

Summary

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Key

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



Line	Description	Ofwat ref JR 07	Units	Field Type	2005-06			2006-07		
					Core	Non Core	Total	Core	Non Core	Total
1.1	Turnover	T18, L1	£m	I,C	0.000	0.000	0.000	972.806	30.129	1002.935
1.2	Operating costs	T18, L2 + T18, L3	£m	I,C	0.000	0.000	0.000	-387.703	-27.574	-415.277
1.3	Historical Cost Depreciation		£m	I,C	0.000	0.000	0.000	-137.101	-0.884	-137.985
1.4	Infrastructure Renewals charge		£m	I,C	0.000	0.000	0.000	-88.000	0.000	-88.000
1.5	Amortisation of PFI assets		£m	I,C	0.000	0.000	0.000	-1.636	0.000	-1.636
1.6	Amortisation of deferred income		£m	I,C	0.000	0.000	0.000	1.076	0.131	1.207
1.7	Operating income	T18, L4	£m	I,C	0.000	0.000	0.000	1.418	0.000	1.418
1.8	Operating surplus	T18, L5	£m	C	0.000	0.000	0.000	360.860	1.802	362.662
1.9	Other income	T18, L6	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
1.10	Net interest receivable less payable	T18, L7	£m	I,C	0.000	0.000	0.000	-139.800	0.000	-139.800
1.12	Surplus on ordinary activities before taxation	T18, L8	£m	C	0.000	0.000	0.000	221.060	1.802	222.862
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	0.000	0.000	0.000	-68.218	-0.541	-68.759
1.15	Surplus on ordinary activities after taxation	T18, L11	£m	C	0.000	0.000	0.000	152.842	1.261	154.103
1.16	Extraordinary items	T18, L12	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
1.17	Surplus for the year	T18, L13	£m	C	0.000	0.000	0.000	152.842	1.261	154.103
1.18	Customer earnings	T18, L14	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
1.19	Retained surplus for year	T18, L15	£m	C	0.000	0.000	0.000	152.842	1.261	154.103

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



Line	Description	Ofwat ref JR 07	Units	Field Type	2005-06			2006-07		
					Core	Non Core	Total	Core	Non Core	Total
Fixed Assets										
2.1	Tangible Assets	T19, L1	£m	I,C	0.000	0.000	0.000	3462.013	1.158	3463.171
2.2	Investment - loan to group company	T19, L2	£m	I,C	0.000	0.000	0.000	64.500	0.000	64.500
2.3	Investment - Other	T19, L3	£m	I,C	0.000	0.000	0.000	0.045	0.000	0.045
2.4	Total fixed assets	T19, L4	£m	C	0.000	0.000	0.000	3526.558	1.158	3527.716
Current Assets										
2.5	Stocks	T19, L5	£m	I,C	3.992	0.000	3.992	2.887	0.625	3.512
2.6	Debtors	T19, L6	£m	I,C	0.000	0.000	0.000	77.079	5.993	83.072
2.7	Cash at bank and in hand	T19, L7	£m	I,C	0.000	0.000	0.000	1.468	0.093	1.561
2.8	Short term deposits	T19, L8	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
2.9	Infrastructure Renewals prepayment	T19, L9	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
2.10	Total current assets	T19, L10	£m	C	3.992	0.000	3.992	81.434	6.711	88.145
Creditors: amounts falling due within one year										
2.11	Overdrafts	T19, L11	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
2.12	Infrastructure Renewals accrual	T19, L12	£m	I,C	0.000	0.000	0.000	-20.712	0.000	-20.712
2.13	Creditors	T19, L13	£m	I,C	0.000	0.000	0.000	-261.870	-3.089	-264.959
2.14	Borrowings (excl. Govt. loans)	T19, L14	£m	I,C	0.000	0.000	0.000	-6.567	0.000	-6.567
2.15	Corporation tax payable	T19, L15	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
2.16	Customer earnings payable	T19, L16	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
2.17	Total creditors	T19, L18	£m	C	0.000	0.000	0.000	-289.149	-3.089	-292.238
2.18	Net current assets	T19, L19	£m	C	3.992	0.000	3.992	-207.715	3.622	-204.093
2.19	Total assets less current liabilities		£m	C	3.992	0.000	3.992	3318.843	4.780	3323.623
Creditors: amounts falling due after one year										
2.20	Borrowings (excl. Govt. loans)	T19, L20	£m	I,C	0.000	0.000	0.000	-18.137	0.000	-18.137
2.21	Other creditors	T19, L21	£m	I,C	0.000	0.000	0.000	-20.987	-0.313	-21.300
2.22	Total creditors	T19, L22	£m	C	0.000	0.000	0.000	-39.124	-0.313	-39.437
Provision for liabilities & charges										
2.23	Deferred tax provision	T19, L23	£m	I,C	0.000	0.000	0.000	-205.298	-0.541	-205.839
2.24	Deferred income - grants and contributions	T19, L24	£m	I,C	0.000	0.000	0.000	-18.715	-2.665	-21.380
2.25	Post employment assets / (liabilities)	T19, L25	£m	I,C	0.000	0.000	0.000	-104.900	0.000	-104.900
2.26	Other provisions	T19, L26	£m	I,C	0.000	0.000	0.000	-6.287	0.000	-6.287
2.27	Net Assets employed	T19, L28	£m	C	3.992	0.000	3.992	2944.519	1.261	2945.780
Capital and reserves										
2.28	Govt. loans		£m	I,C	0.000	0.000	0.000	2412.203	0.000	2412.203
2.29	Income and Expenditure account	T19, L31	£m	I,C	0.000	0.000	0.000	398.916	1.261	400.177
2.30	Other reserves	T19, L32	£m	I,C	0.000	0.000	0.000	133.400	0.000	133.400
2.31	Capital & reserves	T19, L33	£m	C	0.000	0.000	0.000	2944.519	1.261	2945.780

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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 UK GAAP	Regulatory	Explanation of difference
Profit and loss account							
3.1	Operating profit		£m	I	369.400	360.860	Non-reg PBIT (£1.8m); SWBS PBIT (£6.8m)
3.2	Profit before tax		£m	I	228.900	221.060	Non-reg PBT (£1.8m); SWBS PBT (£6.1m)
3.3	Cost of sales & Admin expenses		£m	I	647.600	611.946	i.e lines 1.2 to 1.7; Non-reg (£28.3m); SWBS (£7.3m)
3.4	Interest & other finance income		£m	I	140.500	139.800	Intercompany interest from SWBS (£0.7m)
3.5	Taxation (total in statutory accounts)		£m	I	70.600	68.200	Non reg deferred tax (£0.5m); SWBS current tax (£1.9m)
Balance Sheet							
3.6	Tangible Fixed assets (net book value)		£m	I	3442.500	3462.000	Non reg (£1.2m); infrastructure renewals accrual £(20.7)m (- see line 3.7)
3.7	Infrastructure Renewals accrual/prepayment		£m	I	0.000	-20.700	see above - line 3.6
3.8	Debtors		£m	I	160.100	77.100	Non reg (£6.0m); i/co loan (£64.5m); CNP & misc bal t/rd to accruals (line 3.10)
3.9	Deferred income - grants and contributions		£m	I		-18.700	} in statutory accounts total of £21.4 is included in creditors < & > 1 year
3.10	Creditors - total		£m	I	-345.000	-282.900	} Non reg (£6.1m); CNP (£14.5m) less misc (-£1.9m) t/rd from debtors (line 3.8)
3.11	Borrowings (excl Govt loans) - total		£m	I		-24.700	} in statutory accounts non govt loans are included in creditors < & > 1 year
3.12	Deferred taxation		£m	I	-205.800	-205.300	Non reg (£0.5m)

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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 07	Units	Field Type	2005-06	2006-07
					Core	Core
4.1	Turnover	T20, L1	£m	C	0.000	972.806
4.2	Current cost operating costs	T20, L2	£m	I	0.000	-387.703
4.3	Current Cost Depreciation		£m	I	0.000	-163.637
4.4	Infrastructure Renewals Charge		£m	I	0.000	-88.000
4.5	Amortisation of PFI		£m	I	0.000	-1.636
4.6	Amortisation of deferred income		£m	I	0.000	1.128
4.7	Operating income	T20, L3	£m	C	0.000	1.407
4.8	Current cost operating surplus before working capital adjustment		£m	C	0.000	334.365
4.9	Working capital adjustment	T20, L4	£m	C	0.000	7.270
4.10	Current cost operating surplus	T20, L5	£m	C	0.000	341.635
4.11	Other income	T20, L6	£m	C	0.000	0.000
4.12	Net interest receivable less payable	T20, L7	£m	C	0.000	-139.800
4.14	Financing adjustment	T20, L8	£m	C	0.000	10.364
4.15	Current cost surplus before taxation	T20, L9	£m	C	0.000	212.199
4.16	Taxation - Current taxation	T20, L10	£m	C	0.000	0.000
4.17	Taxation - Deferred	T20, L11	£m	C	0.000	-68.218
4.18	Current cost surplus on ordinary activities	T20, L12	£m	C	0.000	143.981
4.19	Extraordinary items	T20, L13	£m	C	0.000	0.000
4.20	Current cost surplus for the year	T20, L14	£m	C	0.000	143.981
4.21	Customer retained earnings	T20, L15	£m	C	0.000	0.000
4.22	Current cost surplus retained	T20, L16	£m	C	0.000	143.981

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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 07	Units	Field Type	2005-06	2006-07
					Core	Core
Fixed Assets						
5.1	Tangible assets	T24, L1	£m	C	26290.241	27623.235
5.2	Third party contributions	T24, L2	£m	I	0.000	-19.689
Other Operating Assets and liabilities						
5.3	Working capital	T24, L3	£m	C	-150.828	-181.028
5.4	Cash	T24, L4	£m	C	0.000	1.468
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	0.000	-20.712
5.8	Net operating assets	T24, L8	£m	C	26139.413	27403.274
Non-operating assets and liabilities						
5.9	Borrowings (excl. govt. loans)	T24, L9	£m	C	0.000	-6.567
5.10	Non-trade debtors	T24, L10	£m	C	-75.492	56.353
5.11	Non-trade creditors due within one year	T24, L11	£m	C	230.312	-57.229
5.12	Investment - loan to group company	T24, L12	£m	C	0.000	64.500
5.13	Investment - Other	T24, L13	£m	C	0.000	0.045
5.14	Corporation tax payable	T24, L14	£m	C	0.000	0.000
5.15	Customer earnings payable	T24, L15	£m	C	0.000	0.000
5.16	Total non-operating assets and liabilities		£m	C	154.820	57.102
Creditors - amounts falling due after more than one year						
5.17	Borrowings (excl. govt. loans)	T24, L17	£m	C	0.000	-18.137
5.18	Other Creditors	T24, L18	£m	C	0.000	-20.987
5.19	Total Creditors falling due after more than one year		£m	C	0.000	-39.124
Provisions for liabilities & charges						
5.20	Deferred tax provision	T24, L19	£m	C	0.000	-205.298
5.21	Post employment asset / (liabilities)	T24, L20	£m	C	0.000	-104.900
5.22	Other provisions	T24, L21	£m	C	0.000	-6.287
5.23	Total provisions		£m	C	0.000	-316.485
5.24	Net assets employed	T24, L23	£m	C	26294.233	27104.767
Capital and reserves						
5.25	Government Loans		£m	C	0.000	2412.203
5.26	Income and expenditure account	T24, L26	£m	I	0.000	390.055
5.27	Current cost reserve	T24, L27	£m	C	0.000	24169.109
5.28	Other reserves	T24, L28	£m	C	0.000	133.400
5.29	Total capital & reserves	T24, L29	£m	C	0.000	27104.767

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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 07	Units	Field Type	2005-06			2006-07		
					Core	Non Core	Total	Core	Non Core	Total
6.1	Net cash flow from operating activities	T28, L1	£m	I,C	0.000	0.000	0.000	658.836	0.458	659.294
Returns on investments & servicing of finance										
6.2	Interest received	T28, L2	£m	I,C	0.000	0.000	0.000	3.330	0.000	3.330
6.3	Interest paid	T28, L3	£m	I,C	0.000	0.000	0.000	-146.509	0.000	-146.509
6.4	Interest in finance lease rentals	T28, L4	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
6.5	Net cash flow from returns on Investment & servicing of finance	T28, L6	£m	C	0.000	0.000	0.000	-143.179	0.000	-143.179
Taxation										
6.6	Taxation paid	T28, L7	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
Capital expenditure and financial investment										
6.7	Gross cost of purchase of fixed assets	T28, L8	£m	I,C	0.000	0.000	0.000	-454.157	-1.171	-455.328
6.8	Receipt of grants and contributions	T28, L9	£m	I,C	0.000	0.000	0.000	1.560	0.806	2.366
6.9	Infrastructure renewals expenditure	T28, L10	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
6.10	Disposal of fixed assets	T28, L11	£m	I,C	0.000	0.000	0.000	2.126	0.000	2.126
6.11	Movements on long term loans to group companies	T28, L12	£m	I,C	0.000	0.000	0.000	-64.500	0.000	-64.500
6.12	Net cash outflow from investing activities	T28, L13	£m	C	0.000	0.000	0.000	-514.971	-0.365	-515.336
6.13	Acquisitions and disposals	T28, L14	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
6.14	Customer retained earnings paid	T28, L15	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
Management of liquid resources										
6.15	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
6.16	Net Cash flow before financing	T28, L17	£m	C	0.000	0.000	0.000	0.686	0.093	0.779
Financing										
6.17	Capital element in finance lease rentals	T28, L18	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
6.18	New bank loans		£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
6.19	New Government loans		£m	I,C	0.000	0.000	0.000	142.600	0.000	142.600
6.20	Bank loans repayments		£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
6.21	Government loans repayments		£m	I,C	0.000	0.000	0.000	-142.560	0.000	-142.560
6.22	Net cash inflow from financing	T28, L22	£m	C	0.000	0.000	0.000	0.040	0.000	0.040
6.23	Increase (decrease) in cash and cash equivalents	T28, L23	£m	C	0.000	0.000	0.000	0.726	0.093	0.819

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



Line	Description	Ofwat ref JR 07	Units	Field Type	2005-06			2006-07		
					Water	Wastewater	Core Business	Water	Wastewater	Core Business
Turnover										
7.1	Household		£m	C	0.000	0.000	0.000	310.017	332.171	642.188
7.2	Retail Non-Household		£m	C	0.000	0.000	0.000	73.881	119.721	193.602
7.3	Wholesale Non-Household		£m	C	0.000	0.000	0.000	45.816	81.015	126.831
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	0.000	0.000	0.000	8.460	1.725	10.185
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	0.000	0.000	0.000	438.174	534.632	972.806
Operating income										
7.10	Current cost surplus or loss on disposal of fixed assets	T23, L17	£m	I,C	0.000	0.000	0.000	0.938	0.469	1.407
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	0.000	0.000	0.000	0.938	0.469	1.407
Working capital adjustment										
7.14	Working capital adjustment	T23, L21	£m	I,C	0.000	0.000	0.000	3.245	4.025	7.270

Table 8: Current Cost Analysis of Fixed Assets by Asset Type (Core) - RAR Proformas 8 -10

Line	Description	Ofwat ref JR 07	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 2006	T25, L1	£m	I,C	2558.493	11133.387	165.721	13857.601	1428.200	11550.293	17.279	12995.772	1123.531	27976.904
Revaluations														
8.2	Investment plan adjustment (excl. inflation)	T25, L2	£m	I,C	116.795	-39.586	-43.732	33.477	-143.239	66.381	-6.093	-82.951	0.000	-49.474
8.3	Inflation adjustment	T25, L3	£m	I,C	123.319	536.629	7.988	667.936	68.839	556.724	0.833	626.396	0.000	1294.332
8.4	Disposals	T25, L4	£m	I,C	-1.778	0.000	-4.295	-6.073	-0.089	0.000	-4.294	-4.383	0.000	-10.456
8.5	Additions	T25, L5	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	413.285	413.285
8.5a	Reclassifications		£m	I,C	129.209	58.763	41.503	229.475	127.257	87.466	16.880	231.603	-744.133	-283.055
8.6	At 31 March 2007	T25, L6	£m	C	2926.038	11689.193	167.185	14782.416	1480.968	12260.864	24.605	13766.437	792.683	29341.536
Depreciation														
8.7	At 1 April 2006	T25, L7	£m	I,C	948.619	0.000	79.686	1028.305	652.644	0.000	5.714	658.358		1686.663
Revaluations														
8.8	Investment plan adjustment (excl. inflation)	T25, L8	£m	I,C	-95.838	0.000	-14.631	-110.469	-93.587	0.000	-1.091	-94.678		-205.147
8.9	Inflation adjustment	T25, L9	£m	I,C	45.723	0.000	3.841	49.564	31.459	0.000	0.275	31.734		81.298
8.10	Disposals	T25, L12	£m	I,C	-1.183	0.000	-3.464	-4.647	-0.039	0.000	-3.464	-3.503		-8.150
8.11	Charge for year	T25, L13	£m	I,C	83.012	0.000	27.702	110.714	47.322	0.000	5.601	52.923		163.637
8.12	At 31 March 2007	T25, L14	£m	C	980.333	0.000	93.134	1073.467	637.799	0.000	7.035	644.834		1718.301
8.13	Net book amount at 31 March 2006	T25, L15	£m	C	1609.874	11133.387	86.035	12829.296	775.556	11550.293	11.565	12337.414	1123.531	26290.241
8.14	Net book amount at 1 April 2007	T25, L16	£m	C	1945.705	11689.193	74.051	13708.949	843.169	12260.864	17.570	13121.603	792.683	27623.235

Scottish Water

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



Line	Description	Ofwat ref JR 07	Units	Field Type	2005-06	2006-07
11.1	Stocks	T26, L1	£m	I	3.992	2.887
11.2	Trade debtors - Household		£m	I	8.414	7.329
11.3	Trade debtors - Non Household (licensed businesses)		£m	I	0.000	0.000
11.4	Other trade debtors	T26, L6	£m	I	23.457	1.086
11.5	Measured income accrual	T26, L7	£m	I	36.656	0.000
11.6	Prepayments and other short term debtors	T26, L8	£m	I	6.965	12.311
11.7	Trade creditors	T26, L9	£m	I	-18.386	-40.019
11.8	Deferred income - customer advance receipts	T26, L10	£m	I	0.000	0.000
11.9	Short-term capital creditors	T26, L11	£m	I	-120.302	-79.430
11.10	Accruals and other creditors	T26, L12	£m	I	-91.624	-85.192
11.11	Total working capital	T26, L13	£m	C	-150.828	-181.028

Scottish Water

Table 12: Movement on Current Cost Reserve (Core) - RAR Proforma 12



Line	Description	Ofwat ref JR 07	Units	Field Type	2005-06	2006-07
12.1	Balance at 1 April	T27, L1	£m	I	0.000	22819.062
12.2	Investment plan adjustment	T27, L2	£m	I	0.000	155.673
Inflation adjustments:						
12.3	Fixed assets		£m	I	0.000	1213.034
12.4	Working capital adjustment	T27, L4	£m	C	0.000	-7.270
12.5	Financing adjustment	T27, L5	£m	I	0.000	-10.364
12.6	Grants and third party contributions adjustment	T27, L6	£m	I	0.000	-1.026
12.7	Balance at 31 March	T27, L7	£m	C	0.000	24169.109

Scottish Water

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



Line	Description	Ofwat ref JR 07	Units	Field Type	2005-06	2006-07
13.1	Current cost operating surplus	T29,L1	£m	C	0.000	341.635
13.2	Working capital adjustment	T29,L2	£m	C	0.000	-7.270
13.3	Movement in working capital	T29,L3	£m	I, C	0.000	72.644
13.4	Receipt from other income	T29,L4	£m	I	0.000	0.000
13.5	Current Cost depreciation	T29,L5	£m	C	0.000	163.637
13.6	Amortisation of PFI assets		£m	C	0.000	1.636
13.7	Amortisation of deferred income		£m	C	0.000	-1.128
13.8	Current cost profit/(loss) on sale of assets	T29,L6	£m	C	0.000	-1.407
13.9	Infrastructure renewals charge	T29,L7	£m	C	0.000	88.000
13.10	Other non-cash profit and loss items	T29,L8	£m	I	0.000	1.089
13.11	Net cash flow from operating activities	T29,L9	£m	C	0.000	658.836

Scottish water

Table 14: Analysis of net debt (core) - RAR Proforma 14



Line	Description	Ofwat ref JR 07	Units	Field Type	Government Loans	Non-government Loans	Total
14.1	Less than one year	-	£m	C	61.435	6.567	68.002
14.2	Between one and two years	-	£m	C	73.140	7.967	81.107
14.3	Between two and five years	-	£m	C	208.490	5.929	214.419
14.4	Between five and twenty years	-	£m	C	1291.937	4.241	1296.178
14.5	In more than twenty years	-	£m	C	777.201	0.000	777.201
14.6	Total Borrowings	-	£m	C	2412.203	24.704	2436.907
14.7	Cash	-	£m	C			1.468
14.8	Short term deposits	-	£m	C			0.000
14.9	Net debt	-	£m	C			2435.439

Scottish water**Table 15: Regulatory Capital Value (core) - RAR Proforma 15**

Line	Description	Ofwat ref JR 07	Units	Field Type	2006-07
15.1	Opening RCV for the year	-	£m	I	0.000
15.2	Capital expenditure	-	£m	I	0.000
15.3	Infrastructure renewals expenditure	-	£m	I	0.000
15.4	Grants and contributions	-	£m	I	0.000
15.5	Depreciation	-	£m	I	0.000
15.6	Infrastructure renewals charge	-	£m	I	0.000
15.7	Other adjustments	-	£m	I	0.000
15.9	Closing RCV carried forward	-	£m	C	0.000
15.10	Average regulatory capital value	-	£m	I	0.000

Scottish Water

**Table 16: Five year rolling summary: Current Cost Income and Expenditure
Account for Core Business - RAR Proforma 16**



Line	Description	Ofwat ref JR 07	Units	Field Type	2002-03	2003-04	2004-05	2005-06	2006-07
16.1	Turnover	-	£m	I,C	0.000	0.000	0.000	0.000	972.806
16.2	Current cost operating costs	-	£m	I,C	0.000	0.000	0.000	0.000	-639.848
16.3	Operating income/expense	-	£m	I,C	0.000	0.000	0.000	0.000	1.407
16.4	Working capital adjustment	-	£m	I,C	0.000	0.000	0.000	0.000	7.270
16.5	Current cost operating surplus	-	£m	C	0.000	0.000	0.000	0.000	341.635
16.6	Other income	-	£m	I,C	0.000	0.000	0.000	0.000	0.000
16.7	Net interest receivable less payable	-	£m	I,C	0.000	0.000	0.000	0.000	-139.800
16.8	Financing adjustment	-	£m	I,C	0.000	0.000	0.000	0.000	10.364
16.9	Current cost surplus before taxation	-	£m	C	0.000	0.000	0.000	0.000	212.199
16.10	Taxation	-	£m	I,C	0.000	0.000	0.000	0.000	-68.218
16.11	Current cost surplus on ordinary activities	-	£m	C	0.000	0.000	0.000	0.000	143.981
16.12	Extraordinary items	-	£m	I,C	0.000	0.000	0.000	0.000	0.000
16.13	Current cost surplus for the year	-	£m	C	0.000	0.000	0.000	0.000	143.981
16.14	Customer retained earnings	-	£m	I,C	0.000	0.000	0.000	0.000	0.000
16.15	Current cost surplus retained	-	£m	C	0.000	0.000	0.000	0.000	143.981

Table 17: Five year rolling summary: Current Cost Balance Sheet for Core Business - RAR Proforma 17

Line	Description	Ofwat ref JR 07	Units	Field Type	2002-03	2003-04	2004-05	2005-06	2006-07
17.1	Tangible fixed assets	-	£m	I,C	0.000	0.000	0.000	26290.241	27623.235
17.2	Third party contributions	-	£m	I,C	0.000	0.000	0.000	0.000	-19.689
17.3	Working capital	-	£m	I,C	0.000	0.000	0.000	-150.828	-181.028
17.4	Cash, Short term deposits and overdrafts	-	£m	I,C	0.000	0.000	0.000	0.000	1.468
17.5	Infrastructure Renewals prepayment (accrual)	-	£m	I,C	0.000	0.000	0.000	0.000	-20.712
17.6	Net operating assets	-	£m	C	0.000	0.000	0.000	26139.413	27403.274
17.7	Borrowings (non-government)	-	£m	I,C	0.000	0.000	0.000	0.000	-6.567
17.8	Non-trade debtors	-	£m	I,C	0.000	0.000	0.000	-75.492	56.353
17.9	Non-trade creditors due within one year	-	£m	I,C	0.000	0.000	0.000	230.312	-57.229
17.10	Investments	-	£m	I,C	0.000	0.000	0.000	0.000	64.545
17.11	Corporation tax payable	-	£m	I,C	0.000	0.000	0.000	0.000	0.000
17.12	Customer retained earnings payable	-	£m	I,C	0.000	0.000	0.000	0.000	0.000
17.13	Net current assets	-	£m	C	0.000	0.000	0.000	26294.233	27460.376
17.14	Creditors due after more than one year	-	£m	I,C	0.000	0.000	0.000	0.000	-39.124
17.15	Provisions for liabilities and charges	-	£m	I,C	0.000	0.000	0.000	0.000	-316.485
17.16	Net assets	-	£m	C	0.000	0.000	0.000	26294.233	27104.767
17.17	Government Loans	-	£m	I,C	0.000	0.000	0.000	0.000	2412.203
17.18	Income and expenditure account	-	£m	I,C	0.000	0.000	0.000	0.000	390.055
17.19	Current cost reserve	-	£m	I,C	0.000	0.000	0.000	0.000	24169.109
17.20	Other reserves	-	£m	I,C	0.000	0.000	0.000	0.000	133.400
17.21	Total capital and reserves	-	£m	C	0.000	0.000	0.000	0.000	27104.767

SCOTTISH WATER

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

					2006-07															
					1	2	3	4	5	6	7	8	9	10	11	12	13			
					CORE / LICENSED															
					WHOLESALE			Water Distribution			Wholesale Core Total			RETAIL			Water Service Core Total	Water Service Total		
Line Ref.	Description	Ofwat Ref JR 07	Units	Field Type	Total	Source	Trmt	Total				Retail Domestic	Retail - Non Domestic						CG	
													Measd	Non Measd	Total					
Service Analysis - Water : Direct Costs																				
M18.1	Employment costs	T21, L1	£m	I/C	3.862	1.795	10.478	12.273	18.907	31.180								31.180	35.042	A2
M18.2	Power	T21, L2	£m	I/C	0.042	3.066	4.541	7.607	5.122	12.729								12.729	12.771	A2
M18.3	Hired and contracted services	T21, L4	£m	I/C	9.724	0.148	2.823	2.971	3.409	6.380								6.380	16.104	A2
M18.4	Materials and consumables	T21, L6	£m	I/C	1.878	0.142	9.216	9.358	1.334	10.692								10.692	12.570	A2
M18.5	Service charges SEPA	T21, L7	£m	I/C	0.000	0.041	1.970	2.011	0.015	2.026								2.026	2.026	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	0.000	N
M18.8	Meter Maintenance & Installation		£m	I/C	0.000				0.000	0.000								0.000	0.000	N
M18.9	Other direct costs	T21, L9	£m	I/C	0.243	0.209	1.026	1.235	3.507	4.742								4.742	4.985	A2
M18.12	Contract Management		£m	I/C	0.000							0.000	0.000	0.000	0.000			0.000	0.000	N
M18.13	Manage Billing Data		£m	I/C	0.000							0.001	0.232	0.048	0.280			0.281	0.281	A2
M18.14	Generate & Issue Bills		£m	I/C	0.008							6.840	0.134	0.032	0.166			7.006	7.014	A2
M18.15	Handle Billing Enquiries		£m	I/C	0.000							0.007	0.163	0.074	0.237			0.244	0.244	A2
M18.16	Handle Billing Exceptions		£m	I/C	0.001							0.000	0.047	0.010	0.057			0.057	0.058	A2
M18.17	Handle Billing Complaints		£m	I/C	0.000							0.011	0.148	0.073	0.219			0.230	0.230	A2
M18.18	Meter Reading		£m	I/C	0.000							0.003	0.216		0.216			0.219	0.219	A2
M18.19	Costs of Meter maintenance & Installation		£m	I/C	0.000							0.000	0.000		0.000			0.000	0.000	N
M18.20	Handle Metering Enquiries		£m	I/C	0.000							0.004	0.187		0.187			0.191	0.191	A2
M18.21	Handling Metering Complaints		£m	I/C	0.000							0.000	0.019		0.019			0.019	0.019	A2
M18.22	Remittance & Cash Processing		£m	I/C	0.001							0.000	0.042	0.009	0.051			0.051	0.052	A2
M18.23	Debt Management exc Bad debt charge		£m	I/C	0.005							0.001	0.212	0.039	0.251			0.252	0.257	A2
M18.24	External Debt recovery		£m	I/C	0.009							0.001	0.176	0.105	0.281			0.282	0.291	A2
M18.25	Disconnections		£m	I/C	0.000							0.000	0.010	0.004	0.014			0.014	0.014	A2
M18.26	Handle Payment/Plan Enquiries		£m	I/C	0.000							0.002	0.044	0.024	0.068			0.070	0.070	A2
M18.27	Advertising / Marketing		£m	I/C	0.009							0.077	0.008	0.003	0.009			0.086	0.095	A2
M18.28	Account Management		£m	I/C	0.000							0.000	0.151	0.000	0.151			0.151	0.151	A2
M18.29	Manage GSS Payments		£m	I/C	0.000							0.000	0.000	0.000	0.000			0.000	0.000	N
M18.30	Handle Customer operational calls		£m	I/C	0.000							0.000	0.000	0.000	0.000			0.000	0.000	N
M18.31	Other Direct Costs	T21, L9	£m	I/C	0.000							0.055	0.488	0.125	0.613			0.668	0.668	A2
M18.32	Direct employment costs		£m	I/C								0.212		1.370	0.270	1.640				
M18.33	IT (exc employment)		£m	I/C								0.043		0.186	0.042	0.228				
M18.34	Total direct costs	T21, L10	£m	C	15.782	5.401	30.054	35.455	32.294	67.749	7.002	2.273	0.546	2.819	77.570	93.352	A2			
M18.35	General and support costs	T21, L11	£m	I/C	2.163	1.083	6.649	7.732	11.278	19.010	0.465	0.691	0.111	0.802	20.277	22.440	A3			
M18.36	Functional expenditure	T21, L12	£m	C	17.945	6.484	36.703	43.187	43.572	86.759	7.467	2.964	0.657	3.621	97.847	115.792	A2			
Operating Expenditure																				
M18.37	Scientific services	T21, L14	£m	I	0.241		4.512	6.285	10.797	10.797	0.066			0.015	10.878	11.119	A2			
M18.38	Cost of Regulation	T21, L15	£m	I					2.130	2.130	0.323			0.807	3.260	3.260	A2			
M18.39	Total business activities	T21, L16	£m	C	0.241		4.512	6.285	12.927	12.927	0.389			0.822	14.138	14.379	A2			
M18.40	Local authority rates	T21, L17	£m	I	0.124		8.922	9.182	18.104	18.104	0.009			0.050	18.163	18.287	A2			
M18.41	Bad Debt charge	T21, L18	£m	I	0.015				0.000	0.000	7.811	0.078	0.111	0.189	8.000	8.015	A2			
M18.42	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	A1			
M18.43	Total opex less third party services	T21, L20	£m	C			13.434	15.467	31.031	31.031	8.209			1.061	40.301	40.301	A2			
M18.44	Third party services - opex	T21, L21	£m	I/C			0.000	3.780	3.780	3.780	0.000			0.000	3.780	3.780	A2			
M18.45	Total operating expenditure	T21, L22	£m	C	0.380		13.434	19.247	34.811	34.811	8.209			1.061	44.081	44.461	A2			
Reactive and Planned Maintenance (included in Opex)																				
M18.46	Reactive and planned maintenance infrastructure	T21, L23	£m	I/C	0.000	0.000	0.000	0.000	14.774	14.774					14.774	14.774	A3			
M18.47	Reactive and planned maintenance non-infrastructure	T21, L24	£m	I/C	0.000	0.410	4.458	4.868	2.022	6.890	0.000	0.000	0.000	0.000	6.890	6.890	A3			
Capital Maintenance																				
M18.48	Infrastructure renewals expenditure	T21, L25	£m	I/C	0.059		4.525	49.890	54.415	54.415					54.415	54.474	A2			
M18.49	Infrastructure renewals accrual or prepayment	T21, L26	£m	I/C	0.000		0.000	0.000	0.000	0.000				0.000	0.000	0.000	N			
M18.50	Non-infrastructure depreciation charge		£m	I/C	0.507		42.459	15.686	58.145	58.145					58.145	58.652	A2			
M18.51	Amortisation of deferred credits	T21, L28	£m	I/C	0.000		-0.461	-0.268	-0.729	-0.729					-0.729	-0.729	A2			
M18.52	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	N			
M18.53	Business activities depreciation charge	T21, L30	£m	I/C	0.000		0.886	1.164	2.050	2.050	0.066			0.525	2.641	2.641	A2			
M18.54	Capital maintenance less third party services	T21, L31	£m	C			47.409	66.472	113.881	113.881	0.066			0.525	114.472	114.472	A2			
M18.55	Third party services - depreciation	T21, L32	£m	I/C			0.000	0.322	0.322	0.322	0.000			0.000	0.322	0.322	A2			
M18.56	Total capital maintenance	T21, L33	£m	C	0.566		47.409	66.794	114.203	114.203	0.066			0.525	114.794	115.360	A2			
M18.57	Total operating costs	T21, L34	£m	C	18.891		104.030	129.613	235.773	235.773	15.742			5.207	256.722	275.813	A2			

SCOTTISH WATER

Table M18B W: Analysis of fixed assets - Water Service

					2006-07													
					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 JR 07	Units	Field Type	Total	WHOLESALE			Water Distribution	Wholesale Core Total	RETAIL			Water Service Core Total	Water Service Total		Assets in course of construction	
						Water Resources & Treatment Sourcing	Trtmt	Total			Retail Domestic	Retail - Non Domestic			Total	CG		
Gross replacement cost																		
M18b.1	Gross replacement cost at 1 April	T25, L1	£m	I/C		4198.573	1561.651	5760.224	7931.656	13691.88				0	13691.88	13691.88		507.509
M18b.2	Investment plan adjustment	T25, L2	£m	I/C		-123.448	279.942	156.494	-79.286	77.208				0	77.208	77.208		
M18b.3	RPI adjustment	T25, L3	£m	I/C		202.371	75.272	277.643	382.306	659.949				0	659.949	659.949		
M18b.4	Disposals	T25, L4	£m	I/C		-1.390	-0.314	-1.704	-0.074	-1.778				0	-1.778	-1.778		
M18b.5	Additions	T25, L5	£m	I/C				0.000		0				0	0	0		207.386
M18b.5a	Reclassifications		£m	I/C		49.312	73.577	122.889	65.083	187.972				0	187.972	187.972		-356.141
M18b.6	Gross replacement cost at 31 March	T25, L6	£m	I/C	0	4325.418	1990.128	6315.546	8299.685	14615.231	0	0	0	0	14615.231	14615.231		358.754
Depreciation																		
M18b.7	Depreciation at 1 April	T25, L7	£m	I/C		281.785	578.570	860.355	88.264	948.619				0	948.619	948.619		
M18b.8	Investment plan adjustment	T25, L8	£m	I/C		-117.727	62.332	-55.395	-40.443	-95.838				0	-95.838	-95.838		
M18b.9	Investment plan adjustment - gross MEA revaluation	T25, L9	£m	I/C				0.000		0				0	0	0		
M18b.10	Investment plan adjustment - amendment to remaining useful econ.lives	T25, L10	£m	I/C				0.000		0				0	0	0		
M18b.11	RPI adjustment	T25, L11	£m	I/C		13.582	27.887	41.469	4.254	45.723				0	45.723	45.723		
M18b.12	Disposals	T25, L12	£m	I/C		-0.914	-0.217	-1.131	-0.052	-1.183				0	-1.183	-1.183		
M18b.13	Charge for year	T25, L13	£m	I/C		18.986	55.486	74.472	8.540	83.012				0	83.012	83.012		
M18b.14	Depreciation at 31 March	T25, L14	£m	I/C	0	195.712	724.058	919.77	60.563	980.333	0	0	0	0	980.333	980.333		
M18b.15	Net book amount at 31 March	T25, L15	£m	I/C	0	4129.706	1266.070	5395.776	8239.122	13634.898	0	0	0	0	13634.898	13634.898		
M18b.16	Net book amount at 1 April	T25, L16	£m	I/C	0	3916.788	983.061	4899.869	7843.392	12743.261	0	0	0	0	12743.261	12743.261		

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SCOTTISH WATER

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

					2006-07																
					1	2		3	4	5	6			7	8	9	10	11		12	
					NON-CORE/NON-LICENSED		CORE LICENSED														
Line Ref.	Description	Ofwat Ref JR 07	Units	Field Type	Total	Sewerage	Sewage Treatment	Sludge Treatment & Disposal	Wholesale Core Total	RETAIL			Wastewater Service Core Total	Wastewater Service Total							
										Retail Domestic	Measd	Non Measd		Total	Total	CG					
Service Analysis - Sewerage : Direct Costs																					
M18.1	Employment costs	T21, L1	£m	IC	2,519	12,290	9,469	2,286	24,045								24,045		26,564	A2	
M18.2	Power	T21, L2	£m	IC	0,015	5,088	8,373	0,941	14,402								14,402		14,417	A2	
M18.3	Hired and contracted services	T21, L4	£m	IC	4,008	3,851	2,458	3,582	9,891								9,891		13,898	A2	
M18.4	Annual charge for PPP schemes		£m	IC	0,015	10,576	66,975	43,699	121,250								121,250		121,265	A2	
M18.5	Internal cost of PPP schemes		£m	IC	0,000	0,332	3,141	3,064	6,537								6,537		6,537	A2	
M18.6	Materials and consumables	T21, L6	£m	IC	0,636	0,629	1,773	0,515	2,917								2,917		3,553	A2	
M18.7	Service charges SEPA	T21, L7	£m	IC	-0,023	1,206	5,688	0,046	6,940								6,940		6,917	A2	
M18.8	Contract Management		£m	IC					0,000								0,000		0,000	N	
M18.9	Meter Maintenance & Installation		£m	IC					0,000								0,000		0,000	N	
M18.10	Other direct costs	T21, L9	£m	IC	0,654	1,908	0,827	0,040	2,775								2,775		3,429	A2	
M18.11	Contract Management		£m	IC	0,000					0,000	0,000	0,000	0,000				0,000		0,000	N	
M18.12	Manage Billing Data		£m	IC	0,000					0,001	0,231	0,102	0,333				0,334		0,334	A2	
M18.13	Generate & Issue Bills		£m	IC	0,010	6,605	0,264	0,056	0,320	6,605	0,264	0,056	0,320				6,925		6,935	A2	
M18.14	Handle Billing Enquiries		£m	IC	0,000	0,005	0,191	0,140	0,331	0,005	0,191	0,140	0,331				0,336		0,336	A2	
M18.15	Handle Billing Exceptions		£m	IC	0,001	0,000	0,061	0,021	0,072	0,001	0,061	0,021	0,072				0,072		0,073	A2	
M18.16	Handle Billing Complaints		£m	IC	0,003	0,004	0,157	0,157	0,314	0,004	0,157	0,157	0,314				0,318		0,318	A2	
M18.17	Meter Reading		£m	IC	0,000	0,001	0,162	0,162	0,163	0,001	0,162	0,162	0,163				0,163		0,163	A2	
M18.18	Costs of meter maintenance and installation		£m	IC	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000				0,000		0,000	N	
M18.19	Handle Metering Enquiries		£m	IC	0,000	0,001	0,192	0,192	0,192	0,001	0,192	0,192	0,193				0,193		0,193	A2	
M18.20	Handling Metering Complaints		£m	IC	0,000	0,000	0,027	0,027	0,027	0,000	0,027	0,027	0,027				0,027		0,027	A2	
M18.21	Remittance & Cash Processing		£m	IC	0,001	0,000	0,045	0,019	0,064	0,001	0,045	0,019	0,064				0,064		0,065	A2	
M18.22	Debt Management exc Bad debt charge		£m	IC	0,018	0,000	0,074	0,042	0,116	0,018	0,074	0,042	0,116				0,116		0,134	A2	
M18.23	External Debt recovery		£m	IC	0,008	0,001	0,123	0,118	0,241	0,008	0,123	0,118	0,241				0,242		0,240	A2	
M18.24	Disconnections		£m	IC	0,000	0,000	0,005	0,004	0,009	0,000	0,005	0,004	0,009				0,009		0,009	A2	
M18.25	Handle Payment/Plan Enquiries		£m	IC	0,000	0,001	0,045	0,053	0,098	0,001	0,045	0,053	0,098				0,099		0,099	A2	
M18.26	Advertising / Marketing		£m	IC	0,005	0,072	0,006	0,003	0,009	0,005	0,072	0,006	0,003	0,009				0,081		0,086	A2
M18.27	Account Management		£m	IC	0,000	0,000	0,217	0,000	0,217	0,000	0,217	0,000	0,217				0,217		0,217	A2	
M18.28	Manage GSS Payments		£m	IC	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000				0,000		0,000	N	
M18.29	Handle Customer operational calls		£m	IC	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000				0,000		0,000	N	
M18.30	Other Direct Costs	T21, L9	£m	IC	0,000	0,056	0,563	0,205	0,772	0,056	0,563	0,205	0,772				0,828		0,828	A2	
M18.31	Direct employment costs		£m	IC						0,253	1,451	0,504	1,955								
M18.32	IT (exc employment)		£m	IC						0,053	0,193	0,078	0,271								
M18.33	Total direct costs	T21, L10	£m	C	7,897	35,880	98,704	54,173	188,757	6,747	2,353	0,924	3,277				198,781		206,678	A2	
M18.34	General and support costs	T21, L11	£m	IC	1,240	7,822	6,255	1,763	15,840	0,452	0,675	0,300	0,975				17,267		18,507	A2	
M18.35	Functional expenditure	T21, L12	£m	C	9,137	43,702	104,959	55,936	204,597	7,199	3,028	1,224	4,252				216,048		225,185	A2	
Operating Expenditure																					
M18.36	Scientific services	T21, L14	£m	I	0,036	0,899	1,189	0,035	2,123	0,068			0,019				2,210		2,246	A2	
M18.37	Cost of Regulation	T21, L15	£m	I					2,117	0,332			0,827				3,276		3,276	A2	
M18.38	Total business activities	T21, L16	£m	C	0,036	0,899	1,189	0,035	4,240	0,400			0,846				5,486		5,522	A2	
M18.39	Local authority rates	T21, L17	£m	I	0,083				9,218	0,008			0,050				9,285		9,368	A2	
M18.40	Bad Debt charge	T21, L18	£m	I	0,008				0,000	8,326	0,181	0,220	0,401				8,727		8,736	A2	
M18.41	Total Exceptional Items	T21, L19	£m	IC	0,000	0,000	0,000	0,000	0,000	0,000			0,000				0,000		0,000	A1	
M18.42	Total opex less third party services	T21, L20	£m	C		0,899	1,189	0,035	13,458	8,734			1,306				23,498		23,498	A2	
M18.43	Third party services - opex	T21, L21	£m	IC		0,000	0,000	1,578	1,578	0,000			0,000				1,578		1,578	A2	
M18.44	Total operating expenditure	T21, L22	£m	C	0,128	0,899	1,189	1,613	15,036	8,734	0,181	0,220	1,306				25,076		25,204	A2	
Reactive and Planned Maintenance (included in Opex)																					
M18.45	Reactive and planned maintenance infrastructure	T21, L23	£m	IC	0,000	10,262	0,000	0,000	10,262								10,262		10,262	A3	
M18.46	Reactive and planned maintenance non-infrastructure	T21, L24	£m	IC	0,000	3,881	5,430	0,621	9,932	0,000	0,000	0,000	0,000				9,932		9,932	A3	
Capital Maintenance																					
M18.47	Infrastructure renewals expenditure	T21, L25	£m	IC	0,000	33,526	0,000	0,000	33,526								33,526		33,526	A2	
M18.48	Infrastructure renewals accrual or prepayment	T21, L26	£m	IC	0,000	0,000	0,000	0,000	0,000								0,000		0,000	N	
M18.49	Non-Infrastructure depreciation charge		£m	IC	0,318	24,094	48,048	1,596	73,708								73,708		74,026	A2	
M18.50	Amortisation of deferred credits	T21, L28	£m	IC	-0,131	-0,030	-0,347	0,000	-0,377								-0,377		-0,508	A2	
M18.51	Amortisation of intangible assets	T21, L29	£m	IC	0,000	0,000	0,000	0,000	0,000	0,000			0,000				0,000		0,000	N	
M18.52	Business activities depreciation charge	T21, L30	£m	IC	0,000	0,395	0,370	0,059	0,824	0,063	0,433	0,184	0,617				1,504		1,504	A2	
M18.53	Capital maintenance less third party services	T21, L31	£m	C		57,985	48,071	1,625	107,681	0,063			0,617				108,361		108,361	A2	
M18.54	Third party services - depreciation	T21, L32	£m	IC		0,000	0,000	0,165	0,165	0,025			0,000				0,190		0,190	A2	
M18.55	Total capital maintenance	T21, L33	£m	C	0,187	57,985	48,071	1,790	107,846	0,088	0,433	0,184	0,617				108,551		108,738	A2	
M18.56	Total operating costs	T21, L34	£m	C	9,452	102,586	154,219	59,339	327,479	16,021	3,642	1,628	6,175				349,675		359,127	A2	

SCOTTISH WATER

Table M18B WW: Analysis of fixed assets - Waste water Service

					2006-07												
					3	4	5	6	8	9	10	11	12	13	14	15	14
					NON-CORE/NON-LICENSED	CORE											
Line Ref.	Description	Ofwat Ref JR 07	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		CG				
						Measd	Non Measd	Total									
Gross replacement cost																	
M18b.1	Gross replacement cost at 1 April	T25, L1	£m	I/C		11835.487	984.031	158.975	12978.493				0	12978.493	12978.493		478.660
M18b.2	Investment plan adjustment	T25, L2	£m	I/C		33.360	-82.090	-28.128	-76.858				0	-76.858	-76.858		
M18b.3	RPI adjustment	T25, L3	£m	I/C		570.470	47.430	7.663	625.563				0	625.563	625.563		
M18b.4	Disposals	T25, L4	£m	I/C		-0.089			-0.089				0	-0.089	-0.089		
M18b.5	Additions	T25, L5	£m	I/C					0				0	0	0		171.120
M18b.5a	Reclassifications		£m	I/C	1.171	111.508	101.941	1.274	214.723				0	214.723	215.894		-330.780
M18b.6	Gross replacement cost at 31 March	T25, L6	£m	I/C	1.171	12550.736	1051.312	139.784	13741.832	0	0	0	0	13741.832	13743.003		319.000
Depreciation																	
M18b.7	Depreciation at 1 April	T25, L7	£m	I/C		137.383	467.730	47.531	652.644				0	652.644	652.644		
M18b.8	Investment plan adjustment	T25, L8	£m	I/C		-31.493	-41.293	-20.801	-93.587				0	-93.587	-93.587		
M18b.9	Investment plan adjustment - gross MEA revaluation	T25, L9	£m	I/C					0				0	0	0		
M18b.10	Investment plan adjustment -amendment to remaining useful econ.lives	T25, L10	£m	I/C					0				0	0	0		
M18b.11	RPI adjustment	T25, L11	£m	I/C		6.622	22.545	2.292	31.459				0	31.459	31.459		
M18b.12	Disposals	T25, L12	£m	I/C		-0.039			-0.039				0	-0.039	-0.039		
M18b.13	Charge for year	T25, L13	£m	I/C	0.013	10.512	29.634	7.176	47.322				0	47.322	47.335		
M18b.14	Depreciation at 31 March	T25, L14	£m	I/C	0.013	122.985	478.616	36.198	637.799	0	0	0	0	637.799	637.812		
M18b.15	Net book amount at 31 March	T25, L15	£m	I/C	1.158	12427.751	572.696	103.586	13104.033	0	0	0	0	13104.033	13105.191		
M18b.16	Net book amount at 1 April	T25, L16	£m	I/C	0	11698.104	516.301	111.444	12325.849	0	0	0	0	12325.849	12325.849		

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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 07	Units	Field Type	2005-06	2006-07
19.1	Profit for the year	T18c, L1	£m	C	0.000	154.103
19.1	Actuarial gains/losses on post employment plans	T18c, L2	£m	I	0.000	53.500
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	0.000	207.603

Table 20: Analysis of Borrowing by interest rate and date of maturity (core)

Line	Description	Ofwat ref JR 07	Units	Field Type	Report Year 2006-07 (Closing balance)																Total
					1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
					Up to 1 year	1-2 years	2-3 years	3-4 years	4-5 years	5-6 years	6-7 years	7-8 years	8-9 years	9-10 years	10-15 years	15-20 years	20-30 years	30-40 years	Over 40 years		
Government loans																					
20.1	3-3.99%	-	£m	I, C	10,000	15,000	0,000	0,000	0,000	35,500	0,000	0,000	0,000	0,000	0,000	0,000	17,000	17,000	17,000	111,500	
20.2	4-4.99%	-	£m	I, C	25,000	32,500	15,000	27,400	35,000	0,000	20,000	23,000	12,000	15,000	79,766	293,000	463,900	29,400	74,600	1,145,566	
20.3	5-5.99%	-	£m	I, C	5,000	0,000	22,898	0,000	15,000	2,000	17,500	7,500	15,000	0,000	73,950	141,605	30,000	0,000	0,000	330,453	
20.4	6-6.99%	-	£m	I, C	0,000	2,000	3,000	0,000	8,000	27,000	5,000	5,000	0,000	4,000	8,000	84,390	10,000	0,000	0,000	156,390	
20.5	7-7.99%	-	£m	I, C	0,000	0,000	10,000	0,000	8,000	0,000	2,000	0,000	14,000	20,000	158,000	50,000	115,000	0,000	0,000	377,000	
20.6	8-8.99%	-	£m	I, C	0,000	0,000	0,000	0,000	0,000	3,567	0,000	0,000	0,000	0,000	7,398	19,036	1,422	0,000	0,000	31,423	
20.7	9-9.99%	-	£m	I, C	10,764	5,284	0,302	0,328	9,151	2,346	18,004	28,148	20,098	13,178	25,840	2,581	1,083	0,093	0,000	137,200	
20.8	10-10.99%	-	£m	I, C	5,647	12,810	11,848	37,661	3,202	0,493	0,995	1,164	11,733	0,578	11,696	0,654	0,076	0,334	0,000	104,891	
20.9	11-11.99%	-	£m	I, C	5,024	5,452	0,434	0,996	0,143	0,000	0,944	0,143	0,686	1,176	0,653	1,411	0,293	0,000	0,000	17,355	
20.10	12-12.99%	-	£m	I, C	0,000	0,094	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	0,094	
20.11	13-13.99%	-	£m	I, C	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,156	0,000	0,000	0,000	0,000	0,156	
20.12	14-14.99%	-	£m	I, C	0,000	0,000	0,000	0,127	0,000	0,000	0,000	0,000	0,000	0,000	0,048	0,000	0,000	0,000	0,000	0,175	
20.13	15-15.99%	-	£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	0,000	0,000	0,000	
20.14	Total	-	£m	C	61,435	73,140	63,482	66,512	78,496	70,906	64,443	64,955	79,517	53,932	365,507	592,677	638,774	46,827	91,600	2,412,203	
Non - Government loans																					
20.15	3-3.99%	-	£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	0,000	0,000	0,000	
20.16	4-4.99%	-	£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	0,000	0,000	0,000	
20.17	5-5.99%	-	£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	0,000	0,000	0,000	
20.18	6-6.99%	-	£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	0,000	0,000	0,000	
20.19	7-7.99%	-	£m	I, C	1,828	1,890	0,739	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	4,457	
20.20	8-8.99%	-	£m	I, C	4,739	5,077	2,195	1,434	1,561	1,700	0,921	0,620	0,000	0,000	0,500	0,000	0,000	0,000	0,000	18,747	
20.21	9-9.99%	-	£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	0,000	0,000	0,000	
20.22	10-10.99%	-	£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	0,000	0,000	0,000	
20.23	11-11.99%	-	£m	I, C	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,500	0,000	0,000	0,000	0,000	0,500	
20.24	12-12.99%	-	£m	I, C	0,000	1,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	1,000	
20.25	13-13.99%	-	£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	0,000	0,000	0,000	
20.26	14-14.99%	-	£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	0,000	0,000	0,000	
20.27	15-15.99%	-	£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	0,000	0,000	0,000	
20.28	Total	-	£m	C	6,567	7,967	2,934	1,434	1,561	1,700	0,921	0,620	0,000	0,000	1,000	0,000	0,000	0,000	0,000	24,704	

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Table 21: Taxation Analysis (core)



Line	Description	Ofwat ref JR 07	Units	Field Type	2005-06	2006-07
Allocation of capital expenditure for tax purposes						
21.1	Work in progress - Opening amount	-	£m	I	0.000	1123.797
21.2	Work in progress (portion where capital allowances have not been claimed) - opening	-	£m	I	0.000	1123.797
21.3	Total capitalised expenditure including IRE (outturn prices) excluding grants	T18b, L12	£m	I	0.000	414.456
21.4	Capitalised expenditure allocated for capital allowances (including Work in progress)	-	£m	I	0.000	757.263
21.5	Work in progress (portion where capital allowances have not been claimed) - closing	-	£m	C	0.000	780.990
21.6	Assets qualifying for 100% first year allowances	T18b, L1	£m	I	0.000	0.000
21.7	Assets to be included in the general (25%) pool	T18b, L2	£m	I	0.000	187.189
21.8	Assets qualifying for long life (6%) pool	T18b, L3	£m	I	0.000	212.458
21.9	Assets qualifying for Industrial Buildings Allowance	T18b, L4	£m	I	0.000	25.129
21.10	Assets purchased under finance leasing	T18b, L5	£m	I	0.000	0.000
21.11	Capitalised revenue expenditure deducted in year of spend	T18b, L6	£m	I	0.000	0.000
21.12	Capitalised revenue expenditure depreciated - non - infrastructure	T18b, L7	£m	I	0.000	31.092
21.13	Capitalised revenue expenditure depreciated - infrastructure	T18b, L8	£m	I	0.000	0.000
21.14	Capitalised revenue expenditure not depreciated	T18b, L9	£m	I	0.000	0.000
21.15	Other assets not qualifying for capital allowances or revenue deductions	T18b, L10	£m	I	0.000	301.395
21.16	Grants and contributions taxable on receipt	T18b, L11	£m	I	0.000	0.000
Opening position						
21.17	Average asset life - non - infrastructure	T18b, L13	Years	I	0.000	0.000
21.18	Average asset life - infrastructure	T18b, L14	Years	I	0.000	0.000
21.19	Opening pool of capital allowances - asset life < 25 years	T18b, L15	£m	I	0.000	474.789
21.20	Opening pool of capital allowances - asset life >= 25 years	T18b, L16	£m	I	0.000	696.304
21.21	Residual IBA's	T18b, L17	£m	I	0.000	251.439
21.22	General provisions - opening balance	-	£m	I	0.000	92.386
21.23	Losses brought forward	T18b, L18	£m	I	0.000	232.599
Calculation of trading profit						
21.24	HCA Operating profit	T18a, L1	£m	C	0.000	360.860
21.25	Total HCA Depreciation	T18a, L2	£m	C	0.000	137.101
21.26	Infrastructure renewals charge	T18a, L3	£m	C	0.000	88.000
21.27	Amortisation of PFI assets	-	£m	C	0.000	1.636
21.28	Amortisation of grants	-	£m	C	0.000	-1.076
21.29	Deduction for capitalised revenue expenditure	T18a, L4	£m	I	0.000	0.000
21.30	Trading profit	T18a, L5	£m	C	0.000	586.521
Deductions to trading profit						
21.31	Depreciation on capitalised revenue expenditure - non - infrastructure	T18a, L6	£m	I	0.000	25.436
21.32	Depreciation on capitalised revenue expenditure - infrastructure	T18a, L7	£m	I	0.000	88.000
21.33	Total interest paid	T18a, L8	£m	I	0.000	139.800
21.34	Capital allowances - asset life <25 years	T18a, L9	£m	I	0.000	164.818
21.35	Capital allowances - asset life >=25 years	T18a, L10	£m	I	0.000	54.516
21.36	Industrial building allowance utilised	T18a, L11	£m	I	0.000	16.584
21.37	Other deductions	T18a, L12	£m	I	0.000	18.199
21.38	Total deductions	T18a, L13	£m	C	0.000	507.353
Additions to trading profit						
21.39	Grants and contributions taxable on receipt	T18a, L14	£m	C	0.000	0.000
21.40	Other additions	T18a, L15	£m	I	0.000	4.317
21.41	Total additions	T18a, L16	£m	C	0.000	4.317
Taxation						
21.42	Trading profit for tax	T18a, L17	£m	C	0.000	83.485
21.43	Adjusted trading profit for tax	T18a, L18	£m	I	0.000	0.000
21.44	Current tax charge	T18a, L19	£m	I	0.000	0.000
21.45	Prior Year adjustments	T18a, L20	£m	I	0.000	0.000
21.46	Total current tax charge	T18a, L22	£m	C	0.000	0.000

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



Line	Description	Ofwat ref JR 07	Units	Field Type	2005-06			2006-07		
					Water	Wastewater	Total	Water	Wastewater	Total
Non-infrastructure asset additions by asset life (enhancement)										
22.1	Very Short	T34, L1	£m	I, C	0.000	0.000	0.000	55.707	45.539	101.246
22.2	Short	T34, L2	£m	I, C	0.000	0.000	0.000	2.014	1.638	3.652
22.3	Medium	T34, L3	£m	I, C	0.000	0.000	0.000	51.350	61.548	112.898
22.4	Medium long	T34, L4	£m	I, C	0.000	0.000	0.000	3.753	7.704	11.457
22.5	Long	T34, L5	£m	I, C	0.000	0.000	0.000	56.307	26.549	82.856
22.6	Land	T34, L6	£m	I, C	0.000	0.000	0.000	1.581	1.159	2.740
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	0.000	0.000	0.000	170.712	144.137	314.849

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	0.0	0.0	0.0	3.5	3.5	3.5
22.16	Short	T34, L16	years	I	0.0	0.0	0.0	15.0	15.0	15.0
22.17	Medium	T34, L17	years	I	0.0	0.0	0.0	20.3	20.1	20.2
22.18	Medium long	T34, L18	years	I	0.0	0.0	0.0	40.0	40.0	40.0
22.19	Long	T34, L19	years	I	0.0	0.0	0.0	60.0	60.0	60.0

Infrastructure Renewals charges, expenditure and provision					2005-06	2006-07
22.20	Infrastructure renewals expenditure	T33, L11	£m	I	0.000	283.055
22.21	Infrastructure renewals charges	T33, L12	£m	I	0.000	-88.000
22.22	Infrastructure renewals prepayment/ (accrual)	T33, L13	£m	C	0.000	195.055

Line	Description	Ofwat ref JR 07	Units	Field Type	1 Gross Book value As 31 March 2007	2 Net book value As 31 March 2007	3-10 Expected depreciation on Closing assets as of 31 March 2007							
							3 2007-08	4 2008-09	5 2009-10	6 2010-11	7 2011-12	8 2012-13	9 2013-14	10 Beyond 2014
22.23	Very Short	-	£m	I	37.461	16.672	11.115	5.557	0.000	0.000	0.000	0.000	0.000	0.000
22.24	Short	-	£m	I	222.168	114.606	19.101	19.101	19.101	19.101	19.101	19.101	0.000	0.000
22.25	Medium	-	£m	I	1445.225	925.791	77.149	77.149	77.149	77.149	77.149	77.149	77.149	385.746
22.26	Medium long	-	£m	I	94.609	59.811	2.492	2.492	2.492	2.492	2.492	2.492	2.492	42.366
22.27	Long	-	£m	I	2474.580	1605.873	44.608	44.608	44.608	44.608	44.608	44.608	44.608	1293.620
22.28	Total	-	£m	C	4274.043	2722.753	154.465	148.907	143.350	143.350	143.350	143.350	124.249	1721.732

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Table 23: Interest analysis



Line	Description	Ofwat ref JR 07	Units	Field Type	2005-06	2006-07
Interest analysis						
23.1	Interest receivable/payable on intercompany balances	T18d, L4	£m	I	0.000	0.930
23.2	Interest receivable on short term deposits	-	£m	I	0.000	2.359
23.3	Other interest receivable	-	£m	I	0.000	0.019
23.4	Other interest payable	-	£m	I	0.000	-145.908
23.5	Other finance charges - post employment costs	T18d, L10	£m	I	0.000	2.800
23.6	Other finance charges	T18d, L11	£m	I	0.000	0.000
23.7	Total net interest	T18d, L12	£m	C	0.000	-139.800

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Table 25: Bad debt

Line	Description	Ofwat ref JR 07	Units	Field Type	2005-06	2006-07
Household Trade Debtors						
25.1	Gross debt	-	£m	I	0.000	257.911
25.2	Credit note provision	-	£m	I	0.000	-14.560
25.3	Bad debt provision	-	£m	I	0.000	-236.022
25.4	Household Trade Debtors	-	£m	C	0.000	7.329
Wholesale/non-household Trade Debtors						
25.5	Gross debt	-	£m	I	0.000	1.552
25.6	Credit note provision	-	£m	I	0.000	0.000
25.7	Bad debt provision	-	£m	I	0.000	-0.466
25.8	Wholesale/Non-Household Trade Debtors	-	£m	C	0.000	1.086
Bad debt provision in the year						
25.9	Household	-	£m	I	0.000	-16.135
25.10	Wholesale/Non-household	-	£m	I	0.000	-0.617

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Table 26: Provisions analysis

Line	Description	Ofwat ref JR 07	Units	Field Type	2005-06	2006-07
Provisions in the year - (classified as 'specific')						
26.1	Bad debt provision	-	£m			236.022
26.2	Other 2	-	£m			
26.3	Other 3	-	£m			
26.4	Other 4	-	£m			
26.5	Other 5	-	£m			
26.6	Other 6	-	£m			
26.7	Other 7	-	£m			
Provisions in the year - (classified as 'general')						
26.8	Reorganisation	-	£m			3.714
26.9	Other	-	£m			2.573
26.10	Other 3	-	£m			
26.11	Other 4	-	£m			
26.12	Other 5	-	£m			
26.13	Other 6	-	£m			
26.14	Other 7	-	£m			

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Table 27: Consolidated Historic Cost Income and Expenditure Account



Line	Description	Ofwat ref JR 07	Units	Field Type	1 SW Wholesale			2 SWBS			7 Consolidated Core/Licensed	8 Non core/ Non licensed	9 Consolidated
					Core	Intercompany	SW for Consolidation	Licensed	Intercompany	SWBS for Consolidation			
27.1	Turnover	T18, L1	£m	I,C	972.806	0.000	972.806	140.910	126.832	14.078	986.884	30.129	1017.013
27.2	Operating costs		£m	I,C	-387.703	0.000	-387.703	-6.962	0.000	-6.962	-394.665	-27.574	-422.239
27.3	Historical Cost Depreciation		£m	I,C	-137.101	0.000	-137.101	-0.332	0.000	-0.332	-137.433	-0.884	-138.317
27.4	Infrastructure Renewals charge		£m	I,C	-88.000	0.000	-88.000	0.000	0.000	0.000	-88.000	0.000	-88.000
27.5	Amortisation of PFI assets		£m	I,C	-1.636	0.000	-1.636	0.000	0.000	0.000	-1.636	0.000	-1.636
27.6	Amortisation of deferred income		£m	I,C	1.076	0.000	1.076	0.000	0.000	0.000	1.076	0.131	1.207
27.7	Operating income	T18, L4	£m	I,C	1.418	0.000	1.418	0.000	0.000	0.000	1.418	0.000	1.418
27.8	Operating surplus	T18, L5	£m	C	360.860	0.000	360.860	133.616	126.832	6.784	367.644	1.802	369.446
27.9	Other income	T18, L6	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
27.10	Net interest receivable less payable	T18, L7	£m	I,C	-139.800	0.000	-139.800	-0.661	0.000	-0.661	-140.461	0.000	-140.461
27.11	Surplus on ordinary activities before taxation	T18, L8	£m	C	221.060	0.000	221.060	132.955	126.832	6.123	227.183	1.802	228.985
27.12	Taxation - current	T18, L9	£m	I,C	0.000	0.000	0.000	-1.887	0.000	-1.887	-1.887	0.000	-1.887
27.13	Taxation - deferred	T18, L10	£m	I,C	-68.218	0.000	-68.218	0.000	0.000	0.000	-68.218	-0.541	-68.759
27.14	Surplus on ordinary activities after taxation	T18, L11	£m	C	152.842	0.000	152.842	131.068	126.832	4.236	157.078	1.261	158.339
27.15	Extraordinary items	T18, L12	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
27.16	Surplus for the year	T18, L13	£m	C	152.842	0.000	152.842	131.068	126.832	4.236	157.078	1.261	158.339
27.17	Customer retained earnings	T18, L14	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
27.18	Retained surplus for year	T18, L15	£m	C	152.842	0.000	152.842	131.068	126.832	4.236	157.078	1.261	158.339

Table 28: Consolidated Historic Cost Balance Sheet

Line	Description	Ofwat ref JR 07	Units	Field Type	1	2	3	4	5	6	7	8	9
					SW Wholesale			SWBS			Consolidated Core/Licensed	Non core/ Non licensed	Consolidated
					Core	Intercompany	SW for Consolidation	Licensed	Intercompany	SWBS for Consolidation			
Fixed Assets													
2.1	Tangible Assets	T19, L1	£m	I,C	3462.013	0.000	3462.013	1.313	0.000	1.313	3463.326	1.158	3464.484
2.2	Investment - loan to group company	T19, L2	£m	I,C	64.500	0.000	64.500	-64.500	0.000	-64.500	0.000	0.000	0.000
2.3	Investment - Other	T19, L3	£m	I,C	0.045	0.000	0.045	0.000	0.000	0.000	0.045	0.000	0.045
2.4	Total fixed assets	T19, L4	£m	C	3526.558	0.000	3526.558	-63.187	0.000	-63.187	3463.371	1.158	3464.529
Current Assets													
2.5	Stocks	T19, L5	£m	I,C	2.887	0.000	2.887	0.000	0.000	0.000	2.887	0.625	3.512
2.6	Debtors	T19, L6	£m	I,C	77.079	0.729	76.350	65.271	27.595	37.676	114.026	5.993	120.019
2.7	Cash at bank and in hand	T19, L7	£m	I,C	1.468	0.000	1.468	11.274	0.000	11.274	12.742	0.093	12.835
2.8	Short term deposits	T19, L8	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
2.9	Infrastructure Renewals prepayment	T19, L9	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
2.10	Total current assets	T19, L10	£m	C	81.434	0.729	80.705	76.545	27.595	48.950	129.655	6.711	136.366
Creditors: amounts falling due within one year													
2.11	Overdrafts	T19, L11	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
2.12	Infrastructure Renewals accrual	T19, L12	£m	I,C	-20.712	0.000	-20.712	0.000	0.000	0.000	-20.712	0.000	-20.712
2.13	Creditors	T19, L13	£m	I,C	-261.870	-28.324	-233.546	-7.135	0.000	-7.135	-240.681	-3.089	-243.770
2.14	Borrowings (excl. Govt. loans)	T19, L14	£m	I,C	-6.567	0.000	-6.567	0.000	0.000	0.000	-6.567	0.000	-6.567
2.15	Corporation tax payable	T19, L15	£m	I,C	0.000	0.000	0.000	-1.887	0.000	-1.887	-1.887	0.000	-1.887
2.16	Customer retained earnings payable	T19, L16	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
2.17	Total creditors	T19, L18	£m	C	-289.149	-28.324	-260.825	-9.022	0.000	-9.022	-269.847	-3.089	-272.936
2.18	Net current assets	T19, L19	£m	C	-207.715	-27.595	-180.120	67.523	27.595	39.928	-140.192	3.622	-136.570
2.19	Total assets less current liabilities		£m	C	3318.843	-27.595	3346.438	4.336	27.595	-23.259	3323.179	4.780	3327.959
Creditors: amounts falling due after one year													
2.20	Borrowings (excl. Govt. loans)	T19, L20	£m	I,C	-18.137	0.000	-18.137	0.000	0.000	0.000	-18.137	0.000	-18.137
2.21	Other creditors	T19, L21	£m	I,C	-20.987	0.000	-20.987	-0.100	0.000	-0.100	-21.087	-0.313	-21.400
2.22	Total creditors	T19, L22	£m	C	-39.124	0.000	-39.124	-0.100	0.000	-0.100	-39.224	-0.313	-39.537
Provision for liabilities & charges													
2.23	Deferred tax provision	T19, L23	£m	I,C	-205.298	0.000	-205.298	0.000	0.000	0.000	-205.298	-0.541	-205.839
2.24	Deferred income - grants and contributions	T19, L24	£m	I,C	-18.715	0.000	-18.715	0.000	0.000	0.000	-18.715	-2.665	-21.380
2.25	Post employment assets / (liabilities)	T19, L25	£m	I,C	-104.900	0.000	-104.900	0.000	0.000	0.000	-104.900	0.000	-104.900
2.26	Other provisions	T19, L26	£m	I,C	-6.287	0.000	-6.287	0.000	0.000	0.000	-6.287	0.000	-6.287
2.27	Net Assets employed	T19, L28	£m	C	2944.519	-27.595	2972.114	4.236	27.595	-23.359	2948.755	1.261	2950.016
Capital and reserves													
2.28	Govt. loans		£m	I,C	2412.203	0.000	2412.203	0.000	0.000	0.000	2412.203	0.000	2412.203
2.29	Income and Expenditure account	T19, L31	£m	I,C	398.916	0.000	398.916	4.236	0.000	4.236	403.152	1.261	404.413
2.30	Other reserves	T19, L32	£m	I,C	133.400	0.000	133.400	0.000	0.000	0.000	133.400	0.000	133.400
2.31	Capital & reserves	T19, L33	£m	C	2944.519	0.000	2944.519	4.236	0.000	4.236	2948.755	1.261	2950.016