

TABLE M20
Analysis of Borrowing by interest rate and date of maturity
(core)

Regulatory Accounts**Table 20 - Analysis of Borrowing by interest rate and date of maturity (core)**

The purpose of this table is to split Scottish Water's borrowing among:

- Government and Non-Government loans
- Timing of payments
- Interest rates

The Columns reflect the difference payment maturities whereas interest rate ranges and the split between government and non-government loans are indicated in the table rows.

M20.1	Government Loans 3-3.99%	£m (3dp)
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Definition: Closing balance for borrowing (**Government loans only**) undertaken for loans with an interest rate of 3 – 3.99%.

Processing rules: Input field (positive number)

Previous references: New line

M20.2	Government Loans 4-4.99%	£m (3dp)
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Definition: Closing balance for borrowing (**Government loans only**) undertaken for loans with an interest rate of 4 – 4.99%.

Processing rules: Input field (positive number)

Previous references: New line

M20.3	Government Loans 5-5.99%	£m (3dp)
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Definition: Closing balance for borrowing (**Government loans only**) undertaken for loans with an interest rate of 5 – 5.99%.

Processing rules: Input field (positive number)

Previous references: New line

M20.4	Government Loans 6-6.99%	£m (3dp)
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Definition: Closing balance for borrowing (**Government loans only**) undertaken for loans with an interest rate of 6 – 6.99%.

Processing rules: Input field (positive number)

Previous references: New line

M20.5	Government Loans 7-7.99%	£m (3dp)
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Definition: Closing balance for borrowing (**Government loans only**) undertaken for loans with an interest rate of 7 – 7.99%.

Processing rules: Input field (positive number)

Previous references: New line

M20.6	Government Loans 8-8.99%	£m (3dp)
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Definition: Closing balance for borrowing (**Government loans only**) undertaken for loans with an interest rate of 8 – 8.99%.

Processing rules: Input field (positive number)

Previous references: New line

M20.7	Government Loans 9-9.99%	£m (3dp)
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Definition: Closing balance for borrowing (**Government loans only**) undertaken for loans with an interest rate of 9 – 9.99%.

Processing rules: Input field (positive number)

Previous references: New line

M20.8	Government Loans 10-10.99%	£m (3dp)
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Definition: Closing balance for borrowing (**Government loans only**) undertaken for loans with an interest rate of 10 – 10.99%.

Processing rules: Input field (positive number)

Previous references: New line

M20.9	Government Loans 11-11.99%	£m (3dp)
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Definition: Closing balance for borrowing (**Government loans only**) undertaken for loans with an interest rate of 11 – 11.99%.

Processing rules: Input field (positive number)

Previous references: New line

M20.10	Government Loans 12-12.99%	£m (3dp)
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Definition: Closing balance for borrowing (**Government loans only**) undertaken for loans with an interest rate of 12 – 12.99%.

Processing rules: Input field (positive number)

Previous references: New line

M20.11	Government Loans 13-13.99%	£m (3dp)
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Definition: Closing balance for borrowing (**Government loans only**) undertaken for loans with an interest rate of 13 – 13.99%.

Processing rules: Input field (positive number)

Previous references: New line

M20.12	Government Loans 14-14.99%	£m (3dp)
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Definition: Closing balance for borrowing (**Government loans only**) undertaken for loans with an interest rate of 14 – 14.99%.

Processing rules: Input field (positive number)

Previous references: New line

M20.13	Government Loans 15-15.99%	£m (3dp)
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Definition: Closing balance for borrowing (**Government loans only**) undertaken for loans with an interest rate of 15 – 15.99%.

Processing rules: Input field (positive number)

Previous references: New line

M20.14	Government Loans Total	£m (3dp)
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Definition: Closing balance for borrowing (**Government loans only**) in the year.

Processing rules: Sum of 20.1 to 20.13

Previous references: New line

M20.15	Non-Government Loans 3-3.99%	£m (3dp)
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Definition: Closing balance for borrowing (**Government loans only**) undertaken for loans with an interest rate of 3 – 3.99%.

Processing rules: Input field (positive number)

Previous references: New line

M20.16	Non-Government Loans 4-4.99%	£m (3dp)
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Definition: Closing balance for borrowing (**Government loans only**) undertaken for loans with an interest rate of 4 – 4.99%.

Processing rules: Input field (positive number)

Previous references: New line

M20.17	Non-Government Loans 5-5.99%	£m (3dp)
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Definition: Closing balance for borrowing (**Government loans only**) undertaken for loans with an interest rate of 5 – 5.99%.

Processing rules: Input field (positive number)

Previous references: New line

M20.18	Non-Government Loans 6-6.99%	£m (3dp)
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Definition: Closing balance for borrowing (**Government loans only**) undertaken for loans with an interest rate of 6 – 6.99%.

Processing rules: Input field (positive number)

Previous references: New line

M20.19	Non-Government Loans 7-7.99%	£m (3dp)
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Definition: Closing balance for borrowing (**Government loans only**) undertaken for loans with an interest rate of 7 – 7.99%.

Processing rules: Input field (positive number)

Previous references: New line

M20.20	Non-Government Loans 8-8.99%	£m (3dp)
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Definition: Closing balance for borrowing (**Government loans only**) undertaken for loans with an interest rate of 8 – 8.99%.

Processing rules: Input field (positive number)

Previous references: New line

M20.21	Non-Government Loans 9-9.99%	£m (3dp)
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Definition: Closing balance for borrowing (**Government loans only**) undertaken for loans with an interest rate of 9 – 9.99%.

Processing rules: Input field (positive number)

Previous references: New line

M20.22	Non-Government Loans 10-10.99%	£m (3dp)
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Definition: Closing balance for borrowing (**Government loans only**) undertaken for loans with an interest rate of 10 – 10.99%.

Processing rules: Input field (positive number)

Previous references: New line

M20.23	Non-Government Loans 11-11.99%	£m (3dp)
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Definition: Closing balance for borrowing (**Government loans only**) undertaken for loans with an interest rate of 11 – 11.99%.

Processing rules: Input field (positive number)

Previous references: New line

M20.24	Non-Government Loans 12-12.99%	£m (3dp)
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Definition: Closing balance for borrowing (**Government loans only**) undertaken for loans with an interest rate of 12 – 12.99%.

Processing rules: Input field (positive number)

Previous references: New line

M20.25	Non-Government Loans 13-13.99%	£m (3dp)
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Definition: Closing balance for borrowing (**Government loans only**) undertaken for loans with an interest rate of 13 – 13.99%.

Processing rules: Input field (positive number)

Previous references: New line

M20.26	Non-Government Loans 14-14.99%	£m (3dp)
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Definition: Closing balance for borrowing (**Government loans only**) undertaken for loans with an interest rate of 14 – 14.99%.

Processing rules: Input field (positive number)

Previous references: New line

M20.27	Non-Government Loans 15-15.99%	£m (3dp)
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Definition: Closing balance for borrowing (**Government loans only**) undertaken for loans with an interest rate of 15 – 15.99%.

Processing rules: Input field (positive number)

Previous references: New line

M20.28	Non-Government Loans (Total)	£m (3dp)
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Definition: Closing balance for borrowing (**Non-Government loans only**)

Processing rules: Sum of 20.15 to 20.27

Previous references: New line

M20.29	Total borrowing	£m (3dp)
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Definition: Closing balance for borrowing (**Government and non-government loans**)

Processing rules: Sum of 20.14 and 20.28

Previous references: New line

TABLE M21
Taxation Analysis (core)

Regulatory Accounts

Table 21 - Taxation Analysis (core)

Guidance

This table should be completed for the core business only.

Definitions

M21.1	Work in progress - Opening amount	£m (3dp)
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Definition: Total amount for assets considered as Work in Progress at the beginning of the year

Processing rules: Input field (positive number)

Previous references: New line

M21.2	Work in progress (portion where capital allowances have not been claimed) - opening	£m (3dp)
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Definition: Portion of opening assets considered as Work in Progress that has not yet been added to the capital allowances pools

Processing rules: Input field (positive number)

Previous references: New line

M21.3	Total capitalised expenditure including IRE (outturn prices) excluding grants	£m (3dp)
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Definition: The total of all capitalised expenditure (water and sewerage service) for both base service and enhancement purposes. This expenditure should be reported net of grants and contributions, but excluding adopted assets at nil cost. It should also include infrastructure renewals expenditure. (outturn prices)

Processing rules: Input field (positive number)

Previous references: JR07 T18b, L12

M21.4	Capitalised expenditure allocated for allowances	£m (3dp)
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Definition: Capital expenditure claimed for capital allowances in the year (Note: this amount should be equal to the sum of 21.6 to 21.15)

Processing rules: Input field (positive number)

Previous references: New line

M21.5	Work in progress (portion where capital allowances have not been claimed) - closing	£m (3dp)
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Definition: Portion of assets considered Work in Progress where capital allowances have not been claimed yet (closing amount).

Processing rules: Sum of 21.2 plus 21.3 minus 21.4

Previous references: New line

M21.6	Assets qualifying for 100% first year allowances	£m (3dp)
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Definition: Portion of assets indicated in line 21.4 that qualify for 100% first year allowances.

Processing rules: Input field (positive number)

Previous references: JR07 T18b, L1

M21.7	Assets to be included in the general (25%) pool	£m (3dp)
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Definition: Portion of assets indicated in line 21.4 to be included in the general capital allowance pool which will receive capital allowances at 25% p.a. on a reducing balance basis.

Processing rules: Input field (positive number)

Previous references: JR07 T18b, L2

M21.8	Assets qualifying for long life (6%) pool	£m (3dp)
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Definition: Portion of assets indicated in line 21.4 to be included in the long life pool which will receive capital allowances at 6% p.a.

Processing rules: Input field (positive number)

Previous references: JR07 T18b, L3

M21.9	Assets qualifying for Industrial Buildings Allowance	£m (3dp)
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Definition: Portion of assets indicated in line 21.4 classified as industrial buildings for tax purposes

Processing rules: Input field (positive number)

Previous references: JR07 T18b, L4

M21.10	Assets purchased under finance leasing	£m (3dp)
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Definition: Portion of assets indicated in line 21.4 purchased under finance leasing

Processing rules: Input field (positive number)

Previous references: JR07 T18b, L5

M21.11	Capitalised revenue expenditure deducted in year of spend	£m (3dp)
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Definition: Portion of assets indicated in line 21.4
 (a) which is of a revenue nature and hence treated as deferred revenue expenditure for tax purposes; and
 (b) for which a deduction is allowed for tax purposes in year of spend.

Processing rules: Input field (positive number)

Previous references: JR07 T18b, L6

M21.12	Capitalised revenue expenditure depreciated – non- infrastructure	£m (3dp)
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Definition: Portion of assets indicated in line 21.4
 (a) which is of a revenue nature and hence treated as deferred revenue expenditure for tax purposes; and
 (b) which relates to non-infrastructure assets, and for which a deduction in depreciation is allowed.

Processing rules: Input field (positive number)

Previous references: JR07 T18b, L7

M21.13	Capitalised revenue expenditure depreciated – infrastructure	£m (3dp)
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Definition: Portion of assets indicated in line 21.4
 (a) which is of a revenue nature and hence treated as deferred revenue expenditure for tax purposes; and
 (b) which relates to infrastructure assets, and a deduction in depreciation is allowed.

Processing rules: Input field (positive number)

Previous references: JR07 T18b, L8

M21.14	Capitalised revenue expenditure not depreciated	£m (3dp)
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Definition: Portion of assets indicated in line 21.4
 (a) which is of a revenue nature and hence treated as deferred revenue expenditure for tax purposes; and
 (b) which is not depreciated and therefore no deduction is allowed.

Processing rules: Input field (positive number)

Previous references: JR07 T18b, L9

M21.15	Other assets not qualifying for capital allowances or revenue deductions	£m (3dp)
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Definition: Portion of assets indicated in line 21.4 in addition to those reported in line 21.14 which are not of a revenue nature and do not qualify for capital allowances or any other deduction for tax purposes

Processing rules: Input field (positive number)

Previous references: JR07 T18b, L10

M21.16	Grants and contributions taxable on receipt	£m (3dp)
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Definition: Portion of assets indicated in line 21.4 which relates to grants and contributions which are taxable on receipt

Processing rules: Input field (positive number)

Previous references: JR07 T18b, L11

M21.17	Average asset life – non - infrastructure	Years (1dp)
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Definition: The total of all capitalised expenditure (water and sewerage service) for both base service and enhancement purposes. This expenditure should be reported net of grants and contributions, but excluding adopted assets at nil cost. It should also include infrastructure renewals expenditure.

Processing rules: Input field (positive number)

Previous references: JR07 T18b, L13

M21.18	Average asset life – infrastructure	Years (1dp)
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Definition: The average asset life for non-infrastructure assets identified in line 21.12 and used in the calculation of the depreciation allowance reported in line 21.31

Processing rules: Input field (positive number)

Previous references: JR07 T18b, L14

M21.19	Opening pool of capital allowances – asset life < 25 years	£m (3dp)
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Definition: Balance carried forward on capital allowances pool as at the balance sheet date for capital assets with a useful economic life of less than twenty-five years

Processing rules: Input field (positive number)

Previous references: JR07 T18b, L15

M21.20	Opening pool of capital allowances – asset life >= 25 years	£m (3dp)
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Definition: Balance carried forward on long life capital allowances pool as at the balance sheet date for capital assets with useful economic life of greater than or equal to twenty-five years.

Processing rules: Input field (positive number)

Previous references: JR07 T18b, L16

M21.21	Residual IBA's	£m (3dp)
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Definition: Net balance carried forward of Industrial Buildings Allowance assets as at balance sheet date for calculation of IBA's.

Processing rules: Input field (positive number)

Previous references: JR07 T18b, L17

M21.22	General provisions – opening balance	£m (3dp)
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Definition: Opening balance of other general provisions, i.e. provisions in the 2005-06 balance sheet, which for tax purposes, are treated as “general”. This should include pensions provisions where the amounts charged to date exceed tax deductions allowed. Where a surplus exists and accelerated deductions have been taken, the figure should be entered as negative..

Processing rules: Input field (positive number)

Previous references: New line

M21.23	Losses brought forward	£m (3dp)
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Definition: Cumulative revenue tax losses carried forward for the appointed business as at the balance sheet date

Processing rules: Input field (positive number)

Previous references: JR07 T18b, L18

M21.24	HCA Operating profit	£m (3dp)
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Definition: Historical cost operating profit

Processing rules: Brought forward from 1.15

Previous references: JR07 T18a, L1

M21.25	Total HCA Depreciation	£m (3dp)
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Definition: Total Historical cost depreciation charge for the year to be added back to operating profit to derive trading profit for tax purposes.

Processing rules: Brought forward from 1.10 multiplied by (-1)

Previous references: JR07 T18a, L2

M21.26	Infrastructure renewals charge	£m (3dp)
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Definition: Total infrastructure renewals charge for the year to be added back to operating profit to derive trading profit for tax purposes.

Processing rules: Bro Brought forward from 1.11 multiplied by (-1)

Previous references: JR07 T18a, L3

M21.27	Amortisation of PFI assets	£m (3dp)
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Definition: Amortisation of PFI assets

Processing rules: Brought forward from 1.12 multiplied by (-1)

Previous references: New line

M21.28	Amortisation of grants	£m (3dp)
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Definition: Amortisation of grants.

Processing rules: Brought forward from 1.13 multiplied by (-1)

Previous references: New line

M21.29	Deduction for capitalised revenue expenditure	£m (3dp)
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Definition: Amount of deduction available relating to total capitalised revenue expenditure net of grants. E.g. IRC

Processing rules: Input field (positive number)

Previous references: JR07 T18a, L4

M21.30	Trading profit	£m (3dp)
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Definition: Trading profit for tax purposes

Processing rules: Sum of 21.24 to 21.29

Previous references: JR07 T18a, L5

M21.31	Depreciation on capitalised revenue expenditure – non – infrastructure	£m (3dp)
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Definition: The amount of depreciation on capital expenditure identified in line 21.12 in this and in previous years, which is allowed as a deduction for tax purposes. This is the total depreciation allowed this year on assets of this type.

Processing rules: Input field (positive number)

Previous references: JR07 T18a, L6

M21.32	Depreciation on capitalised revenue expenditure – infrastructure	£m (3dp)
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Definition: The amount of depreciation on capital expenditure identified in table 21.13 in this and in previous years, which is allowed as a deduction for tax purposes. This is the total depreciation allowed this year on assets of this type.

Processing rules: Input field (positive number)

Previous references: JR07 T18a, L7

M21.33	Total interest paid	£m (3dp)
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Definition: The net amount of interest payable by the company in the year. This should include interest on;

- Overdrafts,
- loans (from all sources)
- and debenture stock

Less interest receivable in the year. This includes interest on:

- cash balances,
- loans to other group companies or third parties,
- the interest element on finance leases,
- and other investments.

It should exclude any amounts of interest charges calculated under FRS17.

Note: Net interest charged should be entered as a positive number

Processing rules: Input field (positive number)

Previous references: JR07 T18a, L8

M21.34	Capital allowances - asset life <25 years	£m (3dp)
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Definition: Total Capital Allowances utilised in the year relating to the general (25%) pool.

Processing rules: Input field (positive number)

Previous references: JR07 T18a, L9

M21.35	Capital allowances - asset life >=25 years	£m (3dp)
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Definition: Total capital allowances utilised in the year relating to the long life (6%) pool.

Processing rules: Input field (positive number)

Previous references: JR07 T18a, L10

M21.36	Industrial building allowance utilised	£m (3dp)
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Definition: Industrial building allowance utilised in the year.

Processing rules: Input field (positive number)

Previous references: JR07 T18a, L11

M21.37	Other deductions	£m (3dp)
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Definition: Deductions allowed from trading profit for tax purposes not covered under lines 21.31 to 21.36.

Processing rules: Input field (positive number)

Previous references: JR07 T18a, L12

M21.38	Total deductions	£m (3dp)
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Definition: Total deduction from trading profit allowed

Processing rules: Sum of 21.31 to 21.37

Previous references: JR07 T18a, L13

M21.39	Grants and contributions taxable on receipt	£m (3dp)
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Definition: Grants and contributions taxable on receipt

Processing rules: Cell 21.36 multiplied by (-1)

Previous references: JR07 T18a, L14

M21.40	Other additions	£m (3dp)
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Definition: Other additions required to trading profits for tax purposes, not covered under line 21.39.

Processing rules: Input field (positive number)

Previous references: JR07 T18a, L15

M21.41	Total additions	£m (3dp)
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Definition: Total additions required to trading profits for tax purposes.

Processing rules: Sum of 21.39 and 21.40

Previous references: JR07 T18a, L16

M21.42	Trading profit for tax	£m (3dp)
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Definition: Trading profit for tax taking into account all recognised deductions and additions required in the year.

Processing rules: Sum of 21.30 and 21.41 minus 21.38

Previous references: JR07 T18a, L17

M21.43	Adjusted trading profit for tax	£m (3dp)
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Definition: Adjusted trading profit for tax. This line should show the effect of any adjustments to trading profit for tax, e.g. losses brought forward or adjustments arising from the previous year

Processing rules: Input field (positive number)

Previous references: JR07 T18a, L18

M21.44	Current tax charge	£m (3dp)
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Definition: The current tax charge on profits from ordinary activities in the report year taken from the submitted computation.

Processing rules: Input field (positive number)

Previous references: JR07 T18a, L19

M21.45	Prior Year adjustments	£m (3dp)
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Definition: Any decrease or increase in the report year's current tax charge caused by prior year adjustments

Processing rules: Input field (positive number)

Previous references: JR07 T18a, L20

M21.46	Total current tax charge	£m (3dp)
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Definition: The total current tax charge for the year incorporating the current year's tax charge, prior year's adjustments and payments for group relief.

Processing rules: sum of 21.44 and 21.45.

Previous references: JR07 T18a, L22

TABLE M22
**Fixed asset additions and expected depreciation (current
cost accounting)**

Regulatory Accounts

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

Guidance

This table should be completed for the core business only.

This table should be completed in outturn prices.

Guidance

Non-infrastructure assets may be defined in terms of:

- Very short: assets having a life of zero to five years e.g. vehicles and computer equipment.
- Short: assets having a life of six to fifteen years, e.g. some ICA plant, telemetry, vehicles and plant.
- Medium: generally mechanical assets having a life of sixteen to thirty years, e.g. pumping units and associated electrical plant, process plant etc.
- Medium long: generally mechanical assets having a life of thirty-one to fifty years, e.g. filter bed structures, steel storage tanks, site fencing, GRP covers and kiosks etc., units and associated plant.
- Long: generally civil assets including service reservoirs, treatment works structures, interprocess pipework and filter bed structures. Such assets will have a life exceeding fifty years.

Provision has been made for input of separate lines for the water and sewerage service.

Definitions

M22.1	Very Short	£m (3dp)
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Definition: Capital expenditure on non-infrastructure assets (enhancement) with very short life.

Processing rules: Input field.

Previous references: JR07 T34, L1

M22.2	Short	£m (3dp)
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Definition: Capital expenditure on non-infrastructure assets (enhancement) with short life.

Processing rules: Input field.

Previous references: JR07 T34, L2

M22.3	Medium	£m (3dp)
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Definition: Capital expenditure on non-infrastructure assets (enhancement) with medium life.

Processing rules: Input field.

Previous references: JR07 T34, L3

M22.4	Medium Long	£m (3dp)
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Definition: Capital expenditure on non-infrastructure assets (enhancement) with medium long life.

Processing rules: Input field.

Previous references: JR07 T34, L4

M22.5	Long	£m (3dp)
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Definition: Capital expenditure on non-infrastructure assets (enhancement) with long life.

Processing rules: Input field.

Previous references: JR07 T34, L5

M22.6	Land	£m (3dp)
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Definition: Land purchases (net of VAT) for capex enhancement works.

Processing rules: Input field.

Previous references: JR07 T34, L6

M22.7	Land disposals	£m (3dp)
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Definition: Land disposals in connection with capex enhancement works – this should be recorded at their HCA book value (typically the same as the original purchase price).

Processing rules: Input field.

Previous references: JR07 T34, L7

M22.8	Total	£m (3dp)
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Definition: Net total asset additions (enhancement).

Processing rules: Input field.

Previous references: JR07 T34, L8

M22.9	Very Short	£m (3dp)
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Definition: Capital expenditure on non-infrastructure assets with very short life (base service).

Processing rules: Input field.

Previous references: JR07 T34, L9

M22.10	Short	£m (3dp)
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Definition: Capital expenditure on non-infrastructure assets (base service) with short life.

Processing rules: Input field.

Previous references: JR07 T34, L10

M22.11	Medium	£m (3dp)
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Definition: Capital expenditure on non-infrastructure assets (base service) with medium life.

Processing rules: Input field.

Previous references: JR07 T34, L11

M22.12	Medium Long	£m (3dp)
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Definition: Capital expenditure on non-infrastructure assets (base service) with medium long life.

Processing rules: Input field.

Previous references: JR07 T34, L12

M22.13	Long	£m (3dp)
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Definition: Capital expenditure on non-infrastructure (base service) assets with long life.

Processing rules: Input field.

Previous references: JR07 T34, L13

M22.14	Total	£m (3dp)
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Definition: Net total asset additions (base service).

Processing rules: Input field.

Previous references: JR07 T34, L14

M22.15	Very Short	£m (3dp)
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Definition: The average life of non-infrastructure assets designated to have a very short depreciable life.

Processing rules: Input field.

Previous references: JR07 T34, L15

M22.16	Short	£m (3dp)
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Definition: The average life of non-infrastructure assets designated to have a short depreciable life.

Processing rules: Input field.

Previous references: JR07 T34, L16

M22.17	Medium	£m (3dp)
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Definition: The average life of non-infrastructure assets designated to have a medium depreciable life.

Processing rules: Input field.

Previous references: JR07 T34, L17

M22.18	Medium Long	£m (3dp)
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Definition: The average life of non-infrastructure assets designated to have a medium depreciable life.

Processing rules: Input field.

Previous references: JR07 T34, L18

M22.19	Long	£m (3dp)
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Definition: The average life of non-infrastructure assets designated to have a long depreciable life.

Processing rules: Input field.

Previous references: JR07 T34, L19

M22.20	Infrastructure renewals expenditure	£m (3dp)
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Definition: Infrastructure renewals expenditure

Processing rules: Input field.

Previous references: JR07 T34, L1

M22.21	Infrastructure renewals charge	£m (3dp)
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Definition: Infrastructure renewals charge

Processing rules: Input field.

Previous references: JR07 T34, L1

M22.22	Infrastructure renewals prepayment/ (accrual)	£m (3dp)
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Definition: Infrastructure renewals prepayment/ (accrual)

Processing rules: Input field.

Previous references: JR07 T34, L1

M22.23	Very Short	£m (3dp)
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Definition: Gross and net book value on assets designated to have a very short life (Columns 1 and 2). Columns 3 to 10 should contain the expected future depreciation for these assets.

Processing rules: Input field.

Previous references: New line

M22.24	Short	£m (3dp)
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Definition: Gross and net book value on assets designated to have a short life (Columns 1 and 2). Columns 3 to 10 should contain the expected future depreciation for these assets.

Processing rules: Input field.

Previous references: New line

M22.25	Medium	£m (3dp)
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Definition: Gross and net book value on assets designated to have a medium life (Columns 1 and 2). Columns 3 to 10 should contain the expected future depreciation for these assets.

Processing rules: Input field.

Previous references: New line

M22.26	Medium Long	£m (3dp)
---------------	--------------------	-----------------

Definition: Gross and net book value on assets designated to have a medium long life (Columns 1 and 2). Columns 3 to 10 should contain the expected future depreciation for these assets.

Processing rules: Input field.

Previous references: New line

M22.27	Long	£m (3dp)
---------------	-------------	-----------------

Definition: Gross and net book value on assets designated to have a long life (Columns 1 and 2). Columns 3 to 10 should contain the expected future depreciation for these assets.

Processing rules: Input field.

Previous references: New line

M22.28	Total	£m (3dp)
---------------	--------------	-----------------

Definition: Gross and net book value of all assets with finite life (Columns 1 and 2). Columns 3 to 10 contain the expected future depreciation for these assets.

Processing rules: Input field.

Previous references: New line

TABLE M23
Interest analysis

Regulatory Accounts
Table 23 – Interest analysis

Guidance

This table relates to the core business only.

Definitions

M23.1	Interest receivable/payable on intercompany balances	£m (3dp)
--------------	---	-----------------

Definition: The net of interest payable/receivable on inter-company borrowings/debtors.

Processing rules: Input field.

Previous references:

M23.2	Interest receivable on short term deposits	£m (3dp)
--------------	---	-----------------

Definition: Interest receivable on short term deposits.

Processing rules: Input field.

Previous references: New line

M23.3	Other interest receivable	£m (3dp)
--------------	----------------------------------	-----------------

Definition: Other interest receivable.

Processing rules: Input field.

Previous references: New line

M23.4	Other interest payable	£m (3dp)
--------------	-------------------------------	-----------------

Definition: Other interest payable

Processing rules: Input field.

Previous references: New line

M23.5	Other finance charges - post employment costs	£m (3dp)
--------------	--	-----------------

Definition: Any 'other finance charges' which relate to post employment cost as defined by FRS17

Processing rules: Input field.

Previous references: New line

M23.6	Other finance charges	£m (3dp)
--------------	------------------------------	-----------------

Definition: Any 'other finance charges' which do not relate to post employment cost as defined by FRS17

Processing rules: Input field.

Previous references: New line

M23.7	Total net interest	£m (3dp)
--------------	---------------------------	-----------------

Definition: The sum of all interest charges

Processing rules: Input field.

Previous references: New line

TABLE M24
Analysis of primary and secondary income (core services)

Regulatory Accounts**Table 24 – Analysis of primary and secondary income (core services)****Guidance**

This table relates to the core business only.

Definitions

M24.1	Household measured	£m (3dp)
--------------	---------------------------	-----------------

Definition: All revenue accrued from the sale of water (columns 1 and 4) and wastewater (columns 2 and 5) to measured households.

Processing rules: Input field.

Previous references: New line

M24.2	Household unmeasured	£m (3dp)
--------------	-----------------------------	-----------------

Definition: All revenue accrued from the sale of water (columns 1 and 4) and wastewater (columns 2 and 5) to unmeasured households.

Processing rules: Input field.

Previous references: New line

M24.3	Non-Household measured (charges scheme)	£m (3dp)
--------------	--	-----------------

Definition: All revenue accrued from water (columns 1 and 4) and foul wastewater (columns 2 and 5) charged to measured non-households based on an approved Charges Scheme tariff.

Processing rules: Input field.

Previous references: New line

M24.4	Non-Household measured (non-charges scheme)	£m (3dp)
--------------	--	-----------------

Definition: All revenue accrued from water (columns 1 and 4) and foul wastewater (columns 2 and 5) charged to measured non-households at non-charges scheme tariffs.

Processing rules: Input field.

Previous references: New line

M24.5	Non-Household unmeasured (charges scheme)	£m (3dp)
--------------	--	-----------------

Definition: All revenue accrued from water (columns 1 and 4) and foul wastewater (columns 2 and 5) charged to unmeasured non-households based on an approved Charges Scheme tariff.

Processing rules: Input field.

Previous references: New line

M24.6	Non-Household unmeasured (non-charges scheme)	£m (3dp)
--------------	--	-----------------

Definition: All revenue accrued from water (columns 1 and 4) and foul wastewater (columns 2 and 5) charged to measured non-households at non-charges scheme tariffs.

Processing rules: Input field.

Previous references: New line

M24.7	Non-Household Roads Drainage	£m (3dp)
--------------	-------------------------------------	-----------------

Definition: All revenue accrued for 'roads drainage' charged to non-households.

Processing rules: Input field.

Previous references: New line

M24.8	Non-Household Property Drainage	£m (3dp)
--------------	--	-----------------

Definition: All revenue accrued for 'property drainage' charged to non-households.

Processing rules: Input field.

Previous references: New line

M24.9	Non-Household Trade effluent (Charges scheme)	£m (3dp)
--------------	--	-----------------

Definition: All revenue accrued from the reception, treatment and disposal of trade effluent at charges scheme tariffs.

Processing rules: Input field.

Previous references: New line

M24.10	Non-Household Trade effluent (Non-charges scheme)	£m (3dp)
---------------	--	-----------------

Definition: All revenue accrued from the reception, treatment and disposal of trade effluent at non-charges scheme tariffs.

Processing rules: Input field.

Previous references: New line

M24.11	Wholesale revenue (charges scheme)	£m (3dp)
---------------	---	-----------------

Definition: Wholesale revenue from licensed retail providers at charges scheme tariffs

Processing rules: Input field.

Previous references: New line

M24.12	Wholesale: Non-Household measured (non-charges scheme)	£m (3dp)
---------------	---	-----------------

Definition: Wholesale revenue from licensed retail providers at non-charges scheme tariffs

Processing rules: Input field.

Previous references: New line

M24.13	Total turnover - primary income	£m (3dp)
---------------	--	-----------------

Definition: Total revenue accrued in the year for primary income.

Processing rules: Sum of 24.1 to 24.12

Previous references: New line

M24.14 – 24.31	Turnover - Other sources (excluding third party services)	£m (3dp)
---------------------------	--	-----------------

Definition: Other sources of revenue (secondary income). Exclude Revenue grants, Rechargeable works, Bulk supplies and Third party services.

Processing rules: Input field.

Previous references: New line

M24.21	Total turnover - secondary income	£m (3dp)
---------------	--	-----------------

Definition: Total revenue accrued from other sources.

Processing rules: sum of 24.14 to 24.31.

Previous references: New line

TABLE M25
Bad debt

Regulatory Accounts

Table 25 –Bad debt

Guidance

This table relates to the core business only.

Definitions

M24.1	Gross debt	£m (3dp)
--------------	-------------------	-----------------

Definition: Gross billed debt from household customers

Processing rules: Input field.

Previous references: New line

M24.2	Credit note provision	£m (3dp)
--------------	------------------------------	-----------------

Definition: Credit note provisions (households)

Processing rules: Input field.

Previous references: New line

M24.3	Bad debt provision	£m (3dp)
--------------	---------------------------	-----------------

Definition: Accumulated bad debt provisions (households)

Processing rules: Input field.

Previous references: New line

M24.4	Household trade debtors	£m (3dp)
--------------	--------------------------------	-----------------

Definition: Net household trade debtors

Processing rules: Input field.

Previous references: New line

M24.5	Gross debt	£m (3dp)
--------------	-------------------	-----------------

Definition: Gross debt from licensed retail providers/non-households

Processing rules: Input field.

Previous references: New line

M24.6	Credit note provision	£m (3dp)
--------------	------------------------------	-----------------

Definition: Credit note provisions (retail providers/non-households)

Processing rules: Input field.

Previous references: New line

M24.7	Bad debt provision	£m (3dp)
--------------	---------------------------	-----------------

Definition: Accumulated bad debt provisions (retail providers/non-households)

Processing rules: Input field.

Previous references: New line

M24.8	Wholesale/Non-household trade debtors	£m (3dp)
--------------	--	-----------------

Definition: Net Non-household/licensed retail trade debtors (retail providers/non-households)

Processing rules: Input field.

Previous references: New line

M24.9	Household	£m (3dp)
--------------	------------------	-----------------

Definition: Bad debt provision in the year (households)

Processing rules: Input field.

Previous references: New line

M24.10	Household trade debtors	£m (3dp)
---------------	--------------------------------	-----------------

Definition: Bad debt provisions in the year (non households/licensed retail providers)

Processing rules: Input field.

Previous references: New line

TABLE M26
Provisions

Regulatory Accounts Table 26 –Provisions

Guidance

This table relates to the core business only.

Definitions

M26.1 to M26.7	Provisions in the year - (classified as 'specific')	£m (3dp)
---------------------------	--	-----------------

Definition: List of provisions classified as 'specific' for tax purposes

Processing rules: Input field.

Previous references: New line

Definitions

M26.8 to M26.14	Provisions in the year - (classified as 'general')	£m (3dp)
----------------------------	---	-----------------

Definition: List of provisions classified as 'general' for tax purposes

Processing rules: Input field.

Previous references: New line

**TABLE M27 and M28
Consolidated Accounts**

Regulatory Accounts Tables 27 and 28 –Consolidated accounts

Guidance

Tables 27 and 28 aim to consolidate Scottish Water’s ‘group’ financial accounts on a historic cost basis. The tables can be split into 4 sections:

Section 1: Scottish Water (Wholesale – Core business)

Column 1: States all Scottish Water wholesale accounts

Column 2: Aims to identify any transactions between Scottish Water (wholesale) and its subsidiary

Column 3: Removes the identified transactions in Column 2

Section 2: Scottish Water Business Stream (Licensed business)

Column 4: States all Scottish Water Business Stream accounts

Column 5: Aims to identify any transactions between Scottish Water Business Stream and its parent company.

Column 6: Removes the identified transactions in Column 5

Column 7: The sum of Core and Licensed accounts (columns 3 plus 6)

Section 3: Non-Core accounts

Column 8: States all Scottish Water’s and Scottish Water Business Stream non-core/non-licensed accounts

Section 4: Total

Column 9: Calculates consolidated accounts for Scottish Water (core, non-core, licensed). This is the sum of Column 7 and Column 8.