

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 2004-05		10 Report Year 2005-06	
					CG	CG	CG	CG
Income and Expenditure Account for year ending 31 March								
F1.1	Total Income	JR00 T18L1	£m	BF	0	0	1018.969208	A1
F1.2	Employment costs	-	£m	I			-111.031	A1
F1.3	PPP operating costs	-	£m	I			-120.14	A1
F1.4	Other operating costs	-	£m	I			-192.241	A1
F1.5	Bad Debts	-	£m	I			-28.548	A1
F1.6	Non-recurring costs	-	£m	I			0	A1
F1.7	Own work capitalised	-	£m	I			28.288	A1
F1.8	Charge to work in progress	-	£m	I			0	A1
F1.9	Total Costs	JR00 T18L2	£m	C	0		-423.672	A1
F1.10	Other Income	JR00 T18L5	£m	I			0	A1
F1.11	Surplus before Depreciation and Interest	-	£m	C	0		595.2972084	A1
F1.12	Asset Depreciation	-	£m	I			-141.551	A1
F1.13	Infrastructure Depreciation	-	£m	I			-110	A1
F1.14	Gain/(Loss) on disposal of fixed assets	-	£m	I			3.857	A1
F1.15	Surplus before Interest	-	£m	C	0		347.6032084	A1
F1.16	Interest received	-	£m	I			1.433	A1
F1.17	Interest paid	-	£m	I			-144.236	A1
F1.18	Interest in finance lease rentals	-	£m	I			0	A1
F1.19	Surplus (deficit) on ordinary activities before taxation	JR00 T18L7	£m	C	0		204.8002084	A1
F1.20	Taxation	JR00 T18L8	£m	I			-61.27	A1
F1.21	Surplus (deficit) on ordinary activities after taxation	JR00 T18L9	£m	C	0		143.5302084	A1
F1.22	Exceptional items	JR00 T18L10	£m	I			-4.884	A1
F1.23	Surplus (deficit) for the year	JR00 T18L11	£m	C	0		138.6463338	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

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SECTION F : STATUTORY ACCOUNTS
Table F2: Balance Sheet

Line Ref.	Description	Ofwat Reference JR00	Units	Field Type	Report Year -1 2004-05		10 Report Year 2005-06	
						CG		CG
Fixed Assets								
F2.1	Tangible Fixed Assets	JR00 T19L1	£m	I			3255.415	A1
F2.2	Investments	JR00 T19L2	£m	I			0.045	A1
F2.3	Total Fixed Assets	JR00 T19L3	£m	C	0		3255.460157	A1
Current Assets								
F2.4	Stock	JR01 T19L4	£m	I			3.992	A1
F2.5	Debtors	JR01 T19L5	£m	I			125.488	A1
F2.6	Cash at bank and in hand	JR01 T19L6	£m	I			0.742	A1
F2.7	Short-term investments	JR01 T19L7	£m	I			0.000	A1
F2.8	Total current assets	JR01 T19L8	£m	C	0		130.2219975	A1
Creditors: Amounts Falling Due Within One Year								
F2.9	Not in use							
F2.10	Other Creditors	JR01 T19L11	£m	I			-286.809	A1
F2.11	Total Creditors	JR01 T19L12	£m	C	0		-286.8087579	A1
F2.12	Net Current Assets	JR01 T19L13	£m	C	0		-156.5867603	A1
Creditors: Amounts Falling Due After More Than One Year								
F2.13	Not in use							
F2.14	Other Creditors	JR01 T19L15	£m	I			-41.240	A1
F2.15	Total Creditors	JR01 T19L16	£m	C	0		-41.2396	A1
F2.16	Provision for liabilities and charges	JR01 T19L17	£m	I			-198.495	A1
F2.17	Deferred Income	JR01 T19L18	£m	I			-21.293	A1
F2.18	Net assets employed	JR01 T19L19	£m	C	0		2837.846261	A1
Capital and Reserves								
F2.19	Government and Other Loans	JR01 T19L23	£m	I			-2405.962	A1
F2.20	Income and Expenditure Reserve	JR01 T19L22	£m	I			-431.884	A1
F2.21	Capital and Reserves	JR01 T19L24	£m	C	0		-2837.846261	A1

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SECTION F : STATUTORY ACCOUNTS
Table F2: Balance Sheet

Line Ref.	Description	Ofwat Reference	Units	Field Type
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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

F2.19 should equal F3.23
F2.10 should equal F4.14
F2.11 should equal F4.14

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10	
Report Year 2005-06	

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
N		B3	N
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
N		D3	N
N		D4	N
N		D5	N
N		D6	N
N		DX	N

Problem ? Solution

Y	No solution required
Y	Please amend numbers so they reconcile
Y	Please amend numbers so they reconcile

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 2004-05		Report Year 2005-06	
					CG	CG	CG	CG
Borrowings Falling Due Within One Year							10	
F3.1	Not in use							
F3.2	Bank loans	JR98 T19aL2	£m	I			0	A1
F3.3	Finance leases	JR98 T19aL3	£m	I			0	A1
F3.4	Debentures	JR98 T19aL4	£m	I			0	A1
F3.5	Government loans	-	£m	I			-63.358	A1
F3.6	Other loans	JR98 T19aL7	£m	I			-6.202	A1
F3.7	Total	JR98 T19aL8	£m	C		0	-69.56	A1
Borrowings Falling Due After More Than One Year								
F3.8	Bank loans	JR98 T19aL9	£m	I			0	A1
F3.9	Bonds	JR98 T19aL10	£m	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	C		0	-2367.307	A1
F3.15	Total borrowings	JR98 T19aL17	£m	C		0	-2436.867	A1
Cash and Overdrafts								
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							
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	C		0	-2436.867	A1

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ANNUAL RETURN INFORMATION REQUIREMENTS

SECTION F : STATUTORY ACCOUNTS
Table F3: Analysis of Borrowing

Line Ref.	Description	Ofwat Reference JR98	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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Edition 1

10
Report Year 2005-06

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
N	B3 N
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
N	D3 N
N	D4 N
N	D5 N
N	D6 N
N	DX N

Problem ? Solution

N
Y **No solution required**
Please amend numbers so they reconcile

ANNUAL RETURN INFORMATION REQUIREMENTS

SECTION F : STATUTORY ACCOUNTS

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

					Report Year -1 2004-05						Report Year 2005-06					
Line Ref.	Description	Ofwat Reference JR98	Units	Field Type	10	20	30	40	50	199	210	220	230	240	250	299
					Up to 1 year	1-2 years	3-5 years	6-10 years	Over 10 years	Total	Up to 1 year	1-2 years	3-5 years	6-10 years	Over 10 years	Total
					cg	cg	cg	cg	cg	cg	cg	cg	cg	cg	cg	cg
Opening Balance																
F3a.0	3-3.99%	-	£m	I/C						0						33 421
F3a.1	4-4.99%	-	£m	I/C						0						969 566
F3a.2	5-5.99%	-	£m	I/C						0						328 565
F3a.3	6-6.99%	-	£m	I/C						0						131 39
F3a.4	7-7.99%	-	£m	I/C						0						446 944
F3a.5	8-8.99%	-	£m	I/C						0						56 472
F3a.6	9-9.99%	-	£m	I/C						0						156 595
F3a.7	10-10.99%	-	£m	I/C						0						120 079
F3a.8	11-11.99%	-	£m	I/C						0						29 642
F3a.9	12-12.99%	-	£m	I/C						0						1 109
F3a.10	13-13.99%	-	£m	I/C						0						0 878
F3a.11	14-14.99%	-	£m	I/C						0						0 174
F3a.12	15-15.99%	-	£m	I/C						0						0
New Debt in the Year																
F3a.12a	3-3.99%	-	£m	I/C						0					51	51
F3a.13	4-4.99%	-	£m	I/C						0				113.4		181.9
F3a.14	5-5.99%	-	£m	I/C						0						0
F3a.15	6-6.99%	-	£m	I/C						0						0
F3a.16	7-7.99%	-	£m	I/C						0						0
F3a.17	8-8.99%	-	£m	I/C						0						0
F3a.18	9-9.99%	-	£m	I/C						0						0
F3a.19	10-10.99%	-	£m	I/C						0						0
F3a.20	11-11.99%	-	£m	I/C						0						0
F3a.21	12-12.99%	-	£m	I/C						0						0
F3a.22	13-13.99%	-	£m	I/C						0						0
F3a.23	14-14.99%	-	£m	I/C						0						0
F3a.24	15-15.99%	-	£m	I/C						0						0
Repayments in the Year																
F3a.24a	3-3.99%	-	£m	I/C						0						-3 421
F3a.24b	4-4.99%	-	£m	I/C						0						-20
F3a.24c	5-5.99%	-	£m	I/C						0						-0 112
F3a.24d	6-6.99%	-	£m	I/C						0						0
F3a.24e	7-7.99%	-	£m	I/C						0						-11 717
F3a.24f	8-8.99%	-	£m	I/C						0						-5 439
F3a.24g	9-9.99%	-	£m	I/C						0						-10 104
F3a.24h	10-10.99%	-	£m	I/C						0						-9 338
F3a.24i	11-11.99%	-	£m	I/C						0						-10 724
F3a.24j	12-12.99%	-	£m	I/C						0						-0 016
F3a.24k	13-13.99%	-	£m	I/C						0						0
F3a.24l	14-14.99%	-	£m	I/C						0						0
F3a.24m	15-15.99%	-	£m	I/C						0						0
Movements into this maturity range																
F3a.24n	3-3.99%	-	£m	I/C						0						15
F3a.24o	4-4.99%	-	£m	I/C						0						84.4
F3a.24p	5-5.99%	-	£m	I/C						0						20
F3a.24q	6-6.99%	-	£m	I/C						0						0
F3a.24r	7-7.99%	-	£m	I/C						0						42 598
F3a.24s	8-8.99%	-	£m	I/C						0						10 604
F3a.24t	9-9.99%	-	£m	I/C						0						39 261
F3a.24u	10-10.99%	-	£m	I/C						0						65 037
F3a.24v	11-11.99%	-	£m	I/C						0						7 275
F3a.24w	12-12.99%	-	£m	I/C						0						0
F3a.24x	13-13.99%	-	£m	I/C						0						0 722
F3a.24y	14-14.99%	-	£m	I/C						0						0 127
F3a.24z	15-15.99%	-	£m	I/C						0						0
Movements from this maturity range																
F3a.24aa	3-3.99%	-	£m	I/C						0						-15
F3a.24ab	4-4.99%	-	£m	I/C						0						-84.4
F3a.24ac	5-5.99%	-	£m	I/C						0						-20
F3a.24ad	6-6.99%	-	£m	I/C						0						0
F3a.24ae	7-7.99%	-	£m	I/C						0						-42 598
F3a.24af	8-8.99%	-	£m	I/C						0						-10 604
F3a.24ag	9-9.99%	-	£m	I/C						0						-39 261
F3a.24ah	10-10.99%	-	£m	I/C						0						-65 037
F3a.24ai	11-11.99%	-	£m	I/C						0						-7 275
F3a.24aj	12-12.99%	-	£m	I/C						0						0
F3a.24ak	13-13.99%	-	£m	I/C						0						-0 722
F3a.24al	14-14.99%	-	£m	I/C						0						-0 127
F3a.24am	15-15.99%	-	£m	I/C						0						0
Closing Balance																
F3a.24an	3-3.99%	-	£m	C						0						81
F3a.25	4-4.99%	-	£m	C						0						1131 466
F3a.26	5-5.99%	-	£m	C						0						328 453
F3a.27	6-6.99%	-	£m	C						0						131 39
F3a.28	7-7.99%	-	£m	C						0						435 227
F3a.29	8-8.99%	-	£m	C						0						51 033
F3a.30	9-9.99%	-	£m	C						0						146 491
F3a.31	10-10.99%	-	£m	C						0						110 741
F3a.32	11-11.99%	-	£m	C						0						18 918
F3a.33	12-12.99%	-	£m	C						0						1 093
F3a.34	13-13.99%	-	£m	C						0						0 878
F3a.35	14-14.99%	-	£m	C						0						0 174
F3a.36	15-15.99%	-	£m	C						0						0

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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		Report Year	
					2004-05	CG	2005-06	CG
					10			
Debtors net after Provisions								
F4.1	Loans	JR98 T19bL2	£m	I			0	A1
F4.2	Trade Debtors	JR98 T19bL3	£m	I			31.871	A1
F4.3	Other debtors	JR98 T19bL7	£m	I			14.511	A1
F4.4	Prepayments and accrued income	JR98 T19bL6	£m	I			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	C	0		125.4878309	A1
Creditors due within one year								
F4.7	Bank overdraft	-	£m	I			0	A1
F4.8	Trade Creditors	JR98 T19bL10	£m	I			-18.386	A1
F4.9	Capital creditors	JR98 T19bL11	£m	I			-120.303	A1
F4.10	Corporation tax	JR98 T19bL13	£m	I			0	A1
F4.11	Receipts in advance	JR98 T19bL14	£m	I			-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	C	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	I			0	A1
F4.17	Non-domestic measured	-	£m	I			-12.077	B2
F4.18	Non-domestic unmeasured	-	£m	I			-2.965	B2
F4.19	Trade Effluent	-	£m	I			-1.372	B2
F4.20	Secondary income	-	£m	I			-2.948	B2
F4.21	Total Bad Debt Provision	-	£m	C	0		-239.2488787	A1

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SECTION F4: STATUTORY ACCOUNTS

Table F4: Analysis of Debtors and Creditors

Line Ref.	Description	Ofwat Reference JR98	Units	Field Type
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10
Report Year 2005-06

Comment Necessary	Comment
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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

N		Benchmarking A1	
N		A1	G
N		A2	N
N		A3	N
N		A4	N
N		AX	G
N		B2	N
N		B3	N
N		B4	N
N		BX	N
N		C2	N
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
N	Please refer to commentary		
N	Please refer to commentary		
N	Please refer to commentary		
N	Please refer to commentary		

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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	Report Year -		10	
					1 2004-05	CG	Report Year 2005-06	CG
Debt and Credit Periods								
F5.1	Debtor period (days revenue)	JR98 T19cL1	Nr	I			22	B2
F5.2	Operating expenses credit period (days opex)	JR98 T19cL2	Nr	I			22	B2
F5.3	Not in use							
F5.4	Capital creditors credit period (days capex)	JR98 T19cL4	Nr	I			23	B2

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SECTION F : STATUTORY ACCOUNTS
Table F5: Cash Flow Parameters

Line Ref.	Description	Ofwat Reference JR98	Units	Field Type
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10
Report Year 2005-06

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

N Please refer to commentary
 N Please refer to commentary
 N Please refer to commentary

- 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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SECTION F : STATUTORY ACCOUNTS
Table F6: Working Capital

Line Ref.	Description	Ofwat Reference JR01	Units	Field Type	Report Year -1		Report Year	
					2004-05	CG	2005-06	CG
					10			
Working Capital								
F6.1	Stocks	JR01 T26L1	£m	I			3.992	A1
F6.2	Trade Debtors	JR01 T26L2	£m	I			31.871	A1
F6.3	Other Debtors	-	£m	I			50.047	A1
F6.4	Cash at Bank	JR01 T26L3	£m	I			0.742	A1
F6.5	Bank overdraft	-	£m	I			0.000	A1
F6.6	Trade Creditors	JR01 T26L4	£m	I			-18.386	A1
F6.7	Other Creditors	-	£m	I			-67.836	A1
F6.8	Capital creditors	JR01 T26L5	£m	I			-120.303	A1
F6.9	Other accruals and provisions	JR01 T26L7	£m	I			-120.726	A1
F6.10	Trade payments in advance	JR01 T26L8	£m	I			-19.580	A1
F6.11	Payroll related taxes and DSS contributions	JR01 T26L9	£m	I			-2.511	A1
F6.12	Prepayments	JR01 T26L12	£m	I			43.570	A1
F6.13	Total working capital	JR01 T26L13	£m	C	0		-219.1190686	A1

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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 2004-05		Report Year 2005-06	
					CG	CG		
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	I			1.433	A1
F7.3	Interest paid	JR00 T28L3	£m	I			-143.262	A1
F7.4	Interest in finance lease rentals	JR00 T28L4	£m	I			0	A1
F7.5	Net cashflow fr. Ret'ns on investments and servicing of finance	JR00 T28L6	£m	C		0	-141.8289465	A1
Taxation								
F7.6	Taxation (paid)/received	JR00 T28L7	£m	I			0	A1
Capital expenditure and financing of investments								
F7.7	Gross cost of purchase of fixed assets and infrastructure renewal	JR00 T28L8	£m	I			-654.990	A1
F7.8	Receipts of grants and contributions	JR00 T28L9	£m	I			1.405	A1
F7.9	Not in use							
F7.10	Disposal of Fixed Assets	JR00 T28L11	£m	I			6.057	A1
F7.11	Net cashflow from investing activities	JR00 T28L12	£m	C		0	-647.5276993	A1
F7.12	Not in use							
Financing								
F7.13	Capital in finance lease rentals	JR00 T28L21	£m	I			0	A1
F7.14	New loans	-	£m	I			232.9	A1
F7.15	Repayment of loans	-	£m	I			-70.871	A1
F7.16	Net cash inflow from financing	JR00 T28L25	£m	C		0	162.029	A1
F7.17	Increase/(decrease) in cash in the year	JR00 T28L26	£m	C		0	-6.774637117	A1
F7.18	Free Cash Flow in the year	-	£m	C		0	-34.43676126	A1

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Edition 1

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	
					2004-05	CG	2005-06	CG
F8.1	Operating surplus after exceptional items	JR00 T29L1	£m	I			338.862	A1
F8.2	Depreciation charge	JR00 T29L5	£m	I			140.469	A1
F8.3	Infrastructure renewals charge	JR00 T29L9	£m	I			110.000	A1
F8.4	Amortisation of prepayments	-	£m	I			1.640	A1
F8.5	Amortisation of grants and contributions	-	£m	I			- 0.558	A1
F8.6	Movement in provisions for liabilities and charges	-	£m	I			- 22.478	A1
F8.7	Movement in rural supply grant provision	-	£m	I			-	A1
F8.8	Change in stock	-	£m	I			0.180	A1
F8.9	Changes in trade debtors	-	£m	I			36.010	A1
F8.10	Change in trade creditors	-	£m	I			1.478	A1
F8.11	Change in capital creditors	-	£m	I			-	A1
F8.12	Change in other debtors	-	£m	I			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	C	0		620.5530086	A1

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Edition 3

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		
Cost																
F9.1	Cost at 1 April brought forward	-	£m	I	754.080	567.530	198.700	506.806	2027.116047	764.236	633.730	242.778	488.605	2129.349313	177.435	4333.90063
F9.2	Additions in year	-	£m	I	0.000	0.000	0.000	270.059	270.0585736	0.000	0.000	0.000	341.888	341.8876344	48.336	660.2817408
F9.3	Disposals	-	£m	I	-2.562	0.000	-0.110	0.000	-2.67272556	-0.442	0.000	0.000	0.000	-0.44208497	-3.382	-6.49730318
F9.4	Reclassifications	-	£m	I	35.273	130.500	72.215	-237.988	-0.00020018	77.978	105.304	125.480	-308.762	0	0.000	-0.00018987
F9.5	Transfers	-	£m	I	0.000	0.000	0.000	0.000	0	0.000	0.000	0.000	0.000	0	0	0
F9.6	Cost at 31 March	-	£m	C	786.7902687	698.0305193	270.8046193	538.8762878	2294.501695	841.7725907	739.0337442	368.2574157	521.7311226	2470.794873	222.3883092	4987.684878
Depreciation																
F9.7	Depreciation at 1 April	-	£m	I	217.089	519.893	86.832	0.000	823.8140477	235.222	243.873	46.360	0.000	525.4550834	136.793	1486.062274
F9.8	Charge for year	-	£m	I	24.583	79.200	20.841	0	124.6234376	28.078	30.800	30.297	0.000	89.17478079	36.671	250.4695111
F9.9	Disposals	-	£m	I	-2.092	0.000	-0.022	0	-2.11423399	-0.015	0.000	0.000	0.000	-0.0148221	-2.134	-4.2629057
F9.10	Transfers	-	£m	I	0.000	0.000	0.000	0	0	0.000	0.000	0.000	0.000	0	0	0
F9.11	Depreciation at 31 March	-	£m	C	239.5794773	599.093	107.6507741	0	946.3232514	263.2851995	274.673	76.65684256	0	614.615042	171.3305857	1732.268879
F9.12	Net book amount at 31 March	-	£m	C	547.2107914	98.93751934	163.1538452	538.8762878	1348.178444	578.4873912	464.3607442	291.6005732	521.7311226	1856.179831	51.05772344	3255.415998
F9.13	Net book amount at 1 April	-	£m	C	536.9913505	47.63739212	111.8675428	506.8057142	1203.302	529.0141105	389.856988	196.4176435	488.6054882	1603.89423	40.64212625	2847.838356

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ANNUAL RETURN INFORMATION REQUIREMENTS

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

Issues with data	Problem ?	Solution
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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 2004-05		10 Report Year 2005-06	
					CG	CG		
WATER								
F10.1	Domestic unmeasured	-	£m	I			302.852	A1
F10.2	Domestic measured volumetric charge	-	£m	I			0.040	B2
F10.3	Domestic measured fixed charge	-	£m	I			0.037	B2
F10.4	Domestic water total	-	£m	C	0.000		302.929	A1
F10.5	Non-domestic >250Ml/y standard volume tariff	-	£m	I			0.000	A2
F10.6	Non-domestic 100-250Ml/y standard volume tariff	-	£m	I			0.000	A2
F10.7	Non-domestic <100Ml/y standard volume tariff	-	£m	I			55.695	A1
F10.7a	Non-domestic > 250Ml/y LUVA volume	-	£m	I			11.251	B2
F10.7b	Non-domestic 100 - 250Ml/y standard volume tariff	-	£m	I			9.062	B2
F10.8	Non-domestic at non-standard volume tariffs	-	£m	I			11.122	A1
F10.9	Not in use							
F10.10	Not in use							
F10.11	Non-domestic measured fixed charge	-	£m	I			18.760	A1
F10.12	Non-domestic unmeasured RV-based charge at standard tariff rate	-	£m	I			9.287	A1
F10.12a	Non-domestic unmeasured RV-based charge for non-households in receipt of charitable relief	-	£m	I			0.000	A2
F10.13	Non-domestic unmeasured RV-based charges for non-households with other relief of c	-	£m	I			0.000	N
F10.13a	Non-domestic unmeasured fixed charge	-	£m	I			5.142	A1
F10.13b	Non-domestic unmeasured fixed charge for customers in receipt of charitable relief	-	£m	I			0.000	N
F10.13c	Non-domestic unmeasured fixed charge for non-households with other relief of	-	£m	I			0.000	N
F10.14	Total Non-Domestic Water	-	£m	C	0.000		120.320	A1
F10.15	Bulk water to other water agencies	-	£m	I			0.000	N
F10.16	Total Water Income	-	£m	C	0.000		423.248	A1
WASTE WATER								
F10.17	Domestic unmeasured	-	£m	I			325.285	A1
F10.18	Domestic measured volumetric charge	-	£m	I			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	C	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	C	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	I			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	C	0.000		45.393	A1
F10.32	Non-domestic wastewater total	-	£m	C	0.000		183.187	A1
F10.33	Trade Effluent	-	£m	I			27.675	A1
F10.34	Total wastewater Income	-	£m	C	0.000		536.228	A1
SECONDARY INCOME - WATER RELATED								
F10.35	Building water	-	£m	I			3.574	A1
F10.36	Troughs, taps, standpipes	-	£m	I			1.984	A1
F10.37	Water for electricity	-	£m	I			0.004	A1
F10.38	Other water sales	-	£m	I			0.000	A1
F10.39	Pipe connections and mains diversions	-	£m	I			3.660	A1
F10.40	Farming, forestry, fishing and recreation	-	£m	I			-0.007	A1
F10.41	Other rents	-	£m	I			0.041	A1
F10.42	Laboratory services	-	£m	I			0.178	A1
F10.43	Corporate consultancies	-	£m	I			2.502	A1
F10.44	Property clearance certificates etc	-	£m	I			0.000	A1
F10.45	Revenue grant income	-	£m	I			0.000	A1
F10.46	Other income	-	£m	I			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
F10.53	Total secondary income - wastewater related	-	£m	C	0.000		6.036	A1
TOTAL INCOME								
F10.54	Total Income	-	£m	C	0.000		1018.969	A1
BAD DEBT PROVISION IN YEAR								
F10.55	Domestic unmeasured	-	£m	I			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	C	0.000		28.548	A1

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

Line Ref	Prev Ref	Description	Units	Report Year-1		Report Year		Report Year+1		Report Year+2	
				2004-05	CG	2005-06	CG	2006-07	CG	2007-08	CG
A Allocation of capital expenditure for tax purposes											
F11.1		Work in Progress (Opening Amount)	£m	660.365	A1	1009.990	A1	1123.541	A1	528.210	A1
F11.2		Total capitalised expenditure including IRE (outturn prices) excluding grants*	£m	527.358	A1	660.300	A1	569.305	B3	595.199	B3
F11.3		Percentage Transferred (Opening WIP + Capex)	%	15%	A1	33%	A1	69%	B3	92%	B3
F11.4		WIP Transferred (£m)	£m	177.733	A1	546.749	A1	1164.636	B3	1034.398	B3
F11.5		Assets qualifying for 100% first year allowances	%	0.000	N	0.000	N	0.000	N	0.000	N
F11.6		Assets to be included in the general (25%) pool	%	32.856	A1	30.420	A1	37.280	B3	49.729	B3
F11.7		Assets qualifying for long life (6%) pool	%	18.385	A1	27.762	A1	29.227	B3	25.280	B3
F11.8		Assets qualifying for Industrial Buildings Allowance	%	7.970	A1	4.833	A1	9.006	B3	8.382	B3
F11.9		Assets purchased under finance leasing	%	0	N	0	N	0	N	0	N
F11.10		Capitalised revenue expenditure deducted in year of spend	%	0	N	0	N	0	N	0	N
F11.11		Capitalised revenue expenditure depreciated - non - infrastructure	%	4.992	A1	4.652	A1	1.036	B3	2.003	B3
F11.12		Capitalised revenue expenditure depreciated - infrastructure	%	0	N	0	N	0	N	0	N
F11.13		Capitalised revenue expenditure not depreciated	%	0	N	0	N	0	N	0	N
F11.14		Other assets not qualifying for capital allowances or revenue deductions	%	35.797	A1	32.333	A1	23.451	B3	14.606	B3
F11.15		Grants and contributions taxable on receipt	%	0	N	0	N	0	N	0	N
B Deductions for capital expenditure											
F11.16		Existing IBA claims (Outturn)	£m	14.492	A1	26.424	A1	21.900	B3	25.300	B3
F11.17		Finance lease depreciation	£m	0.000	N	0.000	N	0.000	N	0.000	N
F11.18		Depreciation on capitalised revenue expenditure - non - infrastructure (outturn)	£m	9.765	A1	8.872	A1	25.436	B3	12.057	B3
F11.19		Depreciation on capitalised revenue expenditure - infrastructure (outturn)	£m	145.000	A1	110.000	A1	87.900	B3	90.000	B3
F11.20		Capitalised revenue expenditure deducted in year of spend	£m	0.000	N	0.000	N	0.000	N	0.000	N
F11.21		Amortisation of PFI assets	£m	1.623	A1	1.640	A1	1.572	B3	1.572	B3
F11.22		Amortisation of grants	£m	0.511	A1	0.558	A1	2.500	B3	2.500	B3
F11.23		Average asset life - non - infrastructure	Years	1	A1	1	A1	1	A1	1	A1
F11.24		Average asset life - infrastructure	Years	0	N	0	N	0	N	0	N
C Opening position											
F11.25		Opening pool of capital allowances - asset life < 25 years	£m	564.034	A1	467.838	A1	475.618	B3	682.064	B3
F11.26		Opening pool of capital allowances - asset life >= 25 years	£m	593.655	A1	588.853	A1	696.205	B3	974.127	B3
F11.27		Residual IBA's	£m	241.700	A1	241.105	A1	269.500	B3	352.400	B3
F11.28		General provisions - opening balance	£m	264.451	A1	313.175	A1	328.175	B3	349.775	B3
F11.29		Losses brought forward	£m	159.807	B3	129.6	B3	1.3	B3	0	B3
D Other Deductions/Adjustments											
F11.30		Net Interest	£m	136.064	A1	142.802	A1	100.000	B3	100.000	B3
F11.31		Revenue expenditure not allowable for tax purposes	£m	2.636	A1	2.600	CX	2.000	B3	2.000	B3
F11.32		Permanently disallowed expenditure	£m	0.201	A1	5.600	CX	0.000	B3	0.000	B3
F11.33		Profit/income not subject to tax/not taxed as trading income	£m	7.586	A1	1.856	B4	0.000	B3	0.000	B3
F11.34		Increase/(decrease) in general provisions (outturn)	£m	48.724	A1	15.000	A1	21.600	B3	26.800	B3
F11.35		Adjustments to tax charge	£m	0.000	N	0.000	N	0.000	N	0.000	N
E Deferred Tax											
F11.36		Opening accelerated capital allowances	£m	48.6	A1						
F11.37		Deferred tax provision	£m	27.2	B2	137	B2	203.1	B3	270.1	B3

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

Line Ref	Prev Ref	Description	Units	10		20		30	
				Report Year 2005-06	Comment	Report Year+1 2006-07	Comment	Report Year+2 2007-08	Comment

Line Ref	Prev Ref	Description	Units
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Line Ref	Prev Ref	Description	Units	10	20	30	General
A Allocation of capital expenditure for tax purposes							
F11.1		Work in Progress (Opening Amount)	£m	N	N	N	A1 G
F11.2		Total capitalised expenditure including IRE (outturn prices) excluding grants*	£m	N	N	N	A2 G
F11.3		Percentage Transferred (Opening WIP + Capex)	%	N	N	N	A3 G
F11.4		WIP Transferred (£m)	£m	N	N	N	A4 N
F11.5		Assets qualifying for 100% first year allowances	%	N	Please refer to commentary	N	AX G
F11.6		Assets to be included in the general (25%) pool	%	N	N	Please refer to commentary	B2 G
F11.7		Assets qualifying for long life (6%) pool	%	N	N	N	B3 G
F11.8		Assets qualifying for Industrial Buildings Allowance	%	N	N	N	B4 N
F11.9		Assets purchased under finance leasing	%	N	Please refer to commentary	N	BX G
F11.10		Capitalised revenue expenditure deducted in year of spend	%	N	Please refer to commentary	N	C2 N
F11.11		Capitalised revenue expenditure depreciated - non - infrastructure	%	N	N	N	C3 N
F11.12		Capitalised revenue expenditure depreciated - infrastructure	%	N	Please refer to commentary	N	C4 N
F11.13		Capitalised revenue expenditure not depreciated	%	N	Please refer to commentary	N	C5 N
F11.14		Other assets not qualifying for capital allowances or revenue deductions	%	N	N	N	CX N
F11.15		Grants and contributions taxable on receipt	%	N	Please refer to commentary	N	M N
B Deductions for capital expenditure							
F11.16		Existing IBA claims (Outturn)	£m	N	N	N	N N
F11.17		Finance lease depreciation	£m	N	Please refer to commentary	N	D3 N
F11.18		Depreciation on capitalised revenue expenditure - non - infrastructure (outturn)	£m	N	N	N	D4 N
F11.19		Depreciation on capitalised revenue expenditure - infrastructure (outturn)	£m	N	N	N	D5 N
F11.20		Capitalised revenue expenditure deducted in year of spend	£m	N	Please refer to commentary	N	D6 N
F11.21		Amortisation of PFI assets	£m	N	N	N	DX N
F11.22		Amortisation of grants	£m	N	N	N	
F11.23		Average asset life - non - infrastructure	Years	N	N	N	
F11.24		Average asset life - infrastructure	Years	N	Please refer to commentary	N	
C Opening position							
F11.25		Opening pool of capital allowances - asset life < 25 years	£m	N	N	N	
F11.26		Opening pool of capital allowances - asset life >= 25 years	£m	N	N	N	
F11.27		Residual IBA's	£m	N	N	N	
F11.28		General provisions - opening balance	£m	N	N	N	
F11.29		Losses brought forward	£m	N	N	N	
D Other Deductions/Adjustments							
F11.30		Net Interest	£m	N	N	N	
F11.31		Revenue expenditure not allowable for tax purposes	£m	N	Please refer to commentary	N	
F11.32		Permanently disallowed expenditure	£m	N	Please refer to commentary	N	
F11.33		Profit/income not subject to tax/not taxed as trading income	£m	N	Please refer to commentary	N	
F11.34		Increase/(decrease) in general provisions (outturn)	£m	N	N	N	
F11.35		Adjustments to tax charge	£m	N	Please refer to commentary	N	
E Deferred Tax							
F11.36		Opening accelerated capital allowances	£m	#N/A	#N/A	#N/A	
F11.37		Deferred tax provision	£m	N	N	N	

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