A degree of judgement has A1	G
N	A degree of judgement has A2	N
	A3	N
N	A degree of judgement has A4	N
	AX	G
	B2	N
	B3	N
	B4	N
	BX	N
	C2	N
	C3	N
	C4	N
	C5	N
	CX	N
	M	N
	N	N
	D3	N
	D4	N
	D5	N
	D6	N
	DX	N

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**SECTION F : STATUTORY ACCOUNTS**

**Table F6: Working Capital**

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

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

Line Ref.	Description	Ofwat Reference JR01	Units	Field Type
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10
<b>Report Year 2002-03</b>

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

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N		Benchmarking A1	
N		A1	G
N		A2	N
N		A3	N
N		A4	N
N		AX	G
N	A degree of judgement has been used to split creditors days between trade and capital, as our	B2	N
N		B3	N
N	A degree of judgement has been used to split creditors days between trade and capital, as our	B4	N
N		BX	N
N		C2	N
N		C3	N
N		C4	N
N		C5	N
N		CX	N
N		M	N
N		N	N
N		D3	N
N		D4	N
N		D5	N
N		D6	N
N		DX	N

ANNUAL RETURN INFORMATION REQUIREMENTS

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

Line Ref.	Description	Ofwat Reference JR 00	Units	Field Type	Report Year -1		Report Year	
					2001-02	CG	2002-03	CG
F7.1	Net cashflow from operating activities	JR00 T28L1	£m	BF	0	0	451.733	A1
<b>Return on investments &amp; servicing of finance</b>								
F7.2	Interest received	JR00 T28L2	£m	I			0.707	A1
F7.3	Interest paid	JR00 T28L3	£m	I			-139.015	A1
F7.4	Interest in finance lease rentals	JR00 T28L4	£m	I			0.000	A1
F7.5	Net cashflow fr. Ret'ns on investments and servicing of finance	JR00 T28L6	£m	C	0		-138.308	A1
<b>Taxation</b>								
F7.6	Taxation (paid)/received	JR00 T28L7	£m	I			0.000	A1
<b>Capital expenditure and financing of investments</b>								
F7.7	Gross cost of purchase of fixed assets and infrastructure renewal	JR00 T28L8	£m	I			-369.639	A1
F7.8	Receipts of grants and contributions	JR00 T28L9	£m	I			1.200	A1
F7.9	Not in use							
F7.10	Disposal of Fixed Assets	JR00 T28L11	£m	I			3.741	A1
F7.11	Net cashflow from investing activities	JR00 T28L12	£m	C	0		-364.698	A1
F7.12	Not in use							
<b>Financing</b>								
F7.13	Capital in finance lease rentals	JR00 T28L21	£m	I			0	A1
F7.14	New loans	-	£m	I			155	A1
F7.15	Repayment of loans	-	£m	I			-103.89	A1
F7.16	Net cash inflow from financing	JR00 T28L25	£m	C	0		51.11	A1
F7.17	Increase/(decrease) in cash in the year	JR00 T28L26	£m	C	0		-0.163	A1
F7.18	Free Cash Flow in the year	-	£m	C	0		82.094	A1

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ANNUAL RETURN INFORMATION REQUIREMENTS

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

Line Ref.	Description	Ofwat Reference	Units	Field Type
		JR 00		

10
<b>Report Year</b>
<b>2002-03</b>

<b>Comment Necessary</b>	<b>Comment</b>
Y/N	

F7.1	Net cashflow from operating activities	JR00 T28L1	£m	BF
<b>Return on investments &amp; servicing of finance</b>				
F7.2	Interest received	JR00 T28L2	£m	I
F7.3	Interest paid	JR00 T28L3	£m	I
F7.4	Interest in finance lease rentals	JR00 T28L4	£m	I
F7.5	Net cashflow fr. Ret'ns on investments and servicing of finance	JR00 T28L6	£m	C
<b>Taxation</b>				
F7.6	Taxation (paid)/received	JR00 T28L7	£m	I
<b>Capital expenditure and financing of investments</b>				
F7.7	Gross cost of purchase of fixed assets and infrastructure renewal	JR00 T28L8	£m	I
F7.8	Receipts of grants and contributions	JR00 T28L9	£m	I
F7.9	Not in use			
F7.10	Disposal of Fixed Assets	JR00 T28L11	£m	I
F7.11	Net cashflow from investing activities	JR00 T28L12	£m	C
F7.12	Not in use			
<b>Financing</b>				
F7.13	Capital in finance lease rentals	JR00 T28L21	£m	I
F7.14	New loans - Scottish Ministers	-	£m	I
F7.15	Repayment of loans - Scottish Ministers	-	£m	I
F7.16	Net cash inflow from financing	JR00 T28L25	£m	C
F7.17	Increase/(decrease) in cash in the year	JR00 T28L26	£m	C
F7.18	Free Cash Flow in the year	-	£m	C

N

N

N

N

N

N

N

N

N

N

N

N

N

N

N

N

N

N

N

Benchmarking A1

A1

A2

A3

A4

AX

B2

B3

B4

BX

C2

C3

C4

C5

CX

M

N

D3

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DX

G

N

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N

N

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

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

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

Line Ref.	Description	Ofwat Reference JR 2000	Units	Field Type	Water Service					Wastewater Service					11 Other Services	12 TOTAL
					1 Operational Properties	2 Infra-structure	3 Plant & Machines	4 Asset W.I.P	5 Total	6 Operational Properties	7 Infra-structure	8 Plant & Machines	9 Asset W.I.P	10 Total		
<b>Cost</b>																
F9.1	Cost at 1 April brought forward	-	£m	I	701.130	388.069	116.436	188.598	1394.233	718.711	490.020	148.191	148.184	1505.106	152.802	3052.141
F9.2	Additions in year	-	£m	I	0.000	0.000	0.000	182.868	182.868	0.000	0.000	0.000	186.871	186.871	0.000	369.739
F9.3	Disposals	-	£m	I	-2.259	0.000	0.000	0.000	-2.259	-3.572	0.000	0.000	0.000	-3.572	-3.871	-9.702
F9.4	Reclassifications	-	£m	I	15.495	71.312	37.871	-124.678	0	18.706	63.239	37.871	-119.816	0	0.000	0
F9.5	Transfers	-	£m	I	0.000	0.000	0.000	0.000	0	0.000	0.000	0.000	0.000	0	0.000	0
F9.6	Cost at 31 March	-	£m	C	714.366	459.381	154.30638	246.7885	1574.842	733.845	553.259	186.0615	215.2395	1688.405	148.931	3412.178
<b>Depreciation</b>																
F9.7	Depreciation at 1 April	-	£m	I	127.000	211.533	50.000	0.000	388.533	148.312	124.233	4.459	0.000	277.004	71.118	736.655
F9.8	Charge for year	-	£m	I	27.989	101.000	11.916	0.000	140.905	32.688	39.000	10.578	0.000	82.266	21.894	245.065
F9.9	Disposals	-	£m	I	-1.440	0.000	0.000	0.000	-1.44	-3.964	0.000	0.000	0.000	-3.964	-1.398	-6.802
F9.10	Transfers	-	£m	I	0.000	0.000	0.000	0.000	0	0.000	0.000	0.000	0.000	0	0.000	0
F9.11	Depreciation at 31 March	-	£m	C	153.549	312.533	61.916	0	527.998	177.036	163.233	15.037	0	355.306	91.614	974.918
F9.12	Net book amount at 31 March	-	£m	C	560.817	146.848	92.39038	246.7885	1046.844	556.809	390.026	171.0245	215.2395	1333.099	57.317	2437.26
F9.13	Net book amount at 1 April	-	£m	C	574.13	176.536	66.43588	188.598	1005.7	570.399	365.787	143.732	148.184	1228.102	81.684	2315.486

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**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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ANNUAL RETURN INFORMATION REQUIREMENTS

SECTION F : STATUTORY ACCOUNTS

Table F10: Analysis of Income

Line Ref.	Description	Ofwat Reference JR 2000	Units	Field Type	Report Year -1		Report Year	
					2001-02	CG	2002-03	CG
<b>WATER</b>								
F10.1	Domestic unmeasured	-	£m	I			266.013	A1
F10.2	Domestic measured	-	£m	I			0.086	B2
F10.3	Domestic network and customer service charge	-	£m	I			0.083	B2
F10.4	Domestic Water Total	-	£m	C	0		266.182	A1
F10.5	Non-domestic >250Ml/y at standard volume tariff	-	£m	I			3.073	B2
F10.6	Non-domestic 100-250Ml/y at standard volume tariff	-	£m	I			2.933	B2
F10.7	Non-domestic <100Ml/y at standard volume tariff	-	£m	I			62.954	B2
F10.8	Non-domestic at non-standard volume tariffs	-	£m	I			31.065	B2
F10.9	Not in use							
F10.10	Not in use							
F10.11	Non-domestic measured network and customer service charge	-	£m	I			26.783	A2
F10.12	Non-domestic unmeasured at standard tariffs	-	£m	I			21.905	A2
F10.13	Non-domestic unmeasured non-standard tariff	-	£m	I			0.000	A1
F10.14	Total Non-Domestic Water	-	£m	C	0		148.713	A2
F10.15	Bulk water to other WAs	-	£m	I			0	N
F10.16	Total Water Income	-	£m	C	0		414.895	A2
<b>WASTE WATER</b>								
F10.17	Domestic unmeasured	-	£m	I			272.712	A1
F10.18	Domestic measured	-	£m	I			0.408	B2
F10.19	Domestic measured network and customer service charge	-	£m	I			0.017	B2
F10.20	Domestic measured surface water charge	-	£m	I			0.066	B2
F10.21	Domestic unmeasured surface water rebate	-	£m	I			0.000	N
F10.22	Domestic Wastewater Total	-	£m	C	0		273.203	A1
F10.23	Non-domestic measured network and customer service charge	-	£m	I			11.447	A2
F10.24	Non-domestic measured foul water charge	-	£m	I			48.111	A2
F10.25	Non-domestic measured surface water charge	-	£m	I			58.157	A2
F10.26	Non-domestic measured highway drainage charge	-	£m	I			0.000	BX
F10.27	Non-domestic measured Total	-	£m	C	0		117.715	A2
F10.28	Non-domestic unmeasured	-	£m	I			33.173	A2
F10.29	Non-domestic unmeasured surface water rebate	-	£m	I			0.000	N
F10.30	Non-domestic surface water only	-	£m	I			0.000	N
F10.31	Non-domestic unmeasured total	-	£m	C	0		33.173	A2
F10.32	Non-domestic Wastewater total	-	£m	C	0		150.888	A2
F10.33	Trade Effluent	-	£m	I			28.350	A2
F10.34	Total waste water Income	-	£m	C	0		452.441	A2
<b>SECONDARY INCOME - WATER RELATED</b>								
F10.35	Building water	-	£m	I			3.052	A1
F10.36	Troughs, taps, standpipes	-	£m	I			1.859	A1
F10.37	Water for electricity	-	£m	I			0.227	A1
F10.38	Other water sales	-	£m	I			1.388	A1
F10.39	Pipe connections and mains diversions	-	£m	I			8.630	A1
F10.40	Farming, forestry, fishing and recreation	-	£m	I			1.561	A1
F10.41	Other rents	-	£m	I			0.423	A1
F10.42	Laboratory services	-	£m	I			1.975	A1
F10.43	Corporate consultancies	-	£m	I			1.186	A1
F10.44	Property clearance certificates etc	-	£m	I			0.371	A1
F10.45	Revenue Grant income	-	£m	I			0.302	A1
F10.46	Other income	-	£m	I			1.314	A1
F10.47	Total Secondary Income - Water Related	-	£m	C	0		22.288	A1
<b>SECONDARY INCOME - WASTEWATER RELATED</b>								
F10.48	Private septic tank emptying - domestic	-	£m	I			1.450	A1
F10.49	Private septic tank emptying - non-domestic	-	£m	I			0.572	A1
F10.50	Other sewerage	-	£m	I			0.577	A1
F10.51	Pipe connections & diversions	-	£m	I			2.577	A1
F10.52	Other Waste Water related income	-	£m	I			0.452	A1
F10.53	Total Secondary Income - Wastewater Related	-	£m	C	0		5.628	A1
<b>TOTAL INCOME</b>								
F10.54	Total Income	-	£m	C	0		895.252	A1
<b>BAD DEBT PROVISION IN YEAR</b>								
F10.55	Domestic unmeasured	-	£m	I			29.882	A1
F10.56	Domestic measured	-	£m	I			0	AX
F10.57	Non-domestic measured	-	£m	I			4.865	A1
F10.58	Non-domestic unmeasured	-	£m	I			1.435	A1
F10.59	Trade Effluent	-	£m	I			0.739	A1
F10.60	Secondary income	-	£m	I			0.08	A1
F10.61	Total Bad Debt Provision	-	£m	C	0		37.001	A1

Prepared by: ..... Date: .....  
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