

ANNUAL RETURN INFORMATION REQUIREMENTS

SECTION F: STATUTORY ACCOUNTS

Table F1: Income and Expenditure Account

| Line Ref. | Description | Ofwat Reference JR00 | Units | Field Type | Report Year -1 2003-04 | | Report Year 2004-05 | |
|--|--|----------------------|-------|------------|------------------------|----|---------------------|----|
| | | | | | CG | CG | | |
| Income and Expenditure Account for year ending 31 March | | | | | | | 10 | |
| F1.1 | Total Income | JR00 T18L1 | £m | BF | 0 | 0 | 960.48 | A1 |
| F1.2 | Employment costs | - | £m | I | | | -117.607 | A1 |
| F1.3 | PPP operating costs | - | £m | I | | | -112.659 | A1 |
| F1.4 | Other operating costs | - | £m | I | | | -186.535 | A1 |
| F1.5 | Bad Debts | - | £m | I | | | -33.794 | A1 |
| F1.6 | Non-recurring costs | - | £m | I | | | 0 | A1 |
| F1.7 | Own work capitalised | - | £m | I | | | 30.255 | A1 |
| F1.8 | Charge to work in progress | - | £m | I | | | 0 | A1 |
| F1.9 | Total Costs | JR00 T18L2 | £m | C | 0 | | -420.34 | A1 |
| F1.10 | Other Income | JR00 T18L5 | £m | I | | | 0 | A1 |
| F1.11 | Surplus before Depreciation and Interest | - | £m | C | 0 | | 540.14 | A1 |
| F1.12 | Asset Depreciation | - | £m | I | | | -115.291 | A1 |
| F1.13 | Infrastructure Depreciation | - | £m | I | | | -145 | A1 |
| F1.14 | Gain/(Loss) on disposal of fixed assets | - | £m | I | | | 9.414 | A1 |
| F1.15 | Surplus before Interest | - | £m | C | 0 | | 289.263 | A1 |
| F1.16 | Interest received | - | £m | I | | | 0.845 | A1 |
| F1.17 | Interest paid | - | £m | I | | | -136.91 | A1 |
| F1.18 | Interest in finance lease rentals | - | £m | I | | | 0 | A1 |
| F1.19 | Surplus (deficit) on ordinary activities before taxation | JR00 T18L7 | £m | C | 0 | | 153.198 | A1 |
| F1.20 | Taxation | JR00 T18L8 | £m | I | | | -27.114 | A1 |
| F1.21 | Surplus (deficit) on ordinary activities after taxation | JR00 T18L9 | £m | C | 0 | | 126.084 | A1 |
| F1.22 | Exceptional items | JR00 T18L10 | £m | I | | | -61.785 | A1 |
| F1.23 | Surplus (deficit) for the year | JR00 T18L11 | £m | C | 0 | | 64.299 | A1 |

Prepared by: Jo Dow.....Date: 17/06/05
 Checked by: Brian Strathie.....Date: 17/06/05
 Authorised by: Douglas Millican.....Date: 17/06/05

Edition 1

ANNUAL RETURN INFORMATION REQUIREMENTS

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

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

| |
|------------------------|
| 10 |
| Report Year 2004-05 |

| Comment Necessary | Comment |
|-------------------|---------|
| Y/N | |

| Income and Expenditure Account for year ending 31 March | | | | |
|---|--|-------------|----|----|
| F1.1 | Total Income | JR00 T18L1 | £m | BF |
| F1.2 | Employment costs | - | £m | I |
| F1.3 | PPP operating costs | - | £m | I |
| F1.4 | Other operating costs | - | £m | I |
| F1.5 | Bad Debts | - | £m | I |
| F1.6 | Non-recurring costs | - | £m | I |
| F1.7 | Own work capitalised | - | £m | I |
| F1.8 | Charge to work in progress | - | £m | I |
| F1.9 | Total Costs | JR00 T18L2 | £m | C |
| F1.10 | Other Income | JR00 T18L5 | £m | I |
| F1.11 | Surplus before Depreciation and Interest | - | £m | C |
| F1.12 | Asset Depreciation | - | £m | I |
| F1.13 | Infrastructure Depreciation | - | £m | I |
| F1.14 | Gain/(Loss) on disposal of fixed assets | - | £m | I |
| F1.15 | Surplus before Interest | - | £m | C |
| F1.16 | Interest received | - | £m | I |
| F1.17 | Interest paid | - | £m | I |
| F1.18 | Interest in finance lease rentals | - | £m | I |
| F1.19 | Surplus (deficit) on ordinary activities before taxation | JR00 T18L7 | £m | C |
| F1.20 | Taxation | JR00 T18L8 | £m | I |
| F1.21 | Surplus (deficit) on ordinary activities after taxation | JR00 T18L9 | £m | C |
| F1.22 | Exceptional items | JR00 T18L10 | £m | I |
| F1.23 | Surplus (deficit) for the year | JR00 T18L11 | £m | C |

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

| Issues with data | Problem ? | Solution |
|--|-----------|--|
| F1.9-F1.3 should equal E1.26+E2.26 | Y | Please amend numbers so they reconcile |
| F1.3 should equal E1.37 + E2.37 | Y | Please amend numbers so they reconcile |
| F1.9 less E1.38 and E1.37 should equal E1.39+E2.39 | Y | Please amend numbers so they reconcile |

Prepared by: Jo Dow..... Date: 17/06/05
 Checked by: Brian Strathie..... Date: 17/06/05
 Authorised by: Douglas Millican Date: 17/06/05

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ANNUAL RETURN INFORMATION REQUIREMENTS

SECTION F : STATUTORY ACCOUNTS

Table F2: Balance Sheet

| Line Ref. | Description | Ofwat Reference JR00 | Units | Field Type | Report Year -1 | | Report Year | |
|--|---------------------------------------|----------------------|-------|------------|----------------|----|-------------|----|
| | | | | | 2003-04 | CG | 2004-05 | CG |
| Fixed Assets | | | | | 10 | | | |
| F2.1 | Tangible Fixed Assets | JR00 T19L1 | £m | I | | | 2847.837 | A1 |
| F2.2 | Investments | JR00 T19L2 | £m | I | | | 0.06 | A1 |
| F2.3 | Total Fixed Assets | JR00 T19L3 | £m | C | 0 | | 2847.897 | A1 |
| Current Assets | | | | | | | | |
| F2.4 | Stock | JR01 T19L4 | £m | I | | | 4.172 | A1 |
| F2.5 | Debtors | JR01 T19L5 | £m | I | | | 181.634 | A1 |
| F2.6 | Cash at bank and in hand | JR01 T19L6 | £m | I | | | 7.517 | A1 |
| F2.7 | Short term investments | JR01 T19L7 | £m | I | | | 0 | A1 |
| F2.8 | Total current assets | JR01 T19L8 | £m | C | 0 | | 193.323 | A1 |
| Creditors: Amounts Falling Due Within One Year | | | | | | | | |
| F2.9 | Not in use | | | | | | | |
| F2.10 | Other Creditors | JR01 T19L11 | £m | I | | | -292.654 | A1 |
| F2.11 | Total Creditors | JR01 T19L12 | £m | C | 0 | | -292.654 | A1 |
| F2.12 | Net Current Assets | JR01 T19L13 | £m | C | | | -99.331 | A1 |
| Creditors: Amounts Falling Due After More Than One Year | | | | | | | | |
| F2.13 | Not in use | | | | | | | |
| F2.14 | Other Creditors | JR01 T19L15 | £m | I | | | -45.163 | A1 |
| F2.15 | Total Creditors | JR01 T19L16 | £m | C | 0 | | -45.163 | A1 |
| F2.16 | Provision for liabilities and charges | JR01 T19L17 | £m | I | | | -159.703 | A1 |
| F2.17 | Deferred Income | JR01 T19L18 | £m | I | | | -17.197 | A1 |
| F2.18 | Net assets employed | JR01 T19L19 | £m | C | 0 | | 2526.503 | A1 |
| Capital and Reserves | | | | | | | | |
| F2.19 | Government and Other Loans | JR01 T19L23 | £m | I | | | -2233.245 | A1 |
| F2.20 | Income and Expenditure Reserve | JR01 T19L22 | £m | I | | | -293.258 | A1 |
| F2.21 | Capital and Reserves | JR01 T19L24 | £m | C | 0 | | -2526.503 | A1 |

Prepared by: Jo Dow..... Date: 17/06/05

Checked by: Brian Strathie..... Date: 17/06/05

Authorised by: Douglas Millican..... Date: 17/06/05

Edition 1

ANNUAL RETURN INFORMATION REQUIREMENTS

SECTION F : STATUTORY ACCOUNTS
Table F2: Balance Sheet

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

| |
|------------------------|
| 10 |
| Report Year 2004-05 |

| Comment Necessary | Comment |
|-------------------|---------|
| Y/N | |

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

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

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

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

| | | | | |
|-------|---------------------------------------|-------------|----|---|
| F2.16 | Provision for liabilities and charges | JR01 T19L17 | £m | I |
|-------|---------------------------------------|-------------|----|---|

| | | | | |
|-------|-----------------|-------------|----|---|
| F2.17 | Deferred Income | JR01 T19L18 | £m | I |
|-------|-----------------|-------------|----|---|

| | | | | |
|-------|---------------------|-------------|----|---|
| F2.18 | Net assets employed | JR01 T19L19 | £m | C |
|-------|---------------------|-------------|----|---|

| Capital and Reserves | | | | |
|----------------------|--------------------------------|-------------|----|---|
| F2.19 | Government and Other Loans | JR01 T19L23 | £m | I |
| F2.20 | Income and Expenditure Reserve | JR01 T19L22 | £m | I |
| F2.21 | Capital and Reserves | JR01 T19L24 | £m | C |

| Issues with data | | | | |
|------------------|--|--|--|--|
|------------------|--|--|--|--|

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

| Problem ? | Solution |
|-----------|----------|
|-----------|----------|

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

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

Prepared by: Jo Dow Date: 17/06/05
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Edition 1

ANNUAL RETURN INFORMATION REQUIREMENTS

SECTION F : STATUTORY ACCOUNTS

Table F3: Analysis of Borrowing

| Line Ref. | Description | Ofwat Reference JR98 | Units | Field Type | Report Year -1 | | Report Year | |
|--|------------------------|----------------------|-------|------------|----------------|----|-------------|----|
| | | | | | 2003-04 | CG | 2004-05 | CG |
| | | | | | 10 | | | |
| Borrowings Falling Due Within One Year | | | | | | | | |
| F3.1 | Not in use | | | | | | | |
| F3.2 | Bank loans | JR98 T19aL2 | £m | I | | | 0 | A1 |
| F3.3 | Finance leases | JR98 T19aL3 | £m | I | | | 0 | A1 |
| F3.4 | Debentures | JR98 T19aL4 | £m | I | | | 0 | A1 |
| F3.5 | Government loans | - | £m | I | | | -60.183 | A1 |
| F3.6 | Other loans | JR98 T19aL7 | £m | I | | | -10.689 | A1 |
| F3.7 | Total | JR98 T19aL8 | £m | C | | 0 | -70.872 | A1 |
| Borrowings Falling Due After More Than One Year | | | | | | | | |
| F3.8 | Bank loans | JR98 T19aL9 | £m | I | | | 0 | A1 |
| F3.9 | Bonds | JR98 T19aL10 | £m | I | | | 0 | A1 |
| F3.10 | Finance leases | JR98 T19aL11 | £m | I | | | 0 | A1 |
| F3.11 | Debentures | JR98 T19aL12 | £m | I | | | 0 | A1 |
| F3.12 | Government loans | JR98 T19aL13 | £m | I | | | -2173.062 | A1 |
| F3.13 | Other loans | JR98 T19aL15 | £m | I | | | -30.905 | A1 |
| F3.14 | Total | JR98 T19aL16 | £m | C | | 0 | -2203.967 | A1 |
| F3.15 | Total borrowings | JR98 T19aL17 | £m | C | | 0 | -2274.839 | A1 |
| Cash and Overdrafts | | | | | | | | |
| F3.16 | Not in use | | | | | | | |
| F3.17 | Short term investments | JR98 T19aL19 | £m | I | | | 0 | A1 |
| F3.18 | Bank overdraft | JR98 T19aL21 | £m | I | | | 0 | A1 |
| F3.19 | Total | JR98 T19aL22 | £m | C | | 0 | 0 | A1 |
| F3.20 | Not in use | | | | | | | |
| Analysis of Gross Borrowing | | | | | | | | |
| F3.21 | Fixed rate debt | JR98 T19aL24 | £m | I | | | -2271.418 | A1 |
| F3.22 | Floating rate debt | JR98 T19aL25 | £m | I | | | -3.421 | A1 |
| F3.23 | Total borrowing | JR98 T19aL26 | £m | C | | 0 | -2274.839 | A1 |

Prepared by: Jo Dow Date: 17/06/05

Checked by: Brian Strathie Date: 17/06/05

Authorised by: Douglas Millican Date: 17/06/05

ANNUAL RETURN INFORMATION REQUIREMENTS

SECTION F : STATUTORY ACCOUNTS
Table F3: Analysis of Borrowing

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

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

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

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

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

Issues with data

F3.23 should equal F3.15
F3.15 should equal F2.19

| | |
|---------------------------------------|----------------|
| Prepared by: Jo Dow | Date: 17/06/05 |
| Checked by: Brian Strathie | Date: 17/06/05 |
| Authorised by: Douglas Millican | Date: 17/06/05 |

Edition 1

| |
|------------------------|
| 10 |
| Report Year 2004-05 |

| Comment Necessary Y/N | Comment |
|--------------------------|---------|
|--------------------------|---------|

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

Problem ? **Solution**

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

SECTION F : STATUTORY ACCOUNTS

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

Report Year -1 2003-04

Report Year 2004-05

Main data table with columns for Line Ref, Description, Ofwat Reference, Units, Field Type, and maturity periods (10, 20, 30, 40, 50, 199, 210, 220, 230, 240, 250, 299) for both report years.

Prepared by: Jo Dow Date: 17/06/05
Checked by: Brian Strathie Date: 17/06/05
Authorised by: Douglas Millican Date: 17/06/05

ANNUAL RETURN INFORMATION REQUIREMENTS

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

| Line Ref. | Description | Ofwat Reference JR98 | Units | Field Type | Report Year -1 | | Report Year | |
|--|-----------------------------------|----------------------|-------|------------|----------------|----|-------------|----|
| | | | | | 2003-04 | cg | 2004-05 | cg |
| Debtors net after Provisions | | | | | | | | |
| F4.1 | Loans | JR98 T19bL2 | £m | I | | | 0 | A1 |
| F4.2 | Trade Debtors | JR98 T19bL3 | £m | I | | | 67.881 | A1 |
| F4.3 | Other debtors | JR98 T19bL7 | £m | I | | | 27.682 | A1 |
| F4.4 | Prepayments and accrued income | JR98 T19bL6 | £m | I | | | 48.603 | A1 |
| F4.5 | Debtors due in more than one year | JR98 T19bL8 | £m | I | | | 37.468 | A1 |
| F4.6 | Total debtors | JR98 T19bL9 | £m | C | 0 | | 181.634 | A1 |
| Creditors due within one year | | | | | | | | |
| F4.7 | Bank overdraft | - | £m | I | | | 0 | A1 |
| F4.8 | Trade Creditors | JR98 T19bL10 | £m | I | | | -16.908 | A1 |
| F4.9 | Capital creditors | JR98 T19bL11 | £m | I | | | -114.992 | A1 |
| F4.10 | Corporation tax | JR98 T19bL13 | £m | I | | | 0 | A1 |
| F4.11 | Receipts in advance | JR98 T19bL14 | £m | I | | | -2.15 | A1 |
| F4.12 | Other creditors | JR98 T19bL15 | £m | I | | | -31.589 | A1 |
| F4.13 | Accruals | - | £m | I | | | -127.014 | A1 |
| F4.14 | Total creditors | JR98 T19bL16 | £m | C | 0 | | -292.653 | A1 |
| Bad Debt Provisions remaining, netted against Debtors | | | | | | | | |
| F4.15 | Domestic unmeasured | - | £m | I | | | -194.709 | A1 |
| F4.16 | Domestic measured | - | £m | I | | | 0 | A1 |
| F4.17 | Non-domestic measured | - | £m | I | | | -14.446 | B2 |
| F4.18 | Non-domestic unmeasured | - | £m | I | | | -4.33 | B2 |
| F4.19 | Trade Effluent | - | £m | I | | | -1.535 | B2 |
| F4.20 | Secondary income | - | £m | I | | | -3.102 | B2 |
| F4.21 | Total Bad Debt Provision | - | £m | C | 0 | | -218.122 | A1 |

Prepared by: Jo Dow Date: 17/06/05
 Checked by: Brian Strathie Date: 17/06/05
 Authorised by: Douglas Millican Date: 17/06/05

Edition 1

ANNUAL RETURN INFORMATION REQUIREMENTS

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

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

| |
|------------------------|
| 10 |
| Report Year 2004-05 |

| Comment Necessary | Comment |
|-------------------|---------|
|-------------------|---------|

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

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

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

| | | |
|---|--|-----------------|
| N | | Benchmarking A1 |
| N | | A1 G |
| N | | A2 N |
| N | | A3 N |
| N | | A4 N |
| N | | AX G |
| N | | B2 N |
| N | | B3 N |
| N | | B4 N |
| N | | BX N |
| N | | C2 N |
| N | | C3 N |
| N | | C4 N |
| N | | C5 N |
| N | | CX N |
| N | | M N |
| N | | N N |
| N | | D3 N |
| N | | D4 N |
| N | | D5 N |
| N | | D6 N |
| N | | DX N |
| N | Please refer to F table commentary for F4.17 | |
| N | Please refer to F table commentary for F4.18 | |
| N | Please refer to F table commentary for F4.19 | |
| N | Please refer to F table commentary for F4.20 | |
| N | | |

Prepared by: Jo Dow Date: 17/06/05
 Checked by: Brian Strathie Date: 17/06/05
 Authorised by: Douglas Millican Date: 17/06/05

ANNUAL RETURN INFORMATION REQUIREMENTS

SECTION F : STATUTORY ACCOUNTS
Table F5: Cash Flow Parameters

| Line Ref. | Description | Ofwat Reference JR98 | Units | Field Type | Report Year 1 2003-04 | CG | 10 Report Year 2004-05 | CG |
|--------------------------------|--|-------------------------|-------|------------|-----------------------------|----|------------------------------|----|
| Debt and Credit Periods | | | | | | | | |
| F5.1 | Debtor period (days revenue) | JR98 T19cL1 | Nr | I | | | 39 | B2 |
| F5.2 | Operating expenses credit period (days opex) | JR98 T19cL2 | Nr | I | | | 19 | B2 |
| F5.3 | Not in use | | | | | | | |
| F5.4 | Capital creditors credit period (days capex) | JR98 T19cL4 | Nr | I | | | 17 | B2 |

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Checked by: Brian Strathie Date: 17/06/05

Authorised by: Douglas Millican Date: 17/05/06

Edition 1

SECTION F : STATUTORY ACCOUNTS
Table F5: Cash Flow Parameters

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

| |
|--------------------------------|
| 10 |
| Report Year 2004-05 |

| Comment Necessary | Comment |
|-------------------|---------|
| Y/N | |

| Debt and Credit Periods | | | | |
|-------------------------|--|-------------|----|---|
| F5.1 | Debtor period (days revenue) | JR98 T19cL1 | Nr | I |
| F5.2 | Operating expenses credit period (days opex) | JR98 T19cL2 | Nr | I |
| F5.3 | Not in use | | | |
| F5.4 | Capital creditors credit period (days capex) | JR98 T19cL4 | Nr | I |

N Please refer to F table commentary for F5.1
 N Please refer to F table commentary for F5.2
 N Please refer to F table commentary for F5.4

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

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Edition 1

SECTION F : STATUTORY ACCOUNTS

Table F6: Working Capital

| Line Ref. | Description | Ofwat Reference JR01 | Units | Field Type | Report Year -1 | | Report Year | |
|------------------------|---|----------------------|-------|------------|----------------|----|-------------|----|
| | | | | | 2003-04 | CG | 2004-05 | CG |
| Working Capital | | | | | | | | |
| F6.1 | Stocks | JR01 T26L1 | £m | I | | | 4.172 | A1 |
| F6.2 | Trade Debtors | JR01 T26L2 | £m | I | | | 67.881 | A1 |
| F6.3 | Other Debtors | | £m | I | | | 64.755 | A1 |
| F6.4 | Cash at Bank | JR01 T26L3 | £m | I | | | 7.517 | A1 |
| F6.5 | Bank overdraft | | £m | I | | | 0 | A1 |
| F6.6 | Trade Creditors | JR01 T26L4 | £m | I | | | -16.908 | A1 |
| F6.7 | Other Creditors | | £m | I | | | -76.952 | A1 |
| F6.8 | Capital creditors | JR01 T26L5 | £m | I | | | -114.992 | A1 |
| F6.9 | Other accruals and provisions | JR01 T26L7 | £m | I | | | -127.014 | A1 |
| F6.10 | Trade payments in advance | JR01 T26L8 | £m | I | | | -16.139 | A1 |
| F6.11 | Payroll related taxes and DSS contributions | JR01 T26L9 | £m | I | | | -3.006 | A1 |
| F6.12 | Prepayments | JR01 T26L12 | £m | I | | | 48.998 | A1 |
| F6.13 | Total working capital | JR01 T26L13 | £m | C | 0 | | -161.688 | A1 |

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 Authorised by: Douglas Millican Date: 17/06/05

Edition 1

ANNUAL RETURN INFORMATION REQUIREMENTS

SECTION F : STATUTORY ACCOUNTS
Table F6: Working Capital

| Line Ref. | Description | Ofwat Reference JR01 | Units | Field Type |
|-----------|-------------|-------------------------|-------|------------|
|-----------|-------------|-------------------------|-------|------------|

| |
|------------------------|
| 10 |
| Report Year 2004-05 |

| Comment Necessary | Comment |
|-------------------|---------|
|-------------------|---------|

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

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

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

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Edition 1

ANNUAL RETURN INFORMATION REQUIREMENTS

SECTION F : STATUTORY ACCOUNTS
Table F7: Cash Flow Statement

| Line Ref. | Description | Ofwat Reference JR 00 | Units | Field Type | 10 | |
|---|---|-----------------------|-------|------------|------------------------|---------------------|
| | | | | | Report Year -1 2003-04 | Report Year 2004-05 |
| | | | | | CG | CG |
| F7.1 | Net cashflow from operating activities | JR00 T28L1 | £m | BF | 0 | 552,327 A1 |
| Return on investments & servicing of finance | | | | | | |
| F7.2 | Interest received | JR00 T28L2 | £m | I | | 0,845 A1 |
| F7.3 | Interest paid | JR00 T28L3 | £m | I | | -137,199 A1 |
| F7.4 | Interest in finance lease rentals | JR00 T28L4 | £m | I | | 0 A1 |
| F7.5 | Net cashflow fr. Ret'ns on investments and servicing of finance | JR00 T28L6 | £m | C | 0 | -136,354 A1 |
| Taxation | | | | | | |
| F7.6 | Taxation (paid)/received | JR00 T28L7 | £m | I | | 0 A1 |
| Capital expenditure and financing of investments | | | | | | |
| F7.7 | Gross cost of purchase of fixed assets and infrastructure renewal | JR00 T28L8 | £m | I | | -513,169 A1 |
| F7.8 | Receipts of grants and contributions | JR00 T28L9 | £m | I | | 1,201 A1 |
| F7.9 | Not in use | | | | | |
| F7.10 | Disposal of Fixed Assets | JR00 T28L11 | £m | I | | 10,928 A1 |
| F7.11 | Net cashflow from investing activities | JR00 T28L12 | £m | C | 0 | -501,04 A1 |
| F7.12 | Not in use | | | | | |
| Financing | | | | | | |
| F7.13 | Capital in finance lease rentals | JR00 T28L21 | £m | I | | 0 A1 |
| F7.14 | New loans | - | £m | I | | 247,4 A1 |
| F7.15 | Repayment of loans | - | £m | I | | -165,338 A1 |
| F7.16 | Net cash inflow from financing | JR00 T28L25 | £m | C | 0 | 82,062 A1 |
| F7.17 | Increase/(decrease) in cash in the year | JR00 T28L26 | £m | C | 0 | -3,065 A1 |
| F7.18 | Free Cash Flow in the year | - | £m | C | 0 | 39,158 A1 |

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ANNUAL RETURN INFORMATION REQUIREMENTS

SECTION F : STATUTORY ACCOUNTS
Table F7: Cash Flow Statement

| Line Ref. | Description | Ofwat Reference JR 00 | Units | Field Type |
|-----------|-------------|-----------------------|-------|------------|
|-----------|-------------|-----------------------|-------|------------|

| | |
|------------------------|--|
| 10 | |
| Report Year 2004-05 | |

| | |
|-------------------|---------|
| Comment Necessary | Comment |
| Y/N | |

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

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

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 Authorised by: Douglas Milican..... Date: 17/05/06

Edition 1

SECTION F : STATUTORY ACCOUNTS

Table F8: Reconciliation of Operating Surplus (Deficit) to Net Cash Flow from Operating Activities

| Line Ref. | Description | Ofwat Reference JR 00 | Units | Field Type | Report Year -1 2003-04 | | Report Year 2004-05 | |
|-----------|---|--------------------------|-------|------------|---------------------------|----|------------------------|----|
| | | | | | | cg | | cg |
| F8.1 | Operating surplus after exceptional items | JR00 T29L1 | £m | I | | | 218.059 | A1 |
| F8.2 | Depreciation charge | JR00 T29L5 | £m | I | | | 114.179 | A1 |
| F8.3 | Infrastructure renewals charge | JR00 T29L9 | £m | I | | | 145 | A1 |
| F8.4 | Amortisation of prepayments | - | £m | I | | | 1.623 | A1 |
| F8.5 | Amortisation of grants and contributions | - | £m | I | | | -0.511 | A1 |
| F8.6 | Movement in provisions for liabilities and charges | - | £m | I | | | 17.669 | A1 |
| F8.7 | Movement in rural supply grant provision | - | £m | I | | | 0 | A1 |
| F8.8 | Change in stock | - | £m | I | | | 0.33 | A1 |
| F8.9 | Changes in trade debtors | - | £m | I | | | 22.767 | A1 |
| F8.10 | Change in trade creditors | - | £m | I | | | 14.887 | A1 |
| F8.11 | Change in capital creditors | - | £m | I | | | 0 | A1 |
| F8.12 | Change in other debtors | - | £m | I | | | -2.583 | A1 |
| F8.13 | Change in other creditors | - | £m | I | | | 2.24 | A1 |
| F8.14 | Change in other accruals | - | £m | I | | | 16.418 | A1 |
| F8.15 | Change in prepayments | - | £m | I | | | 2.375 | A1 |
| F8.16 | Change in Payroll related taxes and DSS contributions | - | £m | I | | | -0.126 | A1 |
| F8.17 | Net cash flow from operating activities | JR00 T29L12 | £m | C | 0 | | 552.327 | A1 |

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Checked by: Brian Strathie..... Date: 17/06/05

Authorised by: Douglas Millican..... Date: 17/06/05

Edition 3

SECTION F : STATUTORY ACCOUNTS

Table F8: Reconciliation of Operating Surplus (Deficit) to Net Cash Flow from Operating Activities

| Line Ref. | Description | Ofwat Reference JR 00 | Units | Field Type | 10 | | Benchmarking A1 | |
|-----------|---|-----------------------|-------|------------|---------------------|-----------------------|-----------------|------|
| | | | | | Report Year 2004-05 | Comment Necessary Y/N | Comment | |
| F8.1 | Operating surplus | JR00 T29L1 | £m | BF | N | | | A1 G |
| F8.2 | Depreciation charge | JR00 T29L5 | £m | I | N | | | A2 N |
| F8.3 | Infrastructure renewals charge | JR00 T29L9 | £m | I | N | | | A3 N |
| F8.4 | Amortisation of prepayments | - | £m | I | N | | | A4 N |
| F8.5 | Amortisation of grants and contributions | - | £m | I | N | | | AX G |
| F8.6 | Movement in provisions for liabilities and charges | - | £m | I | N | | | B2 N |
| F8.7 | Movement in rural supply grant provision | - | £m | I | N | | | B3 N |
| F8.8 | Change in stock | - | £m | I | N | | | B4 N |
| F8.9 | Changes in trade debtors | - | £m | I | N | | | BX N |
| F8.10 | Change in trade creditors | - | £m | I | N | | | C2 N |
| F8.11 | Change in capital creditors | - | £m | I | N | | | C3 N |
| F8.12 | Change in other debtors | - | £m | I | N | | | C4 N |
| F8.13 | Change in other creditors | - | £m | I | N | | | C5 N |
| F8.14 | Change in other accruals | - | £m | I | N | | | CX N |
| F8.15 | Change in prepayments | - | £m | I | N | | | M N |
| F8.16 | Change in Payroll related taxes and DSS contributions | - | £m | I | N | | | N N |
| F8.17 | Net cash flow from operating activities | JR00 T29L12 | £m | C | N | | | D3 N |
| | | | | | | | | D4 N |
| | | | | | | | | D5 N |
| | | | | | | | | D6 N |
| | | | | | | | | DX N |

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Edition 3

ANNUAL RETURN INFORMATION REQUIREMENTS

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

| Line Ref. | Description | Ofwat Reference JR 2000 | Units | Field Type | Water Service | | | | | Wastewater Service | | | | | 11 Other Services | 12 TOTAL |
|---------------------|---------------------------------|-------------------------|-------|------------|-----------------------------|----------------------|-----------------------|------------------|------------|-----------------------------|----------------------|-----------------------|------------------|-------------|----------------------|-------------|
| | | | | | 1 Operational Properties | 2 Infra-structure | 3 Plant & Machines | 4 Asset W.I.P | 5 Total | 6 Operational Properties | 7 Infra-structure | 8 Plant & Machines | 9 Asset W.I.P | 10 Total | | |
| Cost | | | | | | | | | | | | | | | | |
| F9.1 | Cost at 1 April brought forward | - | £m | I | 737.936 | 524.237 | 165.838 | 345.732 | 1773.743 | 752.244 | 594.024 | 207.579 | 329.388 | 1883.235 | 154.575 | 3811.553 |
| F9.2 | Additions in year | - | £m | I | 0 | 0 | 0 | 253.961 | 253.961 | 0 | 0 | 0 | 246.236 | 246.236 | 27.161 | 527.358 |
| F9.3 | Disposals | - | £m | I | -0.587 | 0 | 0 | 0 | -0.587 | -0.121 | 0 | 0 | 0 | -0.121 | -4.301 | -5.009 |
| F9.4 | Reclassifications | - | £m | I | 16.732 | 43.293 | 32.862 | -92.887 | 0 | 12.113 | 39.706 | 35.199 | -87.018 | 0 | 0 | 0 |
| F9.5 | Transfers | - | £m | I | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| F9.6 | Cost at 31 March | - | £m | C | 754.081 | 567.53 | 198.7 | 506.806 | 2027.117 | 764.236 | 633.73 | 242.778 | 488.606 | 2129.35 | 177.435 | 4333.902 |
| Depreciation | | | | | | | | | | | | | | | | |
| F9.7 | Depreciation at 1 April | - | £m | I | 185.59 | 415.493 | 74.597 | 0 | 675.68 | 209.332 | 203.273 | 28.627 | 0 | 441.232 | 113.469 | 1230.381 |
| F9.8 | Charge for year | - | £m | I | 31.785 | 104.4 | 12.236 | 0 | 148.421 | 25.89 | 40.6 | 17.733 | 0 | 84.223 | 26.533 | 259.177 |
| F9.9 | Disposals | - | £m | I | -0.286 | 0 | 0 | 0 | -0.286 | 0 | 0 | 0 | 0 | 0 | -3.208 | -3.494 |
| F9.10 | Transfers | - | £m | I | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| F9.11 | Depreciation at 31 March | - | £m | C | 217.089 | 519.893 | 86.833 | 0 | 823.815 | 235.222 | 243.873 | 46.36 | 0 | 525.455 | 136.794 | 1486.064 |
| F9.12 | Net book amount at 31 March | - | £m | C | 536.992 | 47.637 | 111.867 | 506.806 | 1203.302 | 529.014 | 389.857 | 196.418 | 488.606 | 1603.895 | 40.641 | 2847.838 |
| F9.13 | Net book amount at 1 April | - | £m | C | 552.346 | 108.744 | 91.241 | 345.732 | 1098.063 | 542.912 | 390.751 | 178.952 | 329.388 | 1442.003 | 41.106 | 2581.172 |

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Edition 1

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

| Issues with data | Problem ? | Solution |
|------------------|-----------|----------|
|------------------|-----------|----------|

| | |
|-------------------------------------|---------------|
| Prepared by Jo Dow..... | Date 17/06/05 |
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Edition 1

ANNUAL RETURN INFORMATION REQUIREMENTS

SECTION F : STATUTORY ACCOUNTS
Table F10: Analysis of Income

| Line Ref. | Description | Ofwat Reference JR 2000 | Units | Field Type | Report Year -1 2003-04 | | Report Year 2004-05 | |
|--|--|----------------------------|-------|------------|---------------------------|----|------------------------|----|
| | | | | | CG | CG | | |
| WATER | | | | | | | 10 | |
| F10.1 | Domestic unmeasured | - | £m | I | | | 291.990 | A1 |
| F10.2 | Domestic measured volumetric charge | - | £m | I | | | 0.051 | B2 |
| F10.3 | Domestic measured fixed charge | - | £m | I | | | 0.052 | B2 |
| F10.4 | Domestic water total | - | £m | C | 0.000 | | 292.093 | A1 |
| F10.5 | Non-domestic >250Ml/y standard volume tariff | - | £m | I | | | 0.000 | A2 |
| F10.6 | Non-domestic 100-250Ml/y standard volume tariff | - | £m | I | | | 0.000 | A2 |
| F10.7 | Non-domestic <100Ml/y standard volume tariff | - | £m | I | | | 49.558 | A1 |
| F10.7a | Non-domestic > 250Ml/y LUVA volume | - | £m | I | | | 8.376 | A1 |
| F10.7b | Non-domestic 100 - 250Ml/y standard volume tariff | - | £m | I | | | 6.747 | A1 |
| F10.8 | Non-domestic at non-standard volume tariffs | - | £m | I | | | 15.532 | A1 |
| F10.9 | Not in use | | | | | | | |
| F10.10 | Not in use | | | | | | | |
| F10.11 | Non-domestic measured fixed charge | - | £m | I | | | 19.139 | A1 |
| F10.12 | Non-domestic unmeasured RV-based charge at standard tariff rate | - | £m | I | | | 9.428 | A1 |
| F10.12a | Non-domestic unmeasured RV-based charge for non-households in receipt of charitable relief | - | £m | I | | | 0.000 | A2 |
| F10.13 | Non-domestic unmeasured RV-based charges for non-households with other relief of c | - | £m | I | | | 0.000 | N |
| F10.13a | Non-domestic unmeasured fixed charge | - | £m | I | | | 6.408 | A1 |
| F10.13b | Non-domestic unmeasured fixed charge for customers in receipt of charitable relief | - | £m | I | | | 0.000 | N |
| F10.13c | Non-domestic unmeasured fixed charge for non-households with other relief of | - | £m | I | | | 0.000 | N |
| F10.14 | Total Non-Domestic Water | - | £m | C | 0.000 | | 115.188 | A1 |
| F10.15 | Bulk water to other water agencies | - | £m | I | | | 0.000 | N |
| F10.16 | Total Water Income | - | £m | C | 0.000 | | 407.281 | A1 |
| WASTE WATER | | | | | | | | |
| F10.17 | Domestic unmeasured | - | £m | I | | | 314.030 | A1 |
| F10.18 | Domestic measured volumetric charge | - | £m | I | | | 0.021 | A2 |
| F10.19 | Domestic measured fixed charge | - | £m | I | | | 0.017 | A2 |
| F10.20 | Domestic measured surface water charge | - | £m | I | | | 0.025 | A2 |
| F10.21 | Domestic unmeasured surface water rebate | - | £m | I | | | 0.000 | N |
| F10.22 | Domestic wastewater Total | - | £m | C | 0.000 | | 314.093 | A1 |
| F10.23 | Non-domestic measured fixed charge | - | £m | I | | | 8.960 | A1 |
| F10.24 | Non-domestic measured foul water charge | - | £m | I | | | 47.314 | A1 |
| F10.25 | Measured non-domestic property drainage charge | - | £m | I | | | 62.971 | A1 |
| F10.25a | Measured non-domestic area-based property drainage charge | - | £m | I | | | 0.000 | A2 |
| F10.26 | Measured non-domestic roads drainage charge | - | £m | I | | | 0.000 | N |
| F10.27 | Non-domestic measured total | - | £m | C | 0.000 | | 119.245 | A1 |
| F10.28 | Non-domestic unmeasured RV-based foul water charge | - | £m | I | | | 14.872 | A2 |
| F10.28a | Non-domestic unmeasured fixed charge | - | £m | I | | | 6.391 | A1 |
| F10.29 | Non-domestic unmeasured property drainage charge | - | £m | I | | | 28.428 | A1 |
| F10.29a | Non-domestic unmeasured roads drainage charge | - | £m | I | | | 0.000 | N |
| F10.30 | Non-domestic surface water only | - | £m | I | | | 0.000 | N |
| F10.31 | Non-domestic unmeasured total | - | £m | C | 0.000 | | 49.691 | A1 |
| F10.32 | Non-domestic wastewater total | - | £m | C | 0.000 | | 168.936 | A1 |
| F10.33 | Trade Effluent | - | £m | I | | | 23.227 | A1 |
| F10.34 | Total wastewater income | - | £m | C | 0.000 | | 506.256 | A1 |
| SECONDARY INCOME - WATER RELATED | | | | | | | | |
| F10.35 | Building water | - | £m | I | | | 2.533 | A1 |
| F10.36 | Troughs, taps, standpipes | - | £m | I | | | 1.996 | A1 |
| F10.37 | Water for electricity | - | £m | I | | | 0.015 | A1 |
| F10.38 | Other water sales | - | £m | I | | | 0.000 | A1 |
| F10.39 | Pipe connections and mains diversions | - | £m | I | | | 6.758 | A1 |
| F10.40 | Farming, forestry, fishing and recreation | - | £m | I | | | 0.837 | A1 |
| F10.41 | Other rents | - | £m | I | | | 0.397 | A1 |
| F10.42 | Laboratory services | - | £m | I | | | 0.542 | A1 |
| F10.43 | Corporate consultancies | - | £m | I | | | 0.705 | A1 |
| F10.44 | Property clearance certificates etc | - | £m | I | | | 0.000 | A1 |
| F10.45 | Revenue grant income | - | £m | I | | | 0.005 | A1 |
| F10.46 | Other income | - | £m | I | | | 27.329 | A1 |
| F10.47 | Total Secondary Income - Water Related | - | £m | C | 0.000 | | 41.117 | A1 |
| SECONDARY INCOME - WASTEWATER RELATED | | | | | | | | |
| F10.48 | Private septic tank emptying - domestic | - | £m | I | | | 1.676 | A1 |
| F10.49 | Private septic tank emptying - non-domestic | - | £m | I | | | 0.429 | A1 |
| F10.50 | Other sewerage | - | £m | I | | | 0.297 | A1 |
| F10.51 | Pipe connections & diversions | - | £m | I | | | 1.202 | A1 |
| F10.52 | Other wastewater related income | - | £m | I | | | 2.222 | A1 |
| F10.53 | Total secondary income - wastewater related | - | £m | C | 0.000 | | 5.826 | A1 |
| TOTAL INCOME | | | | | | | | |
| F10.54 | Total Income | - | £m | C | 0.000 | | 960.480 | A1 |
| BAD DEBT PROVISION IN YEAR | | | | | | | | |
| F10.55 | Domestic unmeasured | - | £m | I | | | 28.606 | B2 |
| F10.56 | Domestic measured | - | £m | I | | | 0.008 | B2 |
| F10.57 | Non-domestic measured | - | £m | I | | | 3.196 | B2 |
| F10.58 | Non-domestic unmeasured | - | £m | I | | | 0.958 | B2 |
| F10.59 | Trade Effluent | - | £m | I | | | 0.340 | B2 |
| F10.60 | Secondary income | - | £m | I | | | 0.686 | B2 |
| F10.61 | Total Bad Debt Provision | - | £m | C | 0.000 | | 33.794 | A1 |

Prepared by: Jo Dow..... Date: 17/06/05
 Checked by: Brian Strathie..... Date: 17/06/05
 Authorised by: Douglas Millican..... Date: 17/06/05

ANNUAL RETURN INFORMATION REQUIREMENTS

SECTION F : STATUTORY ACCOUNTS
Table F10: Analysis of Income

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

| |
|------------------------|
| 10 |
| Report Year 2004-05 |

| Comment Necessary Y/N | Comment |
|-----------------------|---------|
|-----------------------|---------|

| WATER | | | | |
|---------|--|---|----|---|
| F10.1 | Domestic unmeasured | - | £m | I |
| F10.2 | Domestic measured volumetric charge | - | £m | I |
| F10.3 | Domestic measured fixed charge | - | £m | I |
| F10.4 | Domestic water total | - | £m | C |
| F10.5 | Non-domestic >250Ml/y standard volume tariff | - | £m | I |
| F10.6 | Non-domestic 100-250Ml/y standard volume tariff | - | £m | I |
| F10.7 | Non-domestic <100Ml/y standard volume tariff | - | £m | I |
| F10.7a | Non-domestic > 250Ml/y LUVA volume | - | £m | I |
| F10.7b | Non-domestic 100 - 250Ml/y standard volume tariff | - | £m | I |
| F10.8 | Non-domestic at non-standard volume tariffs | - | £m | I |
| F10.9 | Not in use | | | |
| F10.10 | Not in use | | | |
| F10.11 | Non-domestic measured fixed charge | - | £m | I |
| F10.12 | Non-domestic unmeasured RV-based charge at standard tariff rate | - | £m | I |
| F10.12a | Non-domestic unmeasured RV-based charge for non-households in receipt of charitable relief | - | £m | I |
| F10.13 | Non-domestic unmeasured RV-based charges for non-households with other relief of charges | - | £m | I |
| F10.13a | Non-domestic unmeasured fixed charge | - | £m | I |
| F10.13b | Non-domestic unmeasured fixed charge for customers in receipt of charitable relief | - | £m | I |
| F10.13c | Non-domestic unmeasured fixed charge for non-households with other relief of charges | - | £m | I |
| F10.14 | Total Non-Domestic Water | - | £m | C |
| F10.15 | Bulk water to other water agencies | - | £m | I |
| F10.16 | Total Water Income | - | £m | C |

| | | | | |
|---|------------------------------------|--|--|-------------------|
| N | | | | |
| N | Please refer to F table commentary | | | Benchmarking A1 G |
| N | Please refer to F table commentary | | | A2 N |
| N | | | | A3 N |
| N | Please refer to F table commentary | | | A4 N |
| N | Please refer to F table commentary | | | AX G |
| N | | | | B2 N |
| N | | | | B3 N |
| N | | | | B4 N |
| N | | | | BX N |
| N | | | | C2 N |
| N | | | | C3 N |
| N | | | | C4 N |
| N | | | | C5 N |
| N | Please refer to F table commentary | | | CX N |
| N | Please refer to F table commentary | | | M N |
| N | | | | N N |
| N | Please refer to F table commentary | | | D3 N |
| N | Please refer to F table commentary | | | D4 N |
| N | | | | D5 N |
| N | Please refer to F table commentary | | | D6 N |
| N | | | | DX N |

| WASTE WATER | | | | |
|-------------|---|---|----|---|
| F10.17 | Domestic unmeasured | - | £m | I |
| F10.18 | Domestic measured volumetric charge | - | £m | I |
| F10.19 | Domestic measured fixed charge | - | £m | I |
| F10.20 | Domestic measured surface water charge | - | £m | I |
| F10.21 | Domestic unmeasured surface water rebate | - | £m | I |
| F10.22 | Domestic wastewater Total | - | £m | C |
| F10.23 | Non-domestic measured fixed charge | - | £m | I |
| F10.24 | Non-domestic measured foul water charge | - | £m | I |
| F10.25 | Measured non-domestic property drainage charge | - | £m | I |
| F10.25a | Measured non-domestic area-based property drainage charge | - | £m | I |
| F10.26 | Measured non-domestic roads drainage charge | - | £m | I |
| F10.27 | Non-domestic measured total | - | £m | C |
| F10.28 | Non-domestic unmeasured RV-based foul water charge | - | £m | I |
| F10.28a | Non-domestic unmeasured fixed charge | - | £m | I |
| F10.29 | Non-domestic unmeasured property drainage charge | - | £m | I |
| F10.29a | Non-domestic unmeasured roads drainage charge | - | £m | I |
| F10.30 | Non-domestic surface water only | - | £m | I |
| F10.31 | Non-domestic unmeasured total | - | £m | C |
| F10.32 | Non-domestic wastewater total | - | £m | C |
| F10.33 | Trade Effluent | - | £m | I |
| F10.34 | Total wastewater Income | - | £m | C |

| | | | | |
|---|------------------------------------|--|--|--|
| N | | | | |
| N | Please refer to F table commentary | | | |
| N | Please refer to F table commentary | | | |
| N | Please refer to F table commentary | | | |
| N | Please refer to F table commentary | | | |
| N | | | | |
| N | | | | |
| N | | | | |
| N | Please refer to F table commentary | | | |
| N | Please refer to F table commentary | | | |
| N | | | | |
| N | | | | |
| N | | | | |
| N | | | | |
| N | | | | |
| N | Please refer to F table commentary | | | |
| N | Please refer to F table commentary | | | |

| SECONDARY INCOME - WATER RELATED | | | | |
|----------------------------------|---|---|----|---|
| F10.35 | Building water | - | £m | I |
| F10.36 | Troughs, taps, standpipes | - | £m | I |
| F10.37 | Water for electricity | - | £m | I |
| F10.38 | Other water sales | - | £m | I |
| F10.39 | Pipe connections and mains diversions | - | £m | I |
| F10.40 | Farming, forestry, fishing and recreation | - | £m | I |
| F10.41 | Other rents | - | £m | I |
| F10.42 | Laboratory services | - | £m | I |
| F10.43 | Corporate consultancies | - | £m | I |
| F10.44 | Property clearance certificates etc | - | £m | I |
| F10.45 | Revenue grant income | - | £m | I |
| F10.46 | Other income | - | £m | I |
| F10.47 | Total Secondary Income - Water Related | - | £m | C |

| |
|---|
| N |
| N |
| N |
| N |
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| N |
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| N |
| N |
| N |

| SECONDARY INCOME - WASTEWATER RELATED | | | | |
|---------------------------------------|---|---|----|---|
| F10.48 | Private septic tank emptying - domestic | - | £m | I |
| F10.49 | Private septic tank emptying - non-domestic | - | £m | I |
| F10.50 | Other sewerage | - | £m | I |
| F10.51 | Pipe connections & diversions | - | £m | I |
| F10.52 | Other wastewater related income | - | £m | I |
| F10.53 | Total secondary income - wastewater related | - | £m | C |

| |
|---|
| N |
| N |
| N |
| N |
| N |
| N |

| TOTAL INCOME | | | | |
|--------------|--------------|---|----|---|
| F10.54 | Total Income | - | £m | C |

| |
|---|
| N |
|---|

| BAD DEBT PROVISION IN YEAR | | | | |
|----------------------------|--------------------------|---|----|---|
| F10.55 | Domestic unmeasured | - | £m | I |
| F10.56 | Domestic measured | - | £m | I |
| F10.57 | Non-domestic measured | - | £m | I |
| F10.58 | Non-domestic unmeasured | - | £m | I |
| F10.59 | Trade Effluent | - | £m | I |
| F10.60 | Secondary income | - | £m | I |
| F10.61 | Total Bad Debt Provision | - | £m | C |

| | |
|---|------------------------------------|
| N | Please refer to F table commentary |
| N | Please refer to F table commentary |
| N | Please refer to F table commentary |
| N | Please refer to F table commentary |
| N | Please refer to F table commentary |
| N | Please refer to F table commentary |
| N | Please refer to F table commentary |

| | |
|--------------------------------------|----------------|
| Prepared by: Jow Dow..... | Date: 17/06/05 |
| Checked by: Brian Strathie..... | Date: 17/06/05 |
| Authorised by: Douglas Millican..... | Date: 17/06/05 |

ANNUAL RETURN INFORMATION REQUIREMENTS

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

| Line Ref | Prev Ref | Description | Units | Report Year-1 | | 10 | | 20 | | 30 | |
|---|----------|--|-------|---------------|----|-------------|----|---------------|----|---------------|----|
| | | | | 2003-04 | | Report Year | | Report Year+1 | | Report Year+2 | |
| | | | | | CG | 2004-05 | CG | 2005-06 | CG | 2006-07 | CG |
| A Allocation of capital expenditure for tax purposes | | | | | | | | | | | |
| F11.1 | | Work in Progress (Opening Amount) | £m | 462.078 | A1 | 660.459 | A1 | 1010.096 | A1 | 1167.822 | B3 |
| F11.2 | | Total capitalised expenditure including IRE (outturn prices) excluding grants* | £m | 408.643 | A1 | 527.358 | A1 | 679.730 | B3 | 665.194 | B3 |
| F11.3 | | Percentage Transferred (Opening WIP + Capex) | % | 24% | A1 | 15% | A1 | 31% | B3 | 50% | B3 |
| F11.4 | | WIP Transferred (£m) | £m | 210.262 | A1 | 177.721 | A1 | 522.004 | B3 | 910.386 | B3 |
| F11.5 | | Assets qualifying for 100% first year allowances | % | 0.000 | N | 0.000 | N | 0.000 | N | 0.000 | N |
| F11.6 | | Assets to be included in the general (25%) pool | % | 20.280 | A1 | 32.856 | A1 | 25.880 | B3 | 36.930 | B3 |
| F11.7 | | Assets qualifying for long life (6%) pool | % | 38.510 | A1 | 18.385 | A1 | 31.020 | B3 | 33.950 | B3 |
| F11.8 | | Assets qualifying for Industrial Buildings Allowance | % | 5.850 | A1 | 7.970 | A1 | 10.450 | B3 | 12.260 | B3 |
| F11.9 | | Assets purchased under finance leasing | % | 0 | N | 0 | N | 0 | N | 0 | N |
| F11.10 | | Capitalised revenue expenditure deducted in year of spend | % | 0 | N | 0 | N | 0 | N | 0 | N |
| F11.11 | | Capitalised revenue expenditure depreciated - non - infrastructure | % | 4.64 | A1 | 4.992 | A1 | 2.31 | B3 | 2.21 | B3 |
| F11.12 | | Capitalised revenue expenditure depreciated - infrastructure | % | 0 | N | 0 | N | 0 | N | 0 | N |
| F11.13 | | Capitalised revenue expenditure not depreciated | % | 0 | N | 0 | N | 0 | N | 0 | N |
| F11.14 | | Other assets not qualifying for capital allowances or revenue deductions | % | 30.72 | A1 | 35.797 | A1 | 30.34 | B3 | 14.66 | B3 |
| F11.15 | | Grants and contributions taxable on receipt | % | 0 | N | 0 | N | 0 | N | 0 | N |
| B Deductions for capital expenditure | | | | | | | | | | | |
| F11.16 | | Existing IBA claims (Outturn) | £m | 12.300 | A1 | 14.467 | A1 | 13.900 | B3 | 14.000 | B3 |
| F11.17 | | Finance lease depreciation | £m | 0.000 | N | 0.000 | N | 0.000 | N | 0.000 | N |
| F11.18 | | Depreciation on capitalised revenue expenditure - non - infrastructure (outturn) | £m | 2.983 | A1 | 9.756 | A1 | 8.872 | B3 | 12.058 | B3 |
| F11.19 | | Depreciation on capitalised revenue expenditure - infrastructure (outturn) | £m | 143.000 | A1 | 145.000 | A1 | 145.000 | B3 | 104.166 | B3 |
| F11.20 | | Capitalised revenue expenditure deducted in year of spend | £m | 0.000 | N | 0.000 | N | 0.000 | N | 0.000 | N |
| F11.21 | | Amortisation of PFI assets | £m | 1.572 | A1 | 1.623 | A1 | 1.572 | B3 | 1.572 | B3 |
| F11.22 | | Amortisation of grants | £m | 2.500 | A1 | 0.511 | A1 | 2.500 | B3 | 2.500 | B3 |
| F11.23 | | Average asset life - non - infrastructure | Years | 1 | A1 | 1 | A1 | 1 | A1 | 1 | A1 |
| F11.24 | | Average asset life - infrastructure | Years | 0 | N | 0 | N | 0 | N | 0 | N |
| C Opening position | | | | | | | | | | | |
| F11.25 | | Opening pool of capital allowances - asset life < 25 years | £m | 710.000 | A1 | 564.389 | A1 | 512.300 | B3 | 485.500 | B3 |
| F11.26 | | Opening pool of capital allowances - asset life >= 25 years | £m | 550.000 | A1 | 595.511 | A1 | 681.800 | B3 | 793.100 | B3 |
| F11.27 | | Residual IBA's | £m | 244.000 | A1 | 242.223 | A1 | 265.168 | B3 | 301.968 | B3 |
| F11.28 | | General provisions - opening balance | £m | 239.7 | A1 | 264.451 | A1 | 281.6 | B3 | 277.2 | B3 |
| F11.29 | | Losses brought forward | £m | 153.1 | B3 | 171.139 | B3 | 121.8 | B3 | 83 | B3 |
| D Other Deductions/Adjustments | | | | | | | | | | | |
| F11.30 | | Net Interest | £m | 136.644 | A1 | 136.064 | A1 | 149.596 | B3 | 157.882 | B3 |
| F11.31 | | Revenue expenditure not allowable for tax purposes | £m | 2.300 | A1 | 2.300 | CX | 2.000 | B3 | 2.000 | B3 |
| F11.32 | | Permanently disallowed expenditure | £m | 0.200 | A1 | 0.000 | CX | 0.000 | B3 | 0.000 | B3 |
| F11.33 | | Profit/income not subject to tax/not taxed as trading income | £m | 0.600 | A1 | 5.000 | B4 | 0.000 | B3 | 0.000 | B3 |
| F11.34 | | Increase/(decrease) in general provisions (outturn) | £m | 27.200 | A1 | 42.206 | A1 | -12.423 | B3 | 54.077 | B3 |
| F11.35 | | Adjustments to tax charge | £m | 0.000 | N | 0.000 | N | 0.000 | N | 0.000 | N |
| E Deferred Tax | | | | | | | | | | | |
| F11.36 | | Opening accelerated capital allowances | £m | 0 | N | | | | | | |
| F11.37 | | Deferred tax provision | £m | 48.693 | B2 | 75.81 | B2 | 137.002 | B3 | 215.904 | B3 |

Prepared by: Jo Dow..... Date: 17/06/05

Checked by: Brian Strathie..... Date: 17/06/05

Authorised by: Douglas Millican..... Date: 17/06/05

Edition 3

ANNUAL RETURN INFORMATION REQUIREMENTS

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

| Line Ref | Prev Ref | Description | Units | 10 | | 20 | | 30 | |
|----------|----------|-------------|-------|------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-----------------------------|
| | | | | Report Year 2004-05 | Comment Necessary Y/N | Report Year+1 2005-06 | Comment Necessary Y/N | Report Year+2 2006-07 | Comment Necessary Y/N |

| Line Ref | Prev Ref | Description | Units |
|----------|----------|-------------|-------|
|----------|----------|-------------|-------|

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

Prepared by: Jo Dow.....Date: 17/06/05
 Checked by: Brian Strathie Date: 17/06/05
 Authorised by: Douglas Millican..... Date: 17/06/05