

Summary

Table / Proforma	Name	In JR07	WICS 07 Ref	In Ofwat 07 RA?	To be reviewed by auditor?	Definitions
1	Historic Cost Income and Expenditure Account	Table 18	M1	Proforma 1	YES	RAR3 (Appendix 2)
2	Historic Cost Balance Sheet	Table 19	M2	Proforma 2	YES	RAR3 (Appendix 2)
3	Historic Cost Balance Sheet - Reconciliation to Statutory Accounts	--	M3	Proforma 3	YES	RAR 3 (appendix 3)
4	Current Cost Income and Expenditure Account	Table 20	M4	Proforma 4	YES	RAR3 (Appendix 2)
5	Current Cost Balance Sheet	Table 24	M5	Proforma 5	YES	RAR3 (Appendix 2)
6	Current Cost Cash Flow	Table 28	M6	Proforma 6	YES	RAR3 (Appendix 2)
7	Analysis of Turnover and operating income	Table 23	M7	Proforma 7	YES	RAR3 (Appendix 2)
8	Current Cost Analysis of Fixed Assets by Asset Type	Table 25	M8	Proforma 8 - 10	YES	RAR3 (Appendix 2)
11	Current Cost Working Capital	Table 26	M11	Proforma 11	YES	RAR3 (Appendix 2)
12	Movement on Current Cost Reserve	Table 27	M12	Proforma 12	YES	RAR3 (Appendix 2)
13	Reconciliation of Current cost operating surplus to net cash flow from operating activities	Table 29	M13	Proforma 13	YES	RAR3 (Appendix 2)
14	Analysis of net debt	--	M14	Proforma 14	YES	RAR3 (Appendix 2)
16	Five year rolling summary: Current Cost Income and Expenditure Account for Core Business	--	M16	Proforma 16	YES	Not needed (same as M4 and M5)
17	Five year rolling summary: Current Cost Balance Sheet for Core Business	--	M17	Proforma 17	YES	Not needed (same as M4 and M5)
18W-WW	Activity Based Costing - Water/Waste water Service	Table 21 and 22	M18W-WW	Proforma 18/19	YES	RAR 4
18bW-WW	Analysis of fixed assets - Water/Wastewater Service	--	M18bW-WW	--	YES	RAR 4
19	Regulatory Accounts (Historical cost accounting) Statement of total recognised gains and losses	Table 18c	M19	Proforma 20	YES	RAR3 (Appendix 2)
20	Analysis of Borrowing by interest rate and date of maturity	--	M20	--	YES	RAR3 (Appendix 2)
21	Taxation Analysis	Table 18a and 18b	M21	--	YES	RAR3 (Appendix 2)
22	Fixed asset additions and expected depreciation	Table 33 and 34	M22	--	YES	RAR3 (Appendix 2)
23	Interest analysis	Table 18d	M23	--	YES	RAR3 (Appendix 2)
24	Revenue analysis	--	M24	--	YES	RAR3 (Appendix 2)
25	Bad debt	--	M25	--	YES	RAR3 (Appendix 2)
26	Provisions analysis	--	M26	--	YES	RAR3 (Appendix 2)
27	Consolidated Profit and Loss (Historic cost)	--	M27	--	YES	Not needed
28	Consolidated Balance Sheet (Historic cost)	--	M28	--	YES	Not needed

Changes between 2006-07 and 2007-08 M tables

Number	Table	Row	Commentary
1	M1	1.3	Added line for PPP costs (this should now be separate from Operating Costs 1.2)
2	M1	1.2	Changed word "costs" to "expenditure"
3	M1, M2, M4, M5 and M6	Various	Changed word from Customer earnings to "Dividends"
4	M1, M2, M4, M5, M6, M11, M17, M25, M27, M28	Various	Renumbered rows due to additions/deletions
5	M2	2.9	New line. Cash balance of the Gilts reserve/buffer
6	M2	2.10	New line. To include the amount of assets transferred to PPP contractors
7	M4	4.3	New line. Added line for PPP costs (this should now be separate from Operating Costs 4.2)
8	M4	4.2	Changed word "costs" to "expenditure"
9	M5	5.10	New line. Cash balance of the Gilts reserve/buffer
10	M5	5.11	New line. To include the amount of assets transferred to PPP contractors
11	M6	6.2 & 6.3	Added lines to collect cash changes in non operating accounts such as non-trade debtors/creditors (5.10, 5.11 and 5.18) and extraordinary items (4.19)
12	M6	6.18	Adjusted formula to incorporate new inputs (6.2 & 6.3)
13	M6	6.26	New line. Captures cash changes in the gilts reserve
14	M11	11.8	New line. Identifies the amount for wholesale charge prepayments.
15	M11	11.11	New line. Credit note provisions
16	M15	Whole table	Table deleted
17	M17	M17.8	New line. Captures cash changes in the gilts reserve
18	M17	M17.9	New line. Cash balance of the Gilts reserve/buffer
19	M25	25.2 & 25.6	Removed Credit note provisions from Trade debtors as suggested by Scottish Water
20	M27	27.3	New line. Added line for PPP costs (this should now be separate from Operating Costs 27.2)
21	M27	Various	Table redesigned. To maintain consistency in the approach as per Table M28
22	M27	Whole table	Changed Layout
23	M28	28.10	New line. Captures cash changes in the gilts reserve
24	M28	28.11	New line. Cash balance of the Gilts reserve/buffer
25	M28	Various	Table redesigned. As per SW commentary
26	M28	Whole table	Changed Layout
27	Various		Changed word "surplus" to "profit"
28	Various		Changed word "PFI" to "PPP"

Changes between 2007-08 v1.0 and 2007-08 v1.1 M tables

Number	Table	Row	Commentary
1	M5	13	Adjusted formula to incorporate new inputs (11.8 & 11.11)

Key

Input cell

Calculated cell

Changes between 13 June 2008 submission and July/Aug WICS' queries

Table	Row		
M1	1.3		PPP costs correction to exclude internal costs (consistent with DBP); 2006/07 & 2007/08 amended
M1	1.2		Operating expenditure amended to include 'PPP internal' costs - 2006/07 & 2007/08
M4	4.2 & 4.3		PPP / Operating expenditure amended as above
M16	16.2 & 16.3		PPP / Operating expenditure amended as above
M27	27.2 & 27.3		PPP / Operating expenditure amended as above
M18b W	5a	AUC	correction of formula in workings: include infra base reclassification
M18b WW	5a	AUC	correction of formula in workings: include infra base reclassification
M21	21.37		correction from £11.977m to £15.177m
M21	21.40		correction from £5.612m to £10.912m
M21	21.42		=> calculated total changed from £78.231m to £80.331
M21	21.44		inserted current tax (CGT) in 06/07 & 07/08, omitted from original submission
M22	22.23-22.27		CCD for 2008/09 to beyond 2015 realigned with 1st DBP
M8	8.1	Infra - water	} amended opening balance for revision of H1 table at 31/03/07
M18b W	18b.1	Water distn	}
M8	8.2 & 8.3	Infra - water	} recalculated due to change in opening balance
M18b W	18b.2 & 18b.3		}
M12	12.2	2006/07	recalculated due to amendment of H1/M8 balance at 31/03/07
M12	12.1	2007/08	change of opening balance
M12	12.2 & 12.3	2007/08	recalculated due to change in M8.2
M5	5.1 & 5.29	06/07 & 07/08	updated due to changes to M8 and M12

Scottish Water

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



Line	Description	Ofwat ref JR 07	Units	Field Type	2006-07			2007-08		
					Core	Non Core	Total	Core	Non Core	Total
1.1	Turnover	T18, L1	£m	I,C	972.806	30.129	1002.935	986.724	30.717	1017.441
1.2	Operating expenditure	T18, L2 + T18, L3	£m	I,C	-262.614	-28.475	-291.089	-263.291	-27.881	-291.172
1.3	PPP costs		£m	I,C	-125.089	0.000	-125.089	-126.969	0.000	-126.969
1.4	Historical Cost Depreciation		£m	I,C	-137.101	-0.013	-137.114	-160.774	-0.020	-160.794
1.5	Infrastructure Renewals charge		£m	I,C	-88.000	0.000	-88.000	-90.000	0.000	-90.000
1.6	Amortisation of PPP assets		£m	I,C	-1.636	0.000	-1.636	-1.632	0.000	-1.632
1.7	Amortisation of deferred income		£m	I,C	1.076	0.161	1.237	0.893	0.161	1.054
1.8	Operating income	T18, L4	£m	I,C	1.418	0.000	1.418	9.277	0.000	9.277
1.9	Operating profit	T18, L5	£m	C	360.860	1.802	362.662	354.228	2.977	357.205
1.10	Other income	T18, L6	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
1.11	Net interest receivable less payable	T18, L7	£m	I,C	-139.800	0.000	-139.800	-134.991	0.000	-134.991
1.12	Profit on ordinary activities before taxation	T18, L8	£m	C	221.060	1.802	222.862	219.237	2.977	222.214
1.13	Taxation - current	T18, L9	£m	I,C	0.000	0.000	0.000	-0.600	0.000	-0.600
1.14	Taxation - deferred	T18, L10	£m	I,C	-68.218	-0.541	-68.759	-36.668	-0.833	-37.501
1.15	Profit on ordinary activities after taxation	T18, L11	£m	C	152.842	1.261	154.103	181.969	2.144	184.113
1.16	Extraordinary items	T18, L12	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
1.17	Profit for the year	T18, L13	£m	C	152.842	1.261	154.103	181.969	2.144	184.113
1.18	Dividends	T18, L14	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
1.19	Retained profit for year	T18, L15	£m	C	152.842	1.261	154.103	181.969	2.144	184.113

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

Line	Description	Ofwat ref JR 07	Units	Field Type	2006-07			2007-08		
					Core	Non Core	Total	Core	Non Core	Total
Fixed Assets										
2.1	Tangible Assets	T19, L1	£m	I,C	3462.013	1.158	3463.171	3811.211	3.331	3814.542
2.2	Investment - loan to group company	T19, L2	£m	I,C	64.500	0.000	64.500	58.500	0.000	58.500
2.3	Investment - Other	T19, L3	£m	I,C	0.045	0.000	0.045	34.651	0.000	34.651
2.4	Total fixed assets	T19, L4	£m	C	3526.558	1.158	3527.716	3904.362	3.331	3907.693
Current Assets										
2.5	Stocks	T19, L5	£m	I,C	2.887	0.625	3.512	3.639	0.306	3.945
2.6	Debtors	T19, L6	£m	I,C	56.139	5.993	62.132	79.217	9.379	88.596
2.7	Cash at bank and in hand	T19, L7	£m	I,C	3.289	0.093	3.382	27.122	2.772	29.894
2.8	Short term deposits	T19, L8	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
2.9	Gilts Reserve		£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
2.10	Assets transferred to PPP contractors		£m	I,C	35.500	0.000	35.500	33.868	0.000	33.868
2.11	Infrastructure Renewals prepayment	T19, L9	£m	I,C	0.000	0.000	0.000	4.818	0.000	4.818
2.12	Total current assets	T19, L10	£m	C	97.815	6.711	104.526	148.664	12.457	161.121
Creditors: amounts falling due within one year										
2.13	Overdrafts	T19, L11	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
2.14	Infrastructure Renewals accrual	T19, L12	£m	I,C	-20.712	0.000	-20.712	0.000	0.000	0.000
2.15	Creditors	T19, L13	£m	I,C	-278.251	-3.089	-281.340	-282.251	-2.349	-284.600
2.16	Borrowings (excl. Govt. loans)	T19, L14	£m	I,C	-6.567	0.000	-6.567	-7.967	0.000	-7.967
2.17	Corporation tax payable	T19, L15	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
2.18	Dividends payable	T19, L16	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
2.19	Total creditors	T19, L18	£m	C	-305.530	-3.089	-308.619	-290.218	-2.349	-292.567
2.20	Net current assets	T19, L19	£m	C	-207.715	3.622	-204.093	-141.554	10.108	-131.446
2.21	Total assets less current liabilities		£m	C	3318.843	4.780	3323.623	3762.808	13.439	3776.247
Creditors: amounts falling due after one year										
2.22	Borrowings (excl. Govt. loans)	T19, L20	£m	I,C	-18.137	0.000	-18.137	-10.063	0.000	-10.063
2.23	Other creditors	T19, L21	£m	I,C	-20.987	-0.313	-21.300	-38.997	0.000	-38.997
2.24	Total creditors	T19, L22	£m	C	-39.124	-0.313	-39.437	-49.060	0.000	-49.060
Provision for liabilities & charges										
2.25	Deferred tax provision	T19, L23	£m	I,C	-205.298	-0.541	-205.839	-241.965	-1.374	-243.339
2.26	Deferred income - grants and contributions	T19, L24	£m	I,C	-18.715	-2.665	-21.380	-19.686	-8.660	-28.346
2.27	Post employment assets / (liabilities)	T19, L25	£m	I,C	-104.900	0.000	-104.900	-34.300	0.000	-34.300
2.28	Other provisions	T19, L26	£m	I,C	-6.287	0.000	-6.287	-14.842	0.000	-14.842
2.29	Net Assets employed	T19, L28	£m	C	2944.519	1.261	2945.780	3402.955	3.405	3406.360
Capital and reserves										
2.30	Government loans		£m	I,C	2412.203	0.000	2412.203	2615.169	0.000	2615.169
2.31	Income and Expenditure account	T19, L31	£m	I,C	398.916	1.261	400.177	654.386	3.405	657.791
2.32	Other reserves	T19, L32	£m	I,C	133.400	0.000	133.400	133.400	0.000	133.400
2.33	Capital & reserves	T19, L33	£m	C	2944.519	1.261	2945.780	3402.955	3.405	3406.360

Scottish Water

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	372.000	354.228	Non Reg PBIT £3.0m; SWBS PBIT £14.8m
3.2	Profit before tax		£m	I	236.800	219.237	Non Reg PBT £3.0m; SWBS PBT £13.8m; SWBSH PBT £0.8m
3.3	Cost of sales & Admin expenses		£m	I	679.700	632.496	[=lines M1.2-M1.8] Non Reg ££27.74m; SWBS £19.43m
3.4	Interest & other finance income		£m	I	135.200	134.991	SWBS £1.0m; SWBSH £(0.8)m
3.5	Taxation		£m	I	41.400	37.268	Non Reg £0.8m; SWBS £3.1m; SWBSH £0.2m
3.6	Other 5		£m	I			
3.7	Other 6		£m	I			
Balance Sheet							
3.8	Tangible Fixed assets (net book value)		£m	I	3819.400	3811.211	} Non Reg £3.3m
3.9	Infrastructure Renewals accrual/prepayment		£m	I	0.000	4.818	}
3.10	Debtors		£m	I	181.000	79.217	} Non Reg £9.4m; Intercompany loan £58.5m (line M2.2)
3.11	Assets transferred to PPP contractors		£m	I		33.868	}
3.12	Creditors - total		£m	I	-370.000	-321.248	}
3.13	Deferred income		£m	I		-19.686	} Non Reg £11.0m
3.14	Borrowings - excl Govt loans		£m	I		-18.030	}
3.15	Deferred taxation		£m	I	-243.300	-241.965	Non Reg £1.4m

Scottish Water

**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	2006-07	2007-08
					Core	Core
4.1	Turnover	T20, L1	£m	C	972.806	986.724
4.2	Current cost operating expenditure	T20, L2	£m	I	-262.614	-263.291
4.3	PPP costs		£m	I	-125.089	-126.969
4.4	Current Cost Depreciation		£m	I	-163.637	-192.166
4.5	Infrastructure Renewals Charge		£m	I	-88.000	-90.000
4.6	Amortisation of PPP		£m	I	-1.636	-1.632
4.7	Amortisation of deferred income		£m	I	1.128	0.927
4.8	Operating income	T20, L3	£m	C	1.407	9.271
4.9	Current cost operating profit before working capital adjustment		£m	C	334.365	322.864
4.10	Working capital adjustment	T20, L4	£m	C	7.270	6.820
4.11	Current cost operating profit	T20, L5	£m	C	341.635	329.684
4.12	Other income	T20, L6	£m	C	0.000	0.000
4.13	Net interest receivable less payable	T20, L7	£m	C	-139.800	-134.991
4.14	Financing adjustment	T20, L8	£m	C	10.364	3.580
4.15	Current cost profit before taxation	T20, L9	£m	C	212.199	198.273
4.16	Taxation - Current taxation	T20, L10	£m	C	0.000	-0.600
4.17	Taxation - Deferred	T20, L11	£m	C	-68.218	-36.668
4.18	Current cost profit on ordinary activities	T20, L12	£m	C	143.981	161.005
4.19	Extraordinary items	T20, L13	£m	C	0.000	0.000
4.20	Current cost profit for the year	T20, L14	£m	C	143.981	161.005
4.21	Dividends	T20, L15	£m	C	0.000	0.000
4.22	Current cost profit retained	T20, L16	£m	C	143.981	161.005

Scottish Water

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	2006-07	2007-08
					Core	Core
Fixed Assets						
5.1	Tangible assets	T24, L1	£m	C	27627.678	34310.494
5.2	Third party contributions	T24, L2	£m	I	-19.689	-21.368
Other Operating Assets and liabilities						
5.3	Working capital	T24, L3	£m	C	-181.028	-158.729
5.4	Cash	T24, L4	£m	C	3.289	27.122
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	-20.712	4.818
5.8	Net operating assets	T24, L8	£m	C	27409.538	34162.337
Non-operating assets and liabilities						
5.9	Borrowings (excl. govt. loans)	T24, L9	£m	C	-6.567	-7.967
5.10	Gilts reserve		£m	C	0.000	0.000
5.11	Assets transferred to PPP contractors		£m	C	35.500	33.868
5.12	Non-trade debtors	T24, L10	£m	C	20.853	32.495
5.13	Non-trade creditors due within one year	T24, L11	£m	C	-59.050	-73.161
5.14	Investment - loan to group company	T24, L12	£m	C	64.500	58.500
5.15	Investment - Other	T24, L13	£m	C	0.045	34.651
5.16	Corporation tax payable	T24, L14	£m	C	0.000	0.000
5.17	Dividends payable	T24, L15	£m	C	0.000	0.000
5.18	Total non-operating assets and liabilities		£m	C	55.281	78.386
Creditors - amounts falling due after more than one year						
5.19	Borrowings (excl. govt. loans)	T24, L17	£m	C	-18.137	-10.063
5.20	Other Creditors	T24, L18	£m	C	-20.987	-38.997
5.21	Total Creditors falling due after more than one year		£m	C	-39.124	-49.060
Provisions for liabilities & charges						
5.22	Deferred tax provision	T24, L19	£m	C	-205.298	-241.965
5.23	Post employment asset / (liabilities)	T24, L20	£m	C	-104.900	-34.300
5.24	Other provisions	T24, L21	£m	C	-6.287	-14.842
5.25	Total provisions		£m	C	-316.485	-291.107
5.26	Net assets employed	T24, L23	£m	C	27109.210	33900.556
Capital and reserves						
5.27	Government Loans		£m	C	2412.203	2615.169
5.28	Income and expenditure account	T24, L26	£m	I	390.055	624.560
5.29	Current cost reserve	T24, L27	£m	C	24173.552	30527.427
5.30	Other reserves	T24, L28	£m	C	133.400	133.400
5.31	Total capital & reserves	T24, L29	£m	C	27109.210	33900.556

Check

ok

ok

Scottish Water

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	2006-07			2007-08		
					Core	Non Core	Total	Core	Non Core	Total
6.1	Net cash flow from operating activities	T28, L1	£m	I,C	663.347	0.458	663.805	585.722	0.564	586.286
Movements in non-trade debtors/creditors and extraordinary items										
6.2	Net cash changes in Non-trade debtors/creditors		£m	I,C	-4.511	0.000	-4.511	22.911	4.330	27.241
6.3	Cash changes in extraordinary items		£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
Returns on investments & servicing of finance										
6.4	Interest received	T28, L2	£m	I,C	3.330	0.000	3.330	4.184	0.000	4.184
6.5	Interest paid	T28, L3	£m	I,C	-146.509	0.000	-146.509	-144.460	0.000	-144.460
6.6	Interest in finance lease rentals	T28, L4	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
6.7	Net cash flow from returns on Investment & servicing of finance	T28, L6	£m	C	-143.179	0.000	-143.179	-140.276	0.000	-140.276
Taxation										
6.8	Taxation paid	T28, L7	£m	I,C	0.000	0.000	0.000	-0.600	0.000	-0.600
Capital expenditure and financial investment										
6.9	Gross cost of purchase of fixed assets	T28, L8	£m	I,C	-454.157	-1.171	-455.328	-633.969	-2.215	-636.184
6.10	Receipt of grants and contributions	T28, L9	£m	I,C	1.560	0.806	2.366	2.881	0.000	2.881
6.11	Infrastructure renewals expenditure	T28, L10	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
6.12	Disposal of fixed assets	T28, L11	£m	I,C	2.126	0.000	2.126	9.872	0.000	9.872
6.13	Movements on long term loans to group companies	T28, L12	£m	I,C	-64.500	0.000	-64.500	6.000	0.000	6.000
6.14	Net cash outflow from investing activities	T28, L13	£m	C	-514.971	-0.365	-515.336	-615.216	-2.215	-617.431
6.15	Acquisitions and disposals	T28, L14	£m	I,C	0.000	0.000	0.000	-25.000	0.000	-25.000
6.16	Dividends paid	T28, L15	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
Management of liquid resources										
6.17	Net cash flow from management of liquid resources	T28, L16	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
6.18	Net Cash flow before financing	T28, L17	£m	C	0.686	0.093	0.779	-172.459	2.679	-169.780
Financing										
6.19	Capital element in finance lease rentals	T28, L18	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
6.20	New bank loans		£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
6.21	New Government loans		£m	I,C	142.600	0.000	142.600	454.400	0.000	454.400
6.22	Bank loans repayments		£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
6.23	Government loans repayments		£m	I,C	-142.560	0.000	-142.560	-258.108	0.000	-258.108
6.24	Gilts reserve		£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
6.25	Net cash inflow from financing	T28, L22	£m	C	0.040	0.000	0.040	196.292	0.000	196.292
6.26	Increase (decrease) in cash and cash equivalents	T28, L23	£m	C	0.726	0.093	0.819	23.833	2.679	26.512

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

Line	Description	Ofwat ref JR 07	Units	Field Type	2006-07			2007-08		
					Water	Wastewater	Core Business	Water	Wastewater	Core Business
Turnover										
7.1	Household		£m	C	310.017	332.171	642.188	325.379	348.280	673.659
7.2	Retail Non-Household		£m	C	73.881	119.721	193.602	0.000	0.000	0.000
7.3	Wholesale Non-Household		£m	C	45.816	81.015	126.831	108.600	196.934	305.534
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	8.460	1.725	10.185	5.320	2.211	7.531
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	438.174	534.632	972.806	439.299	547.425	986.724
Operating income										
7.10	Current cost profit or loss on disposal of fixed assets	T23, L17	£m	I,C	0.938	0.469	1.407	1.231	8.040	9.271
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	0.938	0.469	1.407	1.231	8.040	9.271
Working capital adjustment										
7.14	Working capital adjustment	T23, L21	£m	I,C	3.245	4.025	7.270	3.023	3.797	6.820

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 2007	T25, L1	£m	I,C	2926.038	11693.636	167.185	14786.859	1480.968	12260.864	24.605	13766.437	792.683	29345.979
Revaluations														
8.2	Investment plan adjustment (excl. inflation)	T25, L2	£m	I,C	-182.667	-631.652	-65.875	-880.194	1175.259	5853.057	-15.128	7013.188	0.000	6132.994
8.3	Inflation adjustment	T25, L3	£m	I,C	110.228	440.514	6.298	557.040	55.790	461.882	0.927	518.599	0.000	1075.639
8.4	Disposals	T25, L4	£m	I,C	-0.517	0.000	-1.592	-2.109	-0.140	0.000	-0.139	-0.279	0.000	-2.388
8.5	Additions	T25, L5	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	626.097	626.097
8.6	Reclassifications		£m	I,C	175.830	53.891	42.506	272.227	72.333	64.765	25.139	162.237	-549.995	-115.531
8.7	At 31 March 2008	T25, L6	£m	C	3028.912	11556.389	148.522	14733.823	2784.210	18640.568	35.404	21460.182	868.785	37062.790
Depreciation														
8.8	At 1 April 2007	T25, L7	£m	I,C	980.334	0.000	93.134	1073.468	637.797	0.000	7.036	644.833		1718.301
Revaluations														
8.9	Investment plan adjustment (excl. inflation)	T25, L8	£m	I,C	205.482	0.000	-37.270	168.212	614.612	0.000	-3.939	610.673		778.885
8.10	Inflation adjustment	T25, L9	£m	I,C	36.930	0.000	3.509	40.439	24.027	0.000	0.265	24.292		64.731
8.11	Disposals	T25, L12	£m	I,C	-0.206	0.000	-1.489	-1.695	-0.005	0.000	-0.087	-0.092		-1.787
8.12	Charge for year	T25, L13	£m	I,C	117.551	0.000	12.625	130.176	57.591	0.000	4.399	61.990		192.166
8.13	At 31 March 2008	T25, L14	£m	C	1340.091	0.000	70.509	1410.600	1334.022	0.000	7.674	1341.696		2752.296
8.14	Net book amount at 31 March 2007	T25, L15	£m	C	1945.704	11693.636	74.051	13713.391	843.171	12260.864	17.569	13121.604	792.683	27627.678
8.15	Net book amount at 1 April 2008	T25, L16	£m	C	1688.821	11556.389	78.013	13323.223	1450.188	18640.568	27.730	20118.486	868.785	34310.494

Scottish Water

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



Line	Description	Ofwat ref JR 07	Units	Field Type	2006-07	2007-08
11.1	Stocks	T26, L1	£m	I	2.887	3.639
11.2	Trade debtors - Household		£m	I	21.889	28.503
11.3	Trade debtors - Non Household (licensed businesses)		£m	I	0.000	0.000
11.4	Other trade debtors	T26, L6	£m	I	1.086	1.523
11.5	Measured income accrual	T26, L7	£m	I	0.000	0.000
11.6	Prepayments and other short term debtors	T26, L8	£m	I	12.311	16.696
11.7	Trade creditors	T26, L9	£m	I	-12.739	-19.957
11.8	Wholesale charge prepayment		£m	I	-27.280	-18.519
11.9	Deferred income - customer advance receipts	T26, L10	£m	I	0.000	0.000
11.10	Short-term capital creditors	T26, L11	£m	I	-79.430	-71.558
11.11	Credit note provisions		£m	I	-14.560	-15.914
11.12	Accruals and other creditors	T26, L12	£m	I	-85.192	-83.142
11.13	Total working capital	T26, L13	£m	C	-181.028	-158.729

Scottish Water

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



Line	Description	Ofwat ref JR 07	Units	Field Type	2006-07	2007-08
12.1	Balance at 1 April	T27, L1	£m	I	22819.062	24173.552
12.2	Investment plan adjustment	T27, L2	£m	I	160.116	5354.109
Inflation adjustments:						
12.3	Fixed assets		£m	I	1213.034	1010.908
12.4	Working capital adjustment	T27, L4	£m	C	-7.270	-6.820
12.5	Financing adjustment	T27, L5	£m	I	-10.364	-3.580
12.6	Grants and third party contributions adjustment	T27, L6	£m	I	-1.026	-0.742
12.7	Balance at 31 March	T27, L7	£m	C	24173.552	30527.427

Scottish Water

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



Line	Description	Ofwat ref JR 07	Units	Field Type	2006-07	2007-08
13.1	Current cost operating profit	T29,L1	£m	C	341.635	329.684
13.2	Working capital adjustment	T29,L2	£m	C	-7.270	-6.820
13.3	Movement in working capital	T29,L3	£m	I, C	72.644	-14.442
13.4	Receipt from other income	T29,L4	£m	I	0.000	0.000
13.5	Current Cost depreciation	T29,L5	£m	C	163.637	192.166
13.6	Amortisation of PPP assets		£m	C	1.636	1.632
13.7	Amortisation of deferred income		£m	C	-1.128	-0.927
13.8	Current cost profit/(loss) on sale of assets	T29,L6	£m	C	-1.407	-9.271
13.9	Infrastructure renewals charge	T29,L7	£m	C	88.000	90.000
13.10	Other non-cash profit and loss items	T29,L8	£m	I	5.600	3.700
13.11	Net cash flow from operating activities	T29,L9	£m	C	663.347	585.722

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	179.039	7.967	187.006
14.2	Between one and two years	-	£m	C	63.482	2.934	66.416
14.3	Between two and five years	-	£m	C	215.913	4.695	220.608
14.4	Between five and twenty years	-	£m	C	1302.551	2.435	1304.987
14.5	In more than twenty years	-	£m	C	854.181	0.000	854.181
14.6	Total Borrowings	-	£m	C	2615.168	18.030	2633.199
14.7	Cash	-	£m	C			27.122
14.8	Short term deposits	-	£m	C			0.000
14.9	Net debt	-	£m	C			2606.077

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	2003-04	2004-05	2005-06	2006-07	2007-08
16.1	Turnover	-	£m	I,C	0.000	0.000	0.000	972.806	986.724
16.2	Current cost operating costs	-	£m	I,C	0.000	0.000	0.000	-514.759	-546.162
16.3	PPP Costs	-	£m	I,C	0.000	0.000	0.000	-125.089	-126.969
16.4	Operating income/expense	-	£m	I,C	0.000	0.000	0.000	1.407	9.271
16.5	Working capital adjustment	-	£m	I,C	0.000	0.000	0.000	7.270	6.820
16.6	Current cost operating profit	-	£m	C	0.000	0.000	0.000	341.635	329.684
16.7	Other income	-	£m	I,C	0.000	0.000	0.000	0.000	0.000
16.8	Net interest receivable less payable	-	£m	I,C	0.000	0.000	0.000	-139.800	-134.991
16.9	Financing adjustment	-	£m	I,C	0.000	0.000	0.000	10.364	3.580
16.10	Current cost profit before taxation	-	£m	C	0.000	0.000	0.000	212.199	198.273
16.11	Taxation	-	£m	I,C	0.000	0.000	0.000	-68.218	-37.268
16.12	Current cost profit on ordinary activities	-	£m	C	0.000	0.000	0.000	143.981	161.005
16.13	Extraordinary items	-	£m	I,C	0.000	0.000	0.000	0.000	0.000
16.14	Current cost profit for the year	-	£m	C	0.000	0.000	0.000	143.981	161.005
16.15	Customer retained earnings	-	£m	I,C	0.000	0.000	0.000	0.000	0.000
16.16	Current cost profit retained	-	£m	C	0.000	0.000	0.000	143.981	161.005

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	2003-04	2004-05	2005-06	2006-07	2007-08
17.1	Tangible fixed assets	-	£m	I,C	0.000	0.000	0.000	27627.678	34310.494
17.2	Third party contributions	-	£m	I,C	0.000	0.000	0.000	-19.689	-21.368
17.3	Working capital	-	£m	I,C	0.000	0.000	0.000	-181.028	-158.729
17.4	Cash, Short term deposits and overdrafts	-	£m	I,C	0.000	0.000	0.000	3.289	27.122
17.5	Infrastructure Renewals prepayment (accrual)	-	£m	I,C	0.000	0.000	0.000	-20.712	4.818
17.6	Net operating assets	-	£m	C	0.000	0.000	0.000	27409.538	34162.337
17.7	Borrowings (non-government)	-	£m	I,C	0.000	0.000	0.000	-6.567	-7.967
17.8	Gilts reserve	-	£m	I,C	0.000	0.000	0.000	0.000	0.000
17.9	Assets transferred to PPP contractors	-	£m	I,C	0.000	0.000	0.000	35.500	33.868
17.10	Non-trade debtors	-	£m	I,C	0.000	0.000	0.000	20.853	32.495
17.11	Non-trade creditors due within one year	-	£m	I,C	0.000	0.000	0.000	-59.050	-73.161
17.12	Investments	-	£m	I,C	0.000	0.000	0.000	64.545	93.151
17.13	Corporation tax payable	-	£m	I,C	0.000	0.000	0.000	0.000	0.000
17.14	Dividends payable	-	£m	I,C	0.000	0.000	0.000	0.000	0.000
17.15	Net current assets	-	£m	C	0.000	0.000	0.000	27464.819	34240.723
17.16	Creditors due after more than one year	-	£m	I,C	0.000	0.000	0.000	-39.124	-49.060
17.17	Provisions for liabilities and charges	-	£m	I,C	0.000	0.000	0.000	-316.485	-291.107
17.18	Net assets	-	£m	C	0.000	0.000	0.000	27109.210	33900.556
17.19	Government Loans	-	£m	I,C	0.000	0.000	0.000	2412.203	2615.169
17.20	Income and expenditure account	-	£m	I,C	0.000	0.000	0.000	390.055	624.560
17.21	Current cost reserve	-	£m	I,C	0.000	0.000	0.000	24173.552	30527.427
17.22	Other reserves	-	£m	I,C	0.000	0.000	0.000	133.400	133.400
17.23	Total capital and reserves	-	£m	C	0.000	0.000	0.000	27109.210	33900.556

SCOTTISH WATER

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

					2007-08													
					1	2	3	4	5	6	7	8	9	10	11	12	13	
					CORE / LICENSED													
					WHOLESALE			Water Resources & Treatment			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		
											Measrd	Non Measrd	Total					
Service Analysis - Water : Direct Costs																		
M18.1	Employment costs	T21, L1	£m	I/C	3.966	1.464	11.263	12.727	21.393	34.120					34.120	38.086	A2	
M18.2	Power	T21, L2	£m	I/C	0.057	3.669	4.959	8.628	6.912	15.540					15.540	15.597	A2	
M18.3	Hired and contracted services	T21, L4	£m	I/C	8.635	0.096	1.817	1.913	5.405	7.318					7.318	15.953	A2	
M18.4	Materials and consumables	T21, L6	£m	I/C	1.825	0.183	9.915	10.098	2.149	12.247					12.247	14.072	A2	
M18.5	Service charges SEPA	T21, L7	£m	I/C	0.004	0.032	2.948	2.980	0.005	2.985					2.985	2.989	A2	
M18.6	Bulk supply imports	T21, L8	£m	I/C	0.000	0.000	0.000	0.000	0.000	0.000					0.000	0.000	A2	
M18.7	Contract Management		£m	I/C						0.000					0.000	0.000	A2	
M18.8	Meter Maintenance & Installation		£m	I/C					0.000	0.000					0.000	0.000	A2	
M18.9	Other direct costs	T21, L9	£m	I/C	0.192	0.465	1.228	1.693	1.116	2.809					2.809	3.001	A2	
M18.10	Contract Management		£m	I/C	0.000						0.000	0.000	0.000	0.000	0.000	0.000	A2	
M18.11	Manage Billing Data		£m	I/C	0.000						0.000	0.068	0.026	0.094	0.094	0.094	A2	
M18.12	Generate & Issue Bills		£m	I/C	0.023						7.178	0.026	0.019	0.045	7.223	7.246	A2	
M18.13	Handle Billing Enquiries		£m	I/C	0.000						0.000	0.058	0.023	0.081	0.081	0.081	A2	
M18.14	Handle Billing Exceptions		£m	I/C	0.000						0.000	0.000	0.000	0.000	0.000	0.000	A2	
M18.15	Handle Billing Complaints		£m	I/C	0.000						0.000	0.000	0.000	0.000	0.000	0.000	A2	
M18.16	Meter Reading		£m	I/C	0.000						0.000	0.000	0.000	0.000	0.000	0.000	A2	
M18.17	Costs of Meter maintenance & Installation		£m	I/C	0.000						0.000	0.000	0.000	0.000	0.000	0.000	A2	
M18.18	Handle Metering Enquiries		£m	I/C	0.000						0.000	0.000	0.000	0.000	0.000	0.000	A2	
M18.19	Handling Metering Complaints		£m	I/C	0.000						0.000	0.000	0.000	0.000	0.000	0.000	A2	
M18.20	Remittance & Cash Processing		£m	I/C	0.000						0.000	0.000	0.000	0.000	0.000	0.000	A2	
M18.21	Debt Management exc Bad debt charge		£m	I/C	0.000						0.000	0.000	0.000	0.000	0.000	0.000	A2	
M18.22	External Debt recovery		£m	I/C	0.000						0.000	0.000	0.000	0.000	0.000	0.000	A2	
M18.23	Disconnections		£m	I/C	0.000						0.007	0.003	0.001	0.004	0.011	0.011	A2	
M18.24	Handle Payment/Plan Enquiries		£m	I/C	0.000						0.000	0.000	0.000	0.000	0.000	0.000	A2	
M18.25	Advertising / Marketing		£m	I/C	0.000						0.117	0.000	0.000	0.000	0.117	0.117	A2	
M18.26	Account Management		£m	I/C	0.000						0.000	0.000	0.000	0.000	0.000	0.000	A2	
M18.27	Manage GSS Payments		£m	I/C	0.000						0.000	0.000	0.000	0.000	0.000	0.000	A2	
M18.28	Handle Customer operational calls		£m	I/C	0.000						0.000	0.000	0.000	0.000	0.000	0.000	A2	
M18.29	Other Direct Costs	T21, L9	£m	I/C	0.001						0.068	0.273	0.188	0.461	0.529	0.530	A2	
M18.30	Direct employment costs		£m	I/C							0.213	0.329	0.180	0.509				
M18.31	IT (exc employment)		£m	I/C							0.114	0.128	0.065	0.193				
M18.32	Total direct costs	T21, L10	£m	C	14.703	5.909	32.130	38.039	36.980	75.019	7.370	0.428	0.257	0.685	83.074	97.777	A2	
M18.33	General and support costs	T21, L11	£m	I/C	1.885	1.349	5.883	7.232	9.594	16.826	0.605	0.451	0.172	0.623	18.054	19.939	A2	
M18.34	Functional expenditure	T21, L12	£m	C	16.588	7.258	38.013	45.271	46.574	91.845	7.975	0.879	0.429	1.308	101.128	117.716	A2	
Operating Expenditure																		
M18.35	Scientific services	T21, L14	£m	I	0.193		3.625		5.710	9.335	0.035			0.006	9.376	9.569	A2	
M18.36	Cost of Regulation	T21, L15	£m	I						3.030				0.212	4.331	4.331	A2	
M18.37	Total business activities	T21, L16	£m	C	0.193		3.625		5.710	12.365	0.247			1.095	13.707	13.900	A2	
M18.38	Local authority rates	T21, L17	£m	I	0.036		9.346		10.166	19.512	0.001			0.001	19.514	19.550	A2	
M18.39	Bad Debt charge	T21, L18	£m	I	0.816					0.000	5.802	0.000	0.000	0.000	5.802	6.618	A2	
M18.40	Total Exceptional Items	T21, L19	£m	I/C	0.000		0.000		0.000	0.000	0.000			0.000	0.000	0.000	A2	
M18.41	Total opex less third party services	T21, L20	£m	C			12.971		15.876	31.877	6.050			1.096	39.023	39.023	A2	
M18.42	Third party services - opex	T21, L21	£m	I/C			0.000		1.340	1.340	0.000			1.328	2.668	2.668	A2	
M18.43	Total operating expenditure	T21, L22	£m	C	1.045		12.971		17.216	33.217	6.050			2.424	41.691	42.736	A2	
Reactive and Planned Maintenance (included in Opex)																		
M18.44	Reactive and planned maintenance infrastructure	T21, L23	£m	I/C	0.000	0.000	0.000	0.000	19.764	19.764					19.764	19.764	A3	
M18.45	Reactive and planned maintenance non-infrastructure	T21, L24	£m	I/C	0.000	0.403	4.236	4.639	1.352	5.991	0.000	0.000	0.000	0.000	5.991	5.991	A3	
Capital Maintenance																		
M18.46	Infrastructure renewals expenditure	T21, L25	£m	I/C	0.028		4.579		50.069	54.648					54.648	54.676	A2	
M18.47	Infrastructure renewals accrual or prepayment	T21, L26	£m	I/C	0.000		0.000		0.000	0.000				0.000	0.000	0.000	A2	
M18.48	Non-infrastructure depreciation charge		£m	I/C	0.546		46.150		18.773	64.923					64.923	65.469	A2	
M18.49	Amortisation of deferred credits	T21, L28	£m	I/C	0.000		-0.462		-0.191	-0.653					-0.653	-0.653	A2	
M18.50	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	A2	
M18.51	Business activities depreciation charge	T21, L30	£m	I/C	0.000		1.343		1.820	3.163	0.098			0.166	3.427	3.427	A2	
M18.52	Capital maintenance less third party services	T21, L31	£m	C			51.610		70.471	122.081	0.098			0.166	122.345	122.345	A2	
M18.53	Third party services - depreciation	T21, L32	£m	I/C			0.000		0.115	0.115	0.000			0.718	0.833	0.833	A2	
M18.54	Total capital maintenance	T21, L33	£m	C	0.574		51.610		70.586	122.196	0.098			0.884	123.178	123.752	A2	
M18.55	Total operating costs	T21, L34	£m	C	18.207		109.852		134.376	247.258	14.123			4.616	265.997	284.204	A2	

SCOTTISH WATER

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

					2007-08													
					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			Measd	Non Measd	Total		Total	CG		
Gross replacement cost																		
M18b.1	Gross replacement cost at 1 April	T25, L1	£m	I/C	0.000	4325.418	1990.128	6315.546	8304.128	14619.674	0.000	0.000	0.000	0.000	14619.674	14619.674		358.754
M18b.2	Investment plan adjustment	T25, L2	£m	I/C	0.000	-1108.214	-328.880	-1437.093	622.774	-814.319	0.000	0.000	0.000	0.000	-814.319	-814.319		0.000
M18b.3	RPI adjustment	T25, L3	£m	I/C	0.000	162.944	74.971	237.914	312.827	550.741	0.000	0.000	0.000	0.000	550.741	550.741		0.000
M18b.4	Disposals	T25, L4	£m	I/C	0.000	-0.420	-0.053	-0.473	-0.044	-0.517	0.000	0.000	0.000	0.000	-0.517	-0.517		0.000
M18b.5	Additions	T25, L5	£m	I/C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000		263.750
M18b.5a	Reclassifications		£m	I/C	0.000	35.171	134.228	169.399	60.323	229.722	0.000	0.000	0.000	0.000	229.722	229.722		-293.069
M18b.6	Gross replacement cost at 31 March	T25, L6	£m	I/C	0.000	3414.899	1870.394	5285.293	9300.008	14585.301	0.000	0.000	0.000	0.000	14585.301	14585.301		329.435
Depreciation																		
M18b.7	Depreciation at 1 April	T25, L7	£m	I/C	0.000	195.712	724.058	919.770	60.564	980.334	0.000	0.000	0.000	0.000	980.334	980.334		
M18b.8	Investment plan adjustment	T25, L8	£m	I/C	0.000	212.203	-44.559	167.644	37.839	205.483	0.000	0.000	0.000	0.000	205.483	205.483		
M18b.9	Investment plan adjustment - gross MEA revaluation	T25, L9	£m	I/C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000		
M18b.10	Investment plan adjustment - amendment to remaining useful econ.lives	T25, L10	£m	I/C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000		
M18b.11	RPI adjustment	T25, L11	£m	I/C	0.000	7.373	27.276	34.649	2.282	36.930	0.000	0.000	0.000	0.000	36.930	36.930		
M18b.12	Disposals	T25, L12	£m	I/C	0.000	-0.145	-0.031	-0.177	-0.029	-0.206	0.000	0.000	0.000	0.000	-0.206	-0.206		
M18b.13	Charge for year	T25, L13	£m	I/C	0.000	24.083	84.576	108.659	8.892	117.551	0.000	0.000	0.000	0.000	117.551	117.551		
M18b.14	Depreciation at 31 March	T25, L14	£m	I/C	0.000	439.225	791.320	1230.545	109.547	1340.092	0.000	0.000	0.000	0.000	1340.092	1340.092		
M18b.15	Net book amount at 31 March	T25, L15	£m	I/C	0.000	2975.674	1079.074	4054.748	9190.461	13245.209	0.000	0.000	0.000	0.000	13245.209	13245.209		
M18b.16	Net book amount at 1 April	T25, L16	£m	I/C	0.000	4129.706	1266.070	5395.776	8243.564	13639.340	0.000	0.000	0.000	0.000	13639.340	13639.340		

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

SCOTTISH WATER

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

					2007-08												
					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	1.171	12550.736	1051.312	139.784	13741.832	0.000	0.000	0.000	0.000	13741.832	13743.003		319.000
M18b.2	Investment plan adjustment	T25. L2	£m	I/C	0.000	6275.778	848.922	-96.383	7028.316	0.000	0.000	0.000	0.000	7028.316	7028.316		0.000
M18b.3	RPI adjustment	T25. L3	£m	I/C	0.000	472.802	39.604	5.266	517.672	0.000	0.000	0.000	0.000	517.672	517.672		0.000
M18b.4	Disposals	T25. L4	£m	I/C	0.000	-0.137	-0.003	0.000	-0.140	0.000	0.000	0.000	0.000	-0.140	-0.140		0.000
M18b.5	Additions	T25. L5	£m	I/C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000		294.785
M18b.5a	Reclassifications		£m	I/C	2.193	71.726	52.846	12.526	137.098	0.000	0.000	0.000	0.000	137.098	139.291		-189.282
M18b.6	Gross replacement cost at 31 March	T25. L6	£m	I/C	3.364	19370.904	1992.681	61.193	21424.778	0.000	0.000	0.000	0.000	21424.778	21428.142		424.503
Depreciation																	
M18b.7	Depreciation at 1 April	T25. L7	£m	I/C	0.013	122.985	478.616	36.198	637.797	0.000	0.000	0.000	0.000	637.797	637.810		
M18b.8	Investment plan adjustment	T25. L8	£m	I/C	0.000	189.736	449.871	-24.996	614.611	0.000	0.000	0.000	0.000	614.611	614.611		
M18b.9	Investment plan adjustment - gross MEA revaluation	T25. L9	£m	I/C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000		
M18b.10	Investment plan adjustment -amendment to remaining useful econ.lives	T25. L10	£m	I/C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000		
M18b.11	RPI adjustment	T25. L11	£m	I/C	0.000	4.633	18.030	1.364	24.027	0.000	0.000	0.000	0.000	24.027	24.027		
M18b.12	Disposals	T25. L12	£m	I/C	0.000	-0.002	-0.003	0.000	-0.005	0.000	0.000	0.000	0.000	-0.005	-0.005		
M18b.13	Charge for year	T25. L13	£m	I/C	0.020	13.277	35.760	8.555	57.591	0.000	0.000	0.000	0.000	57.591	57.611		
M18b.14	Depreciation at 31 March	T25. L14	£m	I/C	0.033	330.629	982.274	21.118	1334.021	0.000	0.000	0.000	0.000	1334.021	1334.054		
M18b.15	Net book amount at 31 March	T25. L15	£m	I/C	3.331	19040.275	1010.407	40.075	20090.757	0.000	0.000	0.000	0.000	20090.757	20094.088		
M18b.16	Net book amount at 1 April	T25. L16	£m	I/C	1.158	12427.751	572.696	103.588	13104.035	0.000	0.000	0.000	0.000	13104.035	13105.193		

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

Scottish Water

Table 19: Regulatory Accounts (Historical cost accounting)

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



Line	Description	Owat ref JR 07	Units	Field Type	2006-07	2007-08
19.1	Profit for the year	T18c, L1	£m	C	154.103	184.113
19.1	Actuarial gains/losses on post employment plans	T18c, L2	£m	I	53.500	63.900
19.1	Other gains and losses	T18c, L3	£m	I	0.000	9.600
19.1	Total recognised gains and losses for the year	T18c, L4	£m	C	207.603	257.613

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

Line	Description	Ofwat ref JR 07	Units	Field Type	Report Year 2007-08 (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	15.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	17.000	17.000	17.000	66.000	
20.2	4-4.99%	-	£m	I, C	32.500	15.000	27.400	35.000	35.500	20.000	38.000	12.000	15.000	10.997	93.769	304.000	447.900	54.400	173.100	1314.566	
20.3	5-5.99%	-	£m	I, C	47.400	22.898	0.000	15.000	0.000	17.500	7.500	15.000	0.000	0.000	113.950	121.605	10.000	0.000	0.000	370.853	
20.4	6-6.99%	-	£m	I, C	2.000	3.000	0.000	8.000	2.000	5.000	5.000	0.000	4.000	4.000	36.000	52.390	10.000	0.000	0.000	131.390	
20.5	7-7.99%	-	£m	I, C	58.500	9.999	0.000	8.000	27.000	2.000	0.000	14.000	20.000	26.000	132.000	60.000	105.000	0.000	0.000	462.499	
20.6	8-8.99%	-	£m	I, C	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	4.601	6.772	15.061	1.422	0.000	0.000	27.855	
20.7	9-9.99%	-	£m	I, C	5.284	0.302	0.328	9.151	3.567	18.004	28.148	20.098	13.178	8.997	17.436	2.431	0.733	0.000	0.000	127.656	
20.8	10-10.99%	-	£m	I, C	12.810	11.848	37.661	3.202	2.346	0.995	1.164	17.733	0.578	2.436	9.839	0.152	0.000	0.334	0.000	101.099	
20.9	11-11.99%	-	£m	I, C	5.452	0.434	0.996	0.143	0.493	0.944	0.143	0.686	1.176	0.619	0.473	0.972	0.293	0.000	0.000	12.824	
20.10	12-12.99%	-	£m	I, C	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	0.000	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	0.127	0.000	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	179.039	63.482	66.512	78.495	70.906	64.443	79.955	79.517	53.933	57.649	410.443	556.611	592.348	71.734	190.100	2615.168	
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	1.890	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	0.000	2.629	
20.20	8-8.99%	-	£m	I, C	5.077	2.195	1.434	1.561	1.700	0.921	0.514	0.000	0.000	0.000	0.500	0.000	0.000	0.000	0.000	13.902	
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	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	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	7.967	2.934	1.434	1.561	1.700	0.921	0.514	0.000	0.000	0.000	1.000	0.000	0.000	0.000	0.000	18.030	

Line	Description	Ofwat ref JR 07	Units	Field Type	2006-07	2007-08
Allocation of capital expenditure for tax purposes						
21.1	Work in progress - Opening amount	-	£m	I	1123.797	792.700
21.2	Work in progress (portion where capital allowances have not been claimed) - opening	-	£m	I	1123.797	712.300
21.3	Total capitalised expenditure including IRE (outturn prices) excluding grants	T18b, L12	£m	I	414.456	626.106
21.4	Capitalised expenditure allocated for capital allowances (including Work in progress)	-	£m	I	825.700	547.200
21.5	Work in progress (portion where capital allowances have not been claimed) - closing	-	£m	C	712.553	791.206
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	225.429	173.400
21.8	Assets qualifying for long life (6%) pool	T18b, L3	£m	I	226.600	167.100
21.9	Assets qualifying for Industrial Buildings Allowance	T18b, L4	£m	I	28.500	65.300
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	30.283	14.400
21.13	Capitalised revenue expenditure depreciated - infrastructure	T18b, L8	£m	I	307.700	105.800
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	5.900	21.200
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	474.789	526.370
21.20	Opening pool of capital allowances - asset life >= 25 years	T18b, L16	£m	I	696.304	867.551
21.21	Residual IBA's	T18b, L17	£m	I	251.439	262.996
21.22	General provisions - opening balance	-	£m	I	92.387	66.404
21.23	Losses brought forward	T18b, L18	£m	I	230.906	172.522
Calculation of trading profit						
21.24	HCA Operating profit	T18a, L1	£m	C	360.860	354.228
21.25	Total HCA Depreciation	T18a, L2	£m	C	137.101	160.774
21.26	Infrastructure renewals charge	T18a, L3	£m	C	88.000	90.000
21.27	Amortisation of PPP assets	-	£m	C	1.636	1.632
21.28	Amortisation of grants	-	£m	C	-1.076	-0.893
21.29	Deduction for capitalised revenue expenditure	T18a, L4	£m	I	1.106	1.103
21.30	Trading profit	T18a, L5	£m	C	587.627	606.844
Deductions to trading profit						
21.31	Depreciation on capitalised revenue expenditure - non - infrastructure	T18a, L6	£m	I	25.436	30.284
21.32	Depreciation on capitalised revenue expenditure - infrastructure	T18a, L7	£m	I	88.000	90.000
21.33	Total interest paid	T18a, L8	£m	I	146.319	145.703
21.34	Capital allowances - asset life <25 years	T18a, L9	£m	I	175.164	174.951
21.35	Capital allowances - asset life >=25 years	T18a, L10	£m	I	55.376	62.078
21.36	Industrial building allowance utilised	T18a, L11	£m	I	16.876	19.233
21.37	Other deductions	T18a, L12	£m	I	27.304	15.177
21.38	Total deductions	T18a, L13	£m	C	534.474	537.425
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	2.951	10.912
21.41	Total additions	T18a, L16	£m	C	2.951	10.912
Taxation						
21.42	Trading profit for tax	T18a, L17	£m	C	56.104	80.331
21.43	Adjusted trading profit for tax	T18a, L18	£m	I	0.000	0.000
21.44	Current tax charge	T18a, L19	£m	I	0.008	0.600
21.45	Prior Year adjustments	T18a, L20	£m	I	0.000	0.000
21.46	Total current tax charge	T18a, L22	£m	C	0.008	0.600

Scottish Water

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



Line	Description	Ofwat ref JR 07	Units	Field Type	2006-07			2007-08		
					Water	Wastewater	Total	Water	Wastewater	Total
Non-infrastructure asset additions by asset life (enhancement)										
22.1	Very Short	T34, L1	£m	I, C	55.707	45.539	101.246	77.812	51.856	129.668
22.2	Short	T34, L2	£m	I, C	2.014	1.638	3.652	16.369	0.865	17.234
22.3	Medium	T34, L3	£m	I, C	51.350	61.548	112.898	48.767	24.001	72.768
22.4	Medium long	T34, L4	£m	I, C	3.753	7.704	11.457	9.175	5.741	14.916
22.5	Long	T34, L5	£m	I, C	56.307	26.549	82.856	58.905	14.530	73.435
22.6	Land	T34, L6	£m	I, C	1.581	1.159	2.740	7.308	0.479	7.787
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	170.712	144.137	314.849	218.336	97.472	315.808

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	3.5	3.5	3.5	4.4	4.0	4.2
22.16	Short	T34, L16	years	I	15.0	15.0	15.0	15.0	15.0	15.0
22.17	Medium	T34, L17	years	I	20.3	20.1	20.2	21.1	20.3	20.8
22.18	Medium long	T34, L18	years	I	40.0	40.0	40.0	40.0	40.0	40.0
22.19	Long	T34, L19	years	I	60.0	60.0	60.0	60.0	60.0	60.0

Infrastructure Renewals charges, expenditure and provision					2006-07	2007-08
22.20	Infrastructure renewals expenditure	T33, L11	£m	I	283.055	115.530
22.21	Infrastructure renewals charges	T33, L12	£m	I	-88.000	-90.000
22.22	Infrastructure renewals prepayment/ (accrual)	T33, L13	£m	C	195.055	25.530

Line	Description	Ofwat ref JR 07	Units	Field Type	1 Gross Book value As 31 March 2008	2 Net book value As 31 March 2008	3-10 Expected depreciation on Closing assets as of 31 March 2008							
							3 2008-09	4 2009-10	5 2010-11	6 2011-12	7 2012-13	8 2013-14	9 2014-15	10 Beyond 2015
22.23	Very Short	-	£m	I	259.955	81.310	28.920	27.720	18.470	5.060	1.140	0.000	0.000	0.000
22.24	Short	-	£m	I	3.080	1.327	0.227	0.230	0.210	0.210	0.190	0.140	0.120	0.000
22.25	Medium	-	£m	I	1777.836	747.324	69.410	68.690	67.400	65.480	64.420	62.040	61.050	288.834
22.26	Medium long	-	£m	I	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
22.27	Long	-	£m	I	3759.597	2218.210	65.390	65.320	65.290	64.290	64.180	63.880	63.830	1766.030
22.28	Total	-	£m	C	5800.468	3048.171	163.947	161.960	151.370	135.040	129.930	126.060	125.000	2054.864

Scottish Water

Table 23: Interest analysis - RAR Proforma 23



Line	Description	Owat ref JR 07	Units	Field Type	2006-07	2007-08
Interest analysis						
23.1	Interest receivable/payable on intercompany balances	T18d, L4	£m	I	0.930	2.149
23.2	Interest receivable on short term deposits	-	£m	I	2.359	1.994
23.3	Other interest receivable	-	£m	I	0.019	0.041
23.4	Other interest payable	-	£m	I	-145.908	-144.475
23.5	Other finance charges - post employment costs	T18d, L10	£m	I	2.800	5.300
23.6	Other finance charges	T18d, L11	£m	I	0.000	0.000
23.7	Total net interest	T18d, L12	£m	C	-139.800	-134.991

Table 24: Analysis of primary and secondary income (core services) - RAR Proforma 24

Line	Description	Ofwat ref JR 07	Units	Field Type	1	2	3	4	5	6
					2006-07			2007-08		
					Water Services	Sewerage Services	Core Business	Water Services	Sewerage Services	Core Business
Turnover - Primary income										
24.1	Household measured	-	£m	I,C	0.191	0.118	0.309	0.182	0.108	0.290
24.2	Household unmeasured	-	£m	I,C	309.826	332.053	641.879	325.197	348.172	673.369
24.3	Non-Household measured (charges scheme)	-	£m	I,C	44.663	39.075	83.738	0.000	0.000	0.000
24.4	Non-Household measured (non-charges scheme)	-	£m	I,C	21.307	0.328	21.635	0.000	0.000	0.000
24.5	Non-Household unmeasured (charges scheme)	-	£m	I,C	7.911	10.587	18.498	0.000	0.000	0.000
24.6	Non-Household unmeasured (non-charges scheme)	-	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
24.7	Non-Household Roads Drainage	-	£m	I,C	0.000	32.795	32.795	0.000	0.000	0.000
24.8	Non-Household Property Drainage	-	£m	I,C	0.000	21.930	21.930	0.000	0.000	0.000
24.9	Non-Household Trade effluent (Charges scheme)	-	£m	I,C	0.000	15.006	15.006	0.000	0.000	0.000
24.10	Non-Household Trade effluent (Non-charges scheme)	-	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
24.11	Wholesale revenue (charges scheme)	-	£m	I,C	45.816	81.015	126.831	108.398	196.934	305.332
24.12	Wholesale revenue (non-charges scheme)	-	£m	I,C	0.000	0.000	0.000	0.202	0.000	0.202
24.13	Total turnover - primary income	-	£m	C	429.714	532.907	962.621	433.979	545.214	979.193

Turnover - Other sources (excluding third party services)										
24.14	Building water supplies	-	£m	I,C	4.230	0.000	4.230	4.495	0.000	4.495
24.15	Water connections	-	£m	I,C	2.654	0.000	2.654	0.000	0.000	0.000
24.16	Domestic septic tank emptying	-	£m	I,C	0.000	1.725	1.725	0.000	2.211	2.211
24.17	Field troughs	-	£m	I,C	0.806	0.000	0.806	0.000	0.000	0.000
24.18	Standpipes	-	£m	I,C	0.449	0.000	0.449	0.601	0.000	0.601
24.19	Fire hydrants	-	£m	I,C	0.234	0.000	0.234	0.159	0.000	0.159
24.20	Sundry	-	£m	I,C	0.087	0.000	0.087	0.065	0.000	0.065
24.21	Line 8	-	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
24.22	Line 9	-	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
24.23	Line 10	-	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
24.24	Line 11	-	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
24.25	Line 12	-	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
24.26	Line 13	-	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
24.27	Line 14	-	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
24.28	Line 15	-	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
24.29	Line 16	-	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
24.30	Line 17	-	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
24.31	Line 18	-	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000
24.32	Total turnover - Other sources	-	£m	C	8.460	1.725	10.185	5.320	2.211	7.531

Scottish Water

Table 25: Bad debt - RAR Proforma 25

Line	Description	Ofwat ref JR 07	Units	Field Type	2006-07	2007-08
Household Trade Debtors						
25.1	Gross debt	-	£m	I	257.911	276.566
25.2	Bad debt provision	-	£m	I	-236.022	-248.062
25.3	Household Trade Debtors	-	£m	C	21.889	28.504
Wholesale/non-household Trade Debtors						
25.4	Gross debt	-	£m	I	1.552	1.702
25.5	Bad debt provision	-	£m	I	-0.466	-0.179
25.6	Wholesale/Non-Household Trade Debtors	-	£m	C	1.086	1.523
Bad debt provision in the year						
25.7	Household	-	£m	I	-16.135	-12.040
25.8	Wholesale/Non-household	-	£m	I	-0.617	0.287

Scottish Water

Table 26: Provisions analysis - RAR Proforma 26

Line	Description	Ofwat ref JR 07	Units	Field Type	2006-07	2007-08
Provisions in the year - (classified as 'specific')						
26.1	Bad debt provision	-	£m		236.022	248.062
26.2	Other 2	-	£m		0.000	0.000
26.3	Other 3	-	£m		0.000	0.000
26.4	Other 4	-	£m		0.000	0.000
26.5	Other 5	-	£m		0.000	0.000
26.6	Other 6	-	£m		0.000	0.000
26.7	Other 7	-	£m		0.000	0.000
Provisions in the year - (classified as 'general')						
26.8	Reorganisation	-	£m		3.714	5.395
26.9	Income uncertainty - wholesale	-	£m		0.000	8.910
26.10	Other	-	£m		2.573	0.537
26.11	Other 4	-	£m		0.000	0.000
26.12	Other 5	-	£m		0.000	0.000
26.13	Other 6	-	£m		0.000	0.000
26.14	Other 7	-	£m		0.000	0.000

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

Line	Description	Ofwat ref JR 07	Units	Field Type	1	2	3	4	5	6	7
					2007-08						
					Core	Licensed	Intercompany eliminations	Consolidated total Core/licensed	Non Core Non licensed	Intercompany eliminations	Consolidated
27.1	Turnover	T18, L1	£m	I,C	986.724	350.848	-316.626	1020.946	30.717	0.000	1051.663
27.2	Operating costs		£m	I,C	-263.291	-335.106	316.626	-281.771	-27.881	0.000	-309.652
27.3	PPP costs		£m	I,C	-126.969	0.000	0.000	-126.969	0.000	0.000	-126.969
27.4	Historical Cost Depreciation	T18, L2 +	£m	I,C	-160.774	-0.948	0.000	-161.722	-0.020	0.000	-161.742
27.5	Infrastructure Renewals charge	T18, L3	£m	I,C	-90.000	0.000	0.000	-90.000	0.000	0.000	-90.000
27.6	Amortisation of PPP assets		£m	I,C	-1.632	0.000	0.000	-1.632	0.000	0.000	-1.632
27.7	Amortisation of deferred income		£m	I,C	0.893	0.000	0.000	0.893	0.161	0.000	1.054
27.8	Operating income	T18, L4	£m	I,C	9.277	0.000	0.000	9.277	0.000	0.000	9.277
27.9	Operating profit	T18, L5	£m	C	354.228	14.794	0.000	369.022	2.977	0.000	371.999
27.10	Other income	T18, L6	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000	0.000
27.11	Net interest receivable less payable	T18, L7	£m	I,C	-134.991	-1.008	0.000	-135.999	0.818	0.000	-135.181
27.12	Profit on ordinary activities before taxation	T18, L8	£m	C	219.237	13.786	0.000	233.023	3.795	0.000	236.818
27.13	Taxation - current	T18, L9	£m	I,C	-0.600	-4.107	0.000	-4.707	0.000	0.000	-4.707
27.14	Taxation - deferred	T18, L10	£m	I,C	-36.668	1.051	0.000	-35.617	-1.078	0.000	-36.695
27.15	Profit on ordinary activities after taxation	T18, L11	£m	C	181.969	10.730	0.000	192.699	2.717	0.000	195.416
27.16	Extraordinary items	T18, L12	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000	0.000
27.17	Profit for the year	T18, L13	£m	C	181.969	10.730	0.000	192.699	2.717	0.000	195.416
27.18	Dividends	T18, L14	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000	0.000
27.19	Retained profit for year	T18, L15	£m	C	181.969	10.730	0.000	192.699	2.717	0.000	195.416

Line	Description	Ofwat ref JR 07	Units	Field Type	1	2	3	4	5	6	7
					2007-08						
Core	Licensed	Intercompany eliminations	Consolidated total Core/licensed	Non Core Non licensed	Intercompany eliminations	Consolidated					
Fixed Assets											
2.1	Tangible Assets	T19, L1	£m	I,C	3811.211	0.788	0.000	3811.999	3.331	0.000	3815.330
2.2	Investment - loan to group company	T19, L2	£m	I,C	58.500	-53.704	0.000	4.796	-4.796	0.000	0.000
2.3	Investment - Other	T19, L3	£m	I,C	34.651	0.001	0.000	34.652	11.500	-46.100	0.052
2.4	Total fixed assets	T19, L4	£m	C	3904.362	-52.915	0.000	3851.447	10.035	-46.100	3815.382
Current Assets											
2.5	Stocks	T19, L5	£m	I,C	3.639	0.000	0.000	3.639	0.306	0.000	3.945
2.6	Debtors	T19, L6	£m	I,C	79.217	84.773	-19.443	144.547	9.477	-0.028	153.996
2.7	Cash at bank and in hand	T19, L7	£m	I,C	27.122	21.572	0.000	48.694	31.514	0.000	80.208
2.8	Short term deposits	T19, L8	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000	0.000
2.9	Gilts Reserve		£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000	0.000
2.10	Assets transferred to PPP contractors		£m	I,C	33.868	0.000	0.000	33.868	0.000	0.000	33.868
2.11	Infrastructure Renewals prepayment	T19, L9	£m	I,C	4.818	0.000	0.000	4.818	0.000	0.000	4.818
2.12	Total current assets	T19, L10	£m	C	148.664	106.345	-19.443	235.566	41.297	-0.028	276.835
Creditors: amounts falling due within one year											
2.13	Overdrafts	T19, L11	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000	0.000
2.14	Infrastructure Renewals accrual	T19, L12	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000	0.000
2.15	Creditors	T19, L13	£m	I,C	-282.251	-35.306	19.443	-298.114	-2.475	0.028	-300.561
2.16	Borrowings (excl. Govt. loans)	T19, L14	£m	I,C	-7.967	0.000	0.000	-7.967	0.000	0.000	-7.967
2.17	Corporation tax payable	T19, L15	£m	I,C	0.000	-2.327	0.000	-2.327	-0.246	0.000	-2.573
2.18	Dividends payable	T19, L16	£m	I,C	0.000	0.000	0.000	0.000	0.000	0.000	0.000
2.19	Total creditors	T19, L18	£m	C	-290.218	-37.633	19.443	-308.408	-2.721	0.028	-311.101
2.20	Net current assets	T19, L19	£m	C	-141.554	68.712	0.000	-72.842	38.576	0.000	-34.266
2.21	Total assets less current liabilities		£m	C	3762.808	15.797	0.000	3778.605	48.611	-46.100	3781.116
Creditors: amounts falling due after one year											
2.22	Borrowings (excl. Govt. loans)	T19, L20	£m	I,C	-10.063	0.000	0.000	-10.063	0.000	0.000	-10.063
2.23	Other creditors	T19, L21	£m	I,C	-38.997	0.000	0.000	-38.997	0.000	0.000	-38.997
2.24	Total creditors	T19, L22	£m	C	-49.060	0.000	0.000	-49.060	0.000	0.000	-49.060
Provision for liabilities & charges											
2.25	Deferred tax provision	T19, L23	£m	I,C	-241.965	1.051	0.000	-240.914	-1.374	0.000	-242.288
2.26	Deferred income - grants and contributions	T19, L24	£m	I,C	-19.686	0.000	0.000	-19.686	-8.660	0.000	-28.346
2.27	Post employment assets / (liabilities)	T19, L25	£m	I,C	-34.300	0.156	0.000	-34.144	0.000	0.000	-34.144
2.28	Other provisions	T19, L26	£m	I,C	-14.842	-0.024	0.000	-14.866	0.000	0.000	-14.866
2.29	Net Assets employed	T19, L28	£m	C	3402.955	16.980	0.000	3419.935	38.577	-46.100	3412.412
Capital and reserves											
2.30	Government Loans / Called up share capital		£m	I,C	2615.169	11.500	0.000	2626.669	34.600	-46.100	2615.169
2.31	Income and Expenditure account	T19, L31	£m	I,C	654.386	5.480	0.000	659.866	3.977	0.000	663.843
2.32	Other reserves	T19, L32	£m	I,C	133.400	0.000	0.000	133.400	0.000	0.000	133.400
2.33	Capital & reserves	T19, L33	£m	C	3402.955	16.980	0.000	3419.935	38.577	-46.100	3412.412